

VILLAGE OF LIMA  
IN THE COUNTY OF LIVINGSTON, NEW YORK

**DEPARTMENT BUDGET REQUEST**  
**2023-24 BUDGET**

For Fiscal Year  
Beginning June 1, 2023  
and  
Ending May 31, 2024

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

**CERTIFICATION OF CLERK**

I certify that this is a true copy of the budget for the Village of Lima for the fiscal year ending May 31, 2024 as it was adopted by the Village on April 25, 2023.

I also certify that the date of the most recent assessment roll is March 1, 2022 and the taxable assessed valuation on which taxes are levied for the fiscal year ending May 31, 2023 is \$123,416,707.

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

S E A L

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

VILLAGE OF LIMA  
2023-24 BUDGET  
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2023-24 BUDGET  
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Prepared with the Assistance of:

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

Village of Lima  
2023-24 BUDGET  
REAL PROPERTY TAX CAP CALCULATION

2023-24

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 2022 - Average of 12 Month Period Ending November 2021  
Average of 12 Month Period Ending November 2021

$$\frac{291,155-269,442}{269,442} = \frac{21,713}{269,442} = 8.06\% \quad \mathbf{A}$$

B) Tax Levy Increase of 2%

2.00% **B** % Change

**Base:** Tax Levy Base (Prior Year)

(Line 1) \$ 570,302 **C**

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

(Line 2) 1.0044 **D**

**Total Prior Year Tax with Growth Factor**

\$ 572,811 0.44%

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

(Line 3) 0

**Prior Year Tax Base Before Inflation**

\$ 572,811 0.44%

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**

\$ 584,268 2.45%

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

(Line 4) 0

**Tax Levy Limit Before Adjustments/Exclusions**

\$ 584,268 2.45%

**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**

\$ 584,268 2.45%

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

0

**TAX LEVY LIMIT FOR BUDGET YEAR**

\$ 584,268 **F** 2.45%

**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 2023-24 TAX LEVY LIMIT FOR TAX CAP CALCULATION**

\$ 584,268 2.45% **K** 2.45%

**2023-24 TAX LEVY** 6.00% increase from prior year

(Line 22) \$ 604,493 **L**

**CARRYOVER FOR NEXT FISCAL YEAR**

\$ (20,225) **M**

**Lesser of:**

A) UNUSED PORTION OF TAX LEVY LIMITATION FOR BUDGET YEAR

\$ (20,225) **N =F-L**

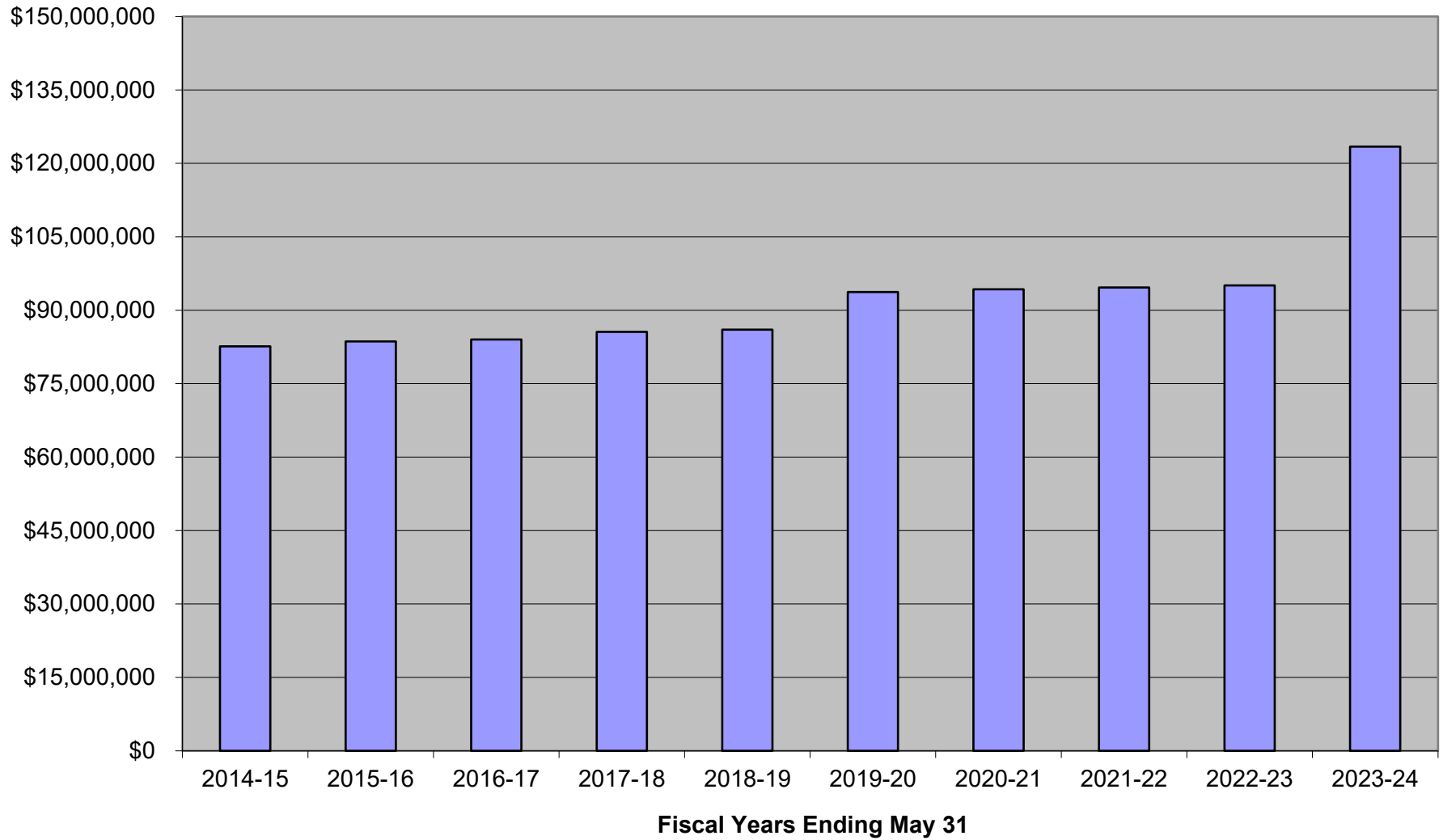
B) MAXIMUM 1.50% OF TAX LEVY LIMITATION FOR BUDGET YEAR

\$ 8,764 **O =F\*1.50%**



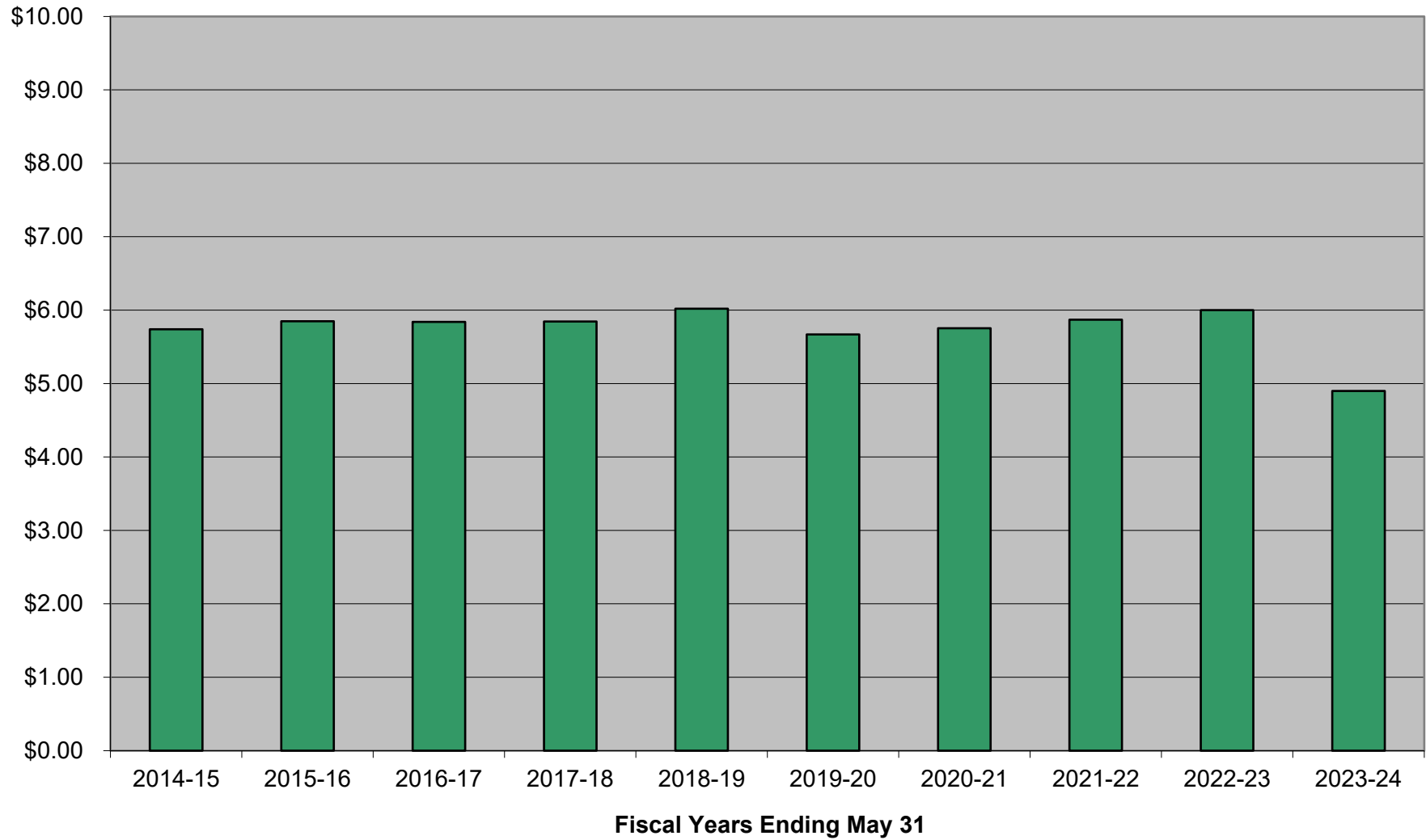
Village of Lima  
**2023-24 BUDGET**

**History of Taxable Assessed Value**



Village of Lima  
**2023-24 BUDGET**

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



VILLAGE OF LIMA  
2023-24 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
2014-15	474,825	1.55%	5.74	1.74%	82,618,513	-0.32%	100.00%	82,618,513	5.75
2015-16	489,070	3.00%	5.85	1.89%	83,620,713	1.21%	100.00%	83,620,713	5.85
2016-17	490,639	0.32%	5.84	-0.16%	84,024,016	0.48%	100.00%	84,024,016	5.84
2017-18	500,129	1.93%	5.84	0.10%	85,566,831	1.84%	96.00%	89,132,115	5.61
2018-19	517,927	3.56%	6.02	2.99%	86,035,723	0.55%	95.00%	90,563,918	5.72
2019-20	531,200	2.56%	5.67	-5.84%	93,717,464	8.93%	100.00%	93,717,464	5.67
2020-21	542,500	2.13%	5.75	1.52%	94,281,184	0.60%	100.00%	94,281,184	5.75
2021-22	555,454	2.39%	5.87	2.00%	94,636,613	0.38%	95.00%	99,617,487	5.58
2022-23	570,302	2.67%	6.00	2.21%	95,062,866	0.45%	93.00%	102,218,135	5.58
2023-24 <sup>B</sup>	604,493	6.00%	4.90	-18.36%	123,416,707	29.83%	100.00%	123,416,707	4.90
<b>Amt. Increase</b>	<b>\$ 34,191</b>		<b>\$ (1.10)</b>						
<b>% Increase</b>	<b>0.05995245</b>		<b>-18.36%</b>						

Note: B Budget.



VILLAGE OF LIMA  
2023-24 BUDGET  
GENERAL FUND HISTORY

A

Fiscal Year	GENERAL FUND (WITHOUT AMBULANCE FUND)						Fund Balance Used
	Beginning Fund Balance	Total Revenues	Total Expenses	Net Transfer (to) / from Reserves	Adjustments	Unreserved Ending Fund Balance General Fund	
2014-15	\$ 346,117	\$ 740,695	\$ 627,640	\$ (105,910)	\$ 0	\$ 353,262	\$ (7,145)
2015-16	353,262	719,040	699,700	(23,997)	0	348,606	4,657
2016-17	348,606	778,620	818,662	46,154	0	354,717	(6,112)
2017-18	354,717	770,402	643,299	(98,268)	0	383,553	(28,835)
2018-19	383,553	788,641	661,786	(91,356)	0	419,052	(35,499)
2019-20	419,052	846,686	715,117	(985)	0	549,636	(130,584)
2020-21	549,636	1,063,169	1,175,048	(39,574)	0	398,183	151,453
2021-22 <sup>E</sup>	398,183	817,421	945,244	(95,000)	470,581 <sup>1</sup>	645,941	(247,758)
2022-23 <sup>E</sup>	645,941	1,405,415	1,450,683	(81,500)	0	519,172	126,768
2023-24 <sup>B</sup>	519,172	862,801	1,035,358	(86,000)	0	260,616	258,557

Note: <sup>1</sup> Adjustment to ending 5/31/22 cash balance.

B

Fiscal Year	AMBULANCE FUND						Fund Balance Used
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves	Adjustments	Unreserved Ending Fund Balance General Fund	
2014-15	93,174	111,405	130,756	(41,620)	\$ 0	32,203	60,971
2015-16	32,203	112,311	75,893	(30,552)	0	38,068	(5,866)
2016-17	38,068	101,364	183,491	79,806	0	35,748	2,321
2017-18	35,748	100,630	63,556	(28,544)	0	44,277	(8,530)
2018-19	44,277	125,202	78,955	(20,175)	0	70,349	(26,072)
2019-20	70,349	112,904	99,130	(13,532)	0	70,591	(242)
2020-21	70,591	81,199	88,845	(20,000)	0	42,945	27,646
2021-22 <sup>E</sup>	42,945	105,000	105,000	(20,000)	59,142 <sup>1</sup>	82,087	(39,142)
2022-23 <sup>E</sup>	82,087	115,000	105,000	(20,000)	0	72,087	10,000
2023-24 <sup>B</sup>	72,087	105,000	105,000	(20,000)	0	52,087	20,000

Notes: <sup>1</sup> Adjustment to ending 5/31/22 cash balance.  
<sup>\*</sup> Includes \$13,174 of 2013-14 transfer to ambulance reserve fund that was not made until FY 2014-15

C = A + B

Fiscal Year	TOTAL GENERAL FUND						Fund Balance Used
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves	Adjustments	Unreserved Ending Fund Balance	
2014-15	439,291	852,100	758,396	(147,530)	0	385,465	53,826
2015-16	385,465	831,351	775,593	(54,549)	0	386,674	(1,209)
2016-17	386,674	879,984	1,002,153	125,960	0	390,465	(3,791)
2017-18	390,465	871,032	706,855	(126,812)	0	427,830	(37,365)
2018-19	427,830	913,843	740,741	(111,531)	0	489,401	(61,571)
2019-20	489,401	959,590	814,247	(14,517)	0	620,227	(130,826)
2020-21	620,227	1,144,368	1,263,893	(59,574)	0	441,128	179,099
2021-22 <sup>E</sup>	441,128	922,421	1,050,244	(115,000)	529,723 <sup>1</sup>	728,028	(286,900)
2022-23 <sup>E</sup>	728,028	1,520,415	1,555,683	(101,500)	0	591,260	136,768
2023-24 <sup>B</sup>	591,260	967,801	1,140,358	(106,000)	0	312,703	278,557

Notes: <sup>1</sup> Adjustment to ending 5/31/22 cash balance.  
<sup>E</sup> Estimated.  
<sup>B</sup> Budgeted.

