

VILLAGE OF LIMA  
IN THE COUNTY OF LIVINGSTON, NEW YORK

**FINAL BUDGET**

**2020-21 BUDGET**

For Fiscal Year

Beginning June 1, 2020

and

Ending May 31, 2021

Acting Mayor John Correll

Clerk/Treasurer Amy Hudak

Trustee/Deputy Mayor John Wadach

Trustee John Kattato

Trustee Joseph Schwing

Trustee Jerry Warsaw

**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, 2021 as it was adopted by the Village on April 28, 2020.

I also certify that the date of the most recent assessment roll is March 1, 2019 and the taxable assessed valuation on which taxes are levied for the fiscal year ending May 31, 2021 is \$94,281,184.

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

SEAL

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

VILLAGE OF LIMA  
2020-21 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  
2020-21 BUDGET  
**BUDGET SUMMARY AND TAX RATE**

	- 960 Appropriations	- 590 Estimated Revenues	- 599 Use of Fund Balance	- 510/1001 Tax Levy
A - GENERAL FUND	\$ 886,776	\$ 228,121	\$ 116,155	\$ 542,500
AM - AMBULANCE FUND	105,000	105,000	-	-
F - WATER FUND	482,791	403,155	79,636	-
G - SEWER FUND	481,919	408,545	73,374	-
<b>TOTAL ALL FUNDS</b>	<b>\$ 1,956,486</b>	<b>\$ 1,144,821</b>	<b>\$ 269,165</b>	<b>\$ 542,500</b>

CALCULATION OF 2020-21 GENERAL FUND TAX RATE:

**TOTAL** Tax Levy/Assessed Valuation x \$1,000  
 $\$542,500 / (\$94,281,184/1000)$       **\$ 5.75**      **Per \$1,000 Assessed Value**

Tax Levy <b>WITHOUT</b> Ambulance Debt Service/Assessed Valuation x \$1,000 $\$519,469 / (\$94,281,184/1000)$	\$ 5.51	Per \$1,000 Assessed Value
<i>Tax Levy - Ambulance Net Debt Service Only/Assessed Valuation x \$1,000</i> $\$28,031 / (\$94,281,184/1000)$	\$ 0.30	Per \$1,000 Assessed Value
Tax Levy - <b>Ambulance Net Debt Service Only</b> /Assessed Valuation x \$1,000 (with \$5,000 Contribution from Ambulance Fund) $\$23,031 / (\$94,281,184/1000)$	\$ 0.24	Per \$1,000 Assessed Value

Tax Levy/Full Valuation x \$1,000  
 $\$542,500 / (\$94,281,184/1000)$       **\$ 5.75**      **Per \$1,000 Full Value**

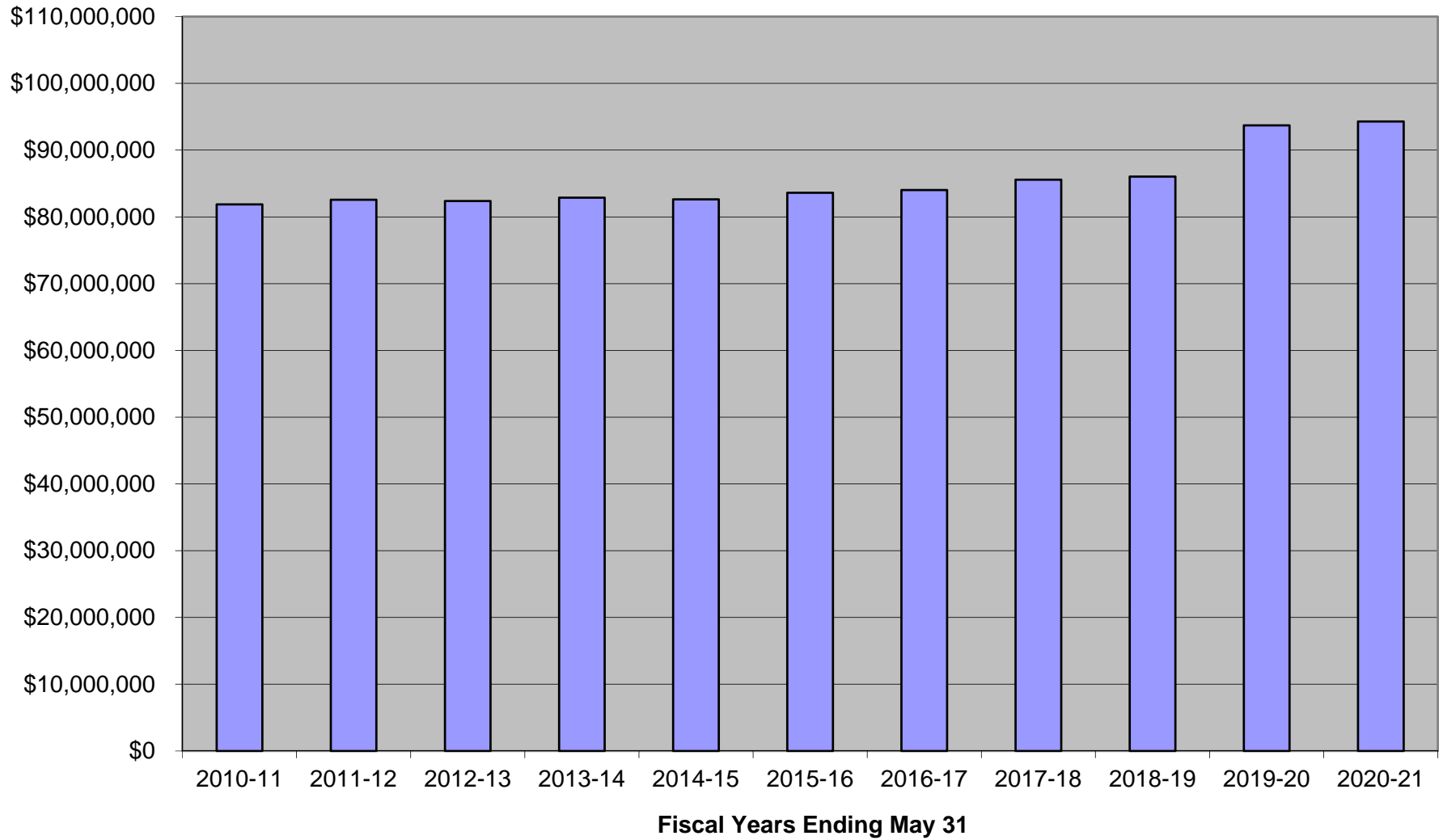
New York State Equalization Rate = 100.00% - Final Village 2019 Rate

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

- February 5                    - Budget Officer to notify heads of Administrative Units to prepare estimates.
- February 19                - Heads of Administrative Units to submit estimates to Budget Officer.
- March 14 **(IF NECESSARY)** - **Adopt Resolution to exceed Tax Levy Limit**
- March 17                    - Budget Officer to file tentative budget with Clerk.
- March 17                    - Clerk to present tentative budget to Board.
- April 2                      - Clerk to publish Notice of Budget Hearing.
- April 14                    - **SUBMIT TAX LEVY CALCULATION TO OFFICE OF THE STATE COMPTROLLER.**
- April 14                    - **PUBLIC HEARING**
- April 14 (not later than) - **BOARD ADOPTS BUDGET and Salary & Wage Schedule.**
- April 14                    - Board to levy Taxes.

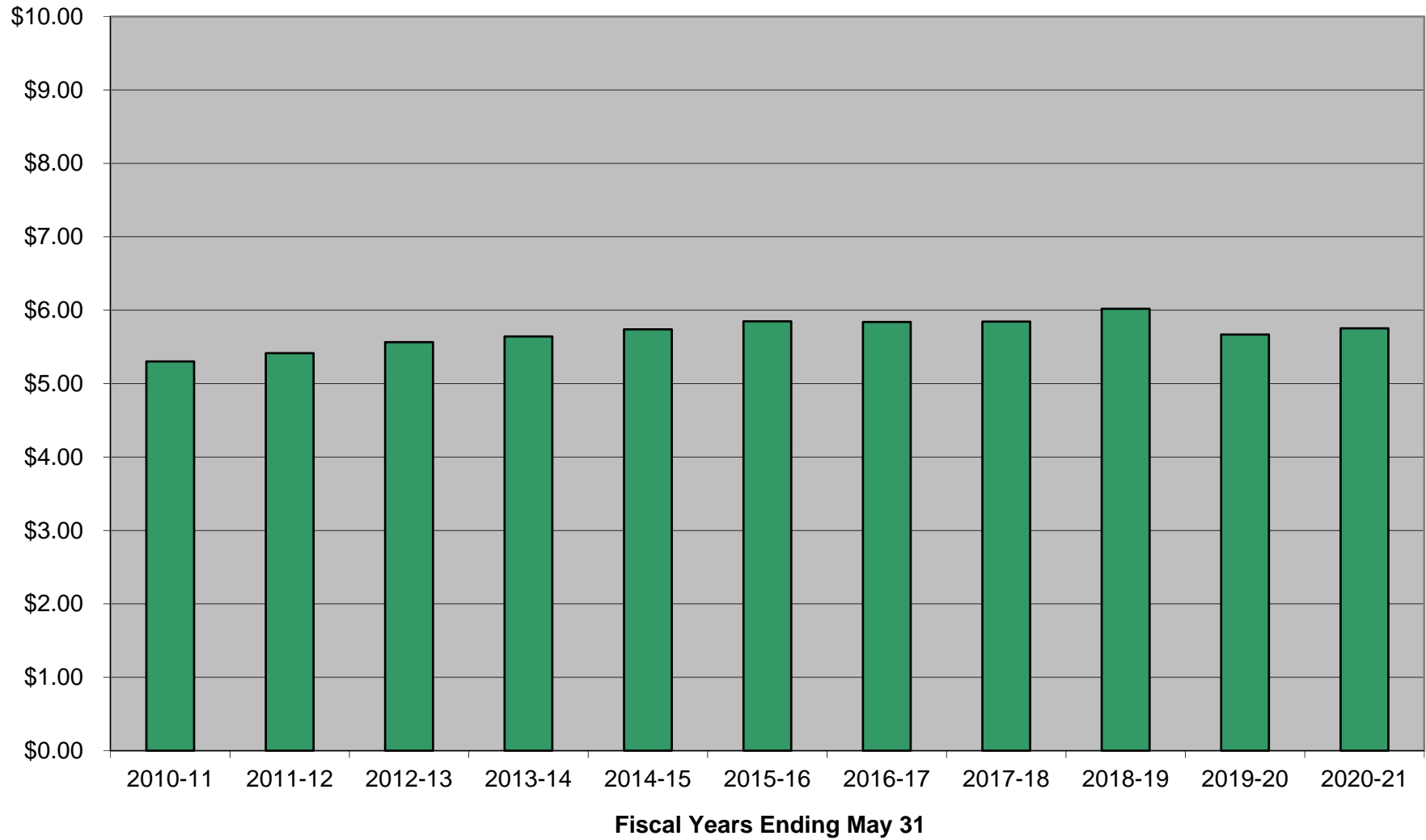
Village of Lima  
**2020-21 BUDGET**

**History of Taxable Assessed Value**



Village of Lima  
**2020-21 BUDGET**

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



VILLAGE OF LIMA  
2020-21 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 <sup>1</sup>	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 <sup>1</sup>	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 <sup>1</sup>	15.10%	100.00%	82,493,608	5.22
2008-09	428,456	-0.55%	5.19	-0.70%	82,618,812	0.15%	100.00%	82,618,812	5.19
2009-10	439,504	2.58%	5.30	2.24%	82,892,365	0.33%	100.00%	82,892,365	5.30
2010-11	434,070	-1.24%	5.30	0.00%	81,876,292	-1.23%	100.00%	81,876,292	5.30
2011-12	447,096	3.00%	5.42	2.14%	82,560,421	0.84%	100.00%	82,560,421	5.42
2012-13	458,373	2.52%	5.56	2.76%	82,369,344	-0.23%	100.00%	82,369,344	5.56
2013-14	467,592	2.01%	5.64	1.38%	82,882,631	0.62%	100.00%	82,882,631	5.64
2014-15	474,825	1.55%	5.74	1.74%	82,618,513	-0.32%	100.00%	82,618,513	5.75
2015-16	489,070	3.00%	5.85	1.89%	83,620,713	1.21%	100.00%	83,620,713	5.85
2016-17	490,639	0.32%	5.84	-0.16%	84,024,016	0.48%	100.00%	84,024,016	5.84
2017-18	500,129	1.93%	5.84	0.10%	85,566,831	1.84%	96.00%	89,132,115	5.61
2018-19	517,927	3.56%	6.02	2.99%	86,035,723	0.55%	95.00%	90,563,918	5.72
2019-20 <sup>E</sup>	531,200	2.56%	5.67	-5.84%	93,717,464	8.93%	100.00%	93,717,464	5.67
2020-21 <sup>B</sup>	542,500	2.13%	5.75	1.52%	94,281,184	0.60%	100.00%	94,281,184	5.75
<b>Amt. Increase</b>	<b>\$ 11,300</b>		<b>\$ 0.09</b>						
<b>% Increase</b>	<b>2.13%</b>		<b>1.52%</b>						

Notes: 1 Revaluation.  
E Estimated.  
B Budget.

