

VILLAGE OF LIMA
IN THE COUNTY OF LIVINGSTON, NEW YORK

FINAL
2018-19 BUDGET

For Fiscal Year
Beginning June 1, 2018
and
Ending May 31, 2019

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

CERTIFICATION OF CLERK

I certify that this is a true copy of the budget for the Village of Lima for the fiscal year ending May 31, 2019 as it was adopted by the Village on April 10, 2018.

I also certify that the date of the most recent assessment roll is March 1, 2018 and the taxable assessed valuation on which taxes are levied for the fiscal year ending May 31, 2019 is \$86,035,723.

Signed: _____
Clerk/Treasurer

SEAL

Date: _____

VILLAGE OF LIMA
2018-19 BUDGET
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Prepared with the Assistance of:

BERNARD P. DONEGAN, INC.
PO Box 70
Victor, New York 14564
(585) 924-2145

VILLAGE OF LIMA
2018-19 BUDGET
BUDGET SUMMARY AND TAX RATE

	- 960 Appropriations	- 590 Estimated Revenues	- 599 Use of Fund Balance	- 510/1001 Tax Levy
A - GENERAL FUND	\$ 844,997	\$ 228,628	\$ 98,189	\$ 518,180
AM - AMBULANCE FUND	106,943	106,943	-	-
F - WATER FUND	366,083	307,130	58,953	-
G - SEWER FUND	415,492	354,895	60,597	-
J - JOINT RECREATION	6,000	6,000	-	-
TOTAL ALL FUNDS	\$ 1,739,515	\$ 1,003,596	\$ 217,740	\$ 518,180

CALCULATION OF 2018-19 GENERAL FUND TAX RATE:

TOTAL Tax Levy/Assessed Valuation x \$1,000
 $\$518,180 / (\$86,035,723/1000)$ **\$ 6.02** **Per \$1,000 Assessed Value**

Tax Levy WITHOUT Ambulance Debt Service/Assessed Valuation x \$1,000 $\$493,443 / (\$86,035,723/1000)$	\$ 5.74	Per \$1,000 Assessed Value
<i>Tax Levy - Ambulance Net Debt Service Only/Assessed Valuation x \$1,000</i> $\$29,738 / (\$86,035,723/1000)$	\$ 0.35	Per \$1,000 Assessed Value
Tax Levy - Ambulance Net Debt Service Only/Assessed Valuation x \$1,000 (with \$5,000 Contribution from Ambulance) $\$24,738 / (\$86,035,723/1000)$	\$ 0.29	Per \$1,000 Assessed Value

Tax Levy/Full Valuation x \$1,000
 $\$518,180 / (\$86,035,723/1000)$ \$ 5.72 Per \$1,000 Full Value

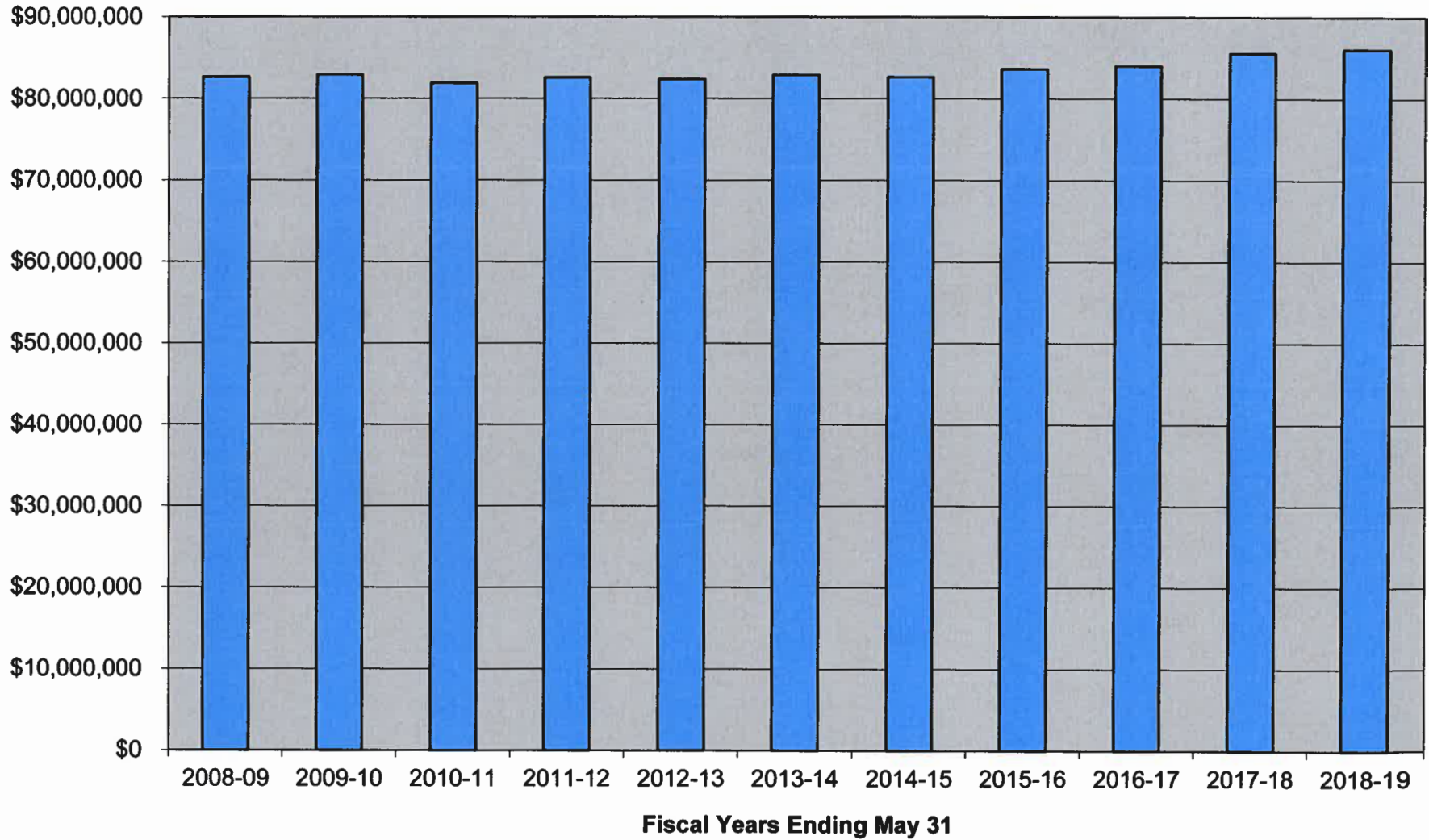
New York State Equalization Rate = 95.00% - Final Village 2017 Rate

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

- February 7 - Budget Officer to notify heads of Administrative Units to prepare estimates.
- February 21 - Heads of Administrative Units to submit estimates to Budget Officer.
- March 12 (IF NECESSARY) - **Adopt Resolution to exceed Tax Levy Limit**
- March 15 - Budget Officer to file tentative budget with Clerk.
- March 15 - Clerk to present tentative budget to Board.
- April 5 - Clerk to publish Notice of Budget Hearing.
- April 10 (prior to) - **SUBMIT TAX LEVY CALCULATION TO OFFICE OF THE STATE COMPTROLLER.**
- April 10 - **PUBLIC HEARING**
- April 10 (not later than) - **BOARD ADOPTS BUDGET and Salary & Wage Schedule.**
- April 10 - Board to levy Taxes.

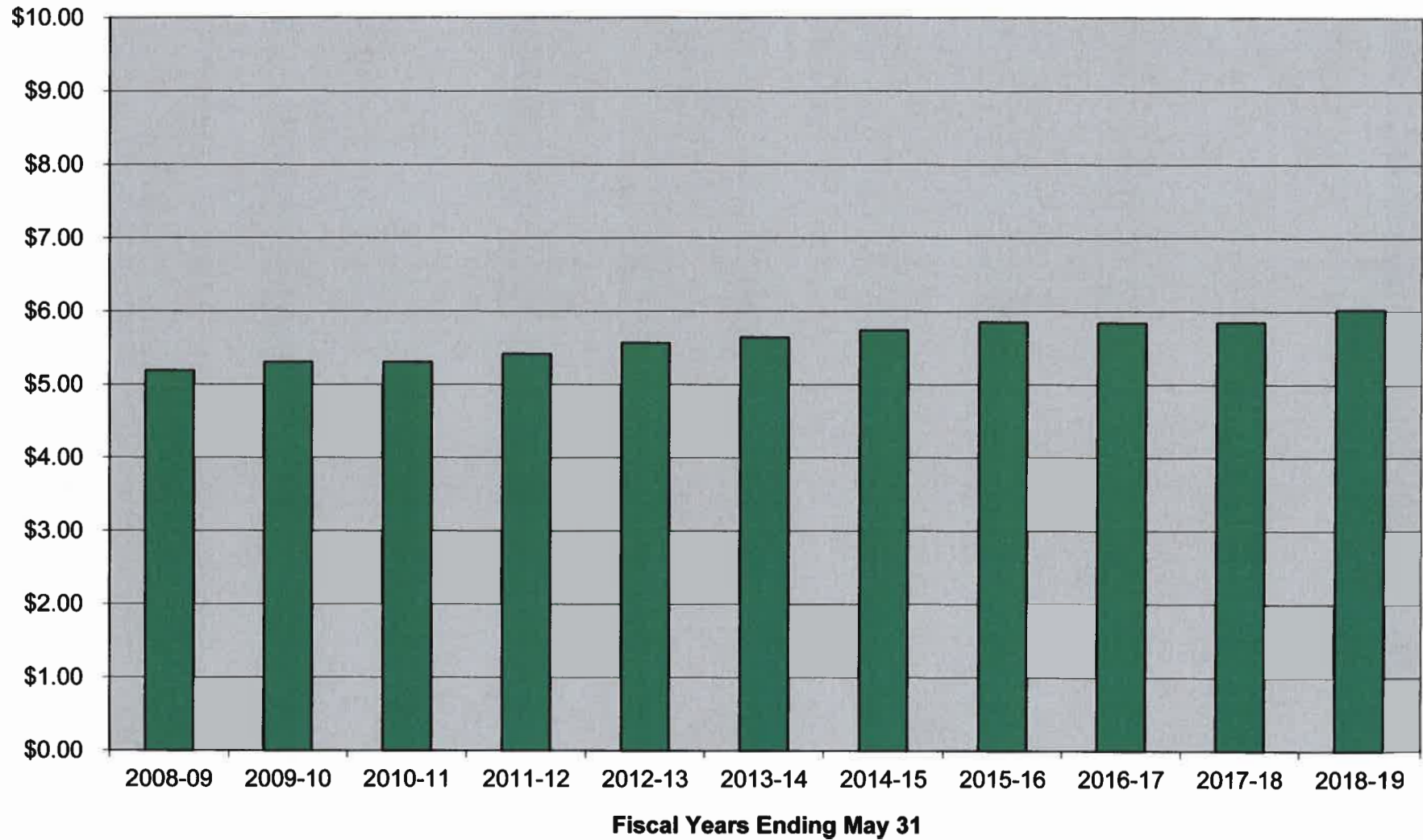
Village of Lima
2018-19 BUDGET

History of Taxable Assessed Value



Village of Lima
2018-19 BUDGET

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



VILLAGE OF LIMA
2018-19 BUDGET

HISTORY OF TAX LEVY AND TAX RATE

Fiscal Year	Tax Levy	% Change from Previous Year Levy	Tax Rate per \$1,000 Assessed	% Change from Previous Year Tax Rate	Assessed Value	% Change from Previous Year Assessed Value	NYS Equalization Rate	Full Value	Tax Rate per \$1,000 Full Value
1998-99	249,877	1.99%	4.68	0.10%	53,474,914	2.11%	96.03%	55,685,634	4.49
1999-00	260,744	4.35%	4.68	-0.06%	55,713,256 ¹	4.19%	100.00%	55,713,256	4.68
2000-01	268,855	3.11%	4.68	0.00%	57,447,467	3.11%	100.00%	57,447,467	4.68
2001-02	279,829	4.08%	4.68	0.04%	59,771,030	4.04%	100.00%	59,771,030	4.68
2002-03	298,553	6.69%	4.91	4.80%	60,849,639	1.80%	97.36%	62,499,629	4.78
2003-04	312,758	4.76%	5.06	3.11%	61,824,186	1.60%	95.00%	65,078,091	4.81
2004-05	357,542	14.32%	5.08	0.40%	70,394,179 ¹	13.86%	100.00%	70,394,179	5.08
2005-06	364,675	2.00%	5.15	1.47%	70,758,299	0.52%	97.00%	72,946,700	5.00
2006-07	415,474	13.93%	5.80	12.48%	71,668,834	1.29%	95.00%	75,440,878	5.51
2007-08	430,829	3.70%	5.22	-9.91%	82,493,608 ¹	15.10%	100.00%	82,493,608	5.22
2008-09	428,456	-0.55%	5.19	-0.70%	82,618,812	0.15%	100.00%	82,618,812	5.19
2009-10	439,504	2.58%	5.30	2.24%	82,892,365	0.33%	100.00%	82,892,365	5.30
2010-11	434,070	-1.24%	5.30	0.00%	81,876,292	-1.23%	100.00%	81,876,292	5.30
2011-12	447,096	3.00%	5.42	2.14%	82,560,421	0.84%	100.00%	82,560,421	5.42
2012-13	458,373	2.52%	5.56	2.76%	82,369,344	-0.23%	100.00%	82,369,344	5.56
2013-14	467,592	2.01%	5.64	1.38%	82,882,631	0.62%	100.00%	82,882,631	5.64
2014-15	474,825	1.55%	5.74	1.74%	82,618,513	-0.32%	100.00%	82,618,513	5.75
2015-16	489,070	3.00%	5.85	1.89%	83,620,713	1.21%	100.00%	83,620,713	5.85
2016-17	490,639	0.32%	5.84	-0.16%	84,024,016	0.48%	100.00%	84,024,016	5.84
2017-18 ^E	500,385	1.99%	5.85	0.15%	85,566,831	1.84%	96.00%	89,132,115	5.61
2018-19 ^B	518,180	3.56%	6.02	3.14%	86,035,723	0.55%	95.00%	90,563,918	5.72
Amt. Increase	\$ 17,795		\$ 0.17						
% Increase	3.56%		3.14%						

Notes: 1 Revaluation.
E Estimated.
B Budget.