D

GENERAL FUND RESERVES (Without Ambulance & Ambulance Bldg & Grounds)		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund
\$ 464,339	\$ 105,910	\$ 570,249
570,249	23,997	594,246
594,246	(46,154)	548,092
548,092	98,268	646,360
646,360	91,356	737,716
737,716	985	738,701
738,701	39,574	778,275
778,275	95,000	873,275
873,275	81,500	954,775
954,775	86,000	1,040,775

E

AMBULANCE RESERVE (With Ambulance & Ambulance Bldg & Grounds)		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance Ambulance Reserve
134,503	41,620	176,123
176,123	30,552	206,675
206,675	(79,806)	126,869
126,869	28,544	155,413
155,413	20,175	175,588
175,588	13,532	189,120
189,120	20,000	209,120
209,120	20,000	229,120
229,120	20,000	249,120
249,120	20,000	269,120

F = D + E

TOTAL RESERVES		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund
598,842	147,530	746,372
746,372	54,549	800,921
800,921	(125,960)	674,961
674,961	126,812	801,773
801,773	111,531	913,304
913,304	14,517	927,821
927,821	59,574	987,395
987,395	115,000	1,102,395
1,102,395	101,500	1,203,895
1,203,895	106,000	1,309,895

G = C + F

GRAND TOTAL FUND BALANCE
1,131,837
1,187,595
1,065,426
1,229,603
1,402,705
1,548,048
1,428,523
1,830,423
1,795,155
1,622,598

VILLAGE OF LIMA  
2023-24 BUDGET  
**GENERAL FUND TAX RATE ANALYSIS**

	Amount Budgeted	Tax Rate per \$1,000 Assessed Value*	Percent of Total Appropriations
General Government Support:			
Insurance	\$ 31,474	\$ 0.26	2.81%
Contingency	41,037	0.33	3.66%
All Other	<u>232,053</u>	<u>1.88</u>	<u>20.69%</u>
Total General Government Support	\$ 304,564	\$ 2.47	27.16%
Public Safety:			
Fire	67,207	0.54	5.99%
All Other	<u>510</u>	<u>0.00</u>	<u>0.05%</u>
Total Public Safety	\$ 67,717	\$ 0.55	6.04%
Health	-	-	0.00%
Transportation	240,513	1.95	21.45%
Culture & Recreation	33,881	0.27	3.02%
Home & Community Services	85,768	0.69	7.65%
Employee Benefits	129,638	1.05	11.56%
Transfer to Capital Reserves for:			
Fire Equipment (HR-3)	45,000	0.36	4.01%
Streets (HR-2)	29,000	0.23	2.59%
Fire Department Air Packs (HR-9)	5,000	0.04	0.45%
Park Reserve	0	0.00	0.00%
Fire Dept. - Building & Grounds	7,000	0.06	0.62%
Fire Dept. - Misc. Equipment	<u>0</u>	<u>0.00</u>	<u>0.00%</u>
Total Transfers	\$ 86,000	\$ 0.70	7.67%
Debt Service - Principal	124,040	1.01	11.06%
Debt Service - Interest	<u>49,235</u>	<u>0.40</u>	<u>4.39%</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 1,121,357</u></b>	<b><u>\$ 9.09</u></b>	<b><u>100.00%</u></b>
Less: Other Revenues	(258,308)	(2.09)	-23.04%
Appropriated Fund Balance	(258,557)	(2.09)	-23.06%
<b>REAL PROPERTY TAX LEVY</b>	<b>\$ 604,492</b>	<b>\$ 4.90</b>	<b>53.91%</b>

\*2023-24 Assessed Value = \$ 123,416,707

VILLAGE OF LIMA  
2023-24 BUDGET

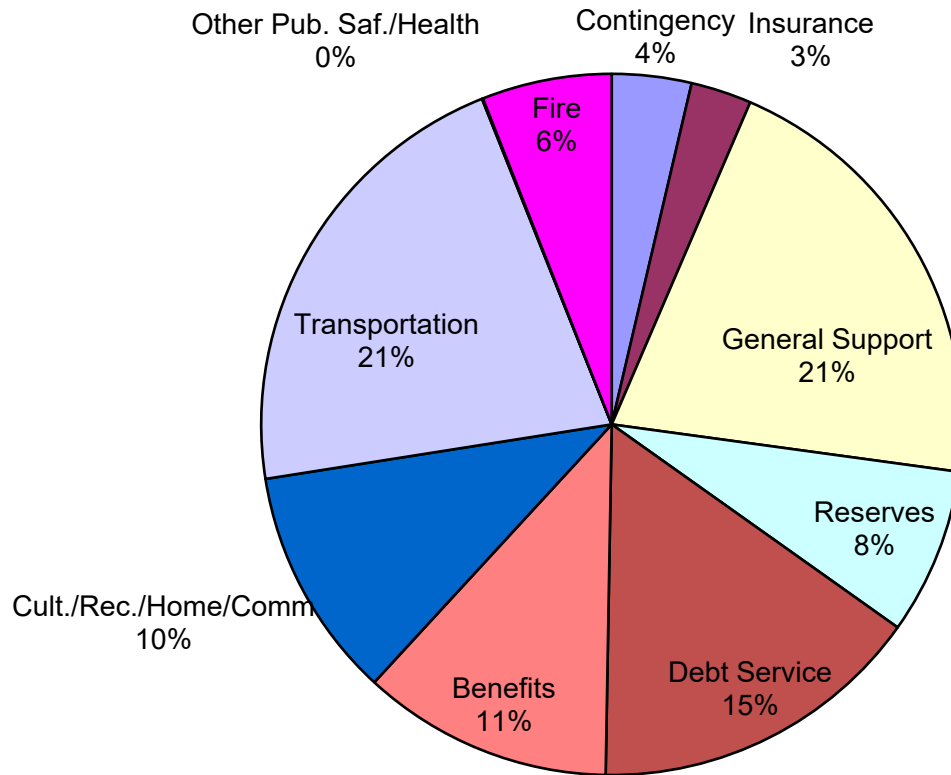
**GENERAL FUND BUDGET SUMMARY**

	<u>2021-22 Prior Year Actual</u>	<u>2022-23 Current Year Adopted Budget</u>	<u>2022-23 Current Year Projected Year End</u>	<u>2023-24 Budget</u>
A960 BUDGETED APPROPRIATIONS	\$ 945,244	\$ 1,071,588	\$ 1,450,683 <sup>1</sup>	\$ 1,121,358
A510 LESS: Estimated Revenues	261,967	258,308	835,113 <sup>1</sup>	258,308
A599 LESS: Appropriated Fund Balance	<u>127,823</u>	<u>242,978</u>	<u>45,268</u>	<u>258,557</u>
A510/1001 TAX LEVY	<u>\$ 555,454</u>	<u>\$ 570,302</u>	<u>\$ 570,302</u>	<u>\$ 604,493</u>

Note: 1 Increase in appropriations and revenues due to Sidewalk

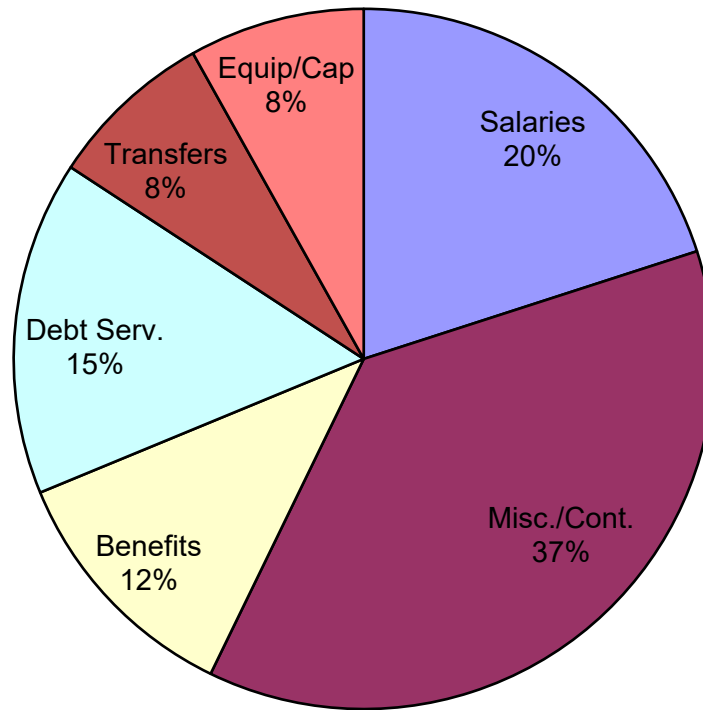
Village of Lima  
2023-24 BUDGET

**General Fund Expenses by Major Category**



Village of Lima  
2023-24 BUDGET

**General Fund Expenses by Object Code**



VILLAGE OF LIMA  
2023-24 BUDGET  
**GENERAL FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	BUDGET 2022-23	YEAR-TO- DATE 01/31/23	PROJECTED YEAR-END	DEPT BDGT REQUEST 2023-24	ADOPTED BUDGET 2023-24
		2018-19	2019-20	2020-21						
<b>TRUSTEES</b>										
Salary	A1010.1	\$ 8,150	\$ 8,150	\$ 8,075	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Contractual	.4	0	0	0	0	0	30	30	250	250
<b>MAYOR</b>										
Salary	A1210.1	4,750	4,900	5,000	5,000	5,000	5,000	5,000	6,000	6,000
Contractual	.4	270	276	330	500	2,500	387	1,250	1,000	1,000
<b>ACCOUNTING</b>										
Contractual	A1320.4	1,690	1,123	0	1,500	1,500	0	1,500	1,500	1,500
<b>TREASURER</b>										
Salary	A1325.1	22,999	25,937	19,956	19,385	17,815	11,746	17,815	18,642	18,642
Equip./Cap. Outlay	.2	2,849	3,078	183	2,500	2,500	0	0	2,500	2,500
Personal Services	.3	0	0	0	3,023	0	0	0	0	0
Contractual	.4	12,102	20,135	62,319	60,000	30,000	16,678	20,000	25,000	25,000
<b>BUDGET</b>										
Contractual	A1340.4	4,422	15,751	0	0	5,402	3,888	3,888	5,402	5,402
<b>ASSESSMENT</b>										
Salary	A1355.1	0	0	0	0	0	0	0	0	0
Contractual	.4	350	356	0	0	0	0	0	0	0
<b>LAW</b>										
Contractual	A1420.4	7,225	8,805	27,983	18,000	18,540	18,000	18,000	18,540	18,540
<b>ENGINEER</b>										
Contractual	A1440.4	0	0	3,441	3,000	3,000	11,143	11,143	3,000	9,000
<b>ELECTIONS</b>										
Contractual	A1450.4	0	0	1,350	2,000	2,000	0	0	2,000	2,000
<b>PUBLIC WORKS ADMINISTRATION</b>										
Salary	A1490.1	31,158	34,591	31,130	36,000	37,125	22,846	37,125	38,610	38,610
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0	0
Contractual	.4	69	218	0	150	150	0	150	150	150
<b>BUILDINGS</b>										
Contractual	A1620.4	0	0	0	0	0	0	0	0	0
<b>CENTRAL GARAGE</b>										
Salary	A1640.1	54,950	58,210	57,528	55,333	56,154	36,915	56,154	58,352	58,352
Equip./Cap. Outlay	.2	0	0	0	1,000	1,000	0	1,000	1,000	1,000
Contractual	.4	23,537	23,663	22,539	24,000	24,000	20,201	24,000	24,000	24,000
<b>CENTRAL DATA PROCESSING</b>										
Contractual	A1680.4	0	0	0	5,000	7,500	5,147	7,500	10,000	10,000

VILLAGE OF LIMA  
2023-24 BUDGET  
**GENERAL FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	BUDGET 2022-23	YEAR-TO- DATE 01/31/23	PROJECTED YEAR-END	DEPT BDGT REQUEST 2023-24	ADOPTED BUDGET 2023-24
		2018-19	2019-20	2020-21						
<b>UNALLOCATED INSURANCE</b>										
Contractual	A1910.4a	19,516	19,574	21,676	24,400	25,984	28,151	28,151	31,474	31,474
Contractual - Ambulance	A1910.4b	0	0	0	0	0	0	0	0	0
<b>MUNICIPAL ASSOCIATION DUES</b>										
Contractual	A1920.4	1,807	1,807	2,614	1,807	1,807	1,284	1,284	1,807	1,807
<b>PURCHASE OF LAND</b>										
Contractual	A1940.4	0	0	0	0	0	0	0	0	0
<b>TAXES &amp; ASSESSMENTS ON MUNICIPAL PROPERTY</b>										
Contractual	A1950.4	0	0	260	270	350	241	241	300	300
<b>GENERAL GOV'T SUPPORT - OTHER</b>										
Contractual	A1989.4	0	0	0	0	0	0	0	0	0
<b>CONTINGENCY</b>										
Contractual	A1990.4	N/A	N/A	N/A	20,000	38,226	0	0	41,037	41,037
<b>TOTAL GENERAL GOVERNMENT SUPPORT</b>		<b>\$ 195,844</b>	<b>\$ 226,574</b>	<b>\$ 264,384</b>	<b>\$ 290,868</b>	<b>\$ 288,553</b>	<b>\$ 189,656</b>	<b>\$ 242,231</b>	<b>\$ 298,564</b>	<b>\$ 304,564</b>
<b>TRAFFIC CONTROL</b>										
Contractual	A3310.4	591	590	0	500	500	67	500	500	500
<b>FIRE DEPARTMENT</b>										
Salary	A3410.1	0	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	23,104	7,797	28,209	17,900	22,900	5,374	22,900	26,700	23,461
Contractual	.4	38,963	64,260	50,505	47,700	42,700	27,470	42,700	47,000	43,746
<b>CONTROL OF DOGS</b>										
Salary	A3510.1	0	0	0	0	0	\$ 0	\$ 0	0	0
Contractual	.4	0	0	0	10	10	0	0	10	10
<b>TOTAL PUBLIC SAFETY</b>		<b>\$ 62,658</b>	<b>\$ 72,647</b>	<b>\$ 78,714</b>	<b>\$ 66,110</b>	<b>\$ 66,110</b>	<b>\$ 32,911</b>	<b>\$ 66,100</b>	<b>\$ 74,210</b>	<b>\$ 67,717</b>
<b>REGISTRAR OF VITAL STATISTICS</b>										
Contractual	A4020.4	220	50	0	0	0	0	0	0	0
<b>AMBULANCE</b>										
Equip./Cap. Outlay	A4540.2	0	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	0	0	0	0	0	0
<b>HEALTH - OTHER</b>										
Contractual	A4989.4	0	0	0	0	0	0	0	0	0
<b>TOTAL HEALTH</b>		<b>\$ 220</b>	<b>\$ 50</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