VILLAGE OF LIMA  
2020-21 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	Ending Fund Balance General Fund	
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	627,640	(105,910)	353,262	(7,145)
2015-16	353,262	719,040	699,700	(23,997)	348,606	4,657
2016-17	348,606	778,620	818,662	46,154	354,717	(6,112)
2017-18	354,717	770,402	643,299	(98,268)	383,553	(28,835)
2018-19	383,553	788,641	661,786	(91,356)	419,052	(35,499)
2019-20 <sup>E</sup>	419,052	784,099	712,662	(93,000)	397,488	21,563
2020-21 <sup>B</sup>	397,488	770,621	791,776	(95,000)	281,333	116,155

D

GENERAL FUND RESERVES (Without Ambulance & Ambulance Bldg & Grounds)		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund
\$ 366,050	\$ 62,967	\$ 429,017
429,017	34,567	463,584
463,584	89,023	552,607
552,607	(88,268)	464,339
464,339	105,910	570,249
570,249	23,997	594,246
594,246	(46,154)	548,092
548,092	98,268	646,360
646,360	91,356	737,716
737,716	93,000	830,716
830,716	95,000	925,716

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

B

Fiscal Year	AMBULANCE FUND				Fund Balance Used		
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves			
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	130,756	(41,620)	32,203	60,971	**
2015-16	32,203	112,311	75,893	(30,552)	38,068	(5,866)	
2016-17	38,068	101,364	183,491	79,806	35,748	2,321	
2017-18	35,748	100,630	63,556	(28,544)	44,277	(8,530)	
2018-19	44,277	125,202	78,955	(20,175)	70,349	(26,072)	
2019-20 <sup>E</sup>	70,349	106,943	83,847	(20,000)	73,445	(3,096)	
2020-21 <sup>B</sup>	73,445	105,000	105,000	(20,000)	53,445	20,000	

E

AMBULANCE RESERVE (With Ambulance & Ambulance Bldg & Grounds)		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance Ambulance Reserve
50,638	(32,468)	18,170
18,170	12,039	30,209
30,209	81,752	111,961
111,961	22,542	134,503
134,503	41,620	176,123
176,123	30,552	206,675
206,675	(79,806)	126,869
126,869	28,544	155,413
155,413	20,175	175,588
175,588	20,000	195,588
195,588	20,000	215,588

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

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

C = A + B

Fiscal Year	TOTAL GENERAL FUND					Fund Balance Used
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves	Unreserved Ending Fund Balance	
2010-11	369,092	819,116	752,115	(30,499)	405,594	(36,502)
2011-12	405,594	826,187	766,833	(46,606)	418,691	(13,097)
2012-13	418,691	855,217	696,317	(170,775)	406,816	11,875
2013-14	406,816	882,629	915,880	65,726	439,291	(32,475)
2014-15	439,291	852,100	758,396	(147,530)	385,465	53,826
2015-16	385,465	831,351	775,593	(54,549)	386,674	(1,209)
2016-17	386,674	879,984	1,002,153	125,960	390,465	(3,791)
2017-18	390,465	871,032	706,855	(126,812)	427,830	(37,365)
2018-19	427,830	913,843	740,741	(111,531)	489,401	(61,571)
2019-20 <sup>E</sup>	489,401	891,042	796,509	(113,000)	470,934	18,467
2020-21 <sup>B</sup>	470,934	875,621	896,776	(115,000)	334,779	136,155

F = D + E

TOTAL RESERVES		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund
416,688	30,499	447,187
447,187	46,606	493,793
493,793	170,775	664,568
664,568	(65,726)	598,842
598,842	147,530	746,372
746,372	54,549	800,921
800,921	(125,960)	674,961
674,961	126,812	801,773
801,773	111,531	913,304
913,304	113,000	1,026,304
1,026,304	115,000	1,141,304

G = C + F

TOTAL FUND BALANCE (AUD)
852,781
912,484
1,071,384
1,038,133
1,131,837
1,187,595
1,065,426
1,229,603
1,402,705
1,497,238
1,476,083

E Estimated.

B Budgeted.



VILLAGE OF LIMA  
2020-21 BUDGET  
**GENERAL FUND TAX RATE ANALYSIS**

	Amount Budgeted	Tax Rate per \$1,000 Assessed Value*	Percent of Total Appropriations
General Government Support:			
Insurance	\$ 24,459	\$ 0.26	2.76%
Contingency	35,034	0.37	3.95%
All Other	<u>208,547</u>	<u>2.21</u>	<u>23.52%</u>
Total General Government Support	\$ 268,040	\$ 2.84	30.23%
Public Safety:			
Fire	65,600	0.70	7.40%
All Other	<u>510</u>	<u>0.01</u>	<u>0.06%</u>
Total Public Safety	\$ 66,110	\$ 0.70	7.46%
Health	200	0.00	0.02%
Transportation	221,476	2.35	24.98%
Culture & Recreation	28,681	0.30	3.23%
Home & Community Services	68,504	0.73	7.73%
Employee Benefits	82,703	0.88	9.33%
Transfer to Capital Reserves for:			
Fire Equipment (HR-3)	46,000	0.49	5.19%
Streets (HR-2)	29,000	0.31	3.27%
Fire Department Air Packs (HR-9)	4,500	0.05	0.51%
Park Reserve	2,000	0.02	0.23%
Fire Dept. - Building & Grounds	12,000	0.13	1.35%
Fire Dept. - Misc. Equipment	<u>1,500</u>	<u>0.02</u>	<u>0.17%</u>
Total Transfers	\$ 95,000	\$ 1.01	10.71%
Debt Service - Principal	39,000	0.41	4.40%
Debt Service - Interest	<u>17,063</u>	<u>0.18</u>	<u>1.92%</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 886,776</u></b>	<b><u>\$ 9.41</u></b>	<b><u>100.00%</u></b>
Less: Other Revenues	(228,121)	(2.42)	-25.72%
Appropriated Fund Balance	(116,155)	(1.23)	-13.10%
<b>REAL PROPERTY TAX LEVY</b>	<b>\$ 542,500</b>	<b>\$ 5.75</b>	<b>61.18%</b>

\*2020-21 Assessed Value = \$ 94,281,184

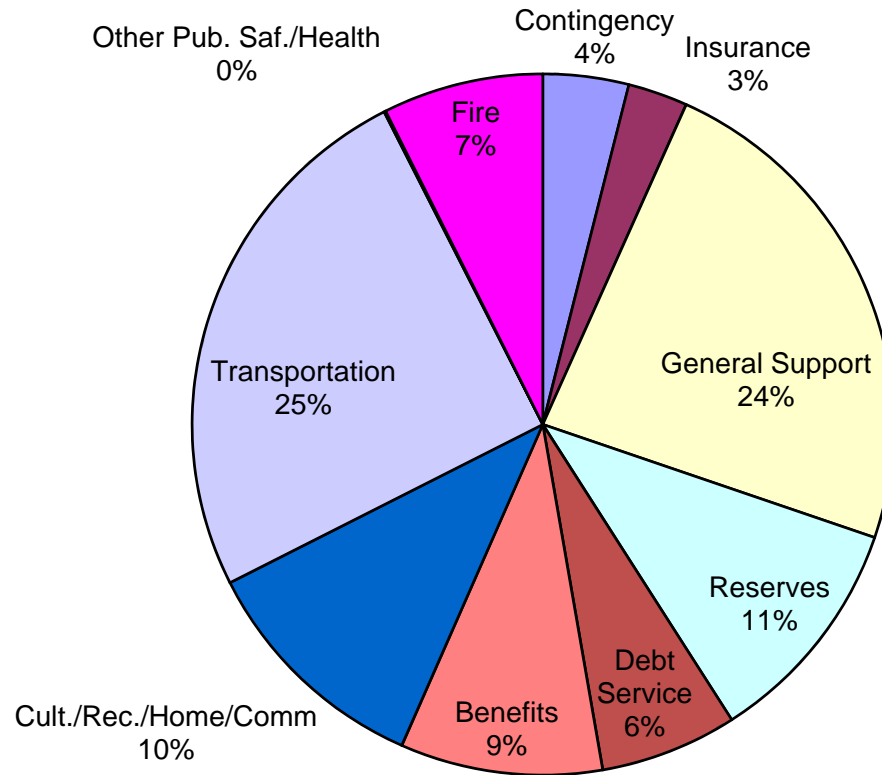
VILLAGE OF LIMA  
2020-21 BUDGET

**GENERAL FUND BUDGET SUMMARY**

	<u>2018-19 Prior Year Actual</u>	<u>2019-20 Current Year Adopted Budget</u>	<u>2019-20 Current Year Projected Year End</u>	<u>2020-21 Budget</u>
A960 BUDGETED APPROPRIATIONS	\$ 764,611	\$ 866,745	\$ 805,662	\$ 886,776
A510 LESS: Estimated Revenues	269,880	227,824	252,899	228,121
A599 LESS: Appropriated Fund Balance	<u>(23,196)</u>	<u>107,721</u>	<u>21,563</u>	<u>116,155</u>
A510/1001 TAX LEVY	<u>\$ 517,927</u>	<u>\$ 531,200</u>	<u>\$ 531,200</u>	<u>\$ 542,500</u>

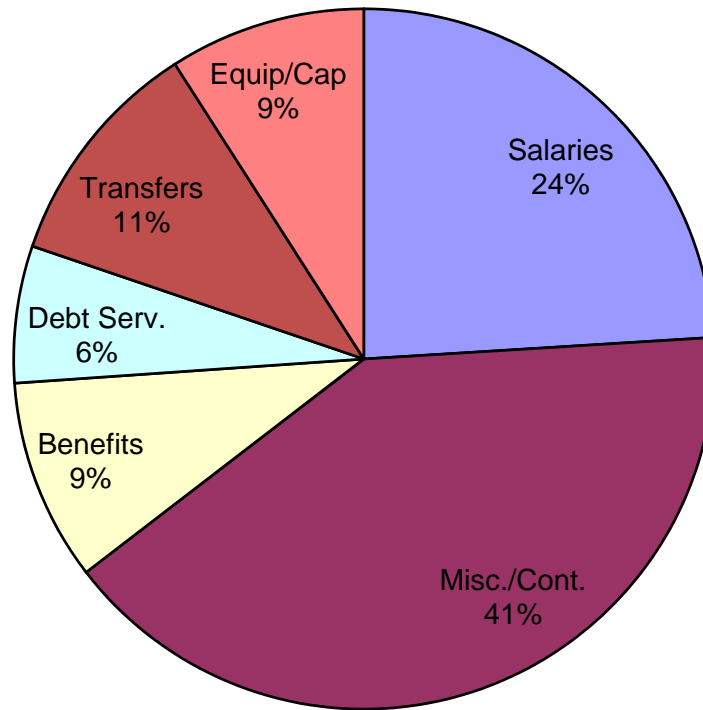
Village of Lima  
2020-21 BUDGET

**General Fund Expenses by Major Category**



Village of Lima  
2020-21 BUDGET

**General Fund Expenses by Object Code**



VILLAGE OF LIMA  
2020-21 BUDGET  
**GENERAL FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2019-20	YEAR-TO- DATE 01/31/20	PROJECTED YEAR-END	DEPT BDGT REQUEST 2020-21	ADOPTED BUDGET 2020-21
		2016-17	2017-18	2018-19					
<b>TRUSTEES</b>									
Salary	A1010.1	\$ 8,150	\$ 8,150	\$ 8,150	\$ 8,150	\$ 4,075	\$ 8,150	\$ 8,150	\$ 8,150
Contractual	.4	0	0	0	0	0	0	0	0
<b>MAYOR</b>									
Salary	A1210.1	4,500	4,613	4,750	4,900	2,450	4,900	5,000	5,000
Contractual	.4	100	423	270	500	0	500	500	500
<b>ACCOUNTING</b>									
Contractual	A1320.4	505	543	1,690	1,500	1,123	1,123	1,500	1,500
<b>TREASURER</b>									
Salary	A1325.1	21,881	23,265	22,999	24,896	16,158	24,896	16,094	25,004
Equip./Cap. Outlay	.2	0	210	2,849	500	3,078	9,000	500	2,500
Contractual	.4	9,867	9,945	12,102	11,000	8,785	11,000	23,000	23,000
<b>BUDGET</b>									
Contractual	A1340.4	3,861	3,876	4,422	4,400	4,529	4,529	4,400	4,400
<b>ASSESSMENT</b>									
Salary	A1355.1	0	0	0	0	0	0	0	0
Contractual	.4	351	350	350	360	356	356	360	360
<b>LAW</b>									
Contractual	A1420.4	6,975	7,309	7,225	7,334	200	7,334	10,000	18,000
<b>ENGINEER</b>									
Contractual	A1440.4	0	3,613	0	3,000	0	0	3,000	3,000
<b>ELECTIONS</b>									
Contractual	A1450.4	500	0	0	1,000	0	1,000	2,000	2,000
<b>PUBLIC WORKS ADMINISTRATION</b>									
Salary	A1490.1	29,459	32,699	31,158	31,950	30,038	31,950	32,850	32,850
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	94	62	69	150	40	150	150	150
<b>BUILDINGS</b>									
Contractual	A1620.4	0	0	0	0	0	0	0	0
<b>CENTRAL GARAGE</b>									
Salary	A1640.1	56,241	45,559	54,950	51,578	35,034	51,578	55,333	55,333
Equip./Cap. Outlay	.2	0	0	0	1,000	0	1,000	1,000	1,000
Contractual	.4	16,542	20,839	23,537	24,000	10,359	24,000	24,000	24,000