VILLAGE OF LIMA
2018-19 BUDGET
GENERAL FUND HISTORY

A

Fiscal Year	GENERAL FUND (WITHOUT AMBULANCE FUND)					
	Beginning Fund Balance	Total Revenues	Total Expenses	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund	Fund Balance Used
2009-10	\$ 285,239	\$ 800,515	\$ 1,118,363	\$ 352,213	\$ 319,604	\$ (34,365)
2010-11	319,604	673,652	609,412	(62,967)	320,877	(1,273)
2011-12	320,877	684,024	645,705	(34,567)	324,978	(4,101)
2012-13	324,978	705,396	613,804	(89,023)	327,547	(2,569)
2013-14	327,547	745,726	815,424	88,268	346,117	(18,570)
2014-15	346,117	740,695	680,396	(105,910)	300,506	45,611
2015-16	300,506	719,040	699,700	(23,997)	295,849	4,657
2016-17	295,849	778,620	818,662	46,154	301,961	(6,112)
2017-18 ^E	301,961	809,965	772,304	(93,000)	246,622	55,339
2018-19 ^B	246,622	746,808	771,997	(73,000)	148,432	98,189

D

GENERAL FUND RESERVES (Without Ambulance & Ambulance Bldg & Grounds)		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund
\$ 718,263	\$ (352,213)	\$ 366,050
366,050	62,967	429,017
429,017	34,567	463,584
463,584	89,023	552,607
552,607	(88,268)	464,339
464,339	105,910	570,249
570,249	23,997	594,246
594,246	(46,154)	548,092
548,092	93,000	641,092
641,092	73,000	714,092

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

B

Fiscal Year	AMBULANCE FUND					
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund	Fund Balance Used
2009-10	\$ 37,876	\$ 120,839	\$ 131,133	\$ 21,906	\$ 49,488	\$ (11,612)
2010-11	49,488	145,464	142,703	32,468	84,717	(35,229)
2011-12	84,717	142,163	121,128	(12,039)	93,713	(8,996)
2012-13	93,713	149,821	82,513	(81,752)	79,269	14,444
2013-14	79,269	136,903	100,456	(22,542)	93,174	(13,904)
2014-15	93,174	111,405	78,000	(41,620)	84,959	8,214
2015-16	84,959	112,311	75,893	(30,552)	90,825	(5,866)
2016-17	90,825	101,364	183,491	79,806	88,504	2,321
2017-18 ^E	88,504	91,500	104,500	(20,000)	55,504	33,000
2018-19 ^B	55,504	106,943	86,943	(20,000)	55,504	0

E

AMBULANCE RESERVE (With Ambulance & Ambulance Bldg & Grounds)		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance Ambulance Reserve
\$ 72,544	\$ (21,906)	\$ 50,638
50,638	(32,468)	18,170
18,170	12,039	30,209
30,209	81,752	111,961
111,961	22,542	134,503
134,503	41,620	176,123
176,123	30,552	206,675
206,675	(79,806)	126,869
126,869	20,000	146,869
146,869	20,000	166,869

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

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

C = A + B

Fiscal Year	TOTAL GENERAL FUND					
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves	Unreserved Ending Fund Balance	Fund Balance Used
2009-10	\$ 323,115	\$ 921,354	\$ 1,249,496	\$ 374,119	\$ 369,092	\$ (45,977)
2010-11	369,092	819,116	752,115	(30,499)	405,594	(36,502)
2011-12	405,594	826,187	766,833	(46,606)	418,691	(13,097)
2012-13	418,691	855,217	696,317	(170,775)	406,816	11,875
2013-14	406,816	882,629	915,880	65,726	439,291	(32,475)
2014-15	439,291	852,100	758,396	(147,530)	385,465	53,826
2015-16	385,465	831,351	775,593	(54,549)	386,674	(1,209)
2016-17	386,674	879,984	1,002,153	125,960	390,465	(3,791)
2017-18 ^E	390,465	901,465	876,804	(113,000)	302,126	88,339

F = D + E

TOTAL RESERVES		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund
\$ 790,807	\$ (374,119)	\$ 416,688
416,688	30,499	447,187
447,187	46,606	493,793
493,793	170,775	664,568
664,568	(65,726)	598,842
598,842	147,530	746,372
746,372	54,549	800,921
800,921	(125,960)	674,961
674,961	113,000	787,961

G = C + F

TOTAL FUND BALANCE (AUD)
\$ 785,780
852,781
912,484
1,071,384
1,038,133
1,131,837
1,187,595
1,065,426
1,090,087

E Estimated
B Budgeted

VILLAGE OF LIMA
2018-19 BUDGET
GENERAL FUND TAX RATE ANALYSIS

	Amount Budgeted	Tax Rate per \$1,000 Assessed Value*	Percent of Total Appropriations
General Government Support:			
Insurance	\$ 21,322	\$ 0.25	2.52%
Contingency	33,930	0.39	4.02%
All Other	<u>175,180</u>	<u>2.04</u>	<u>20.73%</u>
Total General Government Support	\$ 230,432	\$ 2.68	27.27%
Public Safety:			
Fire	82,500	0.96	9.76%
All Other	<u>510</u>	<u>0.01</u>	<u>0.06%</u>
Total Public Safety	\$ 83,010	\$ 0.96	9.82%
Health	200	0.00	0.02%
Transportation	210,120	2.44	24.87%
Culture & Recreation	25,984	0.30	3.08%
Home & Community Services	61,721	0.72	7.30%
Employee Benefits	101,054	1.17	11.96%
Transfer to Capital Reserves for:			
Fire Equipment (HR-3)	26,000	0.30	3.08%
Streets (HR-2)	27,000	0.31	3.20%
Fire Department Air Packs (HR-9)	4,500	0.05	0.53%
Park Reserve	2,000	0.02	0.24%
Fire Dept. - Building & Grounds	12,000	0.14	1.42%
Fire Dept. - Misc. Equipment	<u>1,500</u>	<u>0.02</u>	<u>0.18%</u>
Total Transfers	\$ 73,000	\$ 0.85	8.64%
Debt Service - Principal	39,000	0.45	4.62%
Debt Service - Interest	<u>20,475</u>	<u>0.24</u>	<u>2.42%</u>
TOTAL APPROPRIATIONS	<u>\$ 844,997</u>	<u>\$ 9.82</u>	<u>100.00%</u>
Less: Other Revenues	(228,628)	(2.66)	-27.06%
Appropriated Fund Balance	(98,189)	(1.14)	-11.62%
REAL PROPERTY TAX LEVY	\$ 518,180	\$ 6.02	61.32%

*2018-19 Assessed Value =

\$ 86,035,723

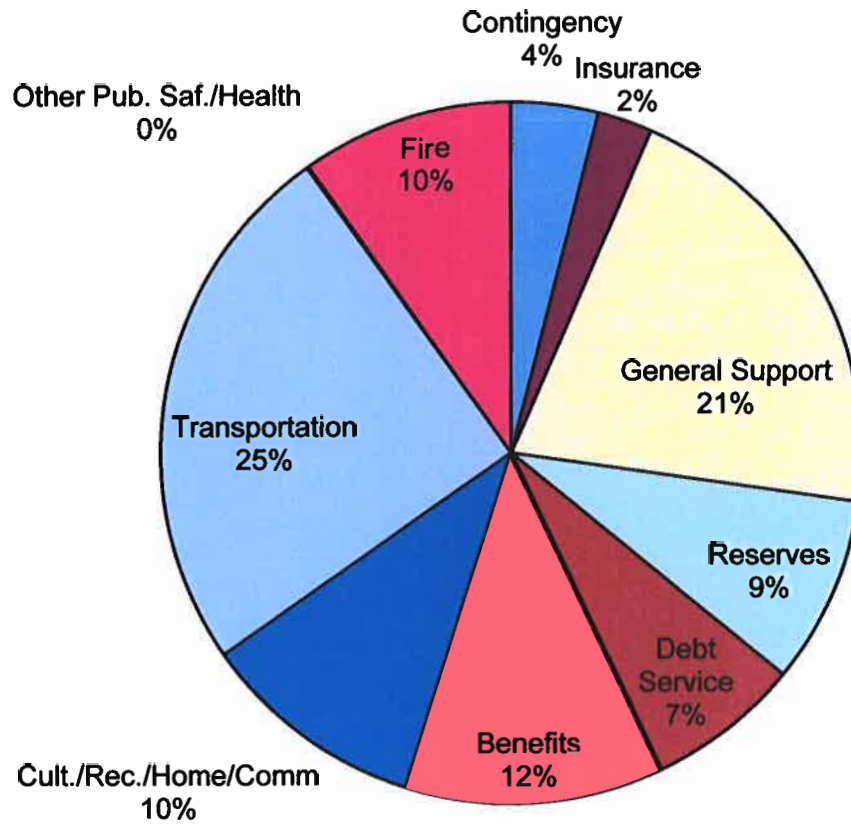
VILLAGE OF LIMA
2018-19 BUDGET

GENERAL FUND BUDGET SUMMARY

	<u>2016-17 Prior Year Actual</u>	<u>2017-18 Current Year Adopted Budget</u>	<u>2017-18 Current Year Projected Year End</u>	<u>2018-19 Budget</u>
A960 BUDGETED APPROPRIATIONS	\$ 1,068,221	\$ 907,070	\$ 865,304	\$ 844,997
A510 LESS: Estimated Revenues	287,981	300,251	309,580	228,628
A599 LESS: Appropriated Fund Balance	<u>289,601</u>	<u>106,162</u>	<u>55,339</u>	<u>98,189</u>
A510/1001 TAX LEVY	<u><u>\$ 490,639</u></u>	<u><u>\$ 500,657</u></u>	<u><u>\$ 500,385</u></u>	<u><u>\$ 518,180</u></u>

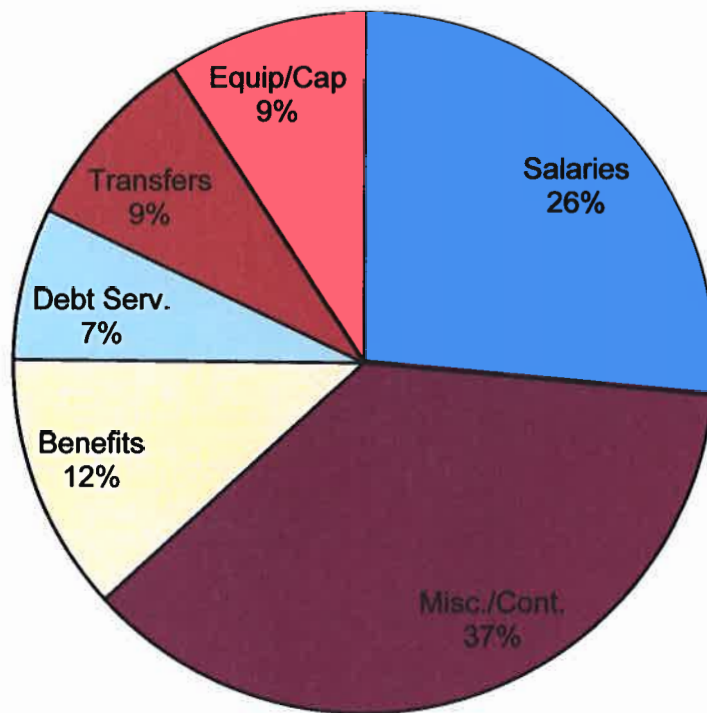
Village of Lima
2018-19 BUDGET

General Fund Expenses by Major Category



Village of Lima
2018-19 BUDGET

General Fund Expenses by Object Code



VILLAGE OF LIMA
2018-19 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2017-18	YEAR-TO- DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
TRUSTEES									
Salary	A1010.1	\$ 8,050	\$ 8,100	\$ 8,150	\$ 8,150	\$ 4,075	\$ 8,150	\$ 8,150	\$ 8,150
Contractual	.4	0	0	0	0	0	0	0	0
MAYOR									
Salary	A1210.1	4,275	4,400	4,500	4,613	2,306	4,613	4,750	4,750
Contractual	.4	180	231	100	500	319	500	500	500
ACCOUNTING									
Contractual	A1320.4	1,500	1,115	505	1,500	543	543	1,500	1,500
TREASURER									
Salary	A1325.1	20,507	21,538	21,881	25,134	15,485	25,134	24,195	24,195
Equip./Cap. Outlay	.2	496	2,326	0	500	210	500	500	500
Contractual	.4	10,982	10,853	9,867	11,000	5,205	11,000	11,000	11,000
BUDGET									
Contractual	A1340.4	3,680	3,649	3,861	4,000	3,876	3,876	4,000	4,000
ASSESSMENT									
Salary	A1355.1	0	0	0	0	0	0	0	0
Contractual	.4	350	351	351	360	350	350	360	360
LAW									
Contractual	A1420.4	6,975	7,002	6,975	7,000	0	7,000	7,000	7,000
ENGINEER									
Contractual	A1440.4	0	502	0	500	3,083	4,300	2,000	2,000
ELECTIONS									
Contractual	A1450.4	0	500	500	0	0	0	0	0
PUBLIC WORKS ADMINISTRATION									
Salary	A1490.1	27,530	28,658	29,459	30,195	30,634	30,634	31,101	31,101
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	109	85	94	150	9	150	150	150
BUILDINGS									
Contractual	A1620.4	0	0	0	0	0	0	0	0
CENTRAL GARAGE									
Salary	A1640.1	48,094	55,922	56,241	51,543	28,193	51,543	52,975	52,975
Equip./Cap. Outlay	.2	0	0	0	1,000	0	1,000	1,000	1,000
Contractual	.4	25,441	20,945	16,542	24,000	10,148	24,000	24,000	24,000

VILLAGE OF LIMA
2018-19 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2017-18	YEAR-TO- DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
UNALLOCATED INSURANCE									
Contractual	A1910.4a	21,966	25,827	28,067	22,382	20,115	22,382	21,322	21,322
Contractual - Ambulance	A1910.4b	0	0	0	5,417	0	0	0	0
MUNICIPAL ASSOCIATION DUES									
Contractual	A1920.4	1,897	1,807	1,882	2,000	2,307	2,307	2,000	2,000
PURCHASE OF LAND									
Contractual	A1940.4	0	0	0	0	0	0	0	0
GENERAL GOV'T SUPPORT - OTHER									
Contractual	A1989.4	0	0	0	0	0	0	0	0
CONTINGENCY									
Contractual	A1990.4	N/A	N/A	N/A	35,852	0	0	33,930	33,930
TOTAL GENERAL GOVERNMENT SUPPORT		\$ 182,032	\$ 193,812	\$ 188,975	\$ 235,796	\$ 126,859	\$ 197,982	\$ 230,432	\$ 230,432
TRAFFIC CONTROL									
Contractual	A3310.4	260	244	229	500	169	500	500	500
FIRE DEPARTMENT									
Salary	A3410.1	0	0	0	0	0	0	20,000	20,000
Equip./Cap. Outlay	.2	15,029	8,435	93,591	16,000	4,110	16,000	17,000	17,000
Contractual	.4	49,234	54,608	87,791	43,500	26,680	43,500	45,500	45,500
CONTROL OF DOGS									
Salary	A3510.1	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	500	0	0	10	10
TOTAL PUBLIC SAFETY		\$ 64,523	\$ 63,287	\$ 181,611	\$ 60,500	\$ 30,959	\$ 60,000	\$ 83,010	\$ 83,010
REGISTRAR OF VITAL STATISTICS									
Contractual	A4020.4	140	320	140	200	160	200	200	200
AMBULANCE									
Equip./Cap. Outlay	A4540.2	2,154	0	145,348	8,500	0	8,500	0	0
Contractual	A4540.4	37,553	39,335	33,157	56,000	14,101	56,000	0	0
HEALTH - OTHER									
Contractual	A4989.4	0	0	0	0	0	0	0	0
TOTAL HEALTH		\$ 39,847	\$ 39,655	\$ 178,645	\$ 64,700	\$ 14,261	\$ 64,700	\$ 200	\$ 200