VILLAGE OF LIMA  
2023-24 BUDGET  
**GENERAL FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	BUDGET 2022-23	YEAR-TO- DATE 01/31/23	PROJECTED YEAR-END	DEPT BDGT REQUEST 2023-24	ADOPTED BUDGET 2023-24
		2018-19	2019-20	2020-21						
<b>STREET MAINTENANCE</b>										
Salary	A5110.1	47,542	53,925	64,502	53,570	54,623	45,165	54,623	56,844	<b>56,844</b>
Equip./Cap. Outlay	.2	34,395	0	38,284	500	500	0	500	500	<b>500</b>
Contractual	.4	19,391	34,622	27,797	41,000	41,000	25,172	41,000	41,000	<b>41,000</b>
<b>PERMANENT IMPROVEMENTS</b>										
Equip./Cap. Outlay	A5112.2	45,951	42,821	47,085	45,000	45,000	58,421	58,421	50,000	<b>50,000</b>
Contractual	.4	0	0	0	0	0	0	0	0	<b>0</b>
<b>SNOW REMOVAL</b>										
Salary	A5142.1	7,758	7,988	5,688	11,906	12,137	1,012	12,137	12,669	<b>12,669</b>
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	20,972	18,419	10,118	18,000	18,000	7,601	18,000	18,000	<b>18,000</b>
<b>STREET LIGHTING</b>										
Equip./Cap. Outlay	A5182.2	0	0	68,142	0	0	0	0	0	<b>0</b>
Contractual	.4	38,776	37,470	44,741	40,000	50,000	13,403	50,000	50,000	<b>50,000</b>
<b>SIDEWALKS</b>										
Equip./Cap. Outlay	A5410.2	0	197	160,771	1,000	1,000	4,246	4,246	1,000	<b>1,000</b>
Contractual	.4	460	45,083	6,050	10,000	10,000	2,205	10,000	10,000	<b>10,000</b>
<b>OFF STREET PARKING</b>										
Equip./Cap. Outlay	A5650.2	0	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	(805)	0	0	500	500	0	500	500	<b>500</b>
<b>TOTAL TRANSPORTATION</b>		<b>\$ 214,440</b>	<b>\$ 240,525</b>	<b>\$ 473,178</b>	<b>\$ 221,476</b>	<b>\$ 232,760</b>	<b>\$ 157,225</b>	<b>\$ 249,427</b>	<b>\$ 240,513</b>	<b>\$ 240,513</b>
<b>PARKS</b>										
Salary	A7110.1	6,355	4,396	3,572	11,156	12,374	3,374	6,000	13,881	<b>13,881</b>
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	5,941	6,594	5,174	4,250	4,250	2,684	3,500	4,250	<b>4,250</b>
<b>JOINT YOUTH PROGRAMS</b>										
Contractual	A7320.4	5,900	4,362	0	6,000	6,000	5,820	5,820	6,000	<b>6,000</b>
<b>HISTORIAN</b>										
Contractual	A7510.4	0	0	0	25	25	0	0	0	<b>0</b>
<b>CELEBRATIONS</b>										
Contractual	A7550.4	6,078	3,039	945	9,000	9,000	5,497	6,000	9,000	<b>9,000</b>
<b>ADULT RECREATION</b>										
Contractual	A7620.4	686	750	0	750	750	750	750	750	<b>750</b>
<b>TOTAL CULTURE &amp; RECREATION</b>		<b>\$ 24,960</b>	<b>\$ 19,141</b>	<b>\$ 9,691</b>	<b>\$ 31,181</b>	<b>\$ 32,399</b>	<b>\$ 18,125</b>	<b>\$ 22,070</b>	<b>\$ 33,881</b>	<b>\$ 33,881</b>



VILLAGE OF LIMA  
2023-24 BUDGET  
**GENERAL FUND - EXPENDITURES**

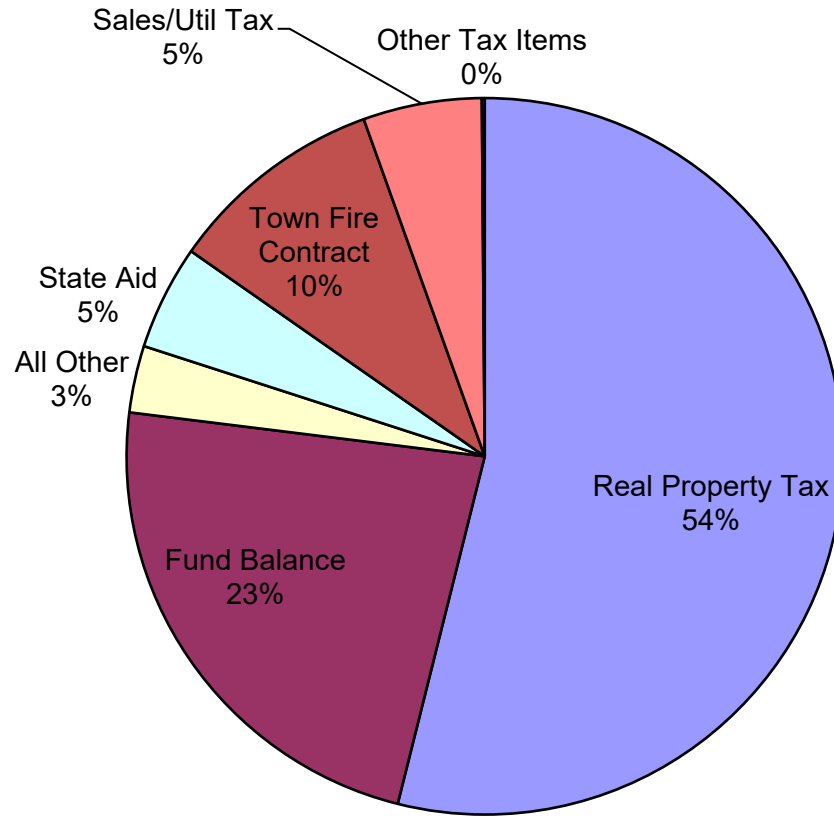
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	BUDGET 2022-23	YEAR-TO- DATE 01/31/23	PROJECTED YEAR-END	DEPT BDGT REQUEST 2023-24	ADOPTED BUDGET 2023-24
		2018-19	2019-20	2020-21						
<b>ZONING</b>										
Salary	A8010.1	0	0	0	0	0	0	0	0	0
Contractual	.4	16,552	21,540	22,591	25,000	28,380	22,414	40,000	40,000	40,000
<b>PLANNING</b>										
Salary	A8020.1	0	0	0	0	0	0	0	0	0
Contractual (Master Plan/Revitalization)	.4	6,328	5,178	10,069	6,500	6,500	7,462	9,500	4,000	4,000
<b>REFUSE &amp; GARBAGE</b>										
Contractual	A8160.4	1,390	830	1,356	4,000	4,000	502	4,000	4,000	4,000
<b>STREET CLEANING</b>										
Salary	A8170.1	0	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0	0
Contractual	.4	0	0	13	250	250	0	0	250	250
<b>COMMUNITY BEAUTIFICATION</b>										
Contractual	A8510.4	2,416	2,418	2,661	3,500	3,500	0	3,500	3,500	3,500
<b>DRAINAGE</b>										
Equip./Cap. Outlay	A8540.2	0	0	0	0	0	0	0	0	0
Contractual	.4	0	1,040	820	1,000	2,500	0	2,500	2,000	2,000
<b>SHADE TREES</b>										
Contractual	A8560.4	3,119	1,261	5,822	6,000	6,000	1,037	3,000	6,000	6,000
<b>LAWN MOWING</b>										
Salary	A8989.1	6,374	4,603	5,632	10,054	10,711	4,034	10,711	11,518	11,518
Equip./Cap. Outlay	.2	0	0	22,106	12,500	12,500	12,500	12,500	12,500	12,500
Contractual	.4	1,504	756	1,584	2,000	2,000	233	2,000	2,000	2,000
<b>TOTAL HOME &amp; COMMUNITY SERVICES</b>		<b>\$ 37,683</b>	<b>\$ 37,626</b>	<b>\$ 72,654</b>	<b>\$ 70,804</b>	<b>\$ 76,341</b>	<b>\$ 48,182</b>	<b>\$ 87,711</b>	<b>\$ 85,768</b>	<b>\$ 85,768</b>
<b>EMPLOYEE BENEFITS</b>										
State Retirement	A9010.8	24,966	26,019	23,294	29,045	25,956	21,200	21,200	25,971	25,971
Social Security	A9030.8	17,711	18,363	15,545	14,961	14,936	10,219	14,936	15,596	15,596
Workmens Comp.	A9040.8	4,644	3,812	4,292	4,292	4,130	5,052	5,052	5,288	5,288
Unemployment Ins.	A9050.8	0	0	554	250	200	0	200	200	200
Hospital & Medical Ins.	A9060.8	29,010	23,994	52,257	45,388	61,710	61,283	82,000	82,583	82,583
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 76,331</b>	<b>\$ 72,188</b>	<b>\$ 95,942</b>	<b>\$ 93,936</b>	<b>\$ 106,932</b>	<b>\$ 97,754</b>	<b>\$ 123,388</b>	<b>\$ 129,638</b>	<b>\$ 129,638</b>

VILLAGE OF LIMA  
2023-24 BUDGET  
**GENERAL FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	BUDGET 2022-23	YEAR-TO- DATE 01/31/23	PROJECTED YEAR-END	DEPT BDGT REQUEST 2023-24	ADOPTED BUDGET 2023-24
		2018-19	2019-20	2020-21						
<b>SERIAL BONDS</b>										
Principal	A9710.6	39,000	39,000	39,000	39,000	94,000	0	39,000	39,000	39,000
Interest	A9710.7	20,475	18,768	17,063	15,357	45,317	6,825	13,650	11,944	11,944
<b>BOND ANTICIPATION NOTES</b>										
Principal	A9730.6	0	0	0	13,400	34,953	0	510,338	85,040	85,040
Interest	A9730.7	0	0	0	25,112	12,723	0	15,268	37,292	37,292
<b>TOTAL DEBT SERVICE</b>		<b>\$ 59,475</b>	<b>\$ 57,768</b>	<b>\$ 56,063</b>	<b>\$ 92,869</b>	<b>\$ 186,993</b>	<b>\$ 6,825</b>	<b>\$ 578,256</b>	<b>\$ 173,276</b>	<b>\$ 173,276</b>
Interfund Transfer (Ambulance Fac.)	A9950.9	\$ 0	\$ 15,668	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 15,668</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>		<b>\$ 671,611</b>	<b>\$ 742,187</b>	<b>\$ 1,050,626</b>	<b>\$ 867,244</b>	<b>\$ 990,088</b>	<b>\$ 550,678</b>	<b>\$ 1,369,183</b>	<b>\$ 1,035,850</b>	<b>\$ 1,035,358</b>
<b>INTERFUND TRANSFERS - CAPITAL PROJECTS</b>										
Fire Equipment (HR-3)	A9950.9	46,000	46,000	46,000	30,000	40,000	0	40,000	50,000	45,000
Streets (HR-2)	A9950.9	27,000	27,000	29,000	29,000	29,000	0	29,000	29,000	29,000
Ambulance (HR-5)	A9950.9	0	0	0	0	0	0	0	0	0
Highway Garage (HR-6)	A9950.9	0	0	9,422	0	0	0	0	0	0
Fire Department Air Packs (HR-9)	A9950.9	4,500	4,500	4,500	4,500	5,000	0	5,000	5,000	5,000
Park Reserve	A9950.9	2,000	2,000	2,000	2,000	0	0	0	0	0
Fire Dept. - Building & Grounds	A9950.9	12,000	12,000	12,000	12,000	7,000	0	7,000	8,000	7,000
Fire Dept. - Misc. Equipment	A9950.9	1,500	1,500	1,500	500	500	0	500	600	0
Lawnmower Reserve	A9950.9	0	0	0	0	0	0	0	0	0
<b>TOTAL RESERVE CONTRIBUTION TRANSFERS</b>		<b>\$ 93,000</b>	<b>\$ 93,000</b>	<b>\$ 104,422</b>	<b>\$ 78,000</b>	<b>\$ 81,500</b>	<b>\$ 0</b>	<b>\$ 81,500</b>	<b>\$ 92,600</b>	<b>\$ 86,000</b>
<b>TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS</b>		<b>\$ 764,611</b>	<b>\$ 835,187</b>	<b>\$ 1,155,048</b>	<b>\$ 945,244</b>	<b>\$ 1,071,588</b>	<b>\$ 550,678</b>	<b>\$ 1,450,683</b>	<b>\$ 1,128,450</b>	<b>\$ 1,121,358</b>

Village of Lima  
**2023-24 BUDGET**

**General Fund Revenues by Major Category**



VILLAGE OF LIMA  
2023-24 BUDGET  
**GENERAL FUND - REVENUES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	BUDGET 2022-23	YEAR-TO- DATE 01/31/23	PROJECTED YEAR-END	DEPT BDGT REQUEST 2023-24	ADOPTED BUDGET 2023-24
		2018-19	2019-20	2020-21						
<b>Real Property Taxes</b>	<b>A1001</b>	<b>\$ 517,927</b>	<b>\$ 531,200</b>	<b>\$ 542,500</b>	<b>\$ 555,454</b>	<b>\$ 570,302</b>	<b>\$ 557,269</b>	<b>\$ 570,302</b>	<b>\$ 604,493</b>	<b>\$ 604,493</b>
Other Payments Lieu of Taxes	A1081	0	0	0	0	0	0	0	0	0
Interest & Penalties	A1090	3,798	3,151	3,980	1,000	1,500	1,731	2,000	1,500	1,500
Sales Tax	A1120	43,014	43,203	43,828	33,000	40,000	28,110	40,000	40,000	40,000
Franchises	A1170	20,488	20,059	20,034	20,000	20,000	10,274	20,000	20,000	20,000
<b>TOTAL OTHER TAX ITEMS</b>		<b>\$ 67,300</b>	<b>\$ 66,413</b>	<b>\$ 67,842</b>	<b>\$ 54,000</b>	<b>\$ 61,500</b>	<b>\$ 40,115</b>	<b>\$ 62,000</b>	<b>\$ 61,500</b>	<b>\$ 61,500</b>
Treasurer Fees	A1230	505	616	510	250	250	270	350	250	250
Safety Inspection Fees	A1560	3,082	1,315	0	0	0	0	0	0	0
Vital Statistics Fees	A1603	250	50	0	0	0	0	0	0	0
Ambulance Charges	A1640	0	0	0	0	0	0	0	0	0
Zoning Fees	A2110	225	150	495	0	0	0	0	0	0
<b>TOTAL DEPARTMENTAL INCOME</b>		<b>\$ 4,062</b>	<b>\$ 2,131</b>	<b>\$ 1,005</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 270</b>	<b>\$ 350</b>	<b>\$ 250</b>	<b>\$ 250</b>
Fire Protection	A2262a	93,724	94,677	104,165	103,658	110,000	0	110,000	110,000	110,000
Debt Service Ambulance Facility	A2262b	0	0	0	0	0	0	0	0	0
Misc. Rev. - Other Govts.	A2389	5,947	7,784	22,489	5,000	5,000	0	2,500	5,000	5,000
Capital Projects - Other Govts.	A2397	0	0	0	0	0	0	0	0	0
<b>TOTAL INTERGOVERNMENTAL CHARGES</b>		<b>\$ 99,671</b>	<b>\$ 102,461</b>	<b>\$ 126,654</b>	<b>\$ 108,658</b>	<b>\$ 115,000</b>	<b>\$ 0</b>	<b>\$ 112,500</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>
Interest & Earnings	A2401	1,551	2,011	1,316	350	358	265	358	358	358
Rental of Real Property	A2410	0	0	1,725	500	1,000	975	1,125	1,000	1,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$ 1,551</b>	<b>\$ 2,011</b>	<b>\$ 3,041</b>	<b>\$ 850</b>	<b>\$ 1,358</b>	<b>\$ 1,240</b>	<b>\$ 1,483</b>	<b>\$ 1,358</b>	<b>\$ 1,358</b>
Business & Occupational Licenses	A2501	495	840	0	100	100	0	0	100	100
Other Licenses	A2545	0	0	5,950	0	0	0	0	0	0
Building Permits	A2550	0	0	0	2,000	2,000	2,230	2,400	2,000	2,000
Other Permits	A2590	0	1,047	336	100	100	0	0	100	100
<b>TOTAL LICENSES AND PERMITS</b>		<b>\$ 495</b>	<b>\$ 1,887</b>	<b>\$ 6,286</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,230</b>	<b>\$ 2,400</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>
Fines & Forfeitures	A2610	0	0	0	0	0	0	0	0	0
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Sale of Scrap & Materials	A2650	0	0	239	0	0	0	0	0	0
Sale of Equipment	A2665	9,635	0	2,900	0	0	0	0	0	0
Insurance Recoveries	A2680	1,353	2,963	0	0	0	21	21	0	0
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>\$ 10,988</b>	<b>\$ 2,963</b>	<b>\$ 3,139</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 21</b>	<b>\$ 21</b>	<b>\$ 0</b>	<b>\$ 0</b>