VILLAGE OF LIMA  
2020-21 BUDGET  
**GENERAL FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2019-20	YEAR-TO- DATE 01/31/20	PROJECTED YEAR-END	DEPT BDGT REQUEST 2020-21	ADOPTED BUDGET 2020-21
		2016-17	2017-18	2018-19					
<b>UNALLOCATED INSURANCE</b>									
Contractual	A1910.4a	28,067	20,522	19,516	24,962	19,574	21,000	24,459	<b>24,459</b>
Contractual - Ambulance	A1910.4b	0	0	0	0	0	0	0	<b>0</b>
<b>MUNICIPAL ASSOCIATION DUES</b>									
Contractual	A1920.4	1,882	2,307	1,807	2,000	1,807	1,807	1,800	<b>1,800</b>
<b>PURCHASE OF LAND</b>									
Contractual	A1940.4	0	0	0	0	0	0	0	<b>0</b>
<b>GENERAL GOV'T SUPPORT - OTHER</b>									
Contractual	A1989.4	0	0	0	0	0	0	0	<b>0</b>
<b>CONTINGENCY</b>									
Contractual	A1990.4	N/A	N/A	N/A	34,094	0	0	34,025	<b>35,034</b>
<b>TOTAL GENERAL GOVERNMENT SUPPORT</b>		<b>\$ 188,975</b>	<b>\$ 184,285</b>	<b>\$ 195,844</b>	<b>\$ 237,274</b>	<b>\$ 137,607</b>	<b>\$ 204,273</b>	<b>\$ 248,121</b>	<b>\$ 268,040</b>
<b>TRAFFIC CONTROL</b>									
Contractual	A3310.4	229	169	591	500	91	500	500	<b>500</b>
<b>FIRE DEPARTMENT</b>									
Salary	A3410.1	0	0	0	0	0	0	0	<b>0</b>
Equip./Cap. Outlay	.2	93,591	20,923	23,104	17,600	7,464	17,600	17,900	<b>17,900</b>
Contractual	.4	87,791	43,350	38,963	46,900	36,979	46,900	47,850	<b>47,700</b>
<b>CONTROL OF DOGS</b>									
Salary	A3510.1	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	0	0	0	10	0	0	10	<b>10</b>
<b>TOTAL PUBLIC SAFETY</b>		<b>\$ 181,611</b>	<b>\$ 64,442</b>	<b>\$ 62,658</b>	<b>\$ 65,010</b>	<b>\$ 44,533</b>	<b>\$ 65,000</b>	<b>\$ 66,260</b>	<b>\$ 66,110</b>
<b>REGISTRAR OF VITAL STATISTICS</b>									
Contractual	A4020.4	140	180	220	200	50	200	200	<b>200</b>
<b>AMBULANCE</b>									
Equip./Cap. Outlay	A4540.2	145,348	0	0	0	0	0	0	<b>0</b>
Contractual	.4	33,157	26,378	0	0	0	0	0	<b>0</b>
<b>HEALTH - OTHER</b>									
Contractual	A4989.4	0	0	0	0	0	0	0	<b>0</b>
<b>TOTAL HEALTH</b>		<b>\$ 178,645</b>	<b>\$ 26,558</b>	<b>\$ 220</b>	<b>\$ 200</b>	<b>\$ 50</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>

VILLAGE OF LIMA  
2020-21 BUDGET  
**GENERAL FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2019-20	YEAR-TO- DATE 01/31/20	PROJECTED YEAR-END	DEPT BDGT REQUEST 2020-21	ADOPTED BUDGET 2020-21
		2016-17	2017-18	2018-19					
<b><u>STREET MAINTENANCE</u></b>									
Salary	A5110.1	48,220	51,794	47,542	49,654	35,932	49,654	53,570	<b>53,570</b>
Equip./Cap. Outlay	.2	40,036	0	34,395	500	0	500	500	<b>500</b>
Contractual	.4	20,566	34,292	19,391	41,000	20,418	41,000	41,000	<b>41,000</b>
<b><u>PERMANENT IMPROVEMENTS</u></b>									
Equip./Cap. Outlay	A5112.2	25,750	46,854	45,951	45,000	42,821	42,821	45,000	<b>45,000</b>
Contractual	.4	0	0	0	0	0	0	0	<b>0</b>
<b><u>SNOW REMOVAL</u></b>									
Salary	A5142.1	10,841	8,693	7,758	11,044	5,081	11,044	11,906	<b>11,906</b>
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	12,830	15,057	20,972	17,500	4,368	17,500	18,000	<b>18,000</b>
<b><u>STREET LIGHTING</u></b>									
Contractual	A5182.4	39,376	37,913	38,776	40,000	23,518	40,000	40,000	<b>40,000</b>
<b><u>SIDEWALKS</u></b>									
Equip./Cap. Outlay	A5410.2	0	0	0	1,000	0	1,000	1,000	<b>1,000</b>
Contractual	.4	1,818	2,391	460	9,000	4,540	9,000	10,000	<b>10,000</b>
<b><u>OFF STREET PARKING</u></b>									
Equip./Cap. Outlay	A5650.2	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	0	0	(805)	500	0	500	500	<b>500</b>
<b>TOTAL TRANSPORTATION</b>		<b>\$ 199,437</b>	<b>\$ 196,994</b>	<b>\$ 214,440</b>	<b>\$ 215,197</b>	<b>\$ 136,677</b>	<b>\$ 213,019</b>	<b>\$ 221,476</b>	<b>\$ 221,476</b>
<b><u>PARKS</u></b>									
Salary	A7110.1	9,018	7,294	6,355	10,198	4,363	7,500	11,156	<b>11,156</b>
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	1,091	1,909	5,941	2,250	3,745	4,250	2,500	<b>4,250</b>
<b><u>JOINT YOUTH PROGRAMS</u></b>									
Contractual	A7320.4	5,000	6,000	5,900	6,000	4,363	4,363	6,000	<b>6,000</b>
<b><u>HISTORIAN</u></b>									
Contractual	A7510.4	0	0	0	25	0	25	25	<b>25</b>
<b><u>CELEBRATIONS</u></b>									
Contractual	A7550.4	6,298	4,797	6,078	7,000	3,005	4,000	6,500	<b>6,500</b>
<b><u>ADULT RECREATION</u></b>									
Contractual	A7620.4	750	750	686	750	750	750	750	<b>750</b>
<b>TOTAL CULTURE &amp; RECREATION</b>		<b>\$ 22,157</b>	<b>\$ 20,750</b>	<b>\$ 24,960</b>	<b>\$ 26,223</b>	<b>\$ 16,225</b>	<b>\$ 20,888</b>	<b>\$ 26,931</b>	<b>\$ 28,681</b>

VILLAGE OF LIMA  
2020-21 BUDGET  
**GENERAL FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2019-20	YEAR-TO- DATE 01/31/20	PROJECTED YEAR-END	DEPT BDGT REQUEST 2020-21	ADOPTED BUDGET 2020-21
		2016-17	2017-18	2018-19					
<b>ZONING</b>									
Salary	A8010.1	0	0	0	0	0	0	0	0
Contractual	.4	16,905	17,904	16,552	24,000	15,153	24,000	25,000	25,000
<b>PLANNING</b>									
Salary	A8020.1	0	0	0	0	0	0	0	0
Contractual (Master Plan/Revitalization)	.4	3,186	4,075	6,328	5,500	2,687	5,500	5,000	5,000
<b>REFUSE &amp; GARBAGE</b>									
Contractual	A8160.4	1,928	2,170	1,390	5,000	658	4,000	5,000	4,000
<b>STREET CLEANING</b>									
Salary	A8170.1	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	250	0	250	250	250
<b>COMMUNITY BEAUTIFICATION</b>									
Contractual	A8510.4	3,096	2,551	2,416	3,800	0	3,800	3,500	3,500
<b>DRAINAGE</b>									
Equip./Cap. Outlay	A8540.2	0	0	0	0	0	0	0	0
Contractual	.4	169	0	0	1,000	1,040	1,040	1,000	1,000
<b>SHADE TREES</b>									
Contractual	A8560.4	1,389	2,152	3,119	5,200	847	5,200	5,200	5,200
<b>LAWN MOWING</b>									
Salary	A8989.1	4,078	6,593	6,374	9,224	4,603	9,224	10,054	10,054
Equip./Cap. Outlay	.2	24,435	7,899	0	12,500	0	12,500	12,500	12,500
Contractual	.4	902	245	1,504	2,000	756	2,000	2,000	2,000
<b>TOTAL HOME &amp; COMMUNITY SERVICES</b>		<b>\$ 56,088</b>	<b>\$ 43,589</b>	<b>\$ 37,683</b>	<b>\$ 68,474</b>	<b>\$ 25,743</b>	<b>\$ 67,514</b>	<b>\$ 69,504</b>	<b>\$ 68,504</b>
<b>EMPLOYEE BENEFITS</b>									
State Retirement	A9010.8	24,200	25,822	24,966	25,796	26,019	26,019	26,780	26,780
Social Security	A9030.8	14,506	14,763	17,711	14,169	10,537	14,169	14,236	14,918
Workmens Comp.	A9040.8	6,296	4,873	4,644	4,910	3,812	3,812	4,310	4,291
Unemployment Ins.	A9050.8	0	0	0	0	0	0	0	0
Hospital & Medical Ins.	A9060.8	42,918	36,377	29,010	58,724	17,374	40,000	36,714	36,714
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 87,920</b>	<b>\$ 81,835</b>	<b>\$ 76,331</b>	<b>\$ 103,598</b>	<b>\$ 57,741</b>	<b>\$ 84,000</b>	<b>\$ 82,039</b>	<b>\$ 82,703</b>

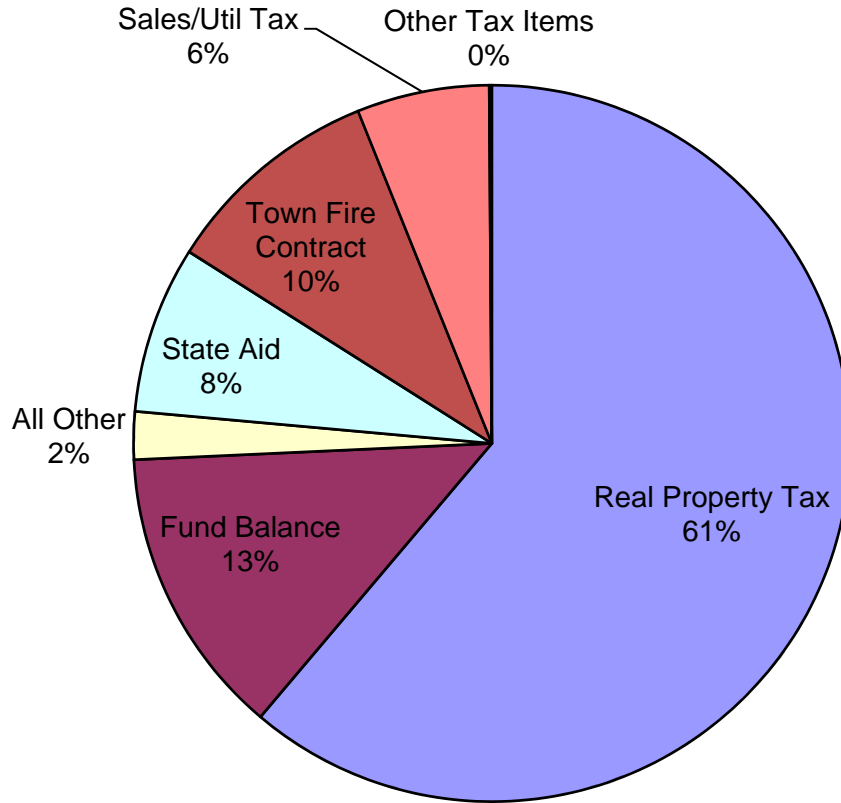


VILLAGE OF LIMA  
2020-21 BUDGET  
**GENERAL FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2019-20	YEAR-TO- DATE 01/31/20	PROJECTED YEAR-END	DEPT BDGT REQUEST 2020-21	ADOPTED BUDGET 2020-21
		2016-17	2017-18	2018-19					
<b>SERIAL BONDS</b>									
Principal	A9710.6	39,000	39,000	39,000	39,000	0	39,000	39,000	39,000
Interest	A9710.7	23,888	22,181	20,475	18,769	9,384	18,769	17,063	17,063
<b>BOND ANTICIPATION NOTES</b>									
Principal	A9730.6	0	0	0	0	0	0	0	0
Interest	A9730.7	0	0	0	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>		<b>\$ 62,888</b>	<b>\$ 61,181</b>	<b>\$ 59,475</b>	<b>\$ 57,769</b>	<b>\$ 9,384</b>	<b>\$ 57,769</b>	<b>\$ 56,063</b>	<b>\$ 56,063</b>
Interfund Transfer (Ambulance Fac.)	A9950.9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTERFUND TRANSFERS</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>TOTAL EXPENSES</b>		<b>\$ 977,721</b>	<b>\$ 679,634</b>	<b>\$ 671,611</b>	<b>\$ 773,745</b>	<b>\$ 427,960</b>	<b>\$ 712,662</b>	<b>\$ 770,594</b>	<b>\$ 791,776</b>
<b>INTERFUND TRANSFERS - CAPITAL PROJECTS</b>									
Fire Equipment (HR-3)	A9950.9	44,000	46,000	46,000	46,000	0	46,000	46,000	46,000
Streets (HR-2)	A9950.9	27,000	27,000	27,000	27,000	0	27,000	29,000	29,000
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	4,500	4,500	4,500	0	4,500	4,500	4,500
Park Reserve	A9950.9	2,000	2,000	2,000	2,000	0	2,000	2,000	2,000
Fire Dept. - Building & Grounds	A9950.9	12,500	12,000	12,000	12,000	0	12,000	12,000	12,000
Fire Dept. - Misc. Equipment	A9950.9	1,000	1,500	1,500	1,500	0	1,500	1,500	1,500
Lawnmower Reserve	A9950.9	0	0	0	0	0	0	0	0
<b>TOTAL RESERVE CONTRIBUTION TRANSFERS</b>		<b>\$ 90,500</b>	<b>\$ 93,000</b>	<b>\$ 93,000</b>	<b>\$ 93,000</b>	<b>\$ 0</b>	<b>\$ 93,000</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>
<b>TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS</b>		<b>\$ 1,068,221</b>	<b>\$ 772,634</b>	<b>\$ 764,611</b>	<b>\$ 866,745</b>	<b>\$ 427,960</b>	<b>\$ 805,662</b>	<b>\$ 865,594</b>	<b>\$ 886,776</b>