VILLAGE OF LIMA
2018-19 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2017-18	YEAR-TO- DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
STREET MAINTENANCE									
Salary	A5110.1	41,633	47,248	48,220	50,021	43,357	50,021	51,666	51,666
Equip./Cap. Outlay	.2	0	65,682	40,036	500	0	500	500	500
Contractual	.4	32,217	25,682	20,566	39,500	16,197	39,500	39,500	39,500
PERMANENT IMPROVEMENTS									
Equip./Cap. Outlay	A5112.2	40,198	31,810	25,750	45,000	46,854	46,854	45,000	45,000
Contractual	.4	0	0	0	0	0	0	0	0
SNOW REMOVAL									
Salary	A5142.1	7,777	3,121	10,841	11,114	4,292	11,114	11,454	11,454
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	16,428	12,295	12,830	17,500	2,555	17,500	17,500	17,500
STREET LIGHTING									
Contractual	A5182.4	41,397	40,686	39,376	39,000	24,433	39,000	39,500	39,500
SIDEWALKS									
Equip./Cap. Outlay	A5410.2	0	795	0	1,000	0	1,000	1,000	1,000
Contractual	.4	3,856	1,295	1,818	3,500	2,366	3,500	3,500	3,500
OFF STREET PARKING									
Equip./Cap. Outlay	A5650.2	0	0	0	0	0	0	0	0
Contractual	.4	187	0	0	500	0	500	500	500
TOTAL TRANSPORTATION		\$ 183,693	\$ 228,614	\$ 199,437	\$ 207,635	\$ 140,055	\$ 209,489	\$ 210,120	\$ 210,120
PARKS									
Salary	A7110.1	6,618	4,672	9,018	10,457	5,998	10,457	9,959	9,959
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	1,373	1,197	1,091	2,250	1,325	2,250	2,250	2,250
JOINT YOUTH PROGRAMS									
Contractual	A7320.4	6,500	5,000	5,000	6,000	6,000	6,000	6,000	6,000
HISTORIAN									
Contractual	A7510.4	0	0	0	25	0	25	25	25
CELEBRATIONS									
Contractual	A7550.4	6,106	4,093	6,298	7,000	4,000	9,000	7,000	7,000
ADULT RECREATION									
Contractual	A7620.4	750	750	750	750	750	750	750	750
TOTAL CULTURE & RECREATION		\$ 21,347	\$ 15,712	\$ 22,157	\$ 26,482	\$ 18,074	\$ 28,482	\$ 25,984	\$ 25,984

VILLAGE OF LIMA
2018-19 BUDGET
GENERAL FUND - EXPENDITURES

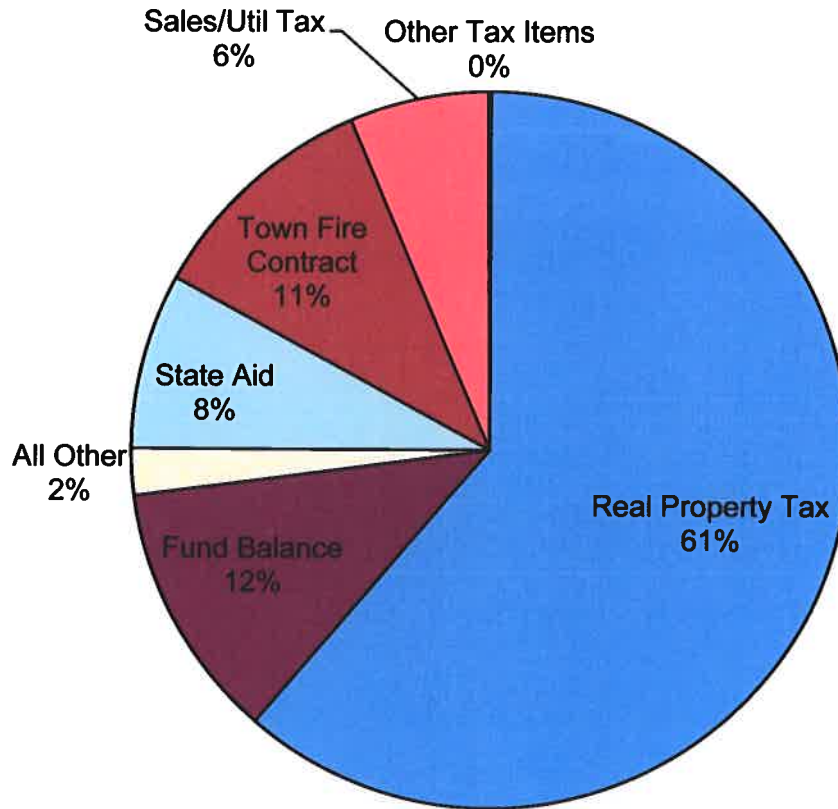
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2017-18	YEAR-TO- DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
ZONING									
Salary	A8010.1	0	0	0	0	0	0	0	0
Contractual	.4	13,191	15,850	16,905	18,000	11,734	18,000	18,000	18,000
PLANNING									
Salary	A8020.1	0	0	0	0	0	0	0	0
Contractual (Master Plan/Revitalization)	.4	3,529	3,858	3,186	6,250	3,350	5,250	6,250	6,250
REFUSE & GARBAGE									
Contractual	A8160.4	2,023	2,282	1,928	5,000	895	5,000	5,000	5,000
STREET CLEANING									
Salary	A8170.1	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	250	0	250	250	250
COMMUNITY BEAUTIFICATION									
Contractual	A8510.4	2,854	3,091	3,096	3,800	0	3,800	3,800	3,800
DRAINAGE									
Equip./Cap. Outlay	A8540.2	0	0	0	0	0	0	0	0
Contractual	.4	975	867	169	1,000	0	1,000	1,000	1,000
SHADE TREES									
Contractual	A8560.4	134	1,670	1,389	3,500	2,152	3,500	3,500	3,500
LAWN MOWING									
Salary	A8989.1	4,867	4,950	4,078	9,417	5,065	9,417	9,421	9,421
Equip./Cap. Outlay	.2	10,521	13,303	24,435	12,500	0	12,500	12,500	12,500
Contractual	.4	1,960	1,449	902	2,000	245	2,000	2,000	2,000
TOTAL HOME & COMMUNITY SERVICES		\$ 40,054	\$ 47,320	\$ 56,088	\$ 61,717	\$ 23,441	\$ 60,717	\$ 61,721	\$ 61,721
EMPLOYEE BENEFITS									
State Retirement	A9010.8	28,092	32,902	24,200	23,607	25,822	25,822	24,661	24,661
Social Security	A9030.8	12,707	13,465	14,506	14,058	10,515	14,058	14,263	14,263
Workmens Comp.	A9040.8	6,507	7,165	6,296	4,872	4,873	4,873	4,644	4,644
Unemployment Ins.	A9050.8	0	0	0	0	0	0	0	0
Hospital & Medical Ins.	A9060.8	33,412	38,792	42,918	53,522	17,728	45,000	57,486	57,486
TOTAL EMPLOYEE BENEFITS		\$ 80,718	\$ 92,324	\$ 87,920	\$ 96,059	\$ 58,938	\$ 89,753	\$ 101,054	\$ 101,054

VILLAGE OF LIMA
2018-19 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2017-18	YEAR-TO- DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
SERIAL BONDS									
Principal	A9710.6	39,000	39,000	39,000	39,000	0	39,000	39,000	39,000
Interest	A9710.7	27,300	25,594	23,888	22,181	11,091	22,181	20,475	20,475
BOND ANTICIPATION NOTES									
Principal	A9730.6	0	0	0	0	0	0	0	0
Interest	A9730.7	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE		\$ 66,300	\$ 64,594	\$ 62,888	\$ 61,181	\$ 11,091	\$ 61,181	\$ 59,475	\$ 59,475
Interfund Transfer (Ambulance Fac.)	A9950.9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES		\$ 678,514	\$ 745,318	\$ 977,721	\$ 814,070	\$ 423,677	\$ 772,304	\$ 771,997	\$ 771,997
INTERFUND TRANSFERS - CAPITAL PROJECTS									
Fire Equipment (HR-3)	A9950.9	40,000	40,000	44,000	46,000	0	46,000	26,000	26,000
Streets (HR-2)	A9950.9	23,000	27,000	27,000	27,000	0	27,000	27,000	27,000
Ambulance (HR-5)	A9950.9	0	0	0	0	0	0	0	0
Highway Garage (HR-6)	A9950.9	0	0	0	0	0	0	0	0
Fire Department Air Packs (HR-9)	A9950.9	4,000	4,000	4,000	4,500	0	4,500	4,500	4,500
Park Reserve	A9950.9	2,000	2,000	2,000	2,000	0	2,000	2,000	2,000
Fire Dept. - Building & Grounds	A9950.9	15,000	15,000	12,500	12,000	0	12,000	12,000	12,000
Fire Dept. - Misc. Equipment	A9950.9	0	0	1,000	1,500	0	1,500	1,500	1,500
Lawnmower Reserve	A9950.9	0	0	0	0	0	0	0	0
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 84,000	\$ 88,000	\$ 90,500	\$ 93,000	\$ 0	\$ 93,000	\$ 73,000	\$ 73,000
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 762,514	\$ 833,318	\$1,068,221	\$ 907,070	\$ 423,677	\$ 865,304	\$ 844,997	\$ 844,997

Village of Lima
2018-19 BUDGET

General Fund Revenues by Major Category



VILLAGE OF LIMA
2018-19 BUDGET
GENERAL FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2017-18	YEAR-TO- DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
Real Property Taxes	A1001	\$ 474,825	\$ 489,070	\$ 490,639	\$ 500,657	\$ 500,385	\$ 500,385	\$ 518,180	\$ 518,180
Other Payments Lieu of Taxes	A1081	0	0	0	0	0	0	0	0
Interest & Penalties	A1090	2,622	2,549	2,533	1,000	878	878	1,000	1,000
Sales Tax	A1120	37,600	36,205	37,057	33,000	29,891	33,000	33,000	33,000
Franchises	A1170	19,939	20,318	20,949	20,000	10,638	20,000	20,000	20,000
TOTAL OTHER TAX ITEMS		\$ 60,161	\$ 59,072	\$ 60,539	\$ 54,000	\$ 41,407	\$ 53,878	\$ 54,000	\$ 54,000
Treasurer Fees	A1230	250	535	390	250	250	250	250	250
Safety Inspection Fees	A1560	2,318	7,184	2,622	2,000	1,150	2,000	2,000	2,000
Vital Statistics Fees	A1603	140	320	140	200	160	200	200	200
Ambulance Charges	A1640	0	0	0	0	0	0	0	0
Zoning Fees	A2110	1,600	600	0	150	600	600	150	150
TOTAL DEPARTMENTAL INCOME		\$ 4,308	\$ 8,639	\$ 3,152	\$ 2,600	\$ 2,160	\$ 3,050	\$ 2,600	\$ 2,600
Fire Protection	A2262a	94,955	95,806	96,123	65,000	0	65,000	65,000	65,000
Debt Service Ambulance Facility	A2262b	0	0	0	26,444	0	26,444	24,738	24,738
Misc. Rev. - Other Govts.	A2389	6,602	4,651	6,110	4,000	6,361	6,361	4,000	4,000
Capital Projects - Other Govts.	A2397	0	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL CHARGES		\$ 101,557	\$ 100,457	\$ 102,233	\$ 95,444	\$ 6,361	\$ 97,805	\$ 93,738	\$ 93,738
Interest & Earnings	A2401	515	400	384	150	126	150	150	150
TOTAL USE OF MONEY & PROPERTY		\$ 515	\$ 400	\$ 384	\$ 150	\$ 126	\$ 150	\$ 150	\$ 150
Business & Occupational Licenses	A2501	545	495	495	100	50	50	100	100
Other Licenses	A2545	0	0	0	0	0	0	0	0
Other Permits	A2590	0	0	0	0	0	0	0	0
TOTAL LICENSES AND PERMITS		\$ 545	\$ 495	\$ 495	\$ 100	\$ 50	\$ 50	\$ 100	\$ 100
Fines & Forfeitures	A2610	0	0	0	0	0	0	0	0
TOTAL FINES & FORFEITURES		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Scrap & Materials	A2650	0	0	0	10	0	0	10	10
Sale of Equipment	A2665	19,276	587	64,740	0	0	0	0	0
Insurance Recoveries	A2680	502	0	127	10	0	0	10	10
TOTAL SALE PROPERTY/COMPENSATION		\$ 19,778	\$ 587	\$ 64,867	\$ 20	\$ 0	\$ 0	\$ 20	\$ 20
Refunds - Prior Yrs. Exps.	A2701	0	0	0	10	1,223	1,224	10	10
Miscellaneous	A2770	5,635	2,645	2,106	1,000	4,512	4,512	1,000	1,000
TOTAL MISCELLANEOUS		\$ 5,635	\$ 2,645	\$ 2,106	\$ 1,010	\$ 5,735	\$ 5,736	\$ 1,010	\$ 1,010

VILLAGE OF LIMA
2018-19 BUDGET
GENERAL FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2017-18	YEAR-TO- DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
State Aid - Per Capita	A3001	15,047	17,324	15,047	14,000	15,047	15,047	14,000	14,000
State Aid - Mortgage Tax	A3005	10,390	8,540	11,125	8,000	10,450	10,450	8,000	8,000
State Aid - FEMA & STAR	A3089	2,274	0	2,283	10	2,059	2,059	10	10
State Aid - CHIPS	A3501	45,000	31,810	25,750	45,000	0	46,854	45,000	45,000
State Aid - Youth Programs	A3820	0	0	0	0	0	0	0	0
Building & Fire Code Aid	A3989	0	0	0	0	0	0	0	0
TOTAL STATE AID		\$ 72,711	\$ 57,674	\$ 54,205	\$ 67,010	\$ 27,556	\$ 74,411	\$ 67,010	\$ 67,010
Federal Aid - Snow Emergency	A4589	0	0	0	0	0	0	0	0
TOTAL FEDERAL AID		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interfund Transfer - Debt Service	A5031	0	0	0	0	0	0	0	0
Interfund Transfer - Amb. Debt Service	A5031	0	0	0	10,000	0	10,000	10,000	10,000
Interfund Transfer - Ambulance Fund	A5031	0	0	0	69,917	0	64,500	0	0
Interfund Transfer - Joint Youth	A5031	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 79,917	\$ 0	\$ 74,500	\$ 10,000	\$ 10,000
TOTAL REVENUES		\$ 740,035	\$ 719,039	\$ 778,620	\$ 800,908	\$ 583,780	\$ 809,965	\$ 746,808	\$ 746,808

VILLAGE OF LIMA
2018-19 BUDGET

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

YEAR ENDING MAY 31, 2018

		<u>2017-18 Budget</u>	<u>Year-to-Date 01-31-18</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2017	A-909	\$ 301,961	\$ 301,961	\$ 301,961	
Plus Estimated Revenues and Receipts	A-980	800,908	583,780	809,965	
Less Estimated Expenses and Disbursements to Reserves	A-522	<u>907,070</u>	<u>423,677</u>	<u>865,304</u>	
Estimated Ending Fund Balance		<u>\$ 195,799</u>	<u>\$ 462,064</u>	<u>\$ 246,622</u>	100%
Estimated Amount of Fund Balance Used		\$ 106,162		\$ 55,339	
APPROPRIATED FUND BALANCE	A-599	\$ 106,162		\$ 98,189	39.81%
		<i>2017-18</i>		<i>2018-19</i>	
Unappropriated Fund Balance	A-909 - A-599			\$ 148,432	60.19%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one month of expenses)				\$ 72,109	

* 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
2018-19 BUDGET

AMBULANCE FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Net Transfer (to) / from Reserves	Ending Fund Balance
2008-09	\$ 0	38,426	550	-	37,876
2009-10	37,876	120,839	131,133	21,906	49,488
2010-11	49,488	145,464	142,703	32,468	84,717
2011-12	84,717	142,163	121,128	(12,039) ¹	93,713
2012-13	93,713	149,821	82,513	(81,752) ¹	79,269
2013-14	79,269	136,903	100,456	(22,542)	93,174
2014-15	93,174	111,405	78,000	(41,620)	84,959
2015-16	84,959	112,311	75,893	(30,552)	90,824
2016-17	90,824	101,364	183,491	79,806	88,504
2017-18 ^E	88,504	91,500	104,500	(20,000)	55,504
2018-19 ^B	55,504	106,943	86,943	(20,000)	55,504