VILLAGE OF LIMA  
2023-24 BUDGET  
**GENERAL FUND - REVENUES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET	BUDGET	YEAR-TO-DATE	PROJECTED	DEPT BDGT	ADOPTED
		2018-19	2019-20	2020-21	2021-22	2022-23	01/31/23	YEAR-END	REQUEST 2023-24	BUDGET 2023-24
Refunds - Prior Yrs. Exps.	A2701	2,711	9,852	213	0	0	0	0	0	0
Gifts and Donations	A2705	0	0	600	0	0	0	0	0	0
AIM Related Payments	A2750	0	15,047	15,047	14,000	14,000	15,047	15,047	14,000	14,000
Miscellaneous	A2770	11,220	0	3,250	1,000	1,000	20,000	20,000	1,000	1,000
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 13,931</b>	<b>\$ 24,899</b>	<b>\$ 19,110</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 35,047</b>	<b>\$ 35,047</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
State Aid - Per Capita	A3001	15,047	0	0	9	0	0	0	0	0
State Aid - Mortgage Tax	A3005	10,884	5,869	22,793	8,000	8,000	6,428	8,000	8,000	8,000
State Aid - FEMA & STAR	A3089	0	45,074	112,896	0	0	441,507	441,507	0	0
State Aid - CHIPS	A3501	45,951	42,821	53,495	45,000	45,000	58,421	58,421	45,000	45,000
State Aid - Youth Programs	A3820	0	0	0	0	0	0	0	0	0
Building & Fire Code Aid	A3989	0	0	0	0	0	0	0	0	0
<b>TOTAL STATE AID</b>		<b>\$ 71,882</b>	<b>\$ 93,764</b>	<b>\$ 189,184</b>	<b>\$ 53,009</b>	<b>\$ 53,000</b>	<b>\$ 506,356</b>	<b>\$ 507,928</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>
Federal Aid	A4589	0	0	0	0	0	103,384	103,384	0	0
<b>TOTAL FEDERAL AID</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 103,384</b>	<b>\$ 103,384</b>	<b>\$ 0</b>	<b>\$ 0</b>
Interfund Transfer - Debt Service	A5031	0	0	0	0	0	0	0	0	0
Interfund Transfer - Amb. Debt Service	A5031	0	18,957	104,408	10,000	10,000	0	10,000	10,000	10,000
Interfund Transfer - Ambulance Fund	A5031	0	0	0	0	0	0	0	0	0
Interfund Transfer - Other	A5031	0	0	0	18,000	0	0	0	0	0
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 18,957</b>	<b>\$ 104,408</b>	<b>\$ 28,000</b>	<b>\$ 10,000</b>	<b>\$ 0</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 787,807</b>	<b>\$ 846,686</b>	<b>\$ 1,063,169</b>	<b>\$ 817,421</b>	<b>\$ 828,610</b>	<b>\$ 1,245,932</b>	<b>\$ 1,405,415</b>	<b>\$ 862,801</b>	<b>\$ 862,801</b>

VILLAGE OF LIMA  
2023-24 BUDGET

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

YEAR ENDING MAY 31, 2023

		<u>2022-23 Budget</u>	<u>Year-to-Date 01-31-23</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2022	A-909	\$ 645,941	\$ 645,941	\$ 645,941	
Plus Transfers from Reserves (Fund Balance used below)		0	0	(81,500)	
Plus Estimated Revenues and Receipts	A-980	828,610	1,245,932	1,405,415	
Less Estimated Expenses and Disbursements to Reserves	A-522	<u>1,071,588</u>	<u>550,678</u>	<u>1,450,683</u>	
Estimated Ending Fund Balance		<u>\$ 402,963</u>	<u>\$ 1,341,194</u>	<u>\$ 519,172</u>	100%
Estimated Amount of Fund Balance Used		\$ 242,978		\$ 126,768	
<b>APPROPRIATED FUND BALANCE</b>	<b>A-599</b>	<b>\$ 242,978</b>		<b>\$ 258,557</b>	<b>49.80%</b>
		<b>2022-23</b>		<b>2023-24</b>	
Unappropriated Fund Balance	A-909 - A-599			\$ 260,616	50.20%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one month of expenses)				\$ 120,890	

\* 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  
2023-24 BUDGET

**AMBULANCE FUND HISTORY**

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Net Transfer (to) / from Reserves	Adjustments	Ending Fund Balance
2014-15	\$ 93,174	\$ 111,405	\$ 130,756	(41,620) <sup>1</sup>	\$ 0	\$ 32,203
2015-16	32,203	112,311	75,893	(30,552) <sup>1</sup>	0	38,067
2016-17	38,067	101,364	183,491	79,806	0	35,747
2017-18	35,747	100,630	63,556	(28,544) <sup>1</sup>	0	44,276
2018-19	44,276	125,202	78,955	(20,175) <sup>1</sup>	0	70,348
2019-20	70,348	112,904	99,130	(13,532) <sup>1</sup>	0	70,590
2020-21	70,590	81,199	88,845	(20,000) <sup>1</sup>	0	42,944
2021-22 <sup>E</sup>	42,944	105,000	105,000	(20,000) <sup>1</sup>	59,143 <sup>2</sup>	82,087
2022-23 <sup>E</sup>	82,087	115,000	105,000	(20,000) <sup>1</sup>	0	72,087
2023-24 <sup>B</sup>	72,087	105,000	105,000	(20,000) <sup>1</sup>	0	52,087

- Notes:
- E Estimated.
  - B Budgeted.
  - 1 Transfer to Reserves.
  - 2 Adjustment to ending 5/31/22 cash balance.

VILLAGE OF LIMA  
2023-24 BUDGET

**AMBULANCE FUND - EXPENDITURES**

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET	BUDGET	YEAR-TO-DATE	PROJECTED	DEPT BDGT REQUEST	ADOPTED BUDGET
		2018-19	2019-20	2020-21	2021-22	2022-23	01/31/23	YEAR-END	2023-24	2023-24
<b>AMBULANCE</b>										
AM4540.2	Equip./Cap. Outlay	831	5,326	43,823	10,000	10,000	3,741	10,000	10,000	10,000
.4	Contractual	20,806	25,262	65,022	65,000	65,000	49,154	65,000	65,000	65,000
AM4989.4	Contractual (MedEx)	\$ 47,493	\$ 41,472	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
AM9950.9	Transfer to General Fund	0	0	0	0	0	0	0	0	0
AM9950.9	Transfer to General Fund Ambulance Debt Service	10,000	10,000	0	10,000	10,000	0	10,000	10,000	10,000
AM9950.9	Transfer to Ambulance Reserve	20,000	20,000	0	20,000	20,000	0	20,000	20,000	20,000
AM9950.9	Transfer to Ambulance Buildings & Grounds Reserve	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>		<b>\$ 99,130</b>	<b>\$ 102,060</b>	<b>\$ 108,845</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	<b>\$ 52,895</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>

**AMBULANCE FUND - REVENUES**

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET	BUDGET	YEAR-TO-DATE	PROJECTED	DEPT BDGT REQUEST	ADOPTED BUDGET
		2018-19	2019-20	2020-21	2021-22	2022-23	01/31/23	YEAR-END	2023-24	2023-24
AM1640	Ambulance Income	\$ 125,202	\$ 112,904	\$ 81,199	\$ 105,000	\$ 105,000	\$ 99,565	\$ 115,000	\$ 105,000	\$ 105,000
AM5031	Transfer from General Fund	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>\$ 125,202</b>	<b>\$ 112,904</b>	<b>\$ 81,199</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	<b>\$ 99,565</b>	<b>\$ 115,000</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>



VILLAGE OF LIMA  
2023-24 BUDGET

**WATER FUND HISTORY**

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Unreserved Ending Fund Balance
2014-15	501,576	269,874	280,815	(1,988) <sup>3</sup>	488,648
2015-16	488,648	278,008	331,333	44,028 <sup>3</sup>	479,350
2016-17	479,350	291,098	329,710	28,839 <sup>3</sup>	469,577
2017-18	469,577	342,487	446,754	99,179 <sup>3</sup>	464,489
2018-19	464,489	432,920	503,284	26,693 <sup>3</sup>	420,818
2019-20	420,818	711,181	493,579	(305,882) <sup>3</sup>	332,538
2020-21	332,538	401,389	360,529	216,904 <sup>3</sup>	590,302
2021-22 <sup>E</sup>	590,302	456,850	501,882	(110,680) <sup>4</sup>	434,590
2022-23 <sup>E</sup>	434,590	467,521	557,240	-	344,871
2023-24 <sup>B</sup>	344,871	465,125	667,396	-	142,600

4 Quarter Billing

Water Purchased (x1,000 Gals.)	Water Billed (x1,000 Gals.)	Effective Cost per 1,000 Gals. Sold	Metered Water Sales	Effective Rate per 1,000 Gals. Billed
70,975	63,802	4.401	238,152	3.733
70,338	49,583	6.682	245,919	4.960
71,376	47,389	6.958	254,283	5.366
74,360	48,296	9.250	254,283	5.265
64,587	44,451	11.322	316,565	7.122
			405,000	
66,650	31,552	11.427	271,702	8.611 *
59,360	43,555	11.523	379,057	8.703
			405,000	
			405,000	

Notes:

- 1 Residual Equity Transfers.
- 2 Adjustment to exclude Capital Reserves
- 3 Net of Reserve Interest Earnings and Reserve Expenditures.
- 4 Adjustment to ending 5/31/22 cash balance.
- E Estimated.
- B Budgeted.
- \* January 1, 2022 Rates = \$7.00 V/\$8.40 T

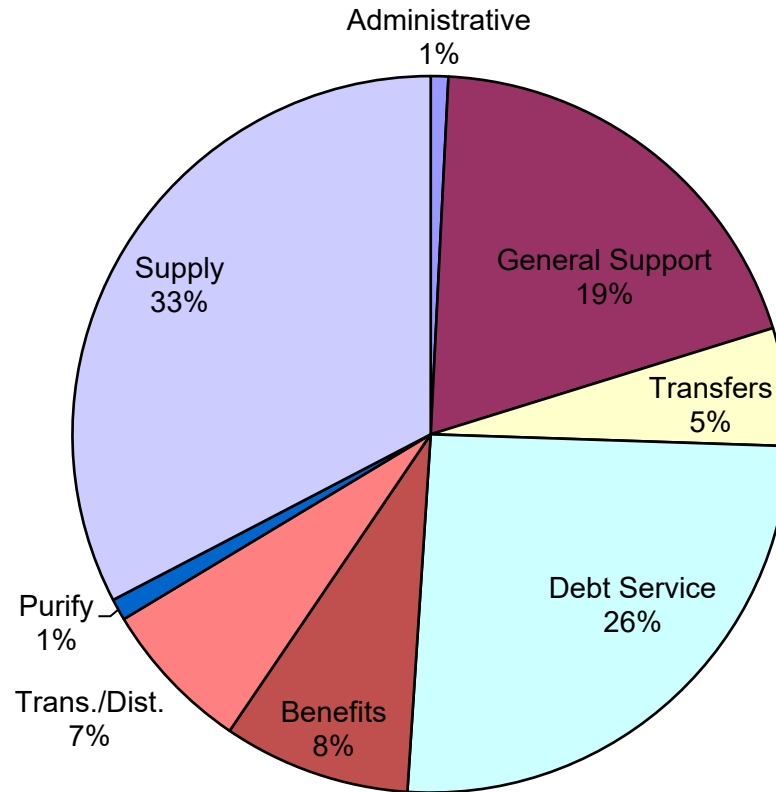
VILLAGE OF LIMA  
2023-24 BUDGET

**WATER FUND BUDGET SUMMARY**

	<u>2021-22 Prior Year Actual</u>	<u>2022-23 Current Year Adopted Budget</u>	<u>2022-23 Current Year Projected Year End</u>	<u>2023-24 Budget</u>
F960 BUDGETED APPROPRIATIONS	\$ 501,882	\$ 623,232	\$ 557,240	\$ 667,396
F510 LESS: Estimated Revenues	456,850	465,125	467,521	465,125
F599 LESS: Appropriated Fund Balance	<u>45,032</u>	<u>158,107</u>	<u>89,719</u>	<u>202,271</u>
F510/1001 TAX LEVY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