Village of Lima  
**2020-21 BUDGET**

**General Fund Revenues by Major Category**



VILLAGE OF LIMA  
2020-21 BUDGET  
**GENERAL FUND - REVENUES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2019-20	YEAR-TO- DATE 01/31/20	PROJECTED YEAR-END	DEPT BDGT REQUEST 2020-21	ADOPTED BUDGET 2020-21
		2016-17	2017-18	2018-19					
<b>Real Property Taxes</b>	<b>A1001</b>	<b>\$ 490,639</b>	<b>\$ 500,129</b>	<b>\$ 517,927</b>	<b>\$ 531,200</b>	<b>\$ 531,200</b>	<b>\$ 531,200</b>	<b>\$ 542,500</b>	<b>\$ 542,500</b>
Other Payments Lieu of Taxes	A1081	0	0	0	0	0	0	0	0
Interest & Penalties	A1090	2,533	2,946	3,798	1,000	1,222	1,222	1,000	1,000
Sales Tax	A1120	37,057	38,749	43,014	33,000	33,137	33,137	33,000	33,000
Franchises	A1170	20,949	26,464	20,488	20,000	10,141	20,000	20,000	20,000
<b>TOTAL OTHER TAX ITEMS</b>		<b>\$ 60,539</b>	<b>\$ 68,159</b>	<b>\$ 67,300</b>	<b>\$ 54,000</b>	<b>\$ 44,499</b>	<b>\$ 54,359</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>
Treasurer Fees	A1230	390	370	505	250	420	420	250	250
Safety Inspection Fees	A1560	2,622	1,460	3,082	2,000	1,315	2,000	2,000	2,000
Vital Statistics Fees	A1603	140	180	250	200	50	200	200	200
Ambulance Charges	A1640	0	0	0	0	0	0	0	0
Zoning Fees	A2110	0	1,125	225	150	0	150	150	150
<b>TOTAL DEPARTMENTAL INCOME</b>		<b>\$ 3,152</b>	<b>\$ 3,135</b>	<b>\$ 4,062</b>	<b>\$ 2,600</b>	<b>\$ 1,785</b>	<b>\$ 2,770</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>
Fire Protection	A2262a	96,123	95,957	93,724	65,000	70,793	70,793	65,000	65,000
Debt Service - Ambulance Facility	A2262b	0	0	0	23,884	23,884	23,884	23,031	23,031
Misc. Rev. - Other Govts.	A2389	6,110	6,957	5,947	4,000	7,785	8,000	5,000	5,000
Capital Projects - Other Govts.	A2397	0	0	0	0	0	0	0	0
<b>TOTAL INTERGOVERNMENTAL CHARGES</b>		<b>\$ 102,233</b>	<b>\$ 102,914</b>	<b>\$ 99,671</b>	<b>\$ 92,884</b>	<b>\$ 102,462</b>	<b>\$ 102,677</b>	<b>\$ 93,031</b>	<b>\$ 93,031</b>
Interest & Earnings	A2401	384	419	1,551	200	550	600	350	350
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$ 384</b>	<b>\$ 419</b>	<b>\$ 1,551</b>	<b>\$ 200</b>	<b>\$ 550</b>	<b>\$ 600</b>	<b>\$ 350</b>	<b>\$ 350</b>
Business & Occupational Licenses	A2501	495	545	495	100	315	315	100	100
Other Licenses	A2545	0	0	0	0	0	0	0	0
Other Permits	A2590	0	0	0	0	25	25	0	0
<b>TOTAL LICENSES AND PERMITS</b>		<b>\$ 495</b>	<b>\$ 545</b>	<b>\$ 495</b>	<b>\$ 100</b>	<b>\$ 340</b>	<b>\$ 340</b>	<b>\$ 100</b>	<b>\$ 100</b>
Fines & Forfeitures	A2610	0	0	0	0	0	0	0	0
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Sale of Scrap & Materials	A2650	0	0	0	10	0	0	10	10
Sale of Equipment	A2665	64,740	5,400	9,635	0	0	0	0	0
Insurance Recoveries	A2680	127	0	1,353	10	393	393	10	10
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>\$ 64,867</b>	<b>\$ 5,400</b>	<b>\$ 10,988</b>	<b>\$ 20</b>	<b>\$ 393</b>	<b>\$ 393</b>	<b>\$ 20</b>	<b>\$ 20</b>
Refunds - Prior Yrs. Exps.	A2701	0	1,223	2,711	10	771	771	10	10
Miscellaneous	A2770	2,106	8,533	11,220	1,000	203	500	1,000	1,000
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 2,106</b>	<b>\$ 9,756</b>	<b>\$ 13,931</b>	<b>\$ 1,010</b>	<b>\$ 974</b>	<b>\$ 1,271</b>	<b>\$ 1,010</b>	<b>\$ 1,010</b>

VILLAGE OF LIMA  
2020-21 BUDGET  
**GENERAL FUND - REVENUES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2019-20	YEAR-TO- DATE 01/31/20	PROJECTED YEAR-END	DEPT BDGT REQUEST 2020-21	ADOPTED BUDGET 2020-21
		2016-17	2017-18	2018-19					
State Aid - Per Capita	A3001	15,047	15,980	15,047	14,000	0	14,000	14,000	14,000
State Aid - Mortgage Tax	A3005	11,125	15,053	10,884	8,000	5,869	8,000	8,000	8,000
State Aid - FEMA & STAR	A3089	2,283	2,059	0	10	0	0	10	10
State Aid - CHIPS	A3501	25,750	46,853	45,951	45,000	42,821	42,821	45,000	45,000
State Aid - Youth Programs	A3820	0	0	0	0	0	0	0	0
Building & Fire Code Aid	A3989	0	0	0	0	0	0	0	0
<b>TOTAL STATE AID</b>		<b>\$ 54,205</b>	<b>\$ 79,945</b>	<b>\$ 71,882</b>	<b>\$ 67,010</b>	<b>\$ 48,690</b>	<b>\$ 64,821</b>	<b>\$ 67,010</b>	<b>\$ 67,010</b>
Federal Aid - Snow Emergency	A4589	0	0	0	0	0	0	0	0
<b>TOTAL FEDERAL AID</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Interfund Transfer - 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	0	15,669	15,669	0	0
Interfund Transfer - Joint Youth	A5031	0	0	0	0	0	0	0	0
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 10,000</b>	<b>\$ 15,669</b>	<b>\$ 25,669</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 778,620</b>	<b>\$ 770,402</b>	<b>\$ 787,807</b>	<b>\$ 759,024</b>	<b>\$ 746,560</b>	<b>\$ 784,099</b>	<b>\$ 770,621</b>	<b>\$ 770,621</b>

VILLAGE OF LIMA  
2020-21 BUDGET

**GENERAL FUND - UNRESERVED FUND BALANCE ESTIMATE\***

(without Ambulance Fund)

YEAR ENDING MAY 31, 2020

		<u>2019-20 Budget</u>	<u>Year-to-Date 01-31-20</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2019	A-909	\$ 419,052	\$ 419,052	\$ 419,052	
Plus Estimated Revenues and Receipts	A-980	759,024	746,560	784,099	
Less Estimated Expenses and Disbursements to Reserves	A-522	<u>866,745</u>	<u>427,960</u>	<u>805,662</u>	
Estimated Ending Fund Balance		<u>\$ 311,331</u>	<u>\$ 737,652</u>	<u>\$ 397,488</u>	100%
Estimated Amount of Fund Balance Used		\$ 107,721		\$ 21,563	
<b>APPROPRIATED FUND BALANCE</b>	<b>A-599</b>	<b>\$ 107,721</b>		<b>\$ 116,155</b>	<b>29.22%</b>
		<i>2019-20</i>		<i>2020-21</i>	
Unappropriated Fund Balance	A-909 - A-599			\$ 281,333	70.78%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one month of expenses)				\$ 67,138	

\* 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  
2020-21 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) <sup>1</sup>	93,713
2012-13	93,713	149,821	82,513	(81,752) <sup>1</sup>	79,269
2013-14	79,269	136,903	100,456	(22,542) <sup>1</sup>	93,174
2014-15	93,174	111,405	130,756	(41,620) <sup>1</sup>	32,203
2015-16	32,203	112,311	75,893	(30,552) <sup>1</sup>	38,068
2016-17	38,068	101,364	183,491	79,806	35,748
2017-18	35,748	100,630	63,556	(28,544) <sup>1</sup>	44,277
2018-19	44,277	125,202	78,955	(20,175) <sup>1</sup>	70,348
2019-20 <sup>E</sup>	70,348	106,943	103,847	-	73,444
2020-21 <sup>B</sup>	73,444	105,000	105,000	-	73,444

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

VILLAGE OF LIMA  
2020-21 BUDGET

**AMBULANCE FUND - EXPENDITURES**

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2019-20	YEAR-TO-DATE 01/31/20	PROJECTED YEAR-END	DEPT BDGT REQUEST 2020-21	ADOPTED BUDGET 2020-21
		2016-17	2017-18	2018-19					
<b>AMBULANCE</b>									
AM4540.2	Equip./Cap. Outlay	0	0	831	8,500	3,067	10,000	10,000	
.4	Contractual	0	0	20,806	19,443	21,780	65,000	65,000	
AM4989.4	Contractual (MedEx)	\$ 24,437	\$ 27,223	\$ 47,493	\$ 49,000	\$ 24,037	\$ 0	\$ 0	
AM9950.9	Transfer to General Fund	49,248	34,878	0	0	15,669	0	0	
AM9950.9	Transfer to General Fund Ambulance Debt Service	0	10,000	10,000	10,000	0	10,000	10,000	
AM9950.9	Transfer to Ambulance Reserve	30,000	20,000	20,000	20,000	0	20,000	20,000	
AM9950.9	Transfer to Ambulance Buildings & Grounds Reserve	0	0	0	0	0	0	0	
<b>TOTAL EXPENSES</b>		<b>\$ 103,685</b>	<b>\$ 92,100</b>	<b>\$ 99,130</b>	<b>\$ 106,943</b>	<b>\$ 64,553</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	

**AMBULANCE FUND - REVENUES**

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2019-20	YEAR-TO-DATE 01/31/20	PROJECTED YEAR-END	DEPT BDGT REQUEST 2020-21	ADOPTED BUDGET 2020-21
		2016-17	2017-18	2018-19					
AM1640	Ambulance Income	\$ 101,364	\$ 100,630	\$ 125,202	\$ 106,943	\$ 90,790	\$ 105,000	\$ 105,000	
AM5031	Transfer from General Fund	0	0	0	0	0	0	0	
<b>TOTAL REVENUES</b>		<b>\$ 101,364</b>	<b>\$ 100,630</b>	<b>\$ 125,202</b>	<b>\$ 106,943</b>	<b>\$ 90,790</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	

VILLAGE OF LIMA  
2020-21 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 <sup>1</sup>	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) <sup>2</sup>	384,897
2008-09	384,897	288,154	324,254	60,996 <sup>3</sup>	409,793
2009-10	409,793	295,749	297,600	14,765 <sup>3</sup>	422,707
2010-11	422,707	274,418	266,429	(7,141) <sup>3</sup>	423,555
2011-12	423,555	293,355	262,330	(1,762) <sup>3</sup>	452,818
2012-13	452,818	283,618	266,821	(2,670) <sup>3</sup>	466,945
2013-14	466,945	308,526	292,087	18,192 <sup>3</sup>	501,576
2014-15	501,576	269,874	280,815	(1,988) <sup>3</sup>	488,648
2015-16	488,648	278,008	331,333	44,028 <sup>3</sup>	479,350
2016-17	479,350	291,098	329,710	28,839 <sup>3</sup>	469,577
2017-18	469,577	342,487	446,754	99,179 <sup>3</sup>	464,489
2018-19	464,489	432,920	503,284	26,693 <sup>3</sup>	420,818
2019-20 <sup>E</sup>	420,818	411,046	355,727		476,137
2020-21 <sup>B</sup>	476,137	403,155	482,791	-	396,501

Water Purchased (x1,000 Gals.)	Water Billed (x1,000 Gals.)	Effective Cost per 1,000 Gals. Sold	Metered Water Sales	Effective Rate per 1,000 Gals. Billed
77,173	62,283	5.039	257,288	4.131
74,920	65,056	4.840	271,900	4.179
71,280	62,254	4.413	264,027	4.241
78,190	63,831	4.989	267,157	4.185
65,012	62,507	4.612	272,121	4.353
71,718	60,798	4.131	252,717	4.157
76,841	61,429	4.403	266,403	4.337
73,222	59,274	4.142	252,794	4.265
71,772	55,940	4.527	237,956	4.254
70,199	57,643	4.845	246,630	4.279
76,369	53,529	6.058	232,293	4.340
72,669	52,815	5.635	233,537	4.422
73,291	54,023	4.932	238,601	4.417
66,831	53,562	4.898	239,439	4.470
65,455	51,403	5.191	234,663	4.565
67,055	59,467	4.912	233,251	3.922
70,975	63,802	4.401	238,152	3.733
70,338	49,583	6.682	245,919	4.960
71,376	47,389	6.958	254,283	5.366
74,360	48,296	9.250	254,283	5.265 *
64,587	44,451	11.322	316,565	7.122
			323,346	
			367,000	