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

VILLAGE OF LIMA
2018-19 BUDGET

AMBULANCE FUND - EXPENDITURES

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2017-18	YEAR-TO-DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
AMBULANCE									
AM4540.2	Equip./Cap. Outlay	0	0	0	0	0	8,500	8,500	
.4	Contractual	0	0	0	0	0	19,443	19,443	
AM4989.4	Contractual (MedEx)	\$ 79,881	\$ 30,274	\$ 24,437	\$ 30,000	\$ 20,130	\$ 49,000	\$ 49,000	
AM9950.9	Transfer to General Fund	47,321	44,172	49,248	69,917	0	0	0	
AM9950.9	Transfer to General Fund Ambulance Debt Service	0	0	0	10,000	0	10,000	10,000	
AM9950.9	Transfer to Ambulance Reserve	32,000	32,000	30,000	20,000	0	20,000	20,000	
AM9950.9	Transfer to Ambulance Buildings & Grounds Reserve	0	0	0	0	0	0	0	
TOTAL EXPENSES		\$ 159,202	\$ 106,446	\$ 103,685	\$ 129,917	\$ 20,130	\$ 106,943	\$ 106,943	

AMBULANCE FUND - REVENUES

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2017-18	YEAR-TO-DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
AM1640	Ambulance Income	\$ 111,405	\$ 112,311	\$ 101,364	\$ 129,917	\$ 60,965	\$ 91,500	\$ 106,943	
AM5031	Transfer from General Fund	0	0	0	0	0	0	0	
TOTAL REVENUES		\$ 111,405	\$ 112,311	\$ 101,364	\$ 129,917	\$ 60,965	\$ 91,500	\$ 106,943	

VILLAGE OF LIMA
2018-19 BUDGET

WATER FUND HISTORY

4 Quarter Billing

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Unreserved Ending Fund Balance
1998-99	124,031	291,027	313,873	-	101,185
1999-00	101,185	328,795	314,880	(1)	115,099
2000-01	115,099	331,960	274,750	153,964 ¹	326,273
2001-02	326,273	332,951	318,473	1	340,752
2002-03	340,752	324,120	288,254	-	376,618
2003-04	376,618	301,609	251,172	-	427,055
2004-05	427,055	314,442	270,442	(2)	471,053
2005-06	471,053	305,690	245,529	2	531,216
2006-07	531,216	301,380	253,257	(1)	579,338
2007-08	579,338	306,818	279,274	(221,985) ²	384,897
2008-09	384,897	288,154	324,254	60,996 ³	409,793
2009-10	409,793	295,749	297,600	14,765 ³	422,707
2010-11	422,707	274,418	266,429	(7,141) ³	423,555
2011-12	423,555	293,355	262,330	(1,762) ³	452,818
2012-13	452,818	283,618	266,821	(2,670) ³	466,945
2013-14	466,945	308,526	292,087	18,192	501,576
2014-15	501,576	269,874	280,815	(1,988)	488,648
2015-16	488,648	278,008	331,333	44,028	479,350
2016-17	479,350	291,098	329,710	28,839	469,577
2017-18 ^E	469,577	271,464	558,746	-	182,296
2018-19 ^B	182,296	307,130	366,083	-	123,343

Water Purchased (x1,000 Gals.)	Water Billed (x1,000 Gals.)	Effective Cost per 1,000 Gals. Sold	Metered Water Sales	Effective Rate per 1,000 Gals. Billed
77,173	62,283	5.039	257,288	4.131
74,920	65,056	4.840	271,900	4.179
71,280	62,254	4.413	264,027	4.241
78,190	63,831	4.989	267,157	4.185
65,012	62,507	4.612	272,121	4.353
71,718	60,798	4.131	252,717	4.157
76,841	61,429	4.403	266,403	4.337
73,222	59,274	4.142	252,794	4.265
71,772	55,940	4.527	237,956	4.254
70,199	57,643	4.845	246,630	4.279
76,369	53,529	6.058	232,293	4.340
72,669	52,815	5.635	233,537	4.422
73,291	54,023	4.932	238,601	4.417
66,831	53,562	4.898	239,439	4.470
65,455	51,403	5.191	234,663	4.565
67,055	59,467	4.912	233,251	3.922
70,975	63,802	4.401	238,152	3.733
70,338	49,583	6.682	245,919	4.960
71,376	47,389	6.958	254,283	5.366
71,376	47,389	11.791	230,000	4.853*
71,376	47,389	7.725	250,000	5.275

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

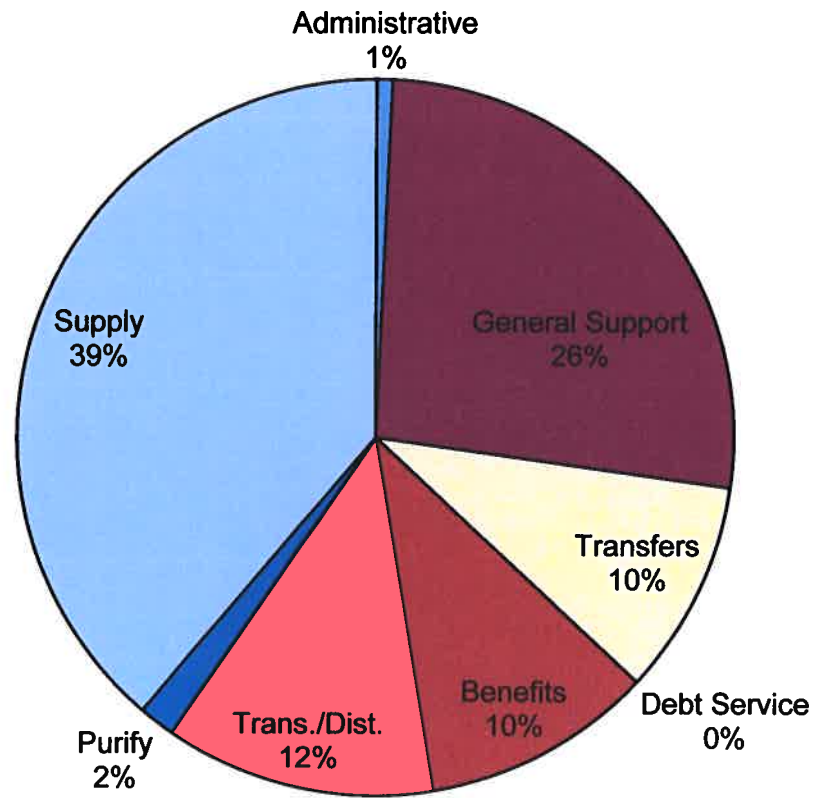
VILLAGE OF LIMA
2018-19 BUDGET

WATER FUND BUDGET SUMMARY

	<u>2016-17 Prior Year Actual</u>	<u>2017-18 Current Year Adopted Budget</u>	<u>2017-18 Current Year Projected Year End</u>	<u>2018-19 Budget</u>
F960 BUDGETED APPROPRIATIONS	\$ 329,710	\$ 339,422	\$ 558,746	\$ 366,083
F510 LESS: Estimated Revenues	291,098	258,630	271,464	307,130
F599 LESS: Appropriated Fund Balance	<u>38,612</u>	<u>80,792</u>	<u>287,282</u>	<u>58,953</u>
F510/1001 TAX LEVY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

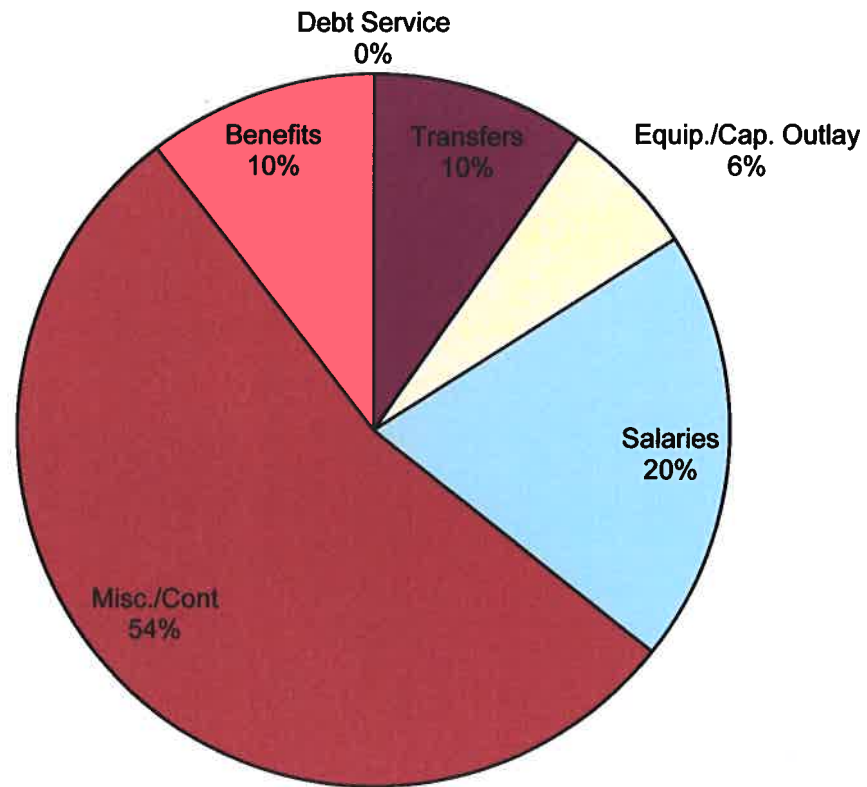
Village of Lima
2018-19 BUDGET

Water Fund Expenses by Major Category



Village of Lima
2018-19 BUDGET

Water Fund Expenses by Object Code



VILLAGE OF LIMA
2018-19 BUDGET
WATER FUND - EXPENDITURES

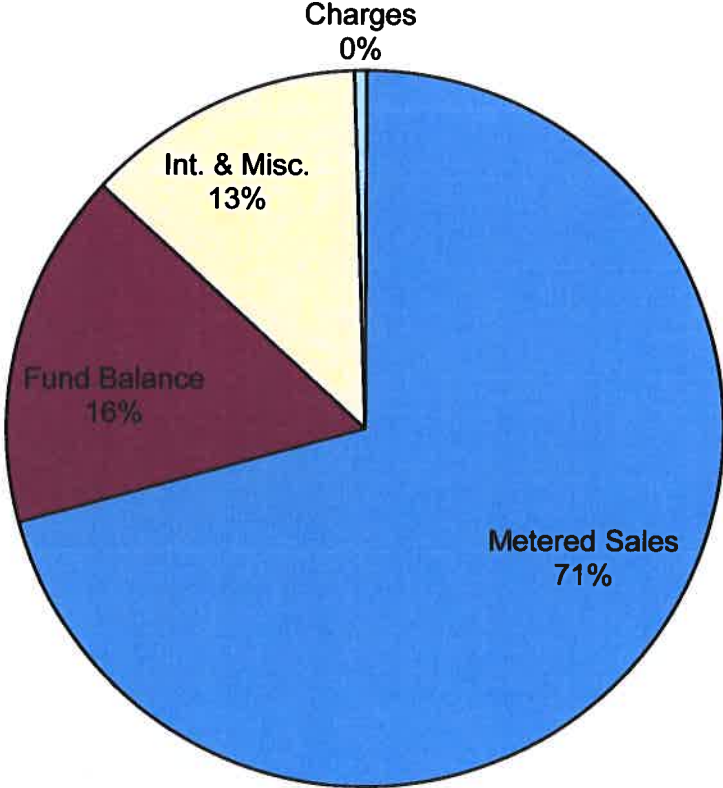
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2017-18	YEAR-TO- DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
BOARD OF TRUSTEES									
Salary	F1010.1	\$ 4,025	\$ 4,050	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075
MAYOR									
Salary	F1210.1	2,138	2,200	2,250	2,306	2,306	2,306	2,375	2,375
ACCOUNTING									
Contractual	F1320.4	750	750	750	750	250	250	750	750
TREASURER									
Salary	F1325.1	14,829	14,970	15,505	18,440	10,966	18,440	15,608	15,608
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	0	0	0	0	0
BUDGET OFFICER									
Contractual	F1340.4	2,760	2,850	2,895	3,000	3,000	3,000	3,000	3,000
LAW									
Contractual	F1420.4	3,200	3,200	3,300	3,325	0	3,325	3,350	3,350
ENGINEER									
Contractual	F1440.4	0	0	0	0	0	0	1,000	1,000
PUBLIC WORKS									
Salary	F1490.1	27,766	28,600	29,458	30,195	11,989	30,195	31,101	31,101
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	0	0	0	0	0
UNALLOCATED INSURANCE									
Contractual	F1910.4	5,682	5,559	5,820	5,755	5,755	5,755	5,793	5,793
CONTINGENCY									
Contractual	F1990.4	N/A	N/A	N/A	30,175	0	0	30,053	30,053
TOTAL GENERAL GOVERNMENT		\$ 61,149	\$ 62,179	\$ 64,054	\$ 98,021	\$ 38,342	\$ 67,346	\$ 97,104	\$ 97,104
WATER ADMINISTRATION									
Salary	F8310.1	1,120	824	970	1,272	1,109	1,272	1,304	1,304
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	1,300	1,300	1,300	1,300	820	1,300	1,300	1,300
SUPPLY, POWER & PUMPING									
Salary	F8320.1	6,171	3,911	3,482	6,905	1,742	6,905	7,033	7,033
Equip./Cap. Outlay	.2	0	790	0	0	0	0	0	0
Contractual	.4	123,844	136,375	158,347	135,000	88,590	385,000	135,000	135,000

VILLAGE OF LIMA
2018-19 BUDGET
WATER FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2017-18	YEAR-TO- DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
PURIFICATION									
Equip./Cap. Outlay	F8330.2	0	700	0	500	0	500	500	500
Contractual	.4	5,364	5,716	5,476	5,500	3,097	5,500	5,500	5,500
TRANSM. & DISTRIBUTION									
Salary	F8340.1	8,041	7,277	5,665	10,436	5,408	10,436	10,625	10,625
Equip./Cap. Outlay	.2	20,648	58,551	40,509	22,500	11,051	22,500	22,500	22,500
Contractual	.4	10,365	11,206	6,435	11,500	3,017	11,500	11,500	11,500
TOTAL HOME & COMMUNITY		\$ 176,853	\$ 226,651	\$ 222,183	\$ 194,913	\$ 114,835	\$ 444,913	\$ 195,262	\$ 195,262
EMPLOYEE BENEFITS									
State Retirement	F9010.8	11,690	10,811	9,859	10,054	10,054	10,054	10,168	10,168
Social Security	F9030.8	4,806	4,655	4,621	5,893	2,840	5,893	5,776	5,776
Workers Compensation	F9040.8	2,395	2,386	2,286	1,764	1,764	1,764	1,621	1,621
Unemployment Ins.	F9050.8	0	0	0	0	0	0	0	0
Hospital & Medical	F9060.8	16,422	17,151	19,207	21,276	17,728	21,276	20,651	20,651
TOTAL EMPLOYEE BENEFITS		\$ 35,313	\$ 35,003	\$ 35,973	\$ 38,988	\$ 32,385	\$ 38,987	\$ 38,216	\$ 38,216
DEBT SERVICE - Last bond paid in full 05-15-04									
SB - Principal	F9710.6	0	0	0	0	0	0	0	0
SB - Interest	.7	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES		\$ 273,315	\$ 323,833	\$ 322,210	\$ 331,922	\$ 185,562	\$ 551,246	\$ 330,583	\$ 330,583
INTERFUND TRANSFERS - CAPITAL PROJECTS									
Debt Service	F9905.9	0	0	0	0	0	0	0	0
Capital Reserve (HR-1)	F9950.9	7,500	7,500	7,500	7,500	0	7,500	35,500	35,500
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 0	\$ 7,500	\$ 35,500	\$ 35,500
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 280,815	\$ 331,333	\$ 329,710	\$ 339,422	\$ 185,562	\$ 558,746	\$ 366,083	\$ 366,083