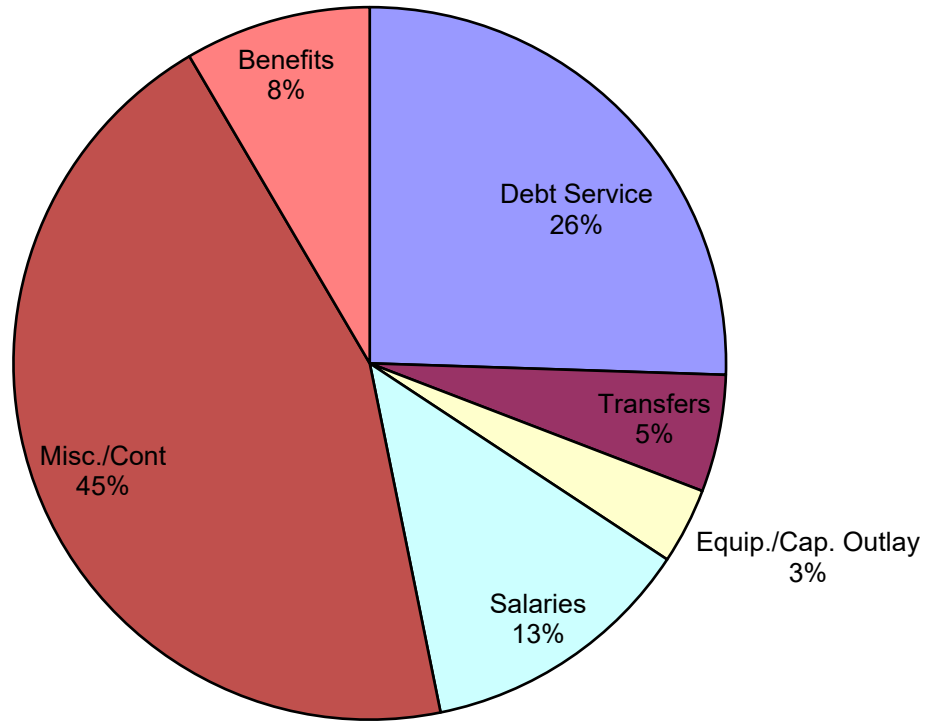
Village of Lima  
**2023-24 BUDGET**

**Water Fund Expenses by Major Category**



Village of Lima  
**2023-24 BUDGET**

**Water Fund Expenses by Object Code**



VILLAGE OF LIMA  
2023-24 BUDGET  
**WATER FUND - EXPENDITURES**

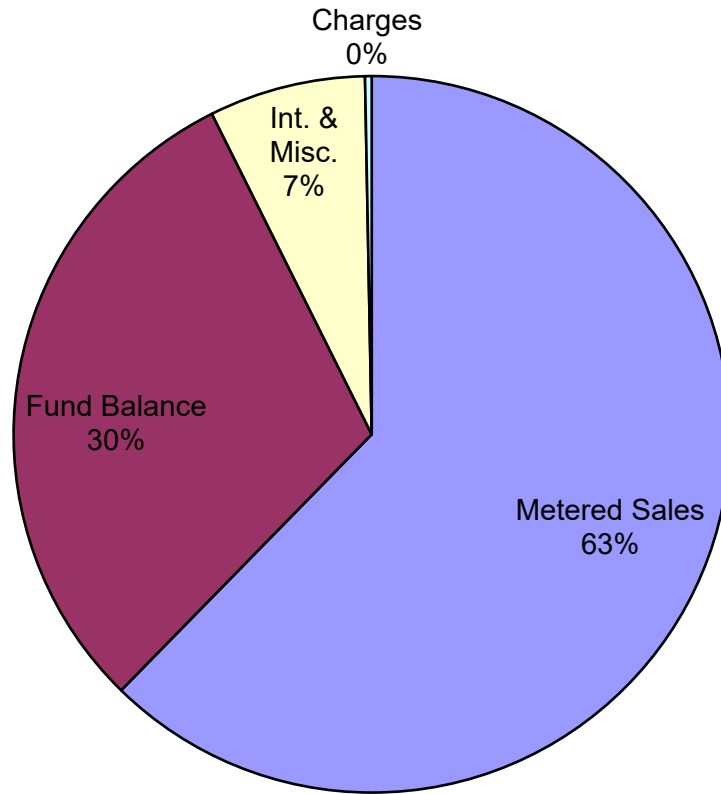
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	BUDGET 2022-23	YEAR-TO- DATE 01/31/23	PROJECTED YEAR-END	DEPT BDGT REQUEST 2023-24	ADOPTED BUDGET 2023-24
		2018-19	2019-20	2020-21						
<b>BOARD OF TRUSTEES</b>										
Salary	F1010.1	\$ 4,075	\$ 4,075	\$ 0	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
<b>MAYOR</b>										
Salary	F1210.1	2,375	0	0	2,500	2,500	2,500	2,500	3,000	3,000
<b>ACCOUNTING</b>										
Contractual	F1320.4	750	0	0	750	750	0	750	750	750
<b>TREASURER</b>										
Salary	F1325.1	14,844	0	0	11,628	15,880	9,957	15,880	16,744	16,744
Equip./Cap. Outlay	.2	0	0	0	4,534	0	0	0	0	0
Contractual	.4	0	0	0	2,500	2,500	0	0	2,500	2,500
<b>BUDGET OFFICER</b>										
Contractual	F1340.4	3,000	0	0	0	5,402	3,888	5,402	5,402	5,402
<b>LAW</b>										
Contractual	F1420.4	3,350	0	6,000	9,000	9,000	6,000	9,000	9,135	9,135
<b>ENGINEER</b>										
Contractual	F1440.4	5,479	0	0	2,000	2,000	1,140	2,000	2,000	2,000
<b>PUBLIC WORKS</b>										
Salary	F1490.1	31,632	58,026	51,549	32,850	37,125	22,846	37,125	38,610	38,610
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	0	0	0	0	0	0
<b>ADMINISTRATION</b>										
Personal Services	F1710.1	0	0	0	0	0	0	0	0	0
Contractual	F1710.4	0	0	0	0	0	0	0	0	0
<b>UNALLOCATED INSURANCE</b>										
Contractual	F1910.4	4,336	4,614	4,469	4,900	5,183	5,183	5,183	5,485	5,485
<b>CONTINGENCY</b>										
Contractual	F1990.4	N/A	N/A	N/A	15,000	41,786	0	0	41,965	41,965
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 69,842</b>	<b>\$ 66,715</b>	<b>\$ 62,018</b>	<b>\$ 89,662</b>	<b>\$ 126,126</b>	<b>\$ 55,514</b>	<b>\$ 81,840</b>	<b>\$ 129,591</b>	<b>\$ 129,592</b>

VILLAGE OF LIMA  
2023-24 BUDGET  
**WATER FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	BUDGET 2022-23	YEAR-TO-DATE 01/31/23	PROJECTED YEAR-END	DEPT BDGT REQUEST 2023-24	ADOPTED BUDGET 2023-24
		2018-19	2019-20	2020-21						
<b>WATER ADMINISTRATION</b>										
Salary	F8310.1	2,047	1,017	4,275	1,362	1,397	1,203	1,397	1,466	1,466
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0	0
Contractual	.4	1,300	1,783	663	3,800	3,800	4,623	4,623	3,800	3,800
<b>SUPPLY, POWER &amp; PUMPING</b>										
Salary	F8320.1	3,321	593	1,951	7,424	7,531	80	7,531	7,887	7,887
Equip./Cap. Outlay	.2	0	0	56	0	0	0	0	0	0
Contractual	.4	294,670	208,580	225,225	170,000	220,000	128,341	200,000	210,000	210,000
<b>PURIFICATION</b>										
Equip./Cap. Outlay	F8330.2	0	0	3,095	500	500	0	500	500	500
Contractual	.4	5,365	6,855	4,570	6,000	6,000	3,408	6,000	6,000	6,000
<b>TRANSM. &amp; DISTRIBUTION</b>										
Salary	F8340.1	9,832	10,135	7,585	11,215	11,386	2,940	11,386	11,956	11,956
Equip./Cap. Outlay	.2	8,585	3,755	8,705	22,500	22,500	10,832	22,500	22,500	22,500
Contractual	.4	7,744	7,941	6,885	11,500	11,500	5,829	9,000	11,500	11,500
<b>TOTAL HOME &amp; COMMUNITY</b>		<b>\$ 332,864</b>	<b>\$ 240,659</b>	<b>\$ 263,010</b>	<b>\$ 234,302</b>	<b>\$ 284,614</b>	<b>\$ 157,256</b>	<b>\$ 262,937</b>	<b>\$ 275,609</b>	<b>\$ 275,609</b>
<b>EMPLOYEE BENEFITS</b>										
State Retirement	F9010.8	10,168	10,842	9,508	10,771	11,597	5,938	5,938	11,609	11,609
Social Security	F9030.8	5,381	5,139	4,964	5,515	6,406	3,330	6,406	6,722	6,722
Workers Compensation	F9040.8	1,621	1,762	1,479	1,479	1,520	1,483	1,483	1,952	1,952
Unemployment Ins.	F9050.8	0	0	0	0	100	0	100	100	100
Hospital & Medical	F9060.8	20,651	25,277	19,550	20,368	29,280	13,530	20,000	36,037	36,037
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 37,821</b>	<b>\$ 43,020</b>	<b>\$ 35,501</b>	<b>\$ 38,133</b>	<b>\$ 48,903</b>	<b>\$ 24,280</b>	<b>\$ 33,927</b>	<b>\$ 56,420</b>	<b>\$ 56,420</b>
<b>DEBT SERVICE - Last bond paid in full 05-15-04</b>										
SB - Principal	F9710.6	0	0	0	0	28,800	0	28,800	45,000	45,000
SB - Interest	.7	0	0	0	0	84,342	44,346	91,300	92,756	92,756
BAN - Principal	F9730.6	0	0	0	48,800	0	0	5,000	0	0
BAN - Interest	.7	0	0	0	46,485	14,947	0	17,937	32,519	32,519
<b>TOTAL DEBT SERVICE</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 95,285</b>	<b>\$ 128,089</b>	<b>\$ 44,346</b>	<b>\$ 143,036</b>	<b>\$ 170,275</b>	<b>\$ 170,275</b>
<b>TOTAL EXPENSES</b>		<b>\$ 440,527</b>	<b>\$ 350,394</b>	<b>\$ 360,529</b>	<b>\$ 457,382</b>	<b>\$ 587,732</b>	<b>\$ 281,397</b>	<b>\$ 521,740</b>	<b>\$ 631,896</b>	<b>\$ 631,896</b>
<b>INTERFUND TRANSFERS - CAPITAL PROJECTS</b>										
Interfund Transfer	F9909.9	0	0	0	9,000	0	0	0	0	0
Capital Reserve (HR-1)	F9950.9	62,756	143,185	0	35,500	35,500	0	35,500	35,500	35,500
<b>TOTAL RESERVE CONTRIBUTION TRANSFERS</b>		<b>\$ 62,756</b>	<b>\$ 143,185</b>	<b>\$ 0</b>	<b>\$ 44,500</b>	<b>\$ 35,500</b>	<b>\$ 0</b>	<b>\$ 35,500</b>	<b>\$ 35,500</b>	<b>\$ 35,500</b>
<b>TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS</b>		<b>\$ 503,284</b>	<b>\$ 493,579</b>	<b>\$ 360,529</b>	<b>\$ 501,882</b>	<b>\$ 623,232</b>	<b>\$ 281,397</b>	<b>\$ 557,240</b>	<b>\$ 667,396</b>	<b>\$ 667,396</b>

Village of Lima  
**2023-24 BUDGET**

**Water Fund Revenues by Major Category**



VILLAGE OF LIMA  
2023-24 BUDGET  
**WATER FUND - REVENUES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET	BUDGET	YEAR-TO-DATE	PROJECTED	DEPT BDGT	ADOPTED
		2018-19	2019-20	2020-21	2021-22	2022-23	01/31/23	YEAR-END	REQUEST	BUDGET
								2023-24	2023-24	
Metered Water Sales	F2140	\$ 329,123	\$ 494,541	\$ 349,745	\$ 405,725	\$ 405,000	\$ 224,481	\$ 405,000	\$ 405,000	\$ 405,000
Metered Sales-Other Govt.	F2141	16,177	0	0	11,000	11,000	2,461	12,500	11,000	11,000
Water Service Charge	F2144	15	752	0	500	500	0	0	500	500
Water Service Chg-Other Govt.	F2145	1,638	0	0	1,500	1,500	0	0	1,500	1,500
Interest & Penalties	F2148	5,489	5,574	2,245	3,000	2,000	1,889	2,000	2,000	2,000
<b>TOTAL HOME &amp; COMMUNITY SERVICES</b>		<b>\$ 352,442</b>	<b>\$ 500,867</b>	<b>\$ 351,990</b>	<b>\$ 421,725</b>	<b>\$ 420,000</b>	<b>\$ 228,831</b>	<b>\$ 419,500</b>	<b>\$ 420,000</b>	<b>\$ 420,000</b>
Interest & Earnings	F2401	572	1,163	532	125	125	21	21	125	125
Rental Real Property	F2410	0	41,666	43,095	35,000	45,000	41,688	48,000	45,000	45,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$ 572</b>	<b>\$ 42,829</b>	<b>\$ 43,627</b>	<b>\$ 35,125</b>	<b>\$ 45,125</b>	<b>\$ 41,708</b>	<b>\$ 48,021</b>	<b>\$ 45,125</b>	<b>\$ 45,125</b>
Sale of Equipment	F2665	6,300	0	0	0	0	0	0	0	0
Insurance Recoveries	F2680	3,463	0	1,587	0	0	0	0	0	0
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>\$ 9,763</b>	<b>\$ 0</b>	<b>\$ 1,587</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Refund of Prior Yr. Exp.	F2701	504	0	188	0	0	0	0	0	0
Miscellaneous	F2770	69,638	21,088	3,997	0	0	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 70,142</b>	<b>\$ 21,088</b>	<b>\$ 4,185</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Interfund Transfer	F5031	0	146,397	0	0	0	0	0	0	0
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 146,397</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL REVENUES</b>		<b>\$ 432,920</b>	<b>\$ 711,181</b>	<b>\$ 401,389</b>	<b>\$ 456,850</b>	<b>\$ 465,125</b>	<b>\$ 270,540</b>	<b>\$ 467,521</b>	<b>\$ 465,125</b>	<b>\$ 465,125</b>



VILLAGE OF LIMA  
2023-24 BUDGET

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

YEAR ENDING MAY 31, 2023

		2022-23 Budget	Year-to-Date 01-31-23	Projected Year-End	
Balance Beginning of Year June 1, 2022	F-909	\$ 434,590	\$ 434,590	\$ 434,590	
Plus Estimated Revenues and Receipts	F-980	465,125	270,540	467,521	
Less Estimated Expenses and Disbursements to Reserves	F-522	<u>623,232</u>	<u>281,397</u>	<u>557,240</u>	
Estimated Ending Fund Balance		<u>\$ 276,483</u>	<u>\$ 423,733</u>	<u>\$ 344,871</u>	100%
Estimated Amount of Fund Balance Used		158,107		89,719	
<b>APPROPRIATED FUND BALANCE</b>	<b>F-599</b>	<b>\$ 158,107</b>		<b>\$ 202,271</b>	<b>58.65%</b>
		2022-23		2023-24	
Unappropriated Fund Balance	F-909 - F-599			\$ 142,600	41.35%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 139,310	

\* 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  
2023-24 BUDGET

**SEWER FUND HISTORY**

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Unreserved Ending Fund Balance	Sewer Rents	State O&M Aid
2014-15	413,873	366,414	349,707	(6,235) <sup>1</sup>	424,345	359,406	-
2015-16	424,345	381,012	389,827	(562) <sup>1</sup>	414,968	358,243	-
2016-17	414,968	388,197	357,641	(28,905) <sup>1</sup>	416,618	361,076	-
2017-18	416,618	360,504	393,333	39,715 <sup>1</sup>	423,504	355,557	
2018-19	423,504	395,719	401,792	36,483 <sup>1</sup>	453,914	387,121	
2019-20	453,914	512,044	370,296	(293,409)	302,253	132,504	
2020-21	302,253	368,212	287,785	288,338	671,018	347,316	-
2021-22 <sup>E</sup>	671,018	473,221	473,221	(297,445) <sup>2</sup>	373,573	425,725	-
2022-23 <sup>E</sup>	373,573	401,527	472,006		303,094	400,000	-
2023-24 <sup>B</sup>	303,094	429,525	509,775		222,844	425,725	-

- Notes:
- 1 Net of Reserve Interest Earnings and Reserve Expenditures.
  - 2 Adjustment to ending 5/31/22 cash balance.
  - E Estimated.
  - B Budgeted.