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



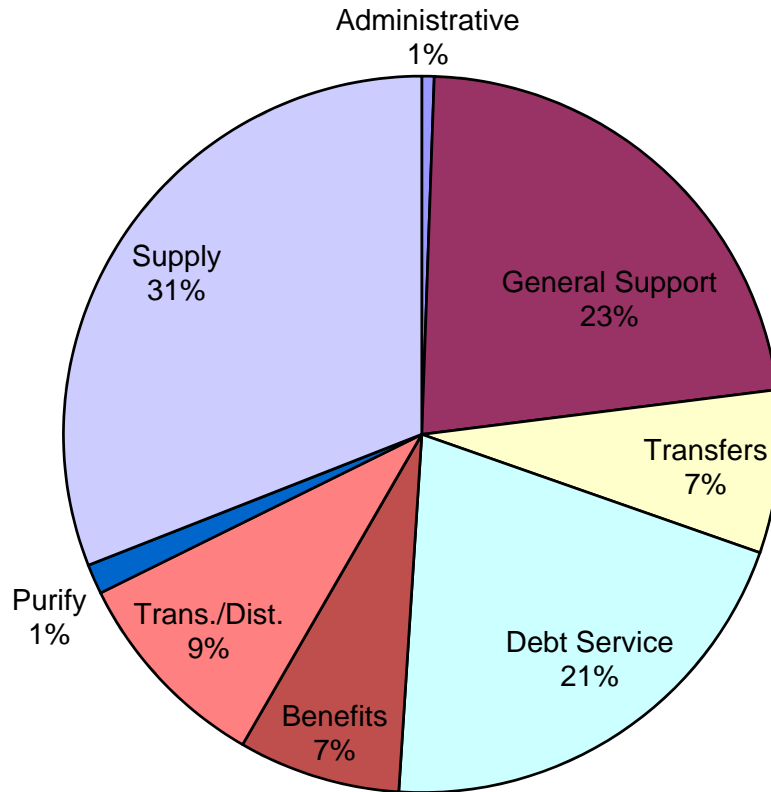
VILLAGE OF LIMA  
2020-21 BUDGET

**WATER FUND BUDGET SUMMARY**

	<u>2018-19 Prior Year Actual</u>	<u>2019-20 Current Year Adopted Budget</u>	<u>2019-20 Current Year Projected Year End</u>	<u>2020-21 Budget</u>
F960 BUDGETED APPROPRIATIONS	\$ 503,284	\$ 374,541	\$ 355,727	\$ 482,791
F510 LESS: Estimated Revenues	432,920	385,155	411,046	403,155
F599 LESS: Appropriated Fund Balance	<u>70,364</u>	<u>(10,614)</u>	<u>(55,319)</u>	<u>79,636</u>
F510/1001 TAX LEVY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

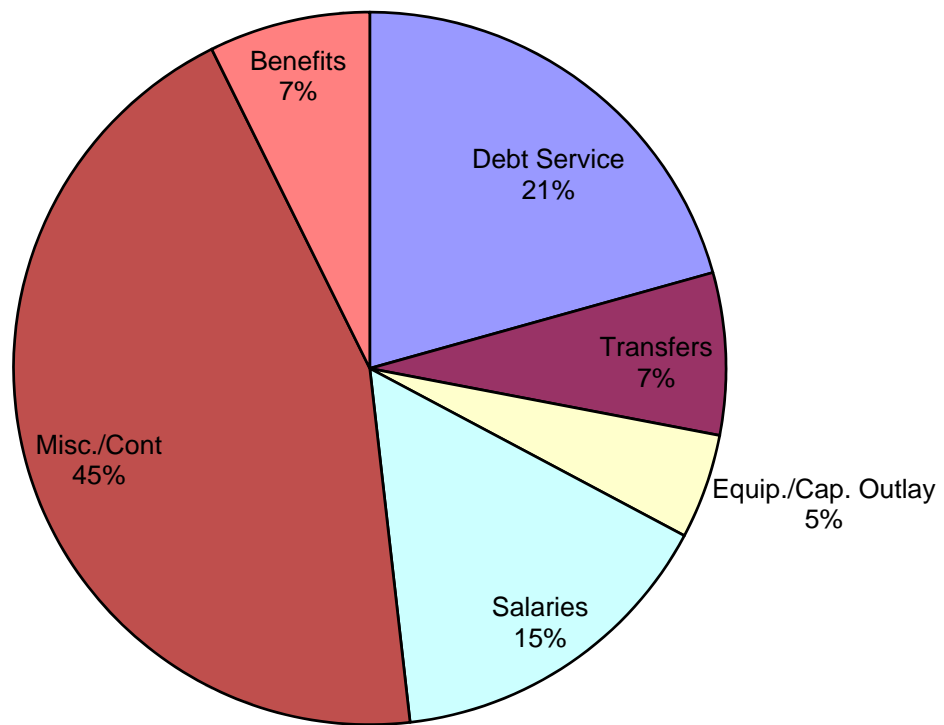
Village of Lima  
**2020-21 BUDGET**

**Water Fund Expenses by Major Category**



Village of Lima  
2020-21 BUDGET

Water Fund Expenses by Object Code



VILLAGE OF LIMA  
2020-21 BUDGET  
**WATER FUND - EXPENDITURES**

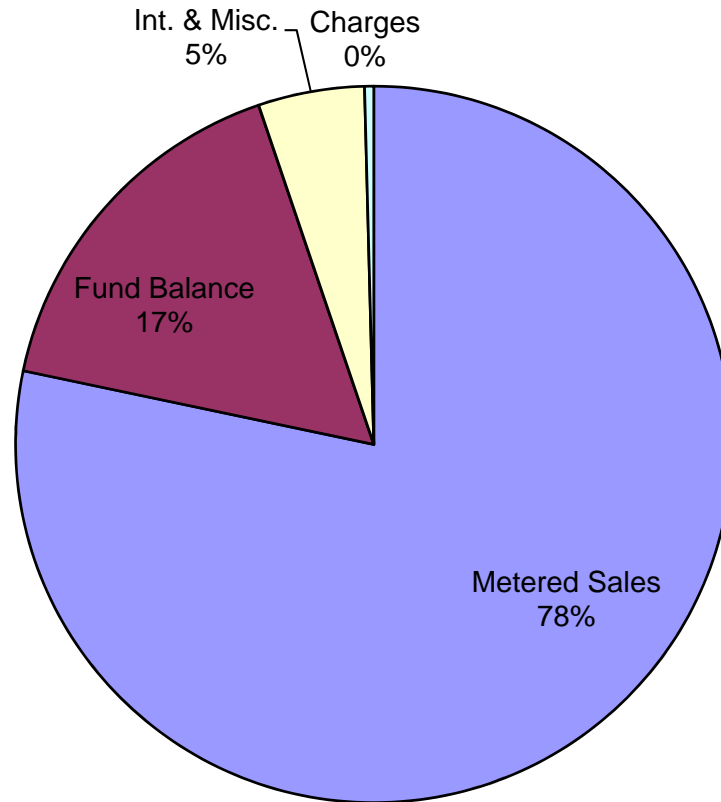
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2019-20	YEAR-TO-DATE 01/31/20	PROJECTED YEAR-END	DEPT BDGT REQUEST 2020-21	ADOPTED BUDGET 2020-21
		2016-17	2017-18	2018-19					
<b>BOARD OF TRUSTEES</b>									
Salary	F1010.1	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075
<b>MAYOR</b>									
Salary	F1210.1	2,250	2,306	2,375	2,450	2,450	2,450	2,500	2,500
<b>ACCOUNTING</b>									
Contractual	F1320.4	750	250	750	750	570	570	750	750
<b>TREASURER</b>									
Salary	F1325.1	15,505	15,770	14,844	16,192	10,931	16,192	10,543	14,998
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	0	0	0	2,500	2,500
<b>BUDGET OFFICER</b>									
Contractual	F1340.4	2,895	3,000	3,000	3,300	3,300	3,300	3,218	3,218
<b>LAW</b>									
Contractual	F1420.4	3,300	3,325	3,350	3,333	0	3,333	5,000	9,000
<b>ENGINEER</b>									
Contractual	F1440.4	0	0	5,479	2,000	0	2,000	2,000	2,000
<b>PUBLIC WORKS</b>									
Salary	F1490.1	29,458	33,022	31,632	31,950	13,654	31,950	32,850	32,850
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	0	0	0	0	0
<b>UNALLOCATED INSURANCE</b>									
Contractual	F1910.4	5,820	5,755	4,336	4,614	4,614	4,614	4,922	4,922
<b>CONTINGENCY</b>									
Contractual	F1990.4	N/A	N/A	N/A	30,822	0	0	30,712	31,594
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 64,054</b>	<b>\$ 67,504</b>	<b>\$ 69,842</b>	<b>\$ 99,486</b>	<b>\$ 39,594</b>	<b>\$ 68,484</b>	<b>\$ 99,070</b>	<b>\$ 108,406</b>
<b>WATER ADMINISTRATION</b>									
Salary	F8310.1	970	1,283	2,047	1,263	680	1,263	1,362	1,362
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	1,300	1,304	1,300	1,300	1,092	1,300	1,300	1,300
<b>SUPPLY, POWER &amp; PUMPING</b>									
Salary	F8320.1	3,482	5,033	3,321	6,947	551	6,947	7,424	7,424
Equip./Cap. Outlay	.2	0	135,354	0	0	0	0	0	0
Contractual	.4	158,347	158,597	294,670	140,000	111,596	145,000	142,000	142,000

VILLAGE OF LIMA  
2020-21 BUDGET  
**WATER FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2019-20	YEAR-TO-DATE 01/31/20	PROJECTED YEAR-END	DEPT BDGT REQUEST 2020-21	ADOPTED BUDGET 2020-21
		2016-17	2017-18	2018-19					
<b>PURIFICATION</b>									
Equip./Cap. Outlay	F8330.2	0	0	0	500	0	500	500	500
Contractual	.4	5,476	5,961	5,365	5,500	5,695	5,695	6,000	6,000
<b>TRANSM. &amp; DISTRIBUTION</b>									
Salary	F8340.1	5,665	6,295	9,832	10,486	4,196	10,486	11,215	11,215
Equip./Cap. Outlay	.2	40,509	13,490	8,585	22,500	3,755	22,500	22,500	22,500
Contractual	.4	6,435	6,156	7,744	11,500	5,094	11,500	11,500	11,500
<b>TOTAL HOME &amp; COMMUNITY</b>		<b>\$ 222,183</b>	<b>\$ 333,473</b>	<b>\$ 332,864</b>	<b>\$ 199,996</b>	<b>\$ 132,658</b>	<b>\$ 205,191</b>	<b>\$ 203,802</b>	<b>\$ 203,802</b>
<b>EMPLOYEE BENEFITS</b>									
State Retirement	F9010.8	9,859	10,054	10,168	10,842	10,842	10,842	10,771	10,771
Social Security	F9030.8	4,621	5,184	5,381	5,863	2,836	5,863	5,626	5,967
Workers Compensation	F9040.8	2,286	1,764	1,621	1,762	1,762	1,762	1,457	1,479
Unemployment Ins.	F9050.8	0	0	0	0	0	0	0	0
Hospital & Medical	F9060.8	19,207	21,276	20,651	21,093	17,024	21,093	17,108	17,108
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 35,973</b>	<b>\$ 38,278</b>	<b>\$ 37,821</b>	<b>\$ 39,560</b>	<b>\$ 32,463</b>	<b>\$ 39,560</b>	<b>\$ 34,962</b>	<b>\$ 35,325</b>
<b>DEBT SERVICE - Last bond paid in full 05-15-04</b>									
SB - Principal	F9710.6	0	0	0	0	0	0	0	0
SB - Interest	.7	0	0	0	0	0	0	0	0
BAN - Principal	F9730.6	0	0	0	0	0	0	43,800	43,800
BAN - Interest	.7	0	0	0	0	0	7,492	55,958	55,958
<b>TOTAL DEBT SERVICE</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 7,492</b>	<b>\$ 99,758</b>	<b>\$ 99,758</b>
<b>TOTAL EXPENSES</b>		<b>\$ 322,210</b>	<b>\$ 439,254</b>	<b>\$ 440,527</b>	<b>\$ 339,041</b>	<b>\$ 204,715</b>	<b>\$ 320,727</b>	<b>\$ 437,591</b>	<b>\$ 447,291</b>
<b>INTERFUND TRANSFERS - CAPITAL PROJECTS</b>									
Debt Service	F9905.9	0	0	0	0	0	0	0	0
Capital Reserve (HR-1)	F9950.9	7,500	7,500	62,756	35,500	0	35,000	35,500	35,500
<b>TOTAL RESERVE CONTRIBUTION TRANSFERS</b>		<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 62,756</b>	<b>\$ 35,500</b>	<b>\$ 0</b>	<b>\$ 35,000</b>	<b>\$ 35,500</b>	<b>\$ 35,500</b>
<b>TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS</b>		<b>\$ 329,710</b>	<b>\$ 446,754</b>	<b>\$ 503,284</b>	<b>\$ 374,541</b>	<b>\$ 204,715</b>	<b>\$ 355,727</b>	<b>\$ 473,091</b>	<b>\$ 482,791</b>