Village of Lima
2018-19 BUDGET

Water Fund Revenues by Major Category



**VILLAGE OF LIMA
2018-19 BUDGET
WATER FUND - REVENUES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2017-18	YEAR-TO- DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
Metered Water Sales	F2140	\$ 232,102	\$ 242,054	\$ 246,497	\$ 230,000	\$ 192,045	\$ 230,000	\$ 250,000	\$ 250,000
Metered Sales-Other Govt.	F2141	9,878	8,375	11,608	9,000	8,838	9,000	9,000	9,000
Water Service Charge	F2144	1,680	4,150	540	500	25	25	500	500
Water Service Chg-Other Govt.	F2145	1,815	2,959	1,112	1,000	1,878	1,878	1,500	1,500
Interest & Penalties	F2148	4,162	3,646	3,369	2,000	4,003	4,003	2,000	2,000
TOTAL HOME & COMMUNITY SERVICES		\$ 249,637	\$ 261,185	\$ 263,127	\$ 242,500	\$ 206,789	\$ 244,906	\$ 263,000	\$ 263,000
Interest & Earnings	F2401	339	228	217	100	94	100	100	100
TOTAL USE OF MONEY & PROPERTY		\$ 339	\$ 228	\$ 217	\$ 100	\$ 94	\$ 100	\$ 100	\$ 100
Sale of Equipment	F2665	0	0	11,160	10	0	0	10	10
Insurance Recoveries	F2680	0	0	0	10	0	0	10	10
TOTAL SALE PROPERTY/COMPENSATION		\$ 0	\$ 0	\$ 11,160	\$ 20	\$ 0	\$ 0	\$ 20	\$ 20
Refund of Prior Yr. Exp.	F2701	0	0	0	10	86	86	10	10
Miscellaneous	F2770	19,898	16,595	16,595	16,000	20,655	26,373	44,000	44,000
TOTAL MISCELLANEOUS		\$ 19,898	\$ 16,595	\$ 16,595	\$ 16,010	\$ 20,741	\$ 26,459	44,010	44,010
Interfund Transfer	F5031	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES		\$ 269,874	\$ 278,008	\$ 291,098	\$ 258,630	\$ 227,624	\$ 271,464	\$ 307,130	\$ 307,130

VILLAGE OF LIMA
2018-19 BUDGET

WATER FUND - UNRESERVED FUND BALANCE ESTIMATE*

YEAR ENDING MAY 31, 2018

		<u>2017-18 Budget</u>	<u>Year-to-Date 01-31-18</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2017	F-909	\$ 469,577	\$ 469,577	\$ 469,577	
Plus Estimated Revenues and Receipts	F-980	258,630	227,624	271,464	
Less Estimated Expenses and Disbursements to Reserves	F-522	<u>339,422</u>	<u>185,562</u>	<u>558,746</u>	
Estimated Ending Fund Balance		<u>\$ 388,785</u>	<u>\$ 511,640</u>	<u>\$ 182,295</u>	100%
Estimated Amount of Fund Balance Used		80,792		287,282	
APPROPRIATED FUND BALANCE	F-599	\$ 80,792		\$ 58,953	32.34%
		<i>2017-18</i>		<i>2018-19</i>	
Unappropriated Fund Balance	F-909 - F-599			\$ 123,342	67.66%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 139,687	

* 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
2018-19 BUDGET

SEWER FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Unreserved Ending Fund Balance	Sewer Rents	State O&M Aid
1998-99	140,225	222,849	168,562		194,512	208,536	-
1999-00	194,512	231,817	197,071	-	229,258	217,347	-
2000-01	229,258	260,010	228,235	6,659 ¹	267,692	238,851	-
2001-02	267,692	316,534	208,164	1	376,063	238,095	-
2002-03	376,063	288,294	275,878	-	388,479	272,919	-
2003-04	388,479	282,456	300,447	1	370,489	263,671	-
2004-05	370,489	280,526	306,448	(1)	344,566	271,288	-
2005-06	344,566	274,720	301,207	(1)	318,078	263,741	-
2006-07	318,078	269,549	315,817	1	271,811	258,988	-
2007-08	271,811	299,708	313,062	(8,404) ²	250,052	291,535	-
2008-09	250,052	325,592	317,914	(95) ³	257,635	319,439	-
2009-10	257,635	363,694	305,850	(49) ³	315,430	357,708	-
2010-11	315,430	362,803	316,872	(3,050) ³	358,311	356,919	-
2011-12	358,311	360,742	322,863	(5,034) ³	391,156	354,636	-
2012-13	391,156	355,328	340,034	(5,599) ³	400,852	351,783	-
2013-14	400,852	361,881	372,473	23,613	413,873	361,753	-
2014-15	413,873	366,414	349,707	(6,235)	424,345	359,406	-
2015-16	424,345	381,012	389,827	(562)	414,968	358,243	-
2016-17	414,968	388,197	357,641	(28,905)	416,618	361,076	-
2017-18 ^E	416,618	354,639	377,285	-	393,971	350,000	-
2018-19 ^B	393,971	354,895	415,492	-	333,374	350,000	-

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

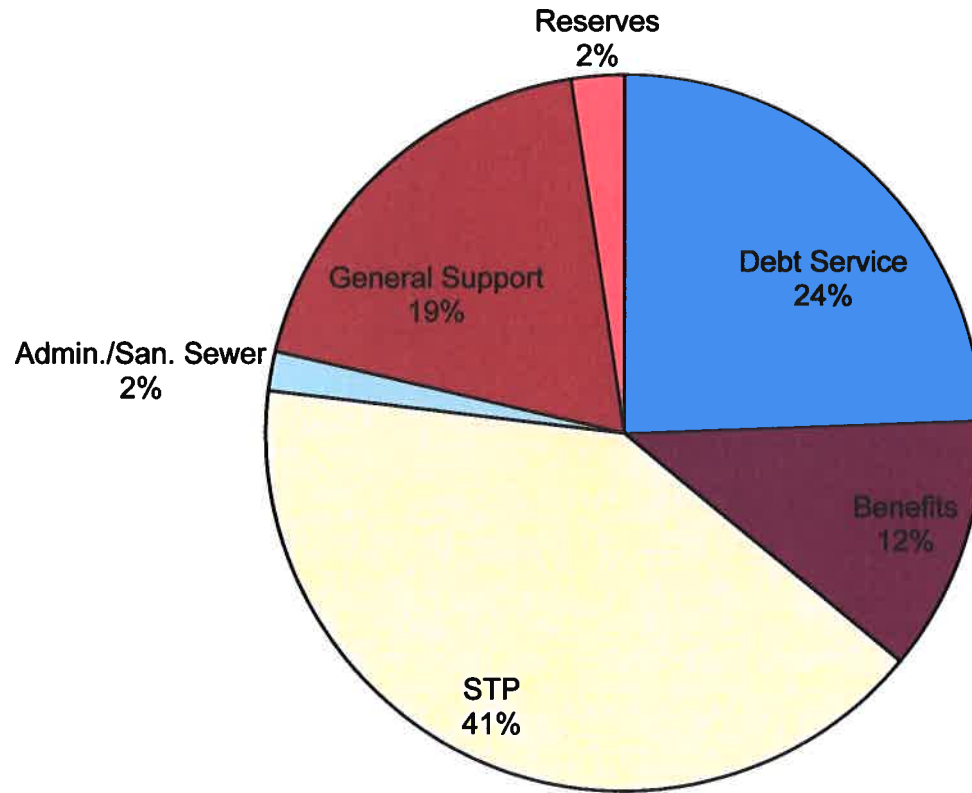
VILLAGE OF LIMA
2018-19 BUDGET

SEWER FUND BUDGET SUMMARY

	<u>2016-17 Prior Year Actual</u>	<u>2017-18 Current Year Adopted Budget</u>	<u>2017-18 Current Year Projected Year End</u>	<u>2018-19 Budget</u>
G960 BUDGETED APPROPRIATIONS	\$ 357,641	\$ 404,701	\$ 377,285	\$ 415,492
G510 LESS: Estimated Revenues	388,197	354,895	354,639	354,895
G599 LESS: Appropriated Fund Balance	<u>(30,555)</u>	<u>49,806</u>	<u>22,647</u>	<u>60,597</u>
G510/1001 TAX LEVY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

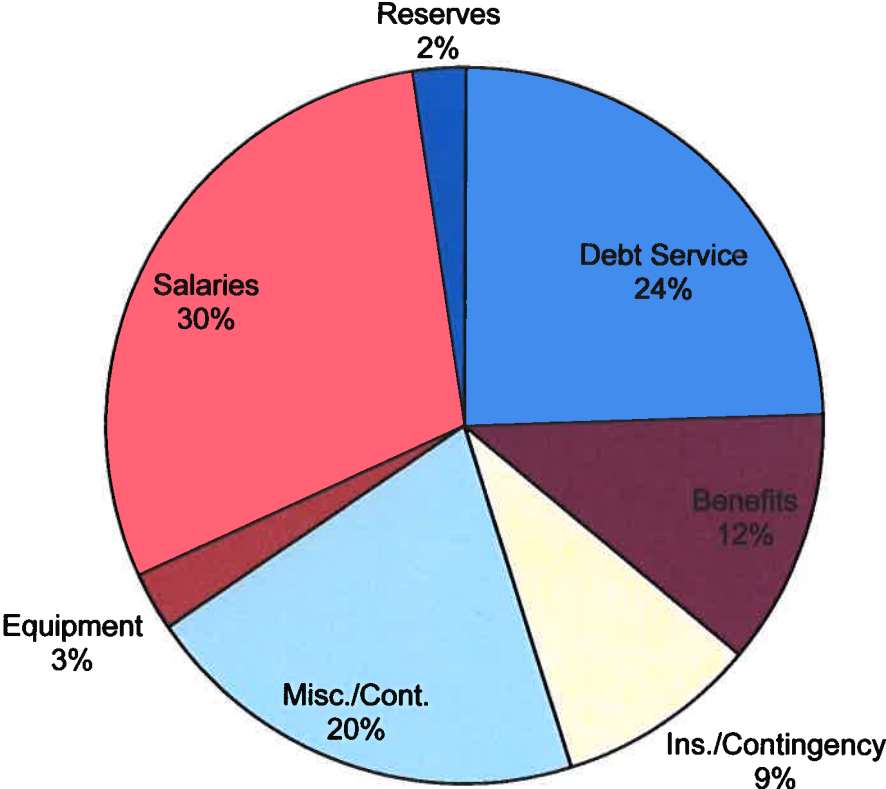
Village of Lima
2018-19 BUDGET

Sewer Fund Expenses by Major Category



Village of Lima
2018-19 BUDGET

Sewer Fund Expenses by Object Code



VILLAGE OF LIMA
2018-19 BUDGET
SEWER FUND - EXPENDITURES

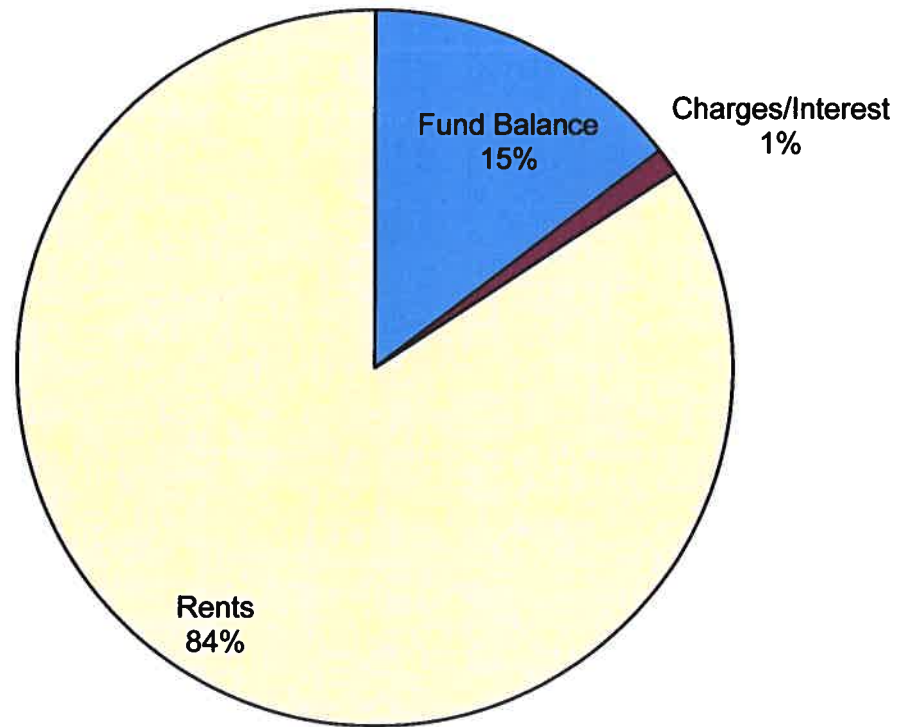
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2017-18	YEAR-TO- DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
BOARD OF TRUSTEES									
Salary	G1010.1	\$ 4,025	\$ 4,050	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	
MAYOR									
Salary	G1210.1	2,137	2,200	2,250	2,306	2,306	2,375	2,375	
ACCOUNTING									
Contractual	G1320.4	750	750	750	750	250	250	750	
TREASURER									
Salary	G1325.1	14,821	14,970	15,505	18,440	10,966	18,440	15,608	
Contractual	.4	0	0	0	0	0	0	0	
BUDGET OFFICER									
Contractual	G1340.4	2,760	2,850	2,895	3,000	3,000	3,000	3,000	
EFC ADMINISTRATION FEE									
Contractual	G1380.4	3,856	3,524	3,336	3,150	3,150	2,962	2,962	
LAW									
Contractual	G1420.4	3,900	3,900	4,000	4,025	0	4,025	4,050	
ENGINEER									
Contractual	G1440.4	0	0	0	0	0	500	1,000	
PUBLIC WORKS									
Salary	G1490.1	6,289	6,356	6,546	6,710	3,806	6,710	6,911	
Contractual	.4	0	0	0	0	0	0	0	
UNALLOCATED INSURANCE									
Contractual	G1910.4	8,526	8,215	8,316	8,350	8,350	10,143	10,143	
CONTINGENCY									
Contractual	G1990.4	N/A	N/A	N/A	27,415	0	27,636	27,636	
TOTAL GENERAL GOVERNMENT		\$ 47,064	\$ 46,815	\$ 47,674	\$ 78,221	\$ 35,904	\$ 50,806	\$ 78,510	\$ 78,510