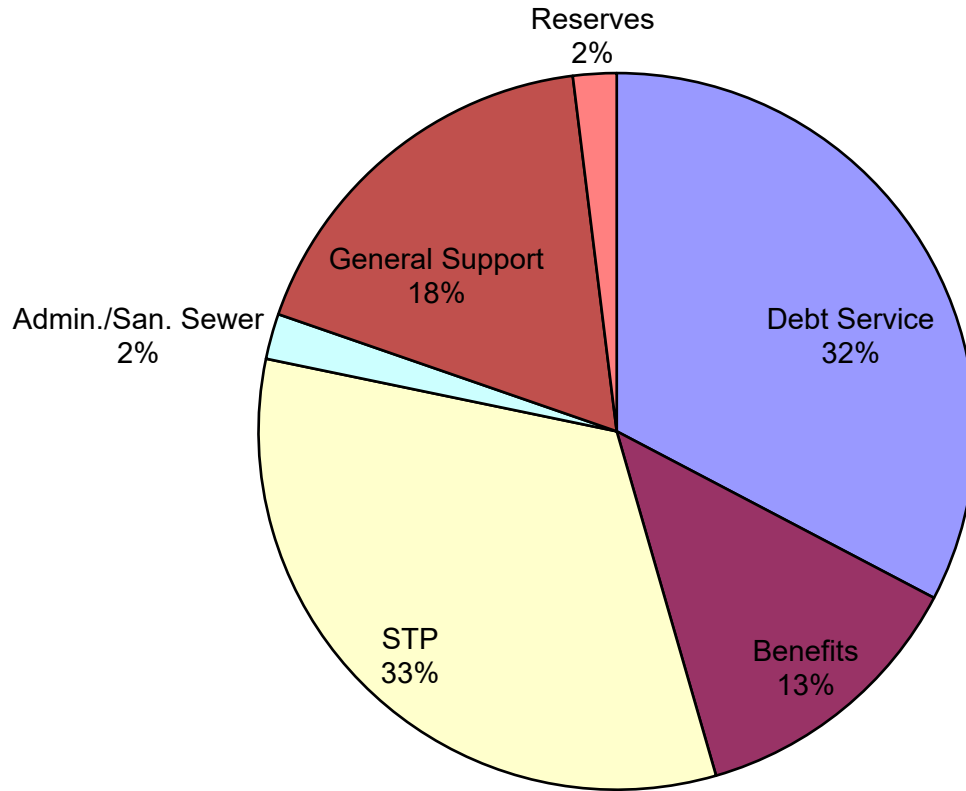
VILLAGE OF LIMA  
2023-24 BUDGET

**SEWER FUND BUDGET SUMMARY**

	<u>2021-22 Prior Year Actual</u>	<u>2022-23 Current Year Adopted Budget</u>	<u>2022-23 Current Year Projected Year End</u>	<u>2023-24 Budget</u>
G960 BUDGETED APPROPRIATIONS	\$ 473,221	\$ 496,117	\$ 472,006	\$ 509,775
G510 LESS: Estimated Revenues	473,221	429,525	401,527	429,525
G599 LESS: Appropriated Fund Balance	<u>0</u>	<u>66,592</u>	<u>70,478</u>	<u>80,250</u>
G510/1001 TAX LEVY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

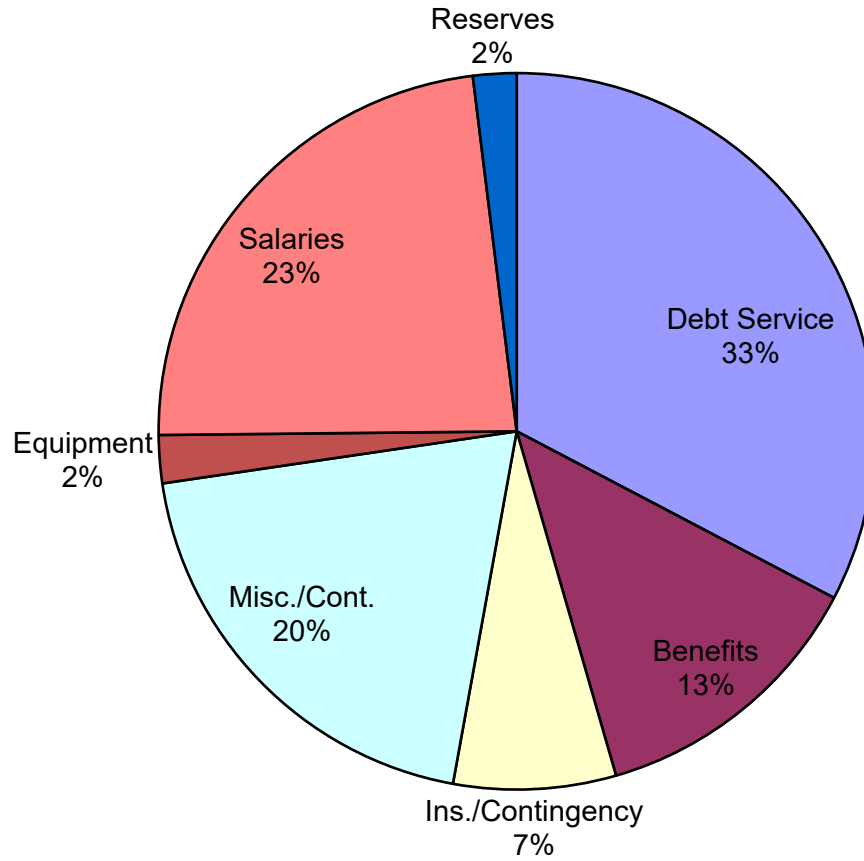
Village of Lima  
**2023-24 BUDGET**

**Sewer Fund Expenses by Major Category**



Village of Lima  
**2023-24 BUDGET**

**Sewer Fund Expenses by Object Code**



VILLAGE OF LIMA  
2023-24 BUDGET  
**SEWER FUND - EXPENDITURES**

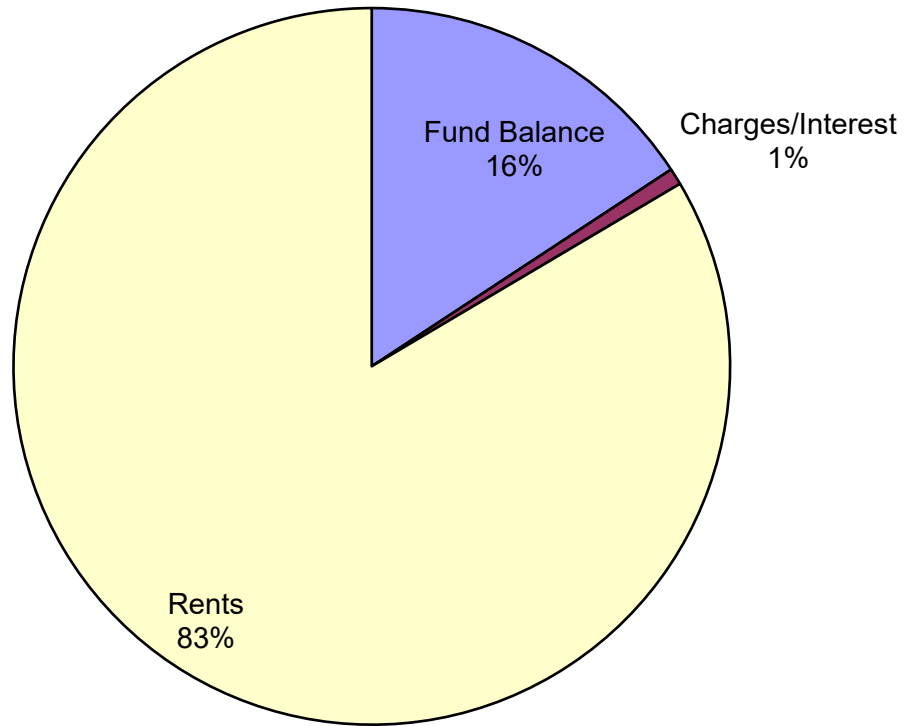
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2021-22	BUDGET 2022-23	YEAR-TO- DATE 01/31/23	PROJECTED YEAR-END	DEPT BDGT REQUEST 2023-24	ADOPTED BUDGET 2023-24
		2018-19	2019-20	2020-21						
<b>BOARD OF TRUSTEES</b>										
Salary	G1010.1	\$ 4,075	\$ 4,075	\$ 0	\$ 4,000	\$ 4,000	\$ 0	\$ 4,000	\$ 4,000	\$ 4,000
<b>MAYOR</b>										
Salary	G1210.1	2,375	0	0	2,500	2,500	0	2,500	3,000	3,000
<b>ACCOUNTING</b>										
Contractual	G1320.4	750	0	0	750	750	0	750	750	750
<b>TREASURER</b>										
Salary	G1325.1	14,807	38,506	29,918	14,998	15,880	9,469	15,880	16,744	16,744
Personal Services	.3	0	0	0	4,534	0	0	0	0	0
Contractual	.4	0	0	0	2,500	2,500	23	23	2,500	2,500
<b>BUDGET OFFICER</b>										
Contractual	G1340.4	3,000	0	0	0	5,402	3,888	5,402	5,402	5,402
<b>EFC ADMINISTRATION FEE</b>										
Contractual	G1380.4	2,962	2,762	0	2,562	2,162	0	2,162	1,962	1,962
<b>LAW</b>										
Contractual	G1420.4	4,050	0	0	9,000	9,000	6,000	9,000	9,135	9,135
<b>ENGINEER</b>										
Contractual	G1440.4	1,066	0	0	1,000	1,000	3,490	5,000	1,000	1,000
<b>PUBLIC WORKS</b>										
Salary	G1490.1	8,180	0	0	7,300	8,250	5,077	8,250	8,580	8,580
Contractual	.4	0	0	0	0	0	0	0	0	0
<b>ADMINISTRATION</b>										
Personal Services	G1710.1	0	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	0	0	0	0	0	0
<b>UNALLOCATED INSURANCE</b>										
Contractual	G1910.4	6,123	6,142	5,820	6,350	6,433	6,433	6,433	7,041	7,041
<b>CONTINGENCY</b>										
Contractual	G1990.4	N/A	N/A	N/A	28,213	29,597	0	0	30,283	30,283
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 47,388</b>	<b>\$ 51,485</b>	<b>\$ 35,738</b>	<b>\$ 83,707</b>	<b>\$ 87,474</b>	<b>\$ 34,379</b>	<b>\$ 59,400</b>	<b>\$ 90,397</b>	<b>\$ 90,397</b>

VILLAGE OF LIMA  
2023-24 BUDGET  
**SEWER FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET	BUDGET	YEAR-TO-DATE	PROJECTED	DEPT BDGT REQUEST	ADOPTED BUDGET
		2018-19	2019-20	2020-21	2021-22	2022-23	01/31/23	YEAR-END	2023-24	2023-24
<b>SEWER ADMINISTRATION</b>										
Salary	G8110.1	0	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0	0
Contractual	.4	1,262	1,789	2,562	3,800	3,800	2,996	3,800	3,800	3,800
<b>SANITARY SEWERS</b>										
Salary	G8120.1	2,291	4,857	482	3,425	3,888	988	3,888	4,165	4,165
Equip./Cap. Outlay	.2	642	0	0	1,000	1,000	0	1,000	1,000	1,000
Contractual	.4	403	1,580	0	1,500	1,500	2,704	2,704	1,500	1,500
<b>SEWAGE TREATMENT DISP.</b>										
Salary	G8130.1	84,658	52,321	60,943	70,004	78,577	48,680	78,577	81,794	81,794
Equip./Cap. Outlay	.2	1,501	0	0	10,000	10,000	0	10,000	10,000	10,000
Contractual	.4	70,064	67,235	44,380	75,000	75,000	66,726	85,000	75,000	75,000
<b>TOTAL HOME &amp; COMMUNITY</b>		<b>\$ 160,820</b>	<b>\$ 127,782</b>	<b>\$ 108,367</b>	<b>\$ 164,729</b>	<b>\$ 173,764</b>	<b>\$ 122,092</b>	<b>\$ 184,969</b>	<b>\$ 177,259</b>	<b>\$ 177,259</b>
<b>EMPLOYEE BENEFITS</b>										
State Retirement	G9010.8	17,901	16,091	14,737	13,684	16,809	9,606	9,606	16,781	16,781
Social Security	G9030.8	9,739	7,389	6,483	7,029	10,004	4,912	10,004	10,472	10,472
Workers Compensation	G9040.8	2,756	2,348	2,033	2,033	2,154	2,116	2,116	2,760	2,760
Unemployment Ins.	G9050.8	0	0	37	50	100	0	100	100	100
Hospital & Medical	G9060.8	16,693	25,250	21,872	20,889	35,260	19,922	35,260	35,341	35,341
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 47,089</b>	<b>\$ 51,078</b>	<b>\$ 45,162</b>	<b>\$ 43,685</b>	<b>\$ 64,327</b>	<b>\$ 36,556</b>	<b>\$ 57,086</b>	<b>\$ 65,454</b>	<b>\$ 65,454</b>
<b>DEBT SERVICE</b>										
SB - Principal	G9710.6	80,000	80,000	80,000	80,000	80,000	80,000	80,000	85,000	85,000
SB - Interest	G9710.7	21,495	19,951	18,518	16,805	15,262	15,262	15,262	13,226	13,226
BAN - Principal	G9730.6	0	0	0	65,295	65,290	0	65,290	68,439	68,439
BAN - Interest	G9730.7	0	0	0	0	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>		<b>\$ 101,495</b>	<b>\$ 99,951</b>	<b>\$ 98,518</b>	<b>\$ 162,100</b>	<b>\$ 160,552</b>	<b>\$ 95,262</b>	<b>\$ 160,552</b>	<b>\$ 166,665</b>	<b>\$ 166,665</b>
<b>TOTAL EXPENSES</b>		<b>\$ 356,792</b>	<b>\$ 330,296</b>	<b>\$ 287,785</b>	<b>\$ 454,221</b>	<b>\$ 486,117</b>	<b>\$ 288,289</b>	<b>\$ 462,006</b>	<b>\$ 499,774</b>	<b>\$ 499,775</b>
<b>INTERFUND TRANSFERS</b>										
Interfund Transfer	G9909.9	0	0	0	9,000	0	0	0	0	0
Capital Reserve (HR-4)	G9950.9	0	40,000	0	10,000	10,000	0	10,000	10,000	10,000
Capital Project	G9905.9	45,000	0	0	0	0	0	0	0	0
<b>TOTAL RESERVE CONTRIBUTION TRANSFERS</b>		<b>\$ 45,000</b>	<b>\$ 40,000</b>	<b>\$ 0</b>	<b>\$ 19,000</b>	<b>\$ 10,000</b>	<b>\$ 0</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS</b>		<b>\$ 401,792</b>	<b>\$ 370,296</b>	<b>\$ 287,785</b>	<b>\$ 473,221</b>	<b>\$ 496,117</b>	<b>\$ 288,289</b>	<b>\$ 472,006</b>	<b>\$ 509,774</b>	<b>\$ 509,775</b>

Village of Lima  
**2023-24 BUDGET**

**Sewer Fund Revenues by Major Category**





VILLAGE OF LIMA  
2023-24 BUDGET  
**SEWER FUND - REVENUES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET	BUDGET	YEAR-TO-DATE	PROJECTED	DEPT BDGT REQUEST	ADOPTED BUDGET
		2018-19	2019-20	2020-21	2021-22	2022-23	01/31/23	YEAR-END	2023-24	2023-24
Sewer Rents	G2120	\$ 387,121	\$ 132,504	\$ 347,316	\$ 425,725	\$ 425,725	\$ 232,024	\$ 400,000	\$ 425,725	\$ 425,725
Sewer Charges	G2122	0	341,344	19,515	300	200	0	0	200	200
Interest & Penalties	G2128	7,766	4,039	1,048	3,500	3,500	1,161	1,500	3,500	3,500
<b>TOTAL SEWER RENTS &amp; CHARGES</b>		<b>\$ 394,887</b>	<b>\$ 477,887</b>	<b>\$ 367,879</b>	<b>\$ 429,525</b>	<b>\$ 429,425</b>	<b>\$ 233,185</b>	<b>\$ 401,500</b>	<b>\$ 429,425</b>	<b>\$ 429,425</b>
Interest & Earnings	G2401	360	434	333	100	100	27	27	100	100
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$ 360</b>	<b>\$ 434</b>	<b>\$ 333</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 27</b>	<b>\$ 27</b>	<b>\$ 100</b>	<b>\$ 100</b>
Sale of Equipment	G2665	0	0	0	0	0	0	0	0	0
Insurance Recoveries	G2680	0	0	0	0	0	\$ 0	\$ -	0	0
Other Comp. for Loss	G2690	0	0	0	0	0	0	0	0	0
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Miscellaneous	G2770	472	723	0	0	0	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 472</b>	<b>\$ 723</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
State Aid - O & M	G3901	0	0	0	0	0	0	0	0	0
<b>TOTAL STATE AID</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Interfund Transfer	G5031	0	33,000	0	43,596	0	0	0	0	0
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 33,000</b>	<b>\$ 0</b>	<b>\$ 43,596</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL REVENUES</b>		<b>\$ 395,719</b>	<b>\$ 512,044</b>	<b>\$ 368,212</b>	<b>\$ 473,221</b>	<b>\$ 429,525</b>	<b>\$ 233,213</b>	<b>\$ 401,527</b>	<b>\$ 429,525</b>	<b>\$ 429,525</b>