Village of Lima  
**2020-21 BUDGET**

**Water Fund Revenues by Major Category**



VILLAGE OF LIMA  
2020-21 BUDGET  
**WATER FUND - REVENUES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2019-20	YEAR-TO- DATE 01/31/20	PROJECTED YEAR-END	DEPT BDGT REQUEST 2020-21	ADOPTED BUDGET 2020-21
		2016-17	2017-18	2018-19					
Metered Water Sales	F2140	\$ 246,497	\$ 253,650	\$ 329,123	\$ 325,000	\$ 242,510	\$ 323,346	\$ 381,000	\$ 367,000
Metered Sales-Other Govt.	F2141	11,608	17,181	16,177	11,000	14,492	15,000	11,000	11,000
Water Service Charge	F2144	540	40	15	500	50	50	500	500
Water Service Chg-Other Govt.	F2145	1,112	3,497	1,638	1,500	687	900	1,500	1,500
Interest & Penalties	F2148	3,369	4,961	5,489	3,000	5,574	6,500	3,000	3,000
<b>TOTAL HOME &amp; COMMUNITY SERVICES</b>		<b>\$ 263,127</b>	<b>\$ 279,330</b>	<b>\$ 352,442</b>	<b>\$ 341,000</b>	<b>\$ 263,314</b>	<b>\$ 345,796</b>	<b>\$ 397,000</b>	<b>\$ 383,000</b>
Interest & Earnings	F2401	217	224	572	125	215	250	125	125
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$ 217</b>	<b>\$ 224</b>	<b>\$ 572</b>	<b>\$ 125</b>	<b>\$ 215</b>	<b>\$ 250</b>	<b>\$ 125</b>	<b>\$ 125</b>
Sale of Equipment	F2665	11,160	0	6,300	10	0	0	10	10
Insurance Recoveries	F2680	0	0	3,463	10	0	0	10	10
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>\$ 11,160</b>	<b>\$ 0</b>	<b>\$ 9,763</b>	<b>\$ 20</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 20</b>	<b>\$ 20</b>
Refund of Prior Yr. Exp.	F2701	0	86	504	10	0	0	10	10
Miscellaneous	F2770	16,595	62,847	69,638	44,000	61,324	65,000	20,000	20,000
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 16,595</b>	<b>\$ 62,933</b>	<b>\$ 70,142</b>	<b>\$ 44,010</b>	<b>\$ 61,324</b>	<b>\$ 65,000</b>	<b>20,010</b>	<b>20,010</b>
Interfund Transfer	F5031	0	0	0	0	0	0	0	0
<b>TOTAL INTERFUND TRANSFERS</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>TOTAL REVENUES</b>		<b>\$ 291,098</b>	<b>\$ 342,487</b>	<b>\$ 432,920</b>	<b>\$ 385,155</b>	<b>\$ 324,853</b>	<b>\$ 411,046</b>	<b>\$ 417,155</b>	<b>\$ 403,155</b>

VILLAGE OF LIMA  
2020-21 BUDGET

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

YEAR ENDING MAY 31, 2020

		2019-20 Budget	Year-to-Date 01-31-20	Projected Year-End	
Balance Beginning of Year June 1, 2019	F-909	\$ 420,818	\$ 420,818	\$ 420,818	
Plus Estimated Revenues and Receipts	F-980	385,155	324,853	411,046	
Less Estimated Expenses and Disbursements to Reserves	F-522	<u>374,541</u>	<u>204,715</u>	<u>355,727</u>	
Estimated Ending Fund Balance		<u>\$ 431,432</u>	<u>\$ 540,956</u>	<u>\$ 476,137</u>	100%
Estimated Amount of Fund Balance Used		(10,614)		(55,319)	
<b>APPROPRIATED FUND BALANCE</b>	<b>F-599</b>	\$ (10,614) 2019-20		<b>\$ 79,636</b> 2020-21	<b>16.73%</b>
Unappropriated Fund Balance	F-909 - F-599			\$ 396,501	83.27%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 88,932	

\* 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  
2020-21 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 <sup>1</sup>	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) <sup>2</sup>	250,052	291,535	-
2008-09	250,052	325,592	317,914	(95) <sup>3</sup>	257,635	319,439	-
2009-10	257,635	363,694	305,850	(49) <sup>3</sup>	315,430	357,708	-
2010-11	315,430	362,803	316,872	(3,050) <sup>3</sup>	358,311	356,919	-
2011-12	358,311	360,742	322,863	(5,034) <sup>3</sup>	391,156	354,636	-
2012-13	391,156	355,328	340,034	(5,599) <sup>3</sup>	400,852	351,783	-
2013-14	400,852	361,881	372,473	23,613 <sup>3</sup>	413,873	361,753	-
2014-15	413,873	366,414	349,707	(6,235) <sup>3</sup>	424,345	359,406	-
2015-16	424,345	381,012	389,827	(562) <sup>3</sup>	414,968	358,243	-
2016-17	414,968	388,197	357,641	(28,905) <sup>3</sup>	416,618	361,076	-
2017-18	416,618	360,504	393,333	39,715 <sup>3</sup>	423,504	355,557	-
2018-19	423,504	395,719	401,792	36,483 <sup>3</sup>	453,914	387,121	-
2019-20 <sup>E</sup>	453,914	391,080	374,608		470,386	385,000	-
2020-21 <sup>B</sup>	470,386	408,545	481,919		397,012	403,125	-

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

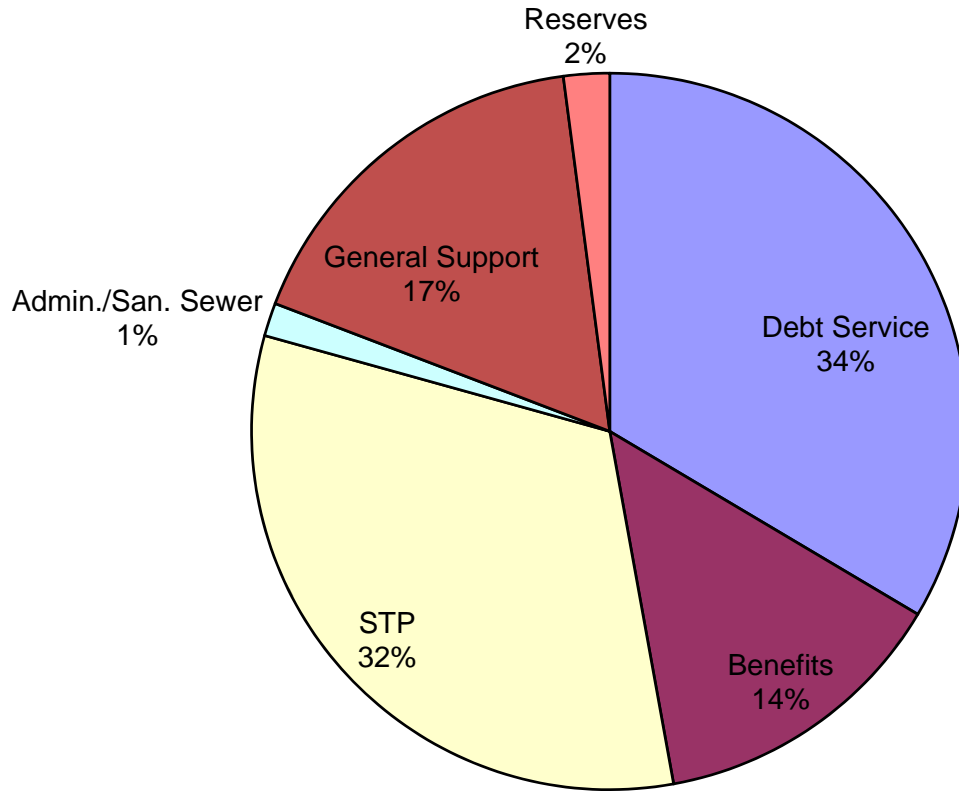
VILLAGE OF LIMA  
2020-21 BUDGET

**SEWER FUND BUDGET SUMMARY**

	<u>2018-19 Prior Year Actual</u>	<u>2019-20 Current Year Adopted Budget</u>	<u>2019-20 Current Year Projected Year End</u>	<u>2020-21 Budget</u>
G960 BUDGETED APPROPRIATIONS	\$ 401,792	\$ 411,985	\$ 374,608	\$ 481,919
G510 LESS: Estimated Revenues	395,719	380,420	391,080	408,545
G599 LESS: Appropriated Fund Balance	<u>6,073</u>	<u>31,565</u>	<u>(16,472)</u>	<u>73,374</u>
G510/1001 TAX LEVY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

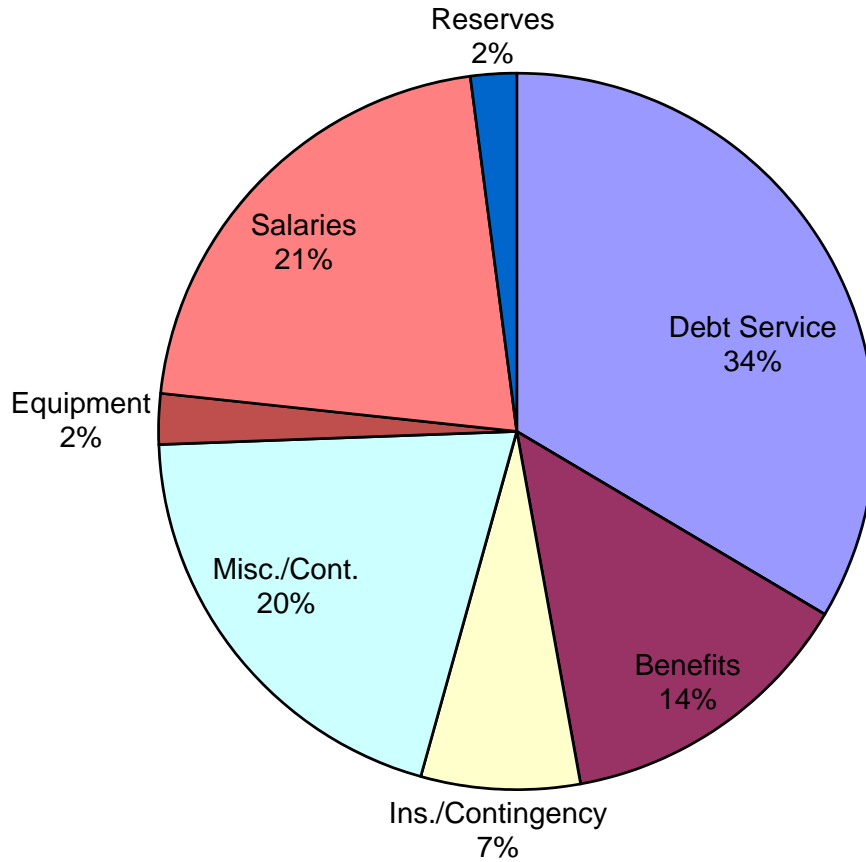
Village of Lima  
**2020-21 BUDGET**

**Sewer Fund Expenses by Major Category**



Village of Lima  
**2020-21 BUDGET**

**Sewer Fund Expenses by Object Code**



VILLAGE OF LIMA  
2020-21 BUDGET  
**SEWER FUND - EXPENDITURES**

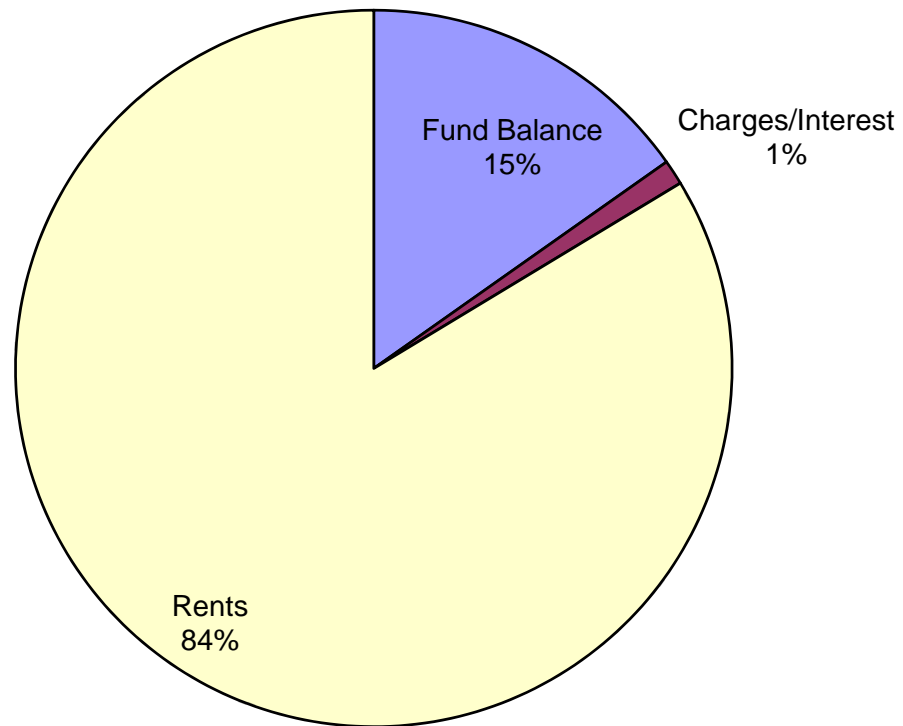
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2019-20	YEAR-TO- DATE 01/31/20	PROJECTED YEAR-END	DEPT BDGT REQUEST 2020-21	ADOPTED BUDGET 2020-21
		2016-17	2017-18	2018-19					
<u>BOARD OF TRUSTEES</u>									
Salary	G1010.1	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	
<u>MAYOR</u>									
Salary	G1210.1	2,250	2,306	2,375	2,450	2,450	2,500	2,500	
<u>ACCOUNTING</u>									
Contractual	G1320.4	750	250	750	750	570	750	750	
<u>TREASURER</u>									
Salary	G1325.1	15,505	15,770	14,807	16,192	10,931	10,543	14,998	
Contractual	.4	0	0	0	0	0	2,500	2,500	
<u>BUDGET OFFICER</u>									
Contractual	G1340.4	2,895	3,000	3,000	3,000	3,000	3,218	3,218	
<u>EFC ADMINISTRATION FEE</u>									
Contractual	G1380.4	3,336	3,150	2,962	2,762	2,762	2,562	2,562	
<u>LAW</u>									
Contractual	G1420.4	4,000	4,025	4,050	4,333	0	5,000	9,000	
<u>ENGINEER</u>									
Contractual	G1440.4	0	0	1,066	1,000	504	1,000	1,000	
<u>PUBLIC WORKS</u>									
Salary	G1490.1	6,546	6,487	8,180	7,100	7,181	7,300	7,300	
Contractual	.4	0	0	0	0	0	0	0	
<u>UNALLOCATED INSURANCE</u>									
Contractual	G1910.4	8,316	8,350	6,123	6,142	6,142	6,350	6,350	
<u>CONTINGENCY</u>									
Contractual	G1990.4	N/A	N/A	N/A	27,458	0	27,333	28,213	
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 47,674</b>	<b>\$ 47,413</b>	<b>\$ 47,388</b>	<b>\$ 75,262</b>	<b>\$ 37,615</b>	<b>\$ 47,705</b>	<b>\$ 73,131</b>	<b>\$ 82,465</b>