VILLAGE OF LIMA
2018-19 BUDGET
SEWER FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2017-18	YEAR-TO- DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
SEWER ADMINISTRATION									
Salary	G8110.1	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	1,300	1,300	1,300	1,300	841	1,300	1,300	1,300
SANITARY SEWERS									
Salary	G8120.1	2,731	1,915	1,672	3,321	425	3,321	3,612	3,612
Equip./Cap. Outlay	.2	0	0	0	1,000	0	1,000	1,000	1,000
Contractual	.4	0	0	1,371	1,500	0	1,500	1,500	1,500
SEWAGE TREATMENT DISP.									
Salary	G8130.1	77,302	82,056	84,521	86,930	60,774	86,930	90,054	90,054
Equip./Cap. Outlay	.2	3,780	20,469	1,644	10,000	5,000	10,000	10,000	10,000
Contractual	.4	66,741	87,515	68,911	70,000	34,102	70,000	70,000	70,000
TOTAL HOME & COMMUNITY		\$ 151,854	\$ 193,256	\$ 159,418	\$ 174,051	\$ 101,142	\$ 174,051	\$ 177,466	\$ 177,466
EMPLOYEE BENEFITS									
State Retirement	G9010.8	19,943	18,621	16,875	17,235	17,235	17,235	17,901	17,901
Social Security	G9030.8	8,129	8,465	8,695	10,561	6,257	10,561	10,672	10,672
Workers Compensation	G9040.8	3,901	3,935	3,762	2,918	2,918	2,918	2,756	2,756
Unemployment Ins.	G9050.8	0	0	0	0	0	0	0	0
Hospital & Medical	G9060.8	13,792	14,974	16,768	18,573	17,728	18,573	16,693	16,693
TOTAL EMPLOYEE BENEFITS		\$ 45,765	\$ 45,995	\$ 46,100	\$ 49,288	\$ 44,138	\$ 49,287	\$ 48,022	\$ 48,022
DEBT SERVICE									
SB - Principal	G9710.6	75,000	75,000	75,000	75,000	75,000	75,000	80,000	80,000
SB - Interest	G9710.7	27,024	25,762	24,449	23,141	23,141	23,141	21,495	21,495
BAN - Principal	G9730.6	0	0	0	0	0	0	0	0
BAN - Interest	G9730.7	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE		\$ 102,024	\$ 100,762	\$ 99,449	\$ 98,141	\$ 98,141	\$ 98,141	\$ 101,495	\$ 101,495
TOTAL EXPENSES		\$ 346,707	\$ 386,827	\$ 352,641	\$ 399,701	\$ 279,325	\$ 372,285	\$ 405,492	\$ 405,492
INTERFUND TRANSFERS									
Debt Service	G9905.9	0	0	0	0	0	0	0	0
Capital Reserve (HR-4)	G9950.9	3,000	3,000	5,000	5,000	0	5,000	10,000	10,000
Capital Project	G9905.9	0	0	0	0	0	0	0	0
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 3,000	\$ 3,000	\$ 5,000	\$ 5,000	\$ 0	\$ 5,000	\$ 10,000	\$ 10,000
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 349,707	\$ 389,827	\$ 357,641	\$ 404,701	\$ 279,325	\$ 377,285	\$ 415,492	\$ 415,492

Village of Lima
2018-19 BUDGET

Sewer Fund Revenues by Major Category



VILLAGE OF LIMA
2018-19 BUDGET
SEWER FUND - REVENUES

DESCRIPTION	ACCOUNT CODE				BUDGET 2017-18	YEAR-TO- DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
Sewer Rents	G2120	\$ 361,045	\$ 358,243	\$ 361,076	\$ 350,000	\$ 264,091	\$ 350,000	\$ 350,000	\$ 350,000
Sewer Charges	G2122	600	2,415	300	300	0	0	300	300
Interest & Penalties	G2128	4,599	5,143	4,053	4,500	3,771	4,500	4,500	4,500
TOTAL SEWER RENTS & CHARGES		\$ 366,244	\$ 365,801	\$ 365,429	\$ 354,800	\$ 267,862	\$ 354,500	\$ 354,800	\$ 354,800
Interest & Earnings	G2401	150	106	109	75	77	77	75	75
TOTAL USE OF MONEY & PROPERTY		\$ 150	\$ 106	\$ 109	\$ 75	\$ 77	\$ 77	\$ 75	\$ 75
Sale of Equipment	G2665	0	0	7,650	0	0	0	0	0
Insurance Recoveries	G2680	0	0	0	0	0	0	0	0
Other Comp. for Loss	G2690	0	0	0	0	0	0	0	0
TOTAL SALE PROPERTY/COMPENSATION		\$ 0	\$ 0	\$ 7,650	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	G2770	20	15,105	15,008	20	61	61	20	20
TOTAL MISCELLANEOUS		\$ 20	\$ 15,105	\$ 15,008	\$ 20	\$ 61	\$ 61	\$ 20	\$ 20
State Aid - O & M	G3901	0	0	0	0	0	0	0	0
TOTAL STATE AID		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interfund Transfer	G5031	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES		\$ 366,414	\$ 381,012	\$ 388,197	\$ 354,895	\$ 268,001	\$ 354,639	\$ 354,895	\$ 354,895

VILLAGE OF LIMA
2018-19 BUDGET

SEWER FUND - UNRESERVED FUND BALANCE ESTIMATE *

YEAR ENDING MAY 31, 2018

		<u>2017-18 Budget</u>	<u>Year-to-Date 01-31-18</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2017	G-909	\$ 416,618	\$ 416,618	\$ 416,618	
Plus Estimated Revenues and Receipts	G-980	354,895	268,001	354,639	
Less Estimated Expenses and Disbursements to Reserves	G-522	<u>404,701</u>	<u>279,325</u>	<u>377,285</u>	
Estimated Ending Fund Balance		<u>\$ 366,812</u>	<u>\$ 405,294</u>	<u>\$ 393,971</u>	100%
Estimated Amount of Fund Balance Used		\$ 49,806		\$ 22,647	
APPROPRIATED FUND BALANCE	G-599	\$ 49,806 <i>2017-18</i>		\$ 60,597 <i>2018-19</i>	15.38%
Unappropriated Fund Balance	G-909 - G-599			\$ 333,374	84.62%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 94,321	

* 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
2018-19 BUDGET

RECREATION FUND - EXPENDITURES

ACCOUNT CODE	DESCRIPTION				BUDGET 2017-18	YEAR-TO- DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
JOINT RECREATIONS PROJECT:									
CR7145.1	Salary	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
.2	Equip./Cap. Outlay	0	0	0	0	0	0	0	0
.4	Contractual	7,509	4,950	7,556	6,000	7,813	7,813	6,000	6,000
Transfer from									
CR9901.0	General Fund	0	0	0	0	0	0	0	0
TOTAL EXPENSES		\$ 7,509	\$ 4,950	\$ 7,556	\$ 6,000	\$ 7,813	\$ 7,813	\$ 6,000	\$ 6,000

RECREATION FUND - REVENUES

ACCOUNT CODE	DESCRIPTION				BUDGET 2017-18	YEAR-TO- DATE 01/31/18	PROJECTED YEAR-END	DEPT BDGT REQUEST 2018-19	ADOPTED BUDGET 2018-19
		2014-15	2015-16	2016-17					
CR2001	Parks & Recreation Charges	\$ 6,500	\$ 5,000	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contribution from									
CR2390	T. Lima	0	0	0	0	0	0	0	0
CR3820	Joint Youth Rec. - St. Aid	0	0	0	0	0	0	0	0
CR2401	Interest & Earnings	2	1	1	0	0	0	0	0
Transfer from									
CR5031	General Fund	0	0	0	6,000	6,000	6,000	6,000	6,000
TOTAL REVENUES		\$ 6,502	\$ 5,001	\$ 5,001	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000

VILLAGE OF LIMA
2018-19 BUDGET

SUMMARY OF RESERVE FUNDS

Name of Reserve	BALANCE AS OF 01-31-18	PROJECTED REVENUES FOR CURRENT FISCAL YEAR	PROJECTED EXPENSES FOR CURRENT FISCAL YEAR	PROJECTED BALANCE AS OF MAY 31, 2018
FIRE EQUIPMENT RESERVE - HR-3	\$ 261,968	\$ 46,000	\$ 0	\$ 307,968
WATER RESERVE - HR-1	204,664	7,500	150,000	62,164
SEWER RESERVE - HR-4	40,295	5,000	0	45,295
STREETS AND/OR EQUIPMENT RESERVE - HR-2	147,540	27,000	0	174,540
AMBULANCE RESERVE - HR-5	76,802	20,000	0	96,802
HIGHWAY GARAGE - HR-6	8,517	0	0	8,517
FIRE AIR PACKS RESERVE - HR-9	37,774	4,500	0	42,274
PARK RESERVE	23,932	2,000	0	25,932
FIRE DEPARTMENT - BUILDING/GROUNDS MAINTENANCE RESERVE	46,762	12,000	0	58,762
AMBULANCE - BUILDING/GROUNDS MAINTENANCE RESERVE	50,091	0	0	50,091
MOWER REPLACEMENT RESERVE	16,053	0	0	16,053
FIRE DEPARTMENT MISC. EQUIPMENT FUND	5,666	1,500	0	7,166

Total: General Fund	\$ 641,212
Ambulance Fund	146,893
Water Fund	62,164
Sewer Fund	45,295
Grand Total:	\$ 895,564

**VILLAGE OF LIMA
2018-19 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 ^E	267,576	46,000	(5,608)	307,968
2018-19 ^B	307,968	26,000	-	333,968

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2018-19 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).

PRIOR FISCAL YEAR 2016-17:

Balance as of 05-31-17 Annual Report: \$ 263,730

CURRENT FISCAL YEAR 2017-18

Balance as of 01-31-18: 204,664

Estimated Additional Revenue to Year End:

<u>Transfer from Water Fund</u>	7,500	
<u>Interest Earnings at 0.00%</u>		7,500

Estimated Additional Expenses to Year End:

<u>Water Project</u>	<u>150,000</u>	
		<u>150,000</u>

Estimated Balance at Current Year End: \$ 62,164

BUDGET YEAR 2018-19:

Budget Year Additional Revenue:

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

Total Available for 2018-19 Budget Year \$ 97,664

Appropriation:

<u>Water Tower (\$3.0M?) (Year 2020)</u>		
		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2019 \$ 97,664

**VILLAGE OF LIMA
2018-19 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	7,500	(14,764)	273,725
2010-11	273,725	7,500	22,142	303,367
2011-12	303,367	7,500	1,763	312,630
2012-13	312,630	7,500	2,669	322,799
2013-14	322,799	7,500	(18,192)	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 ^E	263,730	7,500	(209,066.28)	62,164
2018-19 ^B	62,164	35,500	-	97,664

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2018-19 BUDGET
SEWER RESERVE - HR-4

Restrictions & Legal Reference: Est. in '81-82 Budget for sewer 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).

PRIOR FISCAL YEAR 2016-17:

Balance as of 05-31-17 Annual Report:	\$ 60,148
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CURRENT FISCAL YEAR 2017-18

Balance as of 01-31-18:	40,295
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Estimated Additional Revenue to Year End:

<u>Transfer from Sewer Fund</u>	5,000	
<u>Interest Earnings at 0.00%</u>	-	5,000

Estimated Additional Expenses to Year End:

		-
--	--	---

Estimated Balance at Current Year End:	<u>\$ 45,295</u>
--	------------------

BUDGET YEAR 2018-19:

Budget Year Additional Revenue:

<u>Transfer from Sewer Fund</u>	10,000	
<u>Interest Earnings at 0.00%</u>	-	10,000

Total Available for 2018-19 Budget Year	\$ 55,295
---	-----------

		-
--	--	---

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2019	<u>\$ 55,295</u>
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**VILLAGE OF LIMA
2018-19 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	5,000	48	16,376
2010-11	16,376	3,000	50	19,426
2011-12	19,426	3,000	5,034	27,460
2012-13	27,460	3,000	5,597	36,057
2013-14	36,057	3,000	(25,611)	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 ^E	60,148	5,000	(19,853)	45,296
2018-19 ^B	45,296	10,000	-	55,296

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2018-19 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 2016-17:

Balance as of 05-31-17 Annual Report: \$ 147,507

CURRENT FISCAL YEAR 2017-18

Balance as of 01-31-18: 147,540

Estimated Additional Revenue to Year End:

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

Estimated Additional Expenses to Year End:

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

Estimated Balance at Current Year End: \$ 174,540

BUDGET YEAR 2018-19:

Budget Year Additional Revenue:

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

Total Available for 2018-19 Budget Year \$ 201,540
Appropriation:

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

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2019 \$ 201,540

**VILLAGE OF LIMA
2018-19 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 ^E	147,507	27,000	33	174,539
2018-19 ^B	174,539	27,000	-	201,539

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2018-19 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 2016-17:

Balance as of 05-31-17 Annual Report: \$ 50,080

CURRENT FISCAL YEAR 2017-18

Balance as of 01-31-18: 76,802

Estimated Additional Revenue to Year End:

<u>Transfer from Pay per Ride Amb. Fund</u>	-	
<u>Transfer from Ambulance Fund</u>	20,000	
<u>Interest Earnings at 0.00%</u>	-	20,000

Estimated Additional Expenses to Year End:

		-

Estimated Balance at Current Year End: \$ 96,802

BUDGET YEAR 2018-19:

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

Total Available for 2018-19 Budget Year \$ 116,802
Appropriation:

		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2019 \$ 116,802

**VILLAGE OF LIMA
2018-19 BUDGET
AMBULANCE RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from Pay per Ride to Ambulance Fund	Net Activity	Ending Fund Balance
2006-07	\$ 40,828	9,000	1,443	51,271
2007-08	51,271	9,000	1,604	61,875
2008-09	61,875	10,000	669	72,544
2009-10	72,544	-	(21,906)	50,638
2010-11	50,638	25,000	(57,468)	18,170
2011-12	18,170	101,317	(101,281)	18,206
2012-13	18,206	48,403	21,335	87,944
2013-14	87,944	10,000	526	98,470
2014-15	98,470	10,000	19,604	128,074
2015-16	128,074	10,000	8,538	146,612
2016-17	146,612	10,000	(106,532)	50,080
2017-18 ^E	50,080	20,000	26,722	96,802
2018-19 ^B	96,802	20,000	-	116,802

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2018-19 BUDGET
HIGHWAY GARAGE - HR-6

Use Restrictions & Legal Reference: Established March 2001. 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 2016-17:

Balance as of 05-31-17 Annual Report: \$ 8,516

CURRENT FISCAL YEAR 2017-18

Balance as of 01-31-18: 8,517

Estimated Additional Revenue to Year End:

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

Estimated Additional Expenses to Year End:

		-

Estimated Balance at Current Year End: \$ 8,517

BUDGET YEAR 2018-19:

Budget Year Additional Revenue:

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

Total Available for 2018-19 Budget Year \$ 8,517

Appropriation:

		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2019 \$ 8,517

VILLAGE OF LIMA
2018-19 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 ^E	8,516	-	1	8,517
2018-19 ^B	8,517	-	-	8,517

Notes: E Estimated.
 B Budgeted.