VILLAGE OF LIMA  
2023-24 BUDGET

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

YEAR ENDING MAY 31, 2023

		<u>2022-23 Budget</u>	<u>Year-to-Date 01-31-23</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2022	G-909	\$ 373,573	\$ 373,573	\$ 373,573	
Plus Estimated Revenues and Receipts	G-980	429,525	233,213	401,527	
Less Estimated Expenses and Disbursements to Reserves	G-522	<u>496,117</u>	<u>288,289</u>	<u>472,006</u>	
Estimated Ending Fund Balance		<u>\$ 306,981</u>	<u>\$ 318,497</u>	<u>\$ 303,095</u>	100%
Estimated Amount of Fund Balance Used		\$ 66,592		\$ 70,478	
<b>APPROPRIATED FUND BALANCE</b>	<b>G-599</b>	<b>\$ 66,592</b> 2022-23		<b>\$ 80,250</b> 2023-24	<b>26.48%</b>
Unappropriated Fund Balance	G-909 - G-599			\$ 222,845	73.52%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 118,001	

\* 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  
2023-24 BUDGET

**SUMMARY OF RESERVE FUNDS**

Name of Reserve	BALANCE AS OF 01-31-23	PROJECTED REVENUES FOR CURRENT FISCAL YEAR	PROJECTED EXPENSES FOR CURRENT FISCAL YEAR	PROJECTED BALANCE AS OF MAY 31, 2023
FIRE EQUIPMENT RESERVE - HR-3	\$ 470,071	\$ 40,000	\$ 0	\$ 510,071
WATER RESERVE - HR-1	244,316	35,500	0	279,816
SEWER RESERVE - HR-4	85,561	10,000	0	95,561
STREETS AND/OR EQUIPMENT RESERVE - HR-2	237,739	29,000	0	266,739
AMBULANCE RESERVE - HR-5	131,710	20,000	0	151,710
HIGHWAY GARAGE - HR-6	8,700	0	0	8,700
FIRE AIR PACKS RESERVE - HR-9	61,507	5,000	0	66,507
PARK RESERVE	34,631	-	0	34,631
FIRE DEPARTMENT - BUILDING/GROUNDS MAINTENANCE RESERVE	82,150	7,000	0	89,150
AMBULANCE - BUILDING/GROUNDS MAINTENANCE RESERVE	71,500	0	0	71,500
MOWER REPLACEMENT RESERVE	29,573	0	0	29,573
FIRE DEPARTMENT MISC. EQUIPMENT FUND	11,395	500	0	11,895

Total: General Fund	\$ 1,017,264
Ambulance Fund	223,210
Water Fund	279,816
Sewer Fund	95,561
Grand Total:	<u>\$ 1,615,851</u>

VILLAGE OF LIMA  
2023-24 BUDGET  
**FIRE EQUIPMENT RESERVE - HR-3**

Use Restrictions & Legal Reference: Established prior to 1968. 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 2021-22:

Balance as of 05-31-22 Annual Report: \$ 462,055

CURRENT FISCAL YEAR 2022-23

Balance as of 01-31-23: 470,071

Estimated Additional Revenue to Year End:

Transfer from General Fund	40,000	
Interest Earnings at 0%	-	40,000

Estimated Additional Expenses to Year End:

	-	
	-	-

Estimated Balance at Current Year End: \$ 510,071

BUDGET YEAR 2023-24:

Budget Year Additional Revenue:

Transfer from General Fund	50,000	
Interest Earnings at 0.00%	-	50,000

Total Available for 2023-24 Budget Year \$ 560,071

Appropriation:

P-234 Pumper??	-	
G-232 Grass Truck??	-	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2024 \$ 560,071

VILLAGE OF LIMA  
2023-24 BUDGET  
**FIRE EQUIPMENT RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2014-15	\$ 218,722	40,000	3,092	261,814
2015-16	261,814	44,000	(3,307)	302,507
2016-17	302,507	44,000	(78,931)	267,576
2017-18	267,576	46,000	(5,046)	308,530
2018-19	308,530	46,000	517	355,047
2019-20	355,047	-	465	355,512
2020-21	355,512	46,000	129	401,641
2021-22	401,641	30,000	30,414	462,055
2022-23 <sup>E</sup>	462,055	40,000	8,016	510,071
2023-24 <sup>B</sup>	<i>510,071</i>	<i>50,000</i>	-	<i>560,071</i>

Notes:           E Estimated.  
                      B Budgeted.



VILLAGE OF LIMA  
2023-24 BUDGET  
**WATER RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from Water Fund	Net Activity	Ending Fund Balance
2014-15	\$ 312,107	7,500	1,988	321,595
2015-16	321,595	7,500	(44,027)	285,068
2016-17	285,068	7,500	(28,838)	263,730
2017-18	263,730	7,500	(99,179)	172,051
2018-19	172,051	62,756	(26,693)	208,114
2019-20	208,114	24,008	-	232,122
2020-21	232,122	-	2,214	234,336
2021-22	234,336	35,500	(29,686)	240,150
2022-23 <sup>E</sup>	240,150	35,500	4,166	279,816
2023-24 <sup>B</sup>	279,816	35,500	-	315,316

Notes: E Estimated.  
B Budgeted.





VILLAGE OF LIMA  
2023-24 BUDGET  
**SEWER RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from Sewer Fund	Net Activity	Ending Fund Balance
2014-15	\$ 13,446	3,000	6,225	22,671
2015-16	22,671	3,000	571	26,242
2016-17	26,242	5,000	28,907	60,148
2017-18	60,148	5,000	(39,715)	25,433
2018-19	25,433	-	8,516	33,949
2019-20	33,949	-	44	33,994
2020-21	33,994	10,000	30,037	74,031
2021-22	74,031	10,000	71	84,102
2022-23 <sup>E</sup>	84,102	10,000	1,459	95,561
2023-24 <sup>B</sup>	95,561	10,000	-	105,561

Notes:           E Estimated.  
                      B Budgeted.

VILLAGE OF LIMA  
2023-24 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 2021-22:

Balance as of 05-31-22 Annual Report: \$ 233,685

CURRENT FISCAL YEAR 2022-23:

Balance as of 01-31-23: 237,739

Estimated Additional Revenue to Year End:

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

Estimated Additional Expenses to Year End:

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

Estimated Balance at Current Year End: \$ 266,739

BUDGET YEAR 2023-24:

Budget Year Additional Revenue:

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

Total Available for 2023-24 Budget Year \$ 295,739  
Appropriation:

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

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2024 \$ 295,739

VILLAGE OF LIMA  
2023-24 BUDGET  
**STREETS AND/OR EQUIPMENT RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2014-15	\$ 139,914	27,000	7,634	174,548
2015-16	174,548	27,000	(60,036)	141,512
2016-17	141,512	27,000	(21,005)	147,507
2017-18	147,507	27,000	52	174,559
2018-19	174,559	27,000	(8,569)	192,990
2019-20	192,990	27,000	252	220,242
2020-21	220,242	29,000	(28,928)	220,314
2021-22	220,314	29,000	(15,629)	233,685
2022-23 <sup>E</sup>	233,685	29,000	4,054	266,739
2023-24 <sup>B</sup>	266,739	29,000	-	295,739

Notes:        E Estimated.  
                  B Budgeted.



VILLAGE OF LIMA  
2023-24 BUDGET  
**AMBULANCE RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from Pay per Ride to Ambulance Fund	Net Activity	Ending Fund Balance
2014-15	\$ 98,470	10,000	19,604	128,074
2015-16	128,074	10,000	8,538	146,612
2016-17	146,612	30,000	(126,532)	50,080
2017-18	50,080	20,000	35,235	105,315
2018-19	105,315	30,000	(9,880)	125,435
2019-20	125,435	20,000	2,451	147,886
2020-21	147,886	-	1,452	149,338
2021-22	149,338	-	(19,874)	129,464
2022-23 <sup>E</sup>	129,464	20,000	2,246	151,710
2023-24 <sup>B</sup>	151,710	20,000	-	171,710

Notes: E Estimated.  
B Budgeted.



VILLAGE OF LIMA  
2023-24 BUDGET  
**HIGHWAY GARAGE RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2014-15	\$ 15,942	-	6	15,948
2015-16	15,948	-	(7,435)	8,513
2016-17	8,513	-	3	8,516
2017-18	8,516	-	3	8,519
2018-19	8,519	-	10	8,529
2019-20	8,529		11	8,540
2020-21	8,540	-	3	8,543
2021-22	8,543	-	8	8,551
2022-23 <sup>E</sup>	8,551	-	149	8,700
2023-24 <sup>B</sup>	8,700	-	-	8,700

Notes: E Estimated.  
B Budgeted.





VILLAGE OF LIMA  
2023-24 BUDGET  
**FIRE AIR PACKS RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2014-15	\$ 25,737	4,000	11	29,748
2015-16	29,748	4,000	8	33,756
2016-17	33,756	4,000	10	37,766
2017-18	37,766	4,500	13	42,279
2018-19	42,279	4,500	48	46,827
2019-20	46,827	-	61	46,888
2020-21	46,888	4,500	16	51,404
2021-22	51,404	4,500	4,554	60,458
2022-23 <sup>E</sup>	60,458	5,000	1,049	66,507
2023-24 <sup>B</sup>	66,507	5,000	-	71,507

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
2023-24 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 2021-22:

Balance as of 05-31-22 Annual Report: \$ 34,040

CURRENT FISCAL YEAR 2022-23

Balance as of 01-31-23: 34,631

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: \$ 34,631

BUDGET YEAR 2023-24:

Budget Year Additional Revenue:

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

Total Available for 2023-24 Budget Year Appropriation: \$ 34,631

		-
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ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2024 \$ 34,631

VILLAGE OF LIMA  
2023-24 BUDGET  
**PARK RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2014-15	\$ 17,907	2,000	7	19,914
2015-16	19,914	2,000	6	21,920
2016-17	21,920	2,000	6	23,926
2017-18	23,926	2,000	9	25,935
2018-19	25,935	2,000	28	27,963
2019-20	27,963	-	37	28,000
2020-21	28,000	2,000	9	30,009
2021-22	30,009	2,000	2,031	34,040
2022-23 <sup>E</sup>	34,040	-	591	34,631
2023-24 <sup>B</sup>	34,631	-	-	34,631

Notes:           E Estimated.  
                      B Budgeted.

VILLAGE OF LIMA  
 2023-24 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 2021-22:

Balance as of 05-31-22 Annual Report:		\$ 80,749
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CURRENT FISCAL YEAR 2022-23

Balance as of 01-31-23:		82,150
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Estimated Additional Revenue to Year End:		
Transfer from General Fund	7,000	
Interest Earnings at 0.00%	-	7,000

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

Estimated Balance at Current Year End:		\$ 89,150
--	--	-----------

BUDGET YEAR 2023-24:

Budget Year Additional Revenue:		
Transfer from General Fund	8,000	
Interest Earnings at 0.00%	-	8,000

Total Available for 2023-24 Budget Year Appropriation:		\$ 97,150
_____	_____	
_____	_____	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2024		\$ 97,150
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VILLAGE OF LIMA  
2023-24 BUDGET  
**FIRE DEPARTMENT - BUILDING &  
GROUNDS MAINTENANCE RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2014-15	\$ 36,480	15,000	(829)	50,651
2015-16	50,651	15,000	2,409	68,060
2016-17	68,060	12,500	(33,808)	46,752
2017-18	46,752	12,000	(5,437)	53,315
2018-19	53,315	12,000	(6,216)	59,099
2019-20	59,099	-	77	59,176
2020-21	59,176	-	(2,494)	56,682
2021-22	56,682	12,000	12,067	80,749
2022-23 <sup>E</sup>	80,749	7,000	1,401	89,150
2023-24 <sup>B</sup>	89,150	8,000	-	97,150

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
2023-24 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).
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PRIOR FISCAL YEAR 2021-22:

Balance as of 05-31-22 Annual Report:	\$ 50,281
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CURRENT FISCAL YEAR 2022-23:

Balance as of 01-31-23:	71,500
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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:	<u>\$ 71,500</u>
--	------------------

BUDGET YEAR 2023-24:

Budget Year Additional Revenue:

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

Total Available for 2023-24 Budget Year	\$ 71,500
---	-----------

Appropriation:

_____	_____	-
_____	_____	-

<b>ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2024</b>	<b><u>\$ 71,500</u></b>
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VILLAGE OF LIMA  
2023-24 BUDGET  
**AMBULANCE - BUILDING &  
GROUNDS MAINTENANCE RESERVE HISOTRY**

Fiscal Year	Beginning Fund Balance	Transfer from Ambulance Fund	Net Activity	Ending Fund Balance
2014-15	\$ 36,033	12,000	16	48,049
2015-16	48,049	12,000	14	60,063
2016-17	60,063	-	16,725	76,788
2017-18	76,788	-	(26,690)	50,098
2018-19	50,098	-	55	50,153
2019-20	50,153	-	2,451	52,604
2020-21	52,604	-	(2,372)	50,232
2021-22	50,232	-	49	50,281
2022-23 <sup>E</sup>	50,281	-	21,219	71,500
2023-24 <sup>B</sup>	71,500	-	-	71,500

Notes:           E Estimated.  
                      B Budgeted.

VILLAGE OF LIMA  
2023-24 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 2021-22:

Balance as of 05-31-22 Annual Report: \$ 29,068

CURRENT FISCAL YEAR 2022-23:

Balance as of 01-31-23: 29,573

Estimated Additional Revenue to Year End:

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

Estimated Additional Expenses to Year End:

		-
		-

Estimated Balance at Current Year End: \$ 29,573

BUDGET YEAR 2023-24:

Budget Year Additional Revenue:

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

Total Available for 2023-24 Budget Year \$ 29,573

Appropriation:

		-
		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2024 \$ 29,573



VILLAGE OF LIMA  
2023-24 BUDGET

**MOWER REPLACEMENT RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2014-15	\$ 8,599	-	9,027	17,626
2015-16	17,626	-	352	17,978
2016-17	17,978	-	(1,928)	16,050
2017-18	16,050	-	10,006	26,056
2018-19	26,056	-	12,529	38,585
2019-20	38,585		50	38,635
2020-21	38,635	-	(9,595)	29,040
2021-22	29,040	-	28	29,068
2022-23 <sup>E</sup>	29,068	-	505	29,573
2023-24 <sup>B</sup>	29,573	-	-	29,573

Notes: E Estimated.  
B Budgeted.