VILLAGE OF LIMA  
2020-21 BUDGET  
**SEWER FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2019-20	YEAR-TO- DATE 01/31/20	PROJECTED YEAR-END	DEPT BDGT REQUEST 2020-21	ADOPTED BUDGET 2020-21
		2016-17	2017-18	2018-19					
<b>SEWER ADMINISTRATION</b>									
Salary	G8110.1	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	1,300	1,325	1,262	1,300	948	1,300	1,300	1,300
<b>SANITARY SEWERS</b>									
Salary	G8120.1	1,672	2,771	2,291	2,869	2,541	2,869	3,425	3,425
Equip./Cap. Outlay	.2	0	0	642	1,000	0	1,000	1,000	1,000
Contractual	.4	1,371	0	403	1,500	593	1,500	1,500	1,500
<b>SEWAGE TREATMENT DISP.</b>									
Salary	G8130.1	84,521	87,908	84,658	65,133	35,342	65,133	70,004	70,004
Equip./Cap. Outlay	.2	1,644	5,000	1,501	10,000	0	0	10,000	10,000
Contractual	.4	68,911	97,965	70,064	75,000	27,762	55,000	75,000	75,000
<b>TOTAL HOME &amp; COMMUNITY</b>		<b>\$ 159,418</b>	<b>\$ 194,968</b>	<b>\$ 160,820</b>	<b>\$ 156,803</b>	<b>\$ 67,185</b>	<b>\$ 126,802</b>	<b>\$ 162,229</b>	<b>\$ 162,229</b>
<b>EMPLOYEE BENEFITS</b>									
State Retirement	G9010.8	16,875	17,235	17,901	16,091	16,091	16,091	16,811	16,811
Social Security	G9030.8	8,695	9,085	9,739	8,710	4,783	8,710	8,814	9,155
Workers Compensation	G9040.8	3,762	2,918	2,756	2,349	2,349	2,349	2,037	2,033
Unemployment Ins.	G9050.8	0	0	0	0	0	0	0	0
Hospital & Medical	G9060.8	16,768	18,573	16,693	42,820	17,146	33,000	37,646	37,646
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 46,100</b>	<b>\$ 47,811</b>	<b>\$ 47,089</b>	<b>\$ 69,970</b>	<b>\$ 40,369</b>	<b>\$ 60,150</b>	<b>\$ 65,308</b>	<b>\$ 65,645</b>
<b>DEBT SERVICE</b>									
SB - Principal	G9710.6	75,000	75,000	80,000	80,000	80,000	80,000	80,000	80,000
SB - Interest	G9710.7	24,449	23,141	21,495	19,951	19,951	19,951	18,518	18,518
BAN - Principal	G9730.6	0	0	0	0	0	0	63,061	63,061
BAN - Interest	G9730.7	0	0	0	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>		<b>\$ 99,449</b>	<b>\$ 98,141</b>	<b>\$ 101,495</b>	<b>\$ 99,951</b>	<b>\$ 99,951</b>	<b>\$ 99,951</b>	<b>\$ 161,579</b>	<b>\$ 161,579</b>
<b>TOTAL EXPENSES</b>		<b>\$ 352,641</b>	<b>\$ 388,333</b>	<b>\$ 356,792</b>	<b>\$ 401,985</b>	<b>\$ 245,119</b>	<b>\$ 334,608</b>	<b>\$ 462,247</b>	<b>\$ 471,919</b>
<b>INTERFUND TRANSFERS</b>									
Debt Service	G9905.9	0	0	0	0	0	0	0	0
Capital Reserve (HR-4)	G9950.9	5,000	5,000	0	10,000	0	40,000	10,000	10,000
Capital Project	G9905.9	0	0	45,000	0	0	0	0	0
<b>TOTAL RESERVE CONTRIBUTION TRANSFERS</b>		<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 45,000</b>	<b>\$ 10,000</b>	<b>\$ 0</b>	<b>\$ 40,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS</b>		<b>\$ 357,641</b>	<b>\$ 393,333</b>	<b>\$ 401,792</b>	<b>\$ 411,985</b>	<b>\$ 245,119</b>	<b>\$ 374,608</b>	<b>\$ 472,247</b>	<b>\$ 481,919</b>

Village of Lima  
**2020-21 BUDGET**

**Sewer Fund Revenues by Major Category**



VILLAGE OF LIMA  
2020-21 BUDGET  
**SEWER FUND - REVENUES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2019-20	YEAR-TO- DATE 01/31/20	PROJECTED YEAR-END	DEPT BDGT REQUEST 2020-21	ADOPTED BUDGET 2020-21
		2016-17	2017-18	2018-19					
Sewer Rents	G2120	\$ 361,076	\$ 355,557	\$ 387,121	\$ 375,000	\$ 292,029	\$ 385,000	\$ 412,500	\$ 403,125
Sewer Charges	G2122	300	0	0	300	0	300	300	300
Interest & Penalties	G2128	4,053	4,753	7,766	5,000	4,039	5,000	5,000	5,000
<b>TOTAL SEWER RENTS &amp; CHARGES</b>		<b>\$ 365,429</b>	<b>\$ 360,310</b>	<b>\$ 394,887</b>	<b>\$ 380,300</b>	<b>\$ 296,068</b>	<b>\$ 390,300</b>	<b>\$ 417,800</b>	<b>\$ 408,425</b>
Interest & Earnings	G2401	109	132	360	100	261	275.00	100	100
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$ 109</b>	<b>\$ 132</b>	<b>\$ 360</b>	<b>\$ 100</b>	<b>\$ 261</b>	<b>\$ 275</b>	<b>\$ 100</b>	<b>\$ 100</b>
Sale of Equipment	G2665	7,650	0	0	0	0	0	0	0
Insurance Recoveries	G2680	0	0	0	0	0	0	0	0
Other Comp. for Loss	G2690	0	0	0	0	0	0	0	0
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>\$ 7,650</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Miscellaneous	G2770	15,008	62	472	20	505	505	20	20
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 15,008</b>	<b>\$ 62</b>	<b>\$ 472</b>	<b>\$ 20</b>	<b>\$ 505</b>	<b>\$ 505</b>	<b>\$ 20</b>	<b>\$ 20</b>
State Aid - O & M	G3901	0	0	0	0	0	0	0	0
<b>TOTAL STATE AID</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Interfund Transfer	G5031	0	0	0	0	0	0	0	0
<b>TOTAL INTERFUND TRANSFERS</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>TOTAL REVENUES</b>		<b>\$ 388,197</b>	<b>\$ 360,504</b>	<b>\$ 395,719</b>	<b>\$ 380,420</b>	<b>\$ 296,834</b>	<b>\$ 391,080</b>	<b>\$ 417,920</b>	<b>\$ 408,545</b>



VILLAGE OF LIMA  
2020-21 BUDGET

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

YEAR ENDING MAY 31, 2020

		<u>2019-20 Budget</u>	<u>Year-to-Date 01-31-20</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2019	G-909	\$ 453,914	\$ 453,914	\$ 453,914	
Plus Estimated Revenues and Receipts	G-980	380,420	296,834	391,080	
Less Estimated Expenses and Disbursements to Reserves	G-522	<u>411,985</u>	<u>245,119</u>	<u>374,608</u>	
Estimated Ending Fund Balance		<u>\$ 422,349</u>	<u>\$ 505,629</u>	<u>\$ 470,386</u>	100%
Estimated Amount of Fund Balance Used		\$ 31,565		\$ (16,472)	
<b>APPROPRIATED FUND BALANCE</b>	<b>G-599</b>	<b>\$ 31,565</b> <i>2019-20</i>		<b>\$ 73,374</b> <i>2020-21</i>	<b>15.60%</b>
Unappropriated Fund Balance	G-909 - G-599			\$ 397,012	84.40%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 93,652	

\* 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  
2020-21 BUDGET

**SUMMARY OF RESERVE FUNDS**

Name of Reserve	BALANCE AS OF 01-31-20	PROJECTED REVENUES FOR CURRENT FISCAL YEAR	PROJECTED EXPENSES FOR CURRENT FISCAL YEAR	PROJECTED BALANCE AS OF MAY 31, 2020
FIRE EQUIPMENT RESERVE - HR-3	\$ 355,360	\$ 46,000	\$ 0	\$ 401,360
WATER RESERVE - HR-1	219,023	35,500	0	254,523
SEWER RESERVE - HR-4	33,979	40,000	0	73,979
STREETS AND/OR EQUIPMENT RESERVE - HR-2	193,160	27,000	0	220,160
AMBULANCE RESERVE - HR-5	141,226	20,000	0	161,226
HIGHWAY GARAGE - HR-6	8,537	0	0	8,537
FIRE AIR PACKS RESERVE - HR-9	46,868	4,500	0	51,368
PARK RESERVE	27,988	2,000	0	29,988
FIRE DEPARTMENT - BUILDING/GROUNDS MAINTENANCE RESERVE	59,151	12,000	0	71,151
AMBULANCE - BUILDING/GROUNDS MAINTENANCE RESERVE	50,197	0	0	50,197
MOWER REPLACEMENT RESERVE	38,619	0	0	38,619
FIRE DEPARTMENT MISC. EQUIPMENT FUND	8,683	1,500	0	10,183

Total: General Fund	\$ 831,367
Ambulance Fund	211,423
Water Fund	254,523
Sewer Fund	73,979
<b>Grand Total:</b>	<b>\$ 1,371,292</b>



VILLAGE OF LIMA  
2020-21 BUDGET  
**FIRE EQUIPMENT RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2006-07	\$ 379,824	42,619	1,809	424,252
2007-08	424,252	41,592	12,722	478,566
2008-09	478,566	44,000	5,195	527,761
2009-10	527,761	50,000	(393,567)	184,194
2010-11	184,194	48,000	6,955	239,149
2011-12	239,149	48,000	463	287,612
2012-13	287,612	40,000	347	327,959
2013-14	327,959	40,000	(149,237)	218,722
2014-15	218,722	40,000	3,092	261,814
2015-16	261,814	44,000	(3,307)	302,507
2016-17	302,507	44,000	(78,931)	267,576
2017-18	267,576	46,000	(5,046)	308,530
2018-19	308,530	46,000	517	355,047
2019-20 <sup>E</sup>	355,047	46,000	313	401,360
2020-21 <sup>B</sup>	401,360	46,000	-	447,360

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
 2020-21 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 2018-19:

Balance as of 05-31-19 Annual Report: \$ 208,114

CURRENT FISCAL YEAR 2019-20

Balance as of 01-31-20: 219,023

Estimated Additional Revenue to Year End:		
<u>Transfer from Water Fund</u>	35,500	
<u>Interest Earnings at 0.00%</u>	_____	35,500

Estimated Additional Expenses to Year End:		
<u>Water Tower (\$3.0M?) (Year 2020)</u>	_____	_____
	_____	-

Estimated Balance at Current Year End: \$ 254,523

BUDGET YEAR 2020-21:

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

Total Available for 2020-21 Budget Year \$ 290,023  
 Appropriation:

		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2021 \$ 290,023

VILLAGE OF LIMA  
2020-21 BUDGET  
**WATER RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from Water Fund	Net Activity	Ending Fund Balance
2006-07	\$ 258,600	38,839	-	297,439
2007-08	297,439	30,000	(15,456)	311,983
2008-09	311,983	30,000	(60,994)	280,989
2009-10	280,989	35,500	(14,764)	301,725
2010-11	301,725	7,500	22,142	331,367
2011-12	331,367	35,500	1,763	368,630
2012-13	368,630	7,500	(81,331)	294,799
2013-14	294,799	7,500	9,808	312,107
2014-15	312,107	7,500	1,988	321,595
2015-16	321,595	7,500	(44,027)	285,068
2016-17	285,068	7,500	(28,838)	263,730
2017-18	263,730	7,500	(99,179)	172,051
2018-19	172,051	62,756	(26,693)	208,114
2019-20 <sup>E</sup>	208,114	35,500	10,909	254,523
2020-21 <sup>B</sup>	254,523	35,500	-	290,023

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
2020-21 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 2018-19:

Balance as of 05-31-19 Annual Report: \$ 33,949

CURRENT FISCAL YEAR 2019-20

Balance as of 01-31-20: 33,979

Estimated Additional Revenue to Year End:

Transfer from Sewer Fund	40,000	
Interest Earnings at 0.00%	-	40,000

Estimated Additional Expenses to Year End:

		-
--	--	---

Estimated Balance at Current Year End:

\$ 73,979

BUDGET YEAR 2020-21:

Budget Year Additional Revenue:

Transfer from Sewer Fund	10,000	
Interest Earnings at 0.00%	-	10,000

Total Available for 2020-21 Budget Year

\$ 83,979

		-
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ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2021

\$ 83,979

VILLAGE OF LIMA  
2020-21 BUDGET  
**SEWER RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from Sewer Fund	Net Activity	Ending Fund Balance
2006-07	\$ 7,083	-	1,025	8,108
2007-08	8,108	1,000	124	9,232
2008-09	9,232	2,000	96	11,328
2009-10	11,328	10,000	48	21,376
2010-11	21,376	3,000	50	24,426
2011-12	24,426	3,000	5,034	32,460
2012-13	32,460	3,000	5,597	41,057
2013-14	41,057	3,000	(30,611)	13,446
2014-15	13,446	3,000	6,225	22,671
2015-16	22,671	3,000	571	26,242
2016-17	26,242	5,000	28,907	60,148
2017-18	60,148	5,000	(39,715)	25,433
2018-19	25,433	-	8,516	33,949
2019-20 <sup>E</sup>	33,949	40,000	30	73,980
2020-21 <sup>B</sup>	73,980	10,000	-	83,980

Notes:           E Estimated.  
                      B Budgeted.