**VILLAGE OF LIMA
2018-19 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 ^E	37,766	4,500	8	42,274
2018-19 ^B	42,274	4,500	-	46,774

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
 2018-19 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 2016-17:

Balance as of 05-31-17 Annual Report:		\$ 23,926
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CURRENT FISCAL YEAR 2017-18

Balance as of 01-31-18:		23,932
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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:		
_____	_____	-
_____	_____	_____

Estimated Balance at Current Year End:		<u>\$ 25,932</u>
--	--	------------------

BUDGET YEAR 2018-19:

Budget Year Additional Revenue:		
<u>Transfer from General Fund</u>	2,000	
<u>Interest Earnings at 0.00%</u>	-	2,000

Total Available for 2018-19 Budget Year		\$ 27,932
Appropriation:		
_____	_____	-
_____	_____	_____

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2019		<u>\$ 27,932</u>
--	--	-------------------------

**VILLAGE OF LIMA
2018-19 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 ^E	23,926	2,000	6	25,932
2018-19 ^B	25,932	2,000	-	27,932

Notes: E Estimated.

B Budgeted.

VILLAGE OF LIMA
2018-19 BUDGET

FIRE DEPARTMENT - 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 2016-17:

Balance as of 05-31-17 Annual Report:	\$ 46,752
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CURRENT FISCAL YEAR 2017-18

Balance as of 01-31-18:	46,762
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Estimated Additional Revenue to Year End:

<u>Transfer from General Fund</u>	12,000	
<u>Interest Earnings at 0.00%</u>	-	12,000

Estimated Additional Expenses to Year End:

		-
--	--	---

Estimated Balance at Current Year End:

\$ 58,762

BUDGET YEAR 2018-19:

Budget Year Additional Revenue:

<u>Transfer from General Fund</u>	12,000	
<u>Interest Earnings at 0.00%</u>	-	12,000

Total Available for 2018-19 Budget Year

\$ 70,762

Appropriation:

		-
--	--	---

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2019

\$ 70,762

VILLAGE OF LIMA
2018-19 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 ^E	46,752	12,000	10	58,762
2018-19 ^B	58,762	12,000	-	70,762

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2018-19 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 2016-17:

Balance as of 05-31-17 Annual Report: \$ 76,788

CURRENT FISCAL YEAR 2017-18

Balance as of 01-31-18: 50,091

Estimated Additional Revenue to Year End:

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

Estimated Additional Expenses to Year End:

_____	_____	-
_____	_____	-

Estimated Balance at Current Year End: \$ 50,091

BUDGET YEAR 2018-19:

Budget Year Additional Revenue:

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

Total Available for 2018-19 Budget Year \$ 50,091

Appropriation:

_____	_____	-
_____	_____	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2019 \$ 50,091

VILLAGE OF LIMA
2018-19 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 ^E	76,788	-	(26,697)	50,091
2018-19 ^B	50,091	-	-	50,091

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2018-19 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 2016-17:

Balance as of 05-31-17 Annual Report: \$ 16,050

CURRENT FISCAL YEAR 2017-18

Balance as of 01-31-18: 16,053

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: \$ 16,053

BUDGET YEAR 2018-19:

Budget Year Additional Revenue:

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

Total Available for 2018-19 Budget Year \$ 16,053

Appropriation:

		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2019 \$ 16,053

VILLAGE OF LIMA
2018-19 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 ^E	16,050	-	3	16,053
2018-19 ^B	16,053	-	-	16,053

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2018-19 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 ^E	5,665	1,500	1	7,166
2018-19 ^B	7,166	1,500	-	8,666

Notes: E Estimated.
 B Budgeted.

UNEMPLOYMENT RESERVE

Use Restrictions & Legal Reference: Annual contributions made by operating funds lower limit \$6,000 per Board of Trustees. Funds paid out only when claims for reimbursement received from NYS Bureau of Unemployment Compensation for payments to former Village employees.

PRIOR FISCAL YEAR 2016-17:

Balance as of 05-31-17 Annual Report: \$ 8,426

CURRENT FISCAL YEAR 2017-18

Balance as of 01-31-18: 8,428

Estimated Additional Revenue to Year End:

Interest Earnings	-	
	-	
	-	

Estimated Additional Expenses to Year End:

Transfer to General Fund	???	
	-	
	-	

Estimated Balance at Current Year End: \$ 8,428

BUDGET YEAR 2018-19:

Budget Year Additional Revenue:

Interest Earnings	-	
	-	
	-	

Total Available for 2018-19 Budget Year \$ 8,428

Appropriation:

Claims from NYS	???	
	-	
	-	

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2019 \$ 8,428

VILLAGE OF LIMA
2018-19 BUDGET

DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2018-19

Due Date	Payee/ Purpose	Instrum./ Rate	Dated/ Final Maturity	Total Amount Due	Object of Expense Code		Outstanding Principal 05/31/19	Source	
					.6 Principal	.7 Interest		Function Code	Fund
07/01/18	EFC/M&T WWTP	'13 Ref. SB 4.1960% ¹	07/10/13 01/15/32	12,310.85	0	12,310.85 ²	See January	G	9710.0 SEWER
07/15/18	EFC/M&T WWTP	Admin. Fee		2,962.00	N/A	N/A	N/A	G	1380.4 SEWER
11/15/18	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	10,237.50	0	10,237.50	See May	A	9710.0 GENERAL
01/01/19	EFC/M&T WWTP	'13 Ref. SB 4.1960% ¹	07/10/13 01/15/32	89,183.85	80,000	9,183.85 ²	1,105,000	G	9710.0 SEWER
05/15/19	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	49,237.50	39,000	10,237.50	429,000	A	9710.0 GENERAL
TOTAL				\$ 163,931.70	\$ 119,000	\$ 41,969.70	\$ 1,534,000		

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

VILLAGE OF LIMA
2018-19 BUDGET

DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2018-19

SUMMARY:

GENERAL FUND

A9710.6 Serial Bonds - Principal	=	\$ 39,000.00
A9710.7 Serial Bonds - Interest	=	<u>20,475.00</u>
TOTAL GENERAL FUND		\$ 59,475.00

SEWER FUND

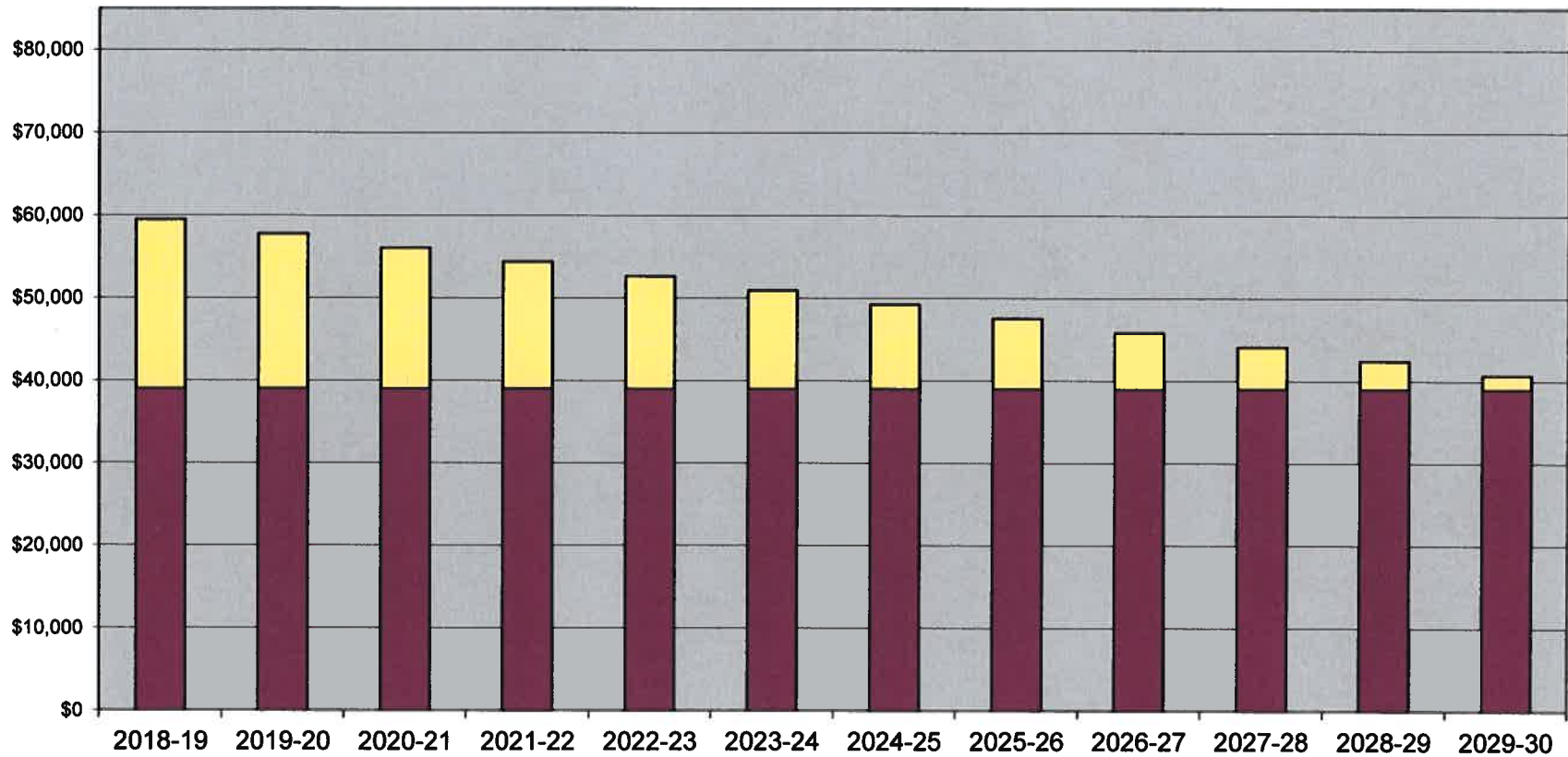
G9710.6 Serial Bonds - Principal	=	\$ 80,000.00
G9710.7 Serial Bonds - Interest	=	<u>21,494.70</u>
TOTAL SEWER FUND		\$ 101,494.70

G1380.4 Fiscal Agent Fees (M&T Bank)	=	\$ 2,962.00
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TOTAL DEBT SERVICE		<u><u>\$ 163,931.70</u></u>
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Village of Lima
2018-19 Budget

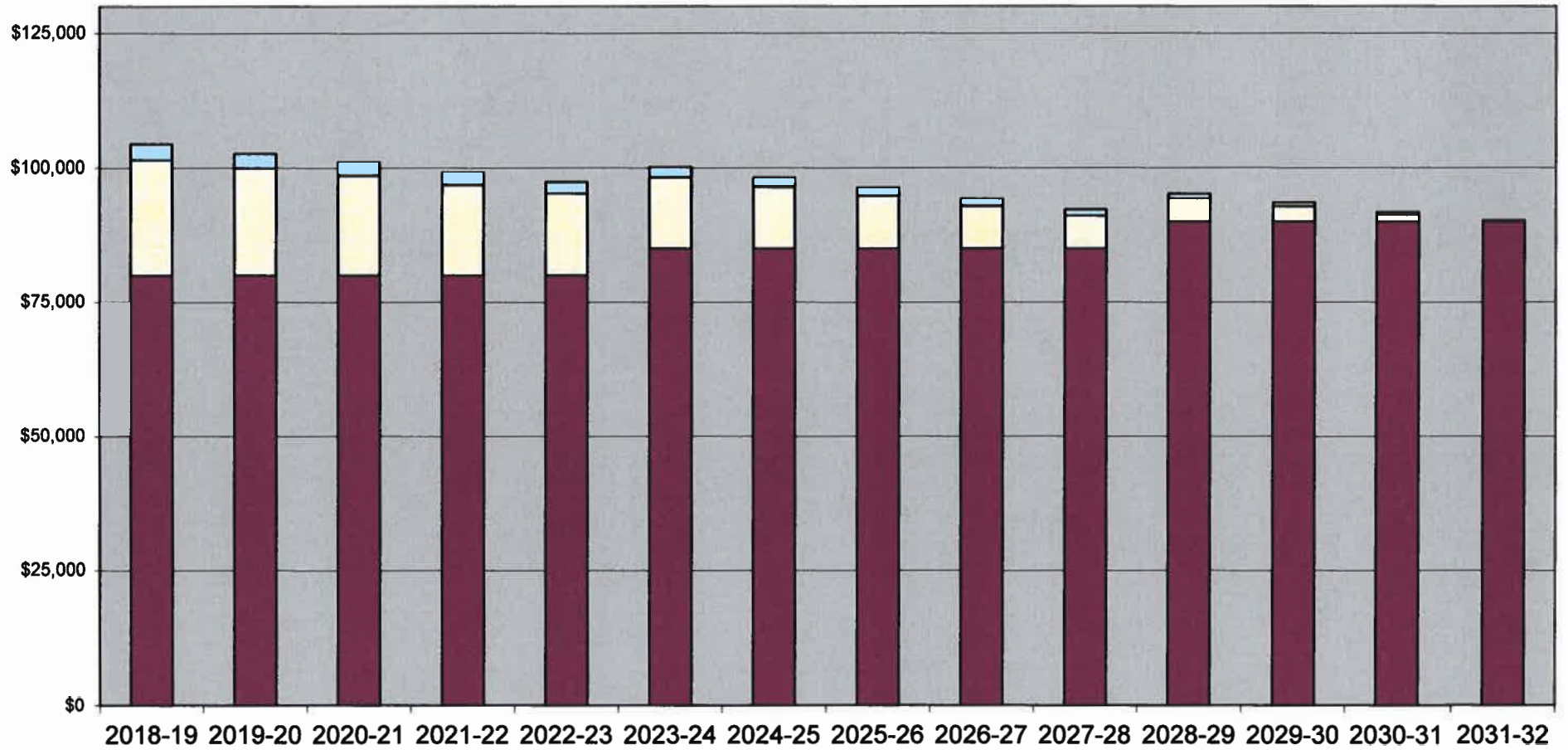
Total Debt Service - Ambulance Facility



Fiscal Year Ending May 31

Village of Lima
2018-19 Budget

TOTAL DEBT SERVICE - EFC BOND



Fiscal Year Ending May 31

VILLAGE OF LIMA
2018-19 BUDGET
SCHEDULE OF BUDGETED 2018-19 SALARIES

Administrative Unit	Functional Unit & Position Title	Number of Persons	Total Budgeted	Allocation by Funds		
				"A" General Fund	"F" Water Fund	"G" Sewer Fund
Legislative	Trustees	4	\$ 16,300	\$ 8,150	\$ 4,075	\$ 4,075
Executive	Mayor	1	9,500	4,750	2,375	2,375
Finance	Clerk/Treasurer	2	55,410	24,195	15,608	15,608
Assessment	Assessor's Clerk	1	0	0		
Public Works Administration	Working Foreman	1	69,113	31,101	31,101	6,911
Central Garage	Laborers		52,975	52,975		
Street Maintenance	Laborers		51,666	51,666		
Snow Removal	Laborers		11,454	11,454		
Parks	Laborers		9,959	9,959		
Street Cleaning	Laborers		0	0		
Lawn Mowing	Laborers		9,421	9,421		
Zoning	Board		428	428		
Planning	Board		1,668	1,668		
Planning	Secretary		914	914		
Water Administration	Laborers		1,304		1,304	
Source of Supply, Power & Pumping	Laborers		7,033		7,033	
Transmission & Distribution	Laborers		10,625		10,625	
Sanitary Sewers	Laborers		3,612			3,612
Sewage Treatment & Disposal	Operator		68,330			68,330
	Laborers		21,724			21,724
TOTALS			\$ 401,436	\$ 206,680	\$ 72,121	\$ 122,634
Percentage				51.49%	17.97%	30.55%

2017-18 Budgeted Totals	\$ 398,739	\$ 203,326	\$ 73,630	\$ 121,783
Percentage		50.99%	18.47%	30.54%