VILLAGE OF LIMA  
2023-24 BUDGET  
**FIRE EQUIPMENT RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2015-16	\$ -	1,000	615	1,615
2016-17	1,615	1,000	3,050	5,665
2017-18	5,665	1,500	2	7,167
2018-19	7,167	1,500	9	8,676
2019-20	8,676	-	11	8,688
2020-21	8,688	1,500	2	10,190
2021-22	10,190	500	510	11,200
2022-23 <sup>E</sup>	11,200	500	195	11,895
2022-23 <sup>B</sup>	11,895	600	-	12,495

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
2023-24 BUDGET

**DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2023-24**

Due Date	Payee/ Purpose	Instrum./ Rate	Dated/ Final Maturity	Total Amount Due	Object of Expense Code		Outstanding Principal 05/31/24	Source	
					.6 Principal	+ .7 Interest		Function Code	Fund
07/01/23	EFC/M&T WWTP	'13 Ref. SB 4.3150% <sup>1</sup>	07/10/13 01/15/32	\$ 8,266.92	\$ 0	\$ 8,266.92 <sup>2</sup>	See January	G 9710.0	SEWER
07/15/23	EFC/M&T WWTP	Admin. Fee		1,962.00	N/A	N/A	N/A	G 1380.4	SEWER
11/15/23	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	5,971.88	0	5,971.88	See May	A 9710.0	GENERAL
11/15/23	DTC \$4,697,000 WTP	'22 SB 4.3735%	05/25/22 05/15/51	46,378.13	0	46,378.13	See May	F 9710.0	WATER
01/01/24	EFC/M&T WWTP	'13 Ref. SB 4.5000% <sup>1</sup>	07/10/13 01/15/32	89,959.10	85,000	4,959.10 <sup>2</sup>	700,000	G 9710.0	SEWER
05/15/24	EFC/M&T WWTP - C8-6545-02-00	'19 STIFF 0.0000%	08/08/19 08/08/24	68,439.00	68,439	0.00	1,710,956	G 9730.0	SEWER
05/15/24	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	44,971.88	39,000	5,971.88	234,000	A 9710.0	GENERAL
05/15/24	DTC \$4,697,000 WTP	'22 SB 4.3735%	05/25/22 05/15/51	91,378.13	45,000	46,378.13	2,095,000	F 9710.0	WATER
05/24/24	Lowest Bidder Fiber Optics Project	23 BAN 5.0000% E	05/26/23 05/24/24	122,331.67	85,040	37,291.67	0	A 9730.0	GENERAL
05/24/24	Lowest Bidder \$4,697,000 WTP	'23 BAN 5.5000% E	05/26/23 05/24/24	32,518.58	0	32,518.58	0	F 9730.0	WATER
<b>TOTAL</b>				<b>\$ 512,177.29</b>	<b>\$ 322,479</b>	<b>\$ 187,736.29</b>	<b>\$ 4,739,956</b>		

Notes: SB = Serial Bonds  
 BAN = Bond Anticipation Notes  
 1 = Current interest rate.  
 2 = Estimates only. Approximately two weeks prior to the due date M&T will send a voucher to the Village with the actual amount due.

VILLAGE OF LIMA  
2023-24 BUDGET

**DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2023-24**

SUMMARY:

GENERAL FUND

A9710.6 Serial Bonds - Principal	=	\$ 39,000.00
A9710.7 Serial Bonds - Interest	=	11,943.76
A9730.6 Bond Anticipation Notes - Principal	=	85,040.00
A9730.7 Bond Anticipation Notes - Interest	=	37,291.67
<b>TOTAL GENERAL FUND</b>		<b>\$ 173,275.43</b>

SEWER FUND

G9710.6 Serial Bonds - Principal	=	\$ 85,000.00
G9710.7 Serial Bonds - Interest	=	13,226.02
G9730.6 Bond Anticipation Notes - Principal	=	68,439.00
<b>TOTAL SEWER FUND</b>		<b>\$ 166,665.02</b>

WATER FUND

9710.6 Serial Bonds - Principal	=	\$ 45,000.00
9710.7 Serial Bonds - Interest	=	92,756.26
9730.6 Bond Anticipation Notes - Principal	=	\$ -
9730.7 Bond Anticipation Notes - Interest	=	32,518.58
<b>TOTAL WATER FUND</b>		<b>\$ 170,274.84</b>

G1380.4 Fiscal Agent Fees (M&T Bank)	=	\$ 1,962.00
<b>TOTAL DEBT SERVICE .....</b>		<b>\$ 512,177.29</b>

VILLAGE OF LIMA  
2023-24 BUDGET  
**SCHEDULE OF BUDGETED 2023-24 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	12,000	6,000	3,000	3,000
Finance	Clerk/Treasurer	2	52,130	18,642	16,744	16,744
Assessment	Assessor's Clerk	1	0	0		
Public Works Administration	Working Foreman	1	85,800	38,610	38,610	8,580
Central Garage	Laborers		58,352	58,352		
Street Maintenance	Laborers		56,844	56,844		
Snow Removal	Laborers		12,669	12,669		
Parks	Laborers		13,881	13,881		
Street Cleaning	Laborers		0	0		
Lawn Mowing	Laborers		11,518	11,518		
Zoning	Board		340	340		
Planning	Board		1,800	1,800		
Planning	Secretary		-	0		
Water Administration	Laborers		1,466		1,466	
Source of Supply, Power & Pumping	Laborers		7,887		7,887	
Transmission & Distribution	Laborers		11,956		11,956	
Sanitary Sewers	Laborers		4,165			4,165
Sewage Treatment & Disposal	Operator		65,000			65,000
	Laborers		16,794			16,794
<b>TOTALS</b>			<b>\$ 428,603</b>	<b>\$ 226,657</b>	<b>\$ 83,663</b>	<b>\$ 118,283</b>
<b>Percentage</b>				52.88%	19.52%	27.60%

2022-23 Budgeted Totals	\$ 409,732	\$ 216,819	\$ 79,819	\$ 113,094
Percentage		52.92%	19.48%	27.60%

VILLAGE OF LIMA  
2023-24 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)	2023-24 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2023-24	2024-25	2025-26
<b><u>PICKUP TRUCKS:</u></b>									
2018 Ford F-250 4X4 Pickup (VIN = 1FTBF2B60JEC65977) 9 ft. Western Plow	2018 2018	\$27,000 \$3,000	4 Yrs.	2025	\$40,000				
2015 F-250 4X4 Pickup (VIN = 1FTBF2B63FEC2117) 9 ft. Western Ultra Mount Plow	2015 2015	\$26,500	4 Yrs.	2022					
<b><u>DUMP TRUCKS:</u></b>									
2021 F-500 4X4 Dump Truck (VIN = 1FDUF5HT7MED21968) 9' Pro Plus Western Plow Western 3-4 yard plastic sander	2021 2021 2021	\$75,000	7-8 Yrs.	2023	\$80,000				
<b><u>BACKHOES:</u></b>									
2016 John Deere 310sl 4x4 Back-Hoe (S.N. 1T0310SLLGF302306)	2016	\$95,000	4-5 Yrs.	2021	\$100,000				
<b><u>OFFICE MACHINES:</u></b>									
Dell Computer	2019	\$995	5 Yrs.						
<b><u>TRACTORS:</u></b>									
2016 John Deere 2032R Tractor Curtis Hard Cab 54 inch Plow	2016 2016 2016	\$25,000	4-5 Yrs.	2020	\$25,000				
2021 John Deere 2025A Tractor	2021	\$25,000	7 Yrs.	2028	\$30,000				
2022 John Deere 2032 R Curtis Hard Cab 60 inch Snow Plow 60 inch Sweeper Broom 47 inch Snow Blower	2021	\$29,000 \$4,000 \$3,500 \$4,000	7 Yrs.	2029	\$40,000				
2006 S185 Bobcat	2006	\$15,664	3 Yrs.	2023	\$30,000				

VILLAGE OF LIMA  
2023-24 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)	2023-24 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2023-24	2024-25	2025-26
<b>OTHER EQUIPMENT:</b>									
2021 exmark 60 inch zero turn Lawnmower	2021	\$12,250	4-5 Yrs.	2025	\$14,000				
John Deere X700 with Mower	2015	\$9,500	Yrs.	2021	\$9,500				
Jacobsen Turfcat Lawnmower 4 W.D. (S.N. 69180-421201696)	2016	\$14,540	5 Yrs.	2021	\$25,000				
2016 exmark lzs 902d 60 inch zero turn Lawnmower (ID# ex624021)	2016	\$13,303	4-5 Yrs.	2021	\$14,000				
Bush Hog Rotary Mower		\$499	Yrs.						
Emglo Compressor (013085005)	1985	\$1,100	Yrs.						
Homelite Trash Pump		\$1,000	Yrs.	06-86					
Multiquip Trash Pump	1986	\$800	5 Yrs.	--91	\$1,000				
Homelite Generator			Yrs.						
Asplundh Wood Chipper	1988	\$12,500	15 Yrs.						
Kohler "60" Generator with Trailer	1989	\$20,000	Yrs.						
52 inch lazer E series zero turn (401026552)	2017		4 Yrs.	2021	\$11,000	A8989.2			
Sno-Pusher for Case Backhoe	2001	\$800	Yrs.	2021	\$2,500				
1996 Stone 4000 Roller	2000	\$8,500	Yrs.						
John Deere Box Scraper	2000	\$500	Yrs.						
Homelite Chain Saw		\$125	Yrs.						
Stihl Cutoff Saw	1986	\$700	3 Yrs.	--89	\$900				
Homelite Disc Saw			Yrs.	06-86	\$700				
Solar Battery Charger		\$200	Yrs.						
Welder			Yrs.						
TARCO Leaf Vac	1998	\$26,000	15 Yrs.	2021	\$75,000				
Sidewalk Salt Spreader (2)	2015	\$600	5 Yrs.						
Risers & Lids for Manholes New Nozzles for Sewer Cleaner	1987	\$13,711	Yrs.						



VILLAGE OF LIMA  
2023-24 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)	2023-24 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2023-24	2024-25	2025-26
Recirculation Pump			Yrs.						
Drainad Sludge Bagger			Yrs.						
Pumps & Equip. - Laundramat			Yrs.						
Box for Hand Tools			Yrs.						
Air Compressor/Jack Hammer	1994	\$7,500	Yrs.						
Power Washer	1995	\$1,600	Yrs.						
Screed-King Concrete Screed	2004	\$1,475	Yrs.						
Tractor Mount Cement Mixer									
Replacement Mower									
Stand-by Chlorine Pump									
Misc. Equipment - Central Garage						A1640.2			
Misc. Equipment - Streets						A5110.2			
Misc. Equipment - CHIPS						A5112.2			
Misc. Equipment - Sidewalks						A5410.2			
Misc. Equipment - Purification						F8330.2			
Misc. Equipment - Sewer						G8120.2			
Misc. Equipment - Pumps, Motors & Elec. Controllers			Yrs.			G8130.2			
Remote Water Meters/ Valves & Hydrant Replacement			Yrs.			F8340	\$22,500		
Hydrants			Yrs.						
Motor for Tamper			Yrs.						
Aerator			Yrs.						
Non-Metallic Chain (Clarifier)			Yrs.						
Stihl Pole Saw	2020	\$700	Yrs.						
Trailer Mounted Pressure Washer	2002	\$29,835	Yrs.						
Storage Building			Yrs.						
Pistons for Sludge Pump			Yrs.						
Framing & Trap Doors for Sewer Treatment Plant									
<b>TOTAL DEPARTMENT OF PUBLIC WORKS</b>		<b>\$511,522</b>				<b>\$498,600</b>	<b>\$22,500</b>	<b>\$0</b>	<b>\$0</b>

Form Completed By: B. Luft

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

VILLAGE OF LIMA  
2023-24 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)	2023-24 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2023-24	2024-25	2025-26
<b>AMBULANCE:</b>									
Ambulance	2016	\$145,348	8 Yrs.	2024	\$275,000	HR-5	\$0	\$275,000	\$0
Ambulance	2009	\$125,000	8 Yrs.	2017	\$275,000	HR-5	\$0		
Flycar					\$32,000	AM4540.2			
Pagers/Equipment/Radios	1987	\$200	5 Yrs.		\$19,076	AM4540.2	\$0		
Power Stretchers - 2	2009	\$21,000	8 Yrs.		\$35,000				
Stretcher/Chair Carrier/Air Splints	1987	\$500	5 Yrs.		\$5,320		\$0		
Scoop Stretcher	2016	\$2,000	5 Yrs.		\$834	AM4540.2	\$0		
Defibulator	1990		Yrs.		\$1,341		\$0		
Uniforms/Jackets	2005	\$8,000			\$3,125	AM4540.2	\$0		
Oxygen Cascade System					\$34,500				
Annie & Baby Resuscitation Dummies	1991		Yrs.			AM4540.2	\$1,500		
Miscellaneous Equipment			Yrs.		\$36,042	AM4540.2	\$0		
<b>TOTAL AMBULANCE</b>		<b>\$381,048</b>			<b>\$802,238</b>		<b>\$1,500</b>	<b>\$275,000</b>	<b>\$0</b>
<b>FIRE TRUCKS:</b>									
Q-238 Quint	2017	\$75,000	20 Yrs.	2037	\$1,500,000	HR-3	\$1,950,000	\$2,106,000	\$2,274,480
P-235 Pumper	2010	\$430,000	20 Yrs.	2030	\$550,000		\$605,000	\$653,400	\$705,672
R-239 Rescue	2014	\$60,000	25 Yrs.	12/39	\$250,000	HR-3	\$300,000	\$324,000	\$349,920
P-234 Pumper	1994	\$150,000	20 Yrs.	2019	\$550,000		\$605,000	\$653,400	\$705,672
TA-236 Tanker	1990	\$76,000	30 Yrs.		\$250,000		\$300,000	\$324,000	\$349,920
2007 G-232 Grass Truck	2007	\$25,000	10 Yrs.	2019	\$45,000		\$60,000	\$64,800	\$69,984
Turn-out Gear, Box Lights, Pagers, Pump, Type A Foam, Thermal Camera, Hose, Pass Alarms, Spare Bottles & SCBA Test Air Packs					34783.46	A3410.2 HR-9	\$0 \$40,000	\$0 \$43,200	\$0 \$46,656
<b>TOTAL FIRE DEPARTMENT</b>		<b>\$816,000</b>			<b>\$3,179,783</b>		<b>\$3,860,000</b>	<b>\$4,168,800</b>	<b>\$4,502,304</b>

Form Completed By:

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

VILLAGE OF LIMA  
2023-24 BUDGET  
**EQUIPMENT LISTING GUIDE**  
**GENERAL OFFICE**

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2023-24 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2023-24	2024-25	2025-26
<b>OFFICE MACHINES:</b>									
Scanner - Brother	2018	\$210	15 Yrs.		\$210				
Typewriter - Swintech	2003	\$250	15 Yrs.				\$200		
Typewriter - Swintech	1999	\$250	15 Yrs.		\$250		\$200		
Calculator - Victor	2022	\$200	15 Yrs.				\$100		
Calculator - Casio	2014	\$159	15 Yrs.		\$159	A1325.2	\$100		
Printer - Brother (fax, scan, etc.)	2019	\$400	5 Yrs.				\$500		
Computer*	2022	\$1,318	5 Yrs.	2021					
Computer*	2022	\$1,318	5 Yrs.	2021	\$3,000		\$4,000		
Computer Software Upgrade - Windows 10	2016	\$0			\$2,000				
Back up Hard Drive	2014	\$495	5 Yrs.	2019	\$495		\$600		
Computer - Accounting Program (updated 2021)	2021	\$8,000	5 Yrs.	2026	\$8,000		\$8,000		
AT&T 2-line Phone System	2013	\$157					\$300		
Desks/Counters/Cabinets	Oct. 2005	\$8,000	15 Yrs.		\$8,000	HR-8	\$10,000		
Dura Flame Heater	12/12/2012	\$272			\$272	A1325.2	\$300		
Misc. Equipment (small equipment)						A1325.2			
<b>TOTAL GENERAL OFFICE</b>		<b>\$20,819</b>			<b>\$22,176</b>		<b>\$24,300</b>	<b>\$0</b>	<b>\$0</b>

Form Completed By: E. Sackett

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.