VILLAGE OF LIMA
2018-19 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)	2018-19 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2018-19	2019-20	2020-21
PICKUP TRUCKS:									
2011 Ford F-250 4X4 Pickup (VIN = 1FTBF2B66BEC06885) 9 ft. Western Ultra Mount Plow	2011 2011	\$27,000 \$3,000	4 Yrs.	-15	\$27,000 \$3,000		\$35,000		
2015 F-250 4X4 Pickup (VIN = 1FTBF2B63FEC2117) 9 ft. Western Ultra Mount Plow	2015 2015	\$26,500	4 Yrs.	-19					
DUMP TRUCKS:									
2015 F-500 4X4 Dump Truck (VIN = 1FDUF5HT1GEB06218) 9' Pro Plus Western Plow Snow ex 9300 3 yard plastic sander	2016 2016 2016	\$82,000	6 Yrs.	2020	\$82,000				
2014 F-550 4X4 Dump Truck (VIN = 1FDUF5HTXEEA86144) 10' Icebreaker Sander (S.N. 031014203489948231) Western 9' Snow Plow (S.N. 76901)	2013 2013 2013	\$80,000	6 Yrs.	2020	\$80,000				\$85,000
BACKHOES:									
2016 John Deere 310sl 4x4 Back-Hoe (S.N. 1T0310SLLGF302306)	2016	\$95,000	4-5 Yrs.	2020	\$95,000				
OFFICE MACHINES:									
Sharp Calculator (Sewer Plant) (UX2183)	1979	\$125	Yrs.						
Dell Computer	2006	\$995	5 Yrs.						
TRACTORS:									
2016 John Deere 2032R Tractor Curtis Hard Cab 54 inch Plow	2016 2016 2016	\$25,000	4-5 Yrs.	2020	\$25,000				\$27,000
2014 John Deere 2032 Tractor Enclosed Cab with Heater 47 inch Snow Blower	2014 2014 2004	\$22,500 \$2,029			\$22,500 \$2,029				
2006 S185 Bobcat	2006	\$15,664	3 Yrs.		\$17,000				

VILLAGE OF LIMA
2018-19 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)	2018-19 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2018-19	2019-20	2020-21
OTHER EQUIPMENT:									
2015 exmark lzs 902d 60 inch zero turn Lawnmower (ID# ex606682)	2016	\$13,303	4-5 Yrs.	2020	\$13,303				
John Deere X700 with Mower	2013	\$9,500	Yrs.		\$9,500				
Jacobsen Turfcut Lawnmower 4 W.D. (S.N. 69180-421201696)	2016	\$14,540	5 Yrs.		\$17,000				
2016 exmark lzs 902d 60 inch zero turn Lawnmower (ID# ex624021)	2016	\$13,303	4-5 Yrs.	2020	\$13,303				
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.						
Z920A John Deere Zero-Turn w/ 54" Deck (1TC920AVECT030271)	2012	\$8,856	4 Yrs.	May-18	\$10,000	A8989.2	\$12,500		

VILLAGE OF LIMA
2018-19 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)	2018-19 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2018-19	2019-20	2020-21
Sno-Pusher for Case Backhoe	2001	\$800	Yrs.		\$800				
1996 Stone 4000 Roller	2000	\$8,500	Yrs.						
John Deere Box Scraper	2000	\$500	Yrs.						
Homelite Chain Saw		\$125	Yrs.						
Stihl Cutoff Saw	1986	\$700	3 Yrs.	--89	\$900				
Homelite Disc Saw			Yrs.	06-86	\$700				
Solar Battery Charger		\$200	Yrs.						
Welder			Yrs.						
TARCO Leaf Vac	1998	\$26,000	15 Yrs.	--03	\$26,000				
Sidewalk Salt Spreader	2004	\$600	Yrs.						
Risers & Lids for Manholes New Nozzles for Sewer Cleaner	1987	\$13,711	Yrs.						
Video Camera - Inspection of Sewer Mains	1999		Yrs.						
Recirculation Pump			Yrs.						
Draimad Sludge Bagger			Yrs.						
Pumps & Equip. - Laundramat			Yrs.						
Box for Hand Tools			Yrs.						
Air Compressor/Jack Hammer	1994	\$7,500	Yrs.						
Power Washer	1995	\$1,600	Yrs.						
Screed-King Concrete Screed	2004	\$1,475	Yrs.						

VILLAGE OF LIMA
2018-19 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)	2018-19 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2018-19	2019-20	2020-21
Tractor Mount Cement Mixer									
Replacement Mower									
Stand-by Chlorine Pump									
Misc. Equipment - Central Garage						A1640.2	1,000		
Misc. Equipment - Streets						A5110.2	500		
Misc. Equipment - CHIPS						A5112.2	45,000		
Misc. Equipment - Sidewalks						A5410.2	1,000		
Misc. Equipment - Purification						F8330.2	500		
Misc. Equipment - Sewer						G8120.2	1,000		
Misc. Equipment - Pumps, Motors & Elec. Controllers			Yrs.			G8130.2	10,000		
Remote Water Meters/ Valves & Hydrant Replacement			Yrs.			F8340	\$22,500	\$22,500	\$22,500
Hydrants			Yrs.						
Motor for Tamper			Yrs.						
Aerator			Yrs.						
Non-Metallic Chain (Clarifier)			Yrs.						
Stihl Pole Saw	2002	\$592	Yrs.						
Trailer Mounted Pressure Washer	2002	\$29,835	Yrs.						
Eagle Hoist	2002	\$2,995	Yrs.						
Storage Building			Yrs.						
Pistons for Sludge Pump			Yrs.						
Framing & Trap Doors for Sewer Treatment Plant									
TOTAL DEPARTMENT OF PUBLIC WORKS		\$570,347					\$120,000	\$22,500	\$134,500

Form Completed By: B. Luft

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

VILLAGE OF LIMA
2018-19 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)	2018-19 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2018-19	2019-20	2020-21
AMBULANCE:									
Ambulance	2016	\$145,348	8 Yrs.	2024	\$140,000	HR-5	\$0	\$0	
Ambulance	2009	\$125,000	8 Yrs.	2017	\$140,000	HR-5	\$0	\$130,000	
Pagers/Equipment/Radios	1987	\$200	5 Yrs.		\$3,000	AM4540.2	\$2,000		
Power Stretchers - 2	2009	\$21,000	8 Yrs.						
Stretcher/Chair Carrier/Air Splints	1987	\$500	5 Yrs.		\$800		\$0		
Scoop Stretcher	2016	\$2,000	5 Yrs.		\$2,000	AM4540.2	\$0		
Defibulator	1990		Yrs.		\$6,000		\$0		
Uniforms/Jackets	2005	\$8,000				AM4540.2	\$2,500		
Annie & Baby Resuscitation Dummies	1991		Yrs.			AM4540.2	\$0		
Miscellaneous Equipment			Yrs.			AM4540.2	\$2,500		
TOTAL AMBULANCE		\$381,048			\$376,800		\$7,000	\$130,000	\$0
FIRE TRUCKS:									
Q-238 Quint	2017	\$75,000	20 Yrs.		\$550,000	HR-3	\$0		
P-235 Pumper	2010	\$430,000	20 Yrs.		\$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.		\$550,000		\$300,000	\$300,000	
TA-236 Tanker	1990	\$76,000	30 Yrs.		\$140,000		\$0		
2007 G-232 Grass Truck	2007	\$25,000	10 Yrs.		\$45,000		\$0	\$55,000	
Turn-out Gear, Box Lights, Pagers, Pump, Type A Foam, Thermal Camera, Hose, Pass Alarms, Spare Bottles & SCBA Test Air Packs						A3410.2 HR-9	\$0 \$0		
TOTAL FIRE DEPARTMENT		\$816,000			\$2,085,000		\$300,000	\$355,000	\$0

Form Completed By:

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VILLAGE OF LIMA
2018-19 BUDGET
EQUIPMENT LISTING GUIDE
GENERAL OFFICE

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2018-19 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2018-19	2019-20	2020-21
OFFICE MACHINES:									
Scanner - Brother	2018	\$210	15 Yrs.		\$210				
Typewriter - Swintech	2003	\$250	15 Yrs.						
Typewriter - Swintech	1999	\$250	15 Yrs.		\$250				
Calculator - Victor	2002	\$200	15 Yrs.						
Calculator - Casio	2014	\$159	15 Yrs.		\$159	A1325.2			
Konica-Minolta (1/2 Village, 1/2 Town)	2009	\$1,100	5 Yrs.		Leased				
Computer*	2016	\$1,318	5 Yrs.	2021					
Computer*	2016	\$1,318	5 Yrs.	2021	\$3,000				
Computer Software Upgrade - Windows 10	2016	\$0			\$2,000				
Back up Hard Drive	2014	\$495	5 Yrs.	2019	\$495				
Laser Printer	2015	\$150	5 Yrs.	2020	\$150	HR-8			
Computer - Accounting Program (updated 2005)	2005	\$5,000	5 Yrs.	2010	\$5,000				
AT&T 2-line Phone System	2013	\$157							
Desks/Counters/Cabinets	Oct. 2005	\$8,000	15 Yrs		\$8,000	HR-8			
Dura Flame Heater	12/12/2012	\$272			\$272	A1325.2			
Misc. Equipment (small equipment)						A1325.2	\$ 500		
TOTAL GENERAL OFFICE		\$18,669			\$19,326		\$500	\$0	\$0

Form Completed By: L. Banfield

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

Constitutional Tax Limit

Village of Lima (240446802700)
Fiscal Year Ending: 05/31/2019

Print/View Summary

Village of Lima (240446802700)
Fiscal Year Ending: 05/31/2019
Status: Pre-Budget Data Submitted

Tax Limit Form

Assessing Status

Non-Assessing

Taxable Assessed Value

Taxable Assessed Value **ORPTS Final Roll Date**
\$86,035,723 07/01/2017

Budget

Budget Adoption Date:
04/10/2018
Tax Levy:
\$518,180

Fiscal Year	Assessment Roll Date	Taxable Assessed Value	Equalization Rate Established Date	Equalization Rate	Taxable Full Value
2019	07/01/2017	\$86,035,723	08/07/2017	0.9500	\$90,563,919
2018	07/01/2016	\$85,566,831	08/01/2016	0.9600	\$89,132,116
2017	07/01/2015	\$84,024,016	07/29/2015	1.0000	\$84,024,016
2016	07/01/2014	\$83,620,713	07/09/2014	1.0000	\$83,620,713
2015	07/01/2013	\$82,618,513	08/09/2013	1.0000	\$82,618,513

Five Year Total Full Valuation	\$429,959,277
Five Year Average Full Valuation	\$85,991,855
Constitutional Tax Limit	\$1,719,837
Tax Levy	\$518,180
Total Exclusions	\$165,072
Tax Levy Subject to Tax Limit	\$353,108
Percentage of Tax Limit Exhausted	20.53%
Constitutional Tax Margin	\$1,366,729

Debt Exclusions

Revenue Producing Improvement Debts	Principal	Interest	Total
Bonds			
Wastewater Treatment Plant Improvements	\$80,000	\$21,495	\$101,495
Other Debt			
General Fund Bonds			
Construction of Ambulance Facility	\$39,000	\$20,475	\$59,475
Summary			
Revenue Producing Improvement Debt Total			\$101,495
Revenues Designated for Such Debt Service from Schedule A			\$50,898

Revenue Producing Improvement Debt Net Exclusions	=	\$50,597
Other Debt Total	+	\$59,475
Sub Total	=	\$110,072
Revenues Designated by Law for Debt Service from Schedule B	-	\$0
Debt Service Net Exclusions	=	\$110,072
Object/Purpose with a Period of Probable Usefulness from Schedule C	+	\$55,000
Other Exclusions	+	\$0
Total Exclusions	=	\$165,072

Schedules

Schedule A

Nature of Improvement	Total Estimated Revenue	Budgeted Costs for Operations	Amount Available for Payment of Principal and Interest
Excluded By Section 124.10			
Wastewater Treatment Plant Improvements	\$354,895	\$303,997	\$50,898
		Total	\$50,898

Schedule B

No entries.

Schedule C

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

Other Exclusions

No entries.

Form History

Date and Time	Status Change	User	Email
03/22/2018 3:13:42 PM	Pre-Budget Data Submitted	Linda Banfield (LG240446802700)	volima@rochester.rr.com
03/22/2018 2:08:40 PM	Open	Linda Banfield (LG240446802700)	volima@rochester.rr.com
03/06/2018 1:50:40 PM	Not Started	Carrie Santoro (LGSAMAU14)	csantoro@osc.state.ny.us

Village of Lima
2018-19 BUDGET
REAL PROPERTY TAX CAP CALCULATION

2018-19

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

Lesser of:

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

NYS Calculation of
Rate of Inflation =

Average of 12 Month Period ending November 2017 - Average of 12 Month Period Ending November 2016
Average of 12 Month Period Ending November 2016

$$\frac{244,695-239,598}{239,598} = \frac{5,097}{239,598} = 2.13\% \quad \mathbf{A}$$

B) Tax Levy Increase of 2%

2.00%

B

% Change

Base: Tax Levy Base (Prior Year)

(Line 1) \$ 500,657 **C**

1) Tax Base Growth Factor
(as calculated by NYS Commissioner of Taxation and Finance.)

(Line 2) 1.0157 **D**

Total Prior Year Tax with Growth Factor

\$ 508,517 1.57%

2) Plus: Payments in Lieu of Taxes (PILOT) Receivable in Prior Fiscal Year

(Line 3) 0

Prior Year Tax Base Before Inflation

\$ 508,517 1.57%

3) Allowable Levy Growth Factor (from above)
(lesser of (a) one and two one-hundredths or (b) the sum of one plus the inflation factor. In no case shall the levy growth factor be less than one.)

1.0200

E (From A or B above)

Total Prior Year Tax with Inflation Growth Factor

\$ 518,688 3.60%

4) Less: Payments in Lieu of Taxes (PILOT) Receivable in Coming Fiscal Year

(Line 4) 0

Tax Levy Limit Before Adjustments/Exclusions

\$ 518,688 3.60%

Adjustments for Transfer of Local Government Functions:

5) Costs Incurred from Transfer of Local Government Functions
Savings Realized from Transfer of Local Government Functions

(Line 7a) -
(Line 7b) -

Net of Transfer of Government Functions (as determined by OSC)

-

Tax Levy Limit Adjusted for Transfer of Local Government Functions

\$ 518,688 3.60%

6) Plus: Available Carryover from Prior Year *(Max. 1.5%)*

0

TAX LEVY LIMIT FOR BUDGET YEAR

\$ 518,688

F 3.60%

Exclusions:

8) Plus: Judgments/Court Orders for Tort Claims that Exceed 5%
of Total Tax Levied Prior Fiscal Year (Not Tax Certioraris)

(Line 5) 0 **G**

7) Plus: Retirement Contributions > 2%:
Employees' Retirement System (ERS)

(Line 6a) \$ - **H**

Total Exclusions

\$ -

ADJUSTED 2017-18 TAX LEVY LIMIT FOR TAX CAP CALCULATION

\$ 518,688

 3.60% **K** 3.60%

2018-19 TAX LEVY

3.50% increase from prior year

 (Line 22) \$ 518,180 **L**

CARRYOVER FOR NEXT FISCAL YEAR

\$ 508

M

Lesser of:

A) UNUSED PORTION OF TAX LEVY LIMITATION FOR BUDGET YEAR

\$ 508

N =F-L

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

\$ 7,780

O =F*1.50%