VILLAGE OF LIMA  
2020-21 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 2018-19:

Balance as of 05-31-19 Annual Report: \$ 192,990

CURRENT FISCAL YEAR 2019-20:

Balance as of 01-31-20: 193,160

Estimated Additional Revenue to Year End:

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

Estimated Additional Expenses to Year End:

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

Estimated Balance at Current Year End: \$ 220,160

BUDGET YEAR 2020-21:

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 2020-21 Budget Year \$ 249,160  
Appropriation:

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

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2021 \$ 249,160

VILLAGE OF LIMA  
2020-21 BUDGET  
**STREETS AND/OR EQUIPMENT RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2006-07	\$ 60,824	30,000	(566)	90,258
2007-08	90,258	18,400	(4,270)	104,388
2008-09	104,388	19,000	(41,032)	82,356
2009-10	82,356	23,000	(21,516)	83,840
2010-11	83,840	24,000	(26,882)	80,958
2011-12	80,958	23,000	1,168	105,126
2012-13	105,126	28,000	(4,877)	128,249
2013-14	128,249	27,000	(15,335)	139,914
2014-15	139,914	27,000	7,634	174,548
2015-16	174,548	27,000	(60,036)	141,512
2016-17	141,512	27,000	(21,005)	147,507
2017-18	147,507	27,000	52	174,559
2018-19	174,559	27,000	(8,569)	192,990
2019-20 <sup>E</sup>	192,990	27,000	170	220,160
2020-21 <sup>B</sup>	220,160	29,000	-	249,160

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
2020-21 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 2018-19:

Balance as of 05-31-19 Annual Report: \$ 125,435

CURRENT FISCAL YEAR 2019-20

Balance as of 01-31-20: 141,226

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: \$ 161,226

BUDGET YEAR 2020-21:

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 2020-21 Budget Year \$ 181,226

Appropriation:

<u>Ambulance purchase??</u>		

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2021 \$ 181,226

VILLAGE OF LIMA  
2020-21 BUDGET  
**AMBULANCE RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from Pay per Ride to Ambulance Fund	Net Activity	Ending Fund Balance
2006-07	\$ 40,828	9,000	1,443	51,271
2007-08	51,271	9,000	1,604	61,875
2008-09	61,875	10,000	669	72,544
2009-10	72,544	-	(21,906)	50,638
2010-11	50,638	25,000	(57,468)	18,170
2011-12	18,170	101,317	(101,281)	18,206
2012-13	18,206	48,403	21,335	87,944
2013-14	87,944	10,000	526	98,470
2014-15	98,470	10,000	19,604	128,074
2015-16	128,074	10,000	8,538	146,612
2016-17	146,612	30,000	(126,532)	50,080
2017-18	50,080	20,000	35,235	105,315
2018-19	105,315	30,000	(9,880)	125,435
2019-20 <sup>E</sup>	125,435	20,000	15,791	161,226
2020-21 <sup>B</sup>	161,226	20,000	-	181,226

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
2020-21 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).
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PRIOR FISCAL YEAR 2018-19:

Balance as of 05-31-19 Annual Report:	\$ 8,529
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CURRENT FISCAL YEAR 2019-20

Balance as of 01-31-20:	8,537
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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:

\$ 8,537

BUDGET YEAR 2020-21:

Budget Year Additional Revenue:

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

Total Available for 2020-21 Budget Year  
Appropriation:

\$ 8,537

_____		
_____		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2021

\$ 8,537

VILLAGE OF LIMA  
2020-21 BUDGET  
**HIGHWAY GARAGE RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2006-07	\$ 12,129	2,500	458	15,087
2007-08	15,087	-	513	15,600
2008-09	15,600	-	163	15,763
2009-10	15,763	-	61	15,824
2010-11	15,824	-	56	15,880
2011-12	15,880	-	32	15,912
2012-13	15,912	-	19	15,931
2013-14	15,931	-	11	15,942
2014-15	15,942	-	6	15,948
2015-16	15,948	-	(7,435)	8,513
2016-17	8,513	-	3	8,516
2017-18	8,516	-	3	8,519
2018-19	8,519	-	10	8,529
2019-20 <sup>E</sup>	8,529		8	8,537
2020-21 <sup>B</sup>	8,537	-	-	8,537

Notes: E Estimated.  
B Budgeted.



VILLAGE OF LIMA  
2020-21 BUDGET  
**FIRE AIR PACKS RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2006-07	\$ 26,376	12,967	-	39,343
2007-08	39,343	13,000	751	53,094
2008-09	53,094	13,000	575	66,669
2009-10	66,669	7,000	241	73,910
2010-11	73,910	6,000	227	80,137
2011-12	80,137	6,000	(68,435)	17,702
2012-13	17,702	4,000	20	21,722
2013-14	21,722	4,000	15	25,737
2014-15	25,737	4,000	11	29,748
2015-16	29,748	4,000	8	33,756
2016-17	33,756	4,000	10	37,766
2017-18	37,766	4,500	13	42,279
2018-19	42,279	4,500	48	46,827
2019-20 <sup>E</sup>	46,827	4,500	41	51,368
2020-21 <sup>B</sup>	51,368	4,500	-	55,868

Notes: E Estimated.  
B Budgeted.





VILLAGE OF LIMA  
2020-21 BUDGET  
**PARK RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2006-07	\$ -	2,000	509	2,509
2007-08	2,509	2,000	154	4,663
2008-09	4,663	2,500	51	7,214
2009-10	7,214	2,500	35	9,749
2010-11	9,749	2,000	108	11,857
2011-12	11,857	2,000	23	13,880
2012-13	13,880	2,000	16	15,896
2013-14	15,896	2,000	11	17,907
2014-15	17,907	2,000	7	19,914
2015-16	19,914	2,000	6	21,920
2016-17	21,920	2,000	6	23,926
2017-18	23,926	2,000	9	25,935
2018-19	25,935	2,000	28	27,963
2019-20 <sup>E</sup>	27,963	2,000	25	29,988
2020-21 <sup>B</sup>	29,988	2,000	-	31,988

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
2020-21 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 2018-19:

Balance as of 05-31-19 Annual Report: \$ 59,099

CURRENT FISCAL YEAR 2019-20

Balance as of 01-31-20: 59,151

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: \$ 71,151

BUDGET YEAR 2020-21:

Budget Year Additional Revenue:

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

Total Available for 2020-21 Budget Year \$ 83,151

Appropriation:

		-
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ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2021 \$ 83,151

VILLAGE OF LIMA  
2020-21 BUDGET  
**FIRE DEPARTMENT - BUILDING &  
GROUNDS MAINTENANCE RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2011-12	\$ -	17,848	-	17,848
2012-13	17,848	15,000	(523)	32,325
2013-14	32,325	15,000	(10,845)	36,480
2014-15	36,480	15,000	(829)	50,651
2015-16	50,651	15,000	2,409	68,060
2016-17	68,060	12,500	(33,808)	46,752
2017-18	46,752	12,000	(5,437)	53,315
2018-19	53,315	12,000	(6,216)	59,099
2019-20 <sup>E</sup>	59,099	12,000	52	71,151
2020-21 <sup>B</sup>	71,151	12,000	-	83,151

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
2020-21 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 2018-19:

Balance as of 05-31-19 Annual Report: \$ 50,153

CURRENT FISCAL YEAR 2019-20:

Balance as of 01-31-20: 50,197

Estimated Additional Revenue to Year End:

Transfer from Ambulance Fund -  
Interest Earnings at 0.00% -

Estimated Additional Expenses to Year End:

\_\_\_\_\_  
\_\_\_\_\_ -

Estimated Balance at Current Year End: \$ 50,197

BUDGET YEAR 2020-21:

Budget Year Additional Revenue:

Transfer from Ambulance Fund -  
Interest Earnings at 0.00% -

Total Available for 2020-21 Budget Year \$ 50,197

Appropriation:

\_\_\_\_\_  
\_\_\_\_\_ -

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2021 \$ 50,197

VILLAGE OF LIMA  
2020-21 BUDGET  
**AMBULANCE - BUILDING &  
GROUNDS MAINTENANCE RESERVE HISOTRY**

Fiscal Year	Beginning Fund Balance	Transfer from Ambulance Fund	Net Activity	Ending Fund Balance
2011-12	\$ -	-	12,003	12,003
2012-13	12,003	12,000	14	24,017
2013-14	24,017	12,000	16	36,033
2014-15	36,033	12,000	16	48,049
2015-16	48,049	12,000	14	60,063
2016-17	60,063	-	16,725	76,788
2017-18	76,788	-	(26,690)	50,098
2018-19	50,098	-	55	50,153
2019-20 <sup>E</sup>	50,153	-	44	50,197
2020-21 <sup>B</sup>	50,197	-	-	50,197

Notes:           E Estimated.  
                      B Budgeted.

VILLAGE OF LIMA  
2020-21 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 2018-19:

Balance as of 05-31-19 Annual Report: \$ 38,585

CURRENT FISCAL YEAR 2019-20:

Balance as of 01-31-20: 38,619

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: \$ 38,619

BUDGET YEAR 2020-21:

Budget Year Additional Revenue:

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

Total Available for 2020-21 Budget Year \$ 38,619

Appropriation:

		-
		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2021 \$ 38,619

VILLAGE OF LIMA  
2020-21 BUDGET

**MOWER REPLACEMENT RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2011-12	\$ -	-	4,468	4,468
2012-13	4,468	-	5,020	9,488
2013-14	9,488	-	(889)	8,599
2014-15	8,599	-	9,027	17,626
2015-16	17,626	-	352	17,978
2016-17	17,978	-	(1,928)	16,050
2017-18	16,050	-	10,006	26,056
2018-19	26,056	-	12,529	38,585
2019-20 <sup>E</sup>	38,585		34	38,619
2020-21 <sup>B</sup>	38,619	-	-	38,619

Notes: E Estimated.  
B Budgeted.



VILLAGE OF LIMA  
2020-21 BUDGET  
**FIRE DEPARTMENT MISC. EQUIPMENT FUND**

Use Restrictions & Legal Reference: Established 2016. Use subject to permissive referendum (Board adopts resolution to use dollars, published in paper within 10 days, 30-day waiting period from date of publication prior to use).

PRIOR FISCAL YEAR 2018-19:

Balance as of 05-31-19 Annual Report: \$ 8,676

CURRENT FISCAL YEAR 2019-20

Balance as of 01-31-20: 8,683

Estimated Additional Revenue to Year End:

<u>Transfer from General Fund</u>	1,500	
<u>Interest Earnings at 0.00%</u>	-	1,500

Estimated Additional Expenses to Year End:

	-	
	-	-

Estimated Balance at Current Year End: \$ 10,183

BUDGET YEAR 2020-21:

Budget Year Additional Revenue:

<u>Transfer from General Fund</u>	1,500	
<u>Interest Earnings at 0.00%</u>	-	1,500

Total Available for 2020-21 Budget Year \$ 11,683

Appropriation:

	-	
	-	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2021 \$ 11,683

VILLAGE OF LIMA  
2020-21 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 <sup>E</sup>	8,676	1,500	7	10,184
2020-21 <sup>B</sup>	10,184	1,500	-	11,684

Notes:           E Estimated.  
                      B Budgeted.

VILLAGE OF LIMA  
2020-21 BUDGET

**DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2020-21**

Due Date	Payee/ Purpose	Instrum./ Rate	Dated/ Final Maturity	Total Amount Due	Object of Expense Code		Outstanding Principal 05/31/21	Source	
					.6 Principal	.7 Interest		Function Code	Fund
07/01/20	EFC/M&T WWTP	'13 Ref. SB 4.3150% <sup>1</sup>	07/10/13 01/15/32	\$ 10,747.97	\$ 0	\$ 10,747.97 <sup>2</sup>	See January	G	9710.0 SEWER
07/15/20	EFC/M&T WWTP	Admin. Fee		2,562.00	N/A	N/A	N/A	G	1380.4 SEWER
11/15/20	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	8,531.25	0	8,531.25	See May	A	9710.0 GENERAL
01/01/21	EFC/M&T WWTP	'13 Ref. SB 4.3150% <sup>1</sup>	07/10/13 01/15/32	87,770.35	80,000	7,770.35 <sup>2</sup>	945,000	G	9710.0 SEWER
05/15/21	EFC/M&T WWTP - C8-6545-02-00	'19 STIFF 0.0000%	08/08/19 08/08/24	63,061.00	63,061	0.00	1,765,064	G	9730.0 SEWER
05/15/21	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	47,531.25	39,000	8,531.25	351,000	A	9710.0 GENERAL
05/28/21	Lowest Bidder \$3,997,000 WTP	'20 BAN 3.5000% E	05/28/20 05/28/21	99,758.00	43,800	55,958.00	1,555,000	F	9730.0 WATER
<b>TOTAL</b>				<b>\$ 319,961.82</b>	<b>\$ 225,861</b>	<b>\$ 91,538.82</b>	<b>\$ 4,616,064</b>		

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  
2020-21 BUDGET

**DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2020-21**

SUMMARY:

GENERAL FUND

A9710.6 Serial Bonds - Principal	=	\$ 39,000.00
A9710.7 Serial Bonds - Interest	=	17,062.50
<b>TOTAL GENERAL FUND</b>		<b>\$ 56,062.50</b>

SEWER FUND

G9710.6 Serial Bonds - Principal	=	\$ 80,000.00
G9710.7 Serial Bonds - Interest	=	18,518.32
G9730.6 Bond Anticipation Notes - Principal	=	63,061.00
G9730.7 Bond Anticipation Notes - Interest	=	-
<b>TOTAL SEWER FUND</b>		<b>\$ 161,579.32</b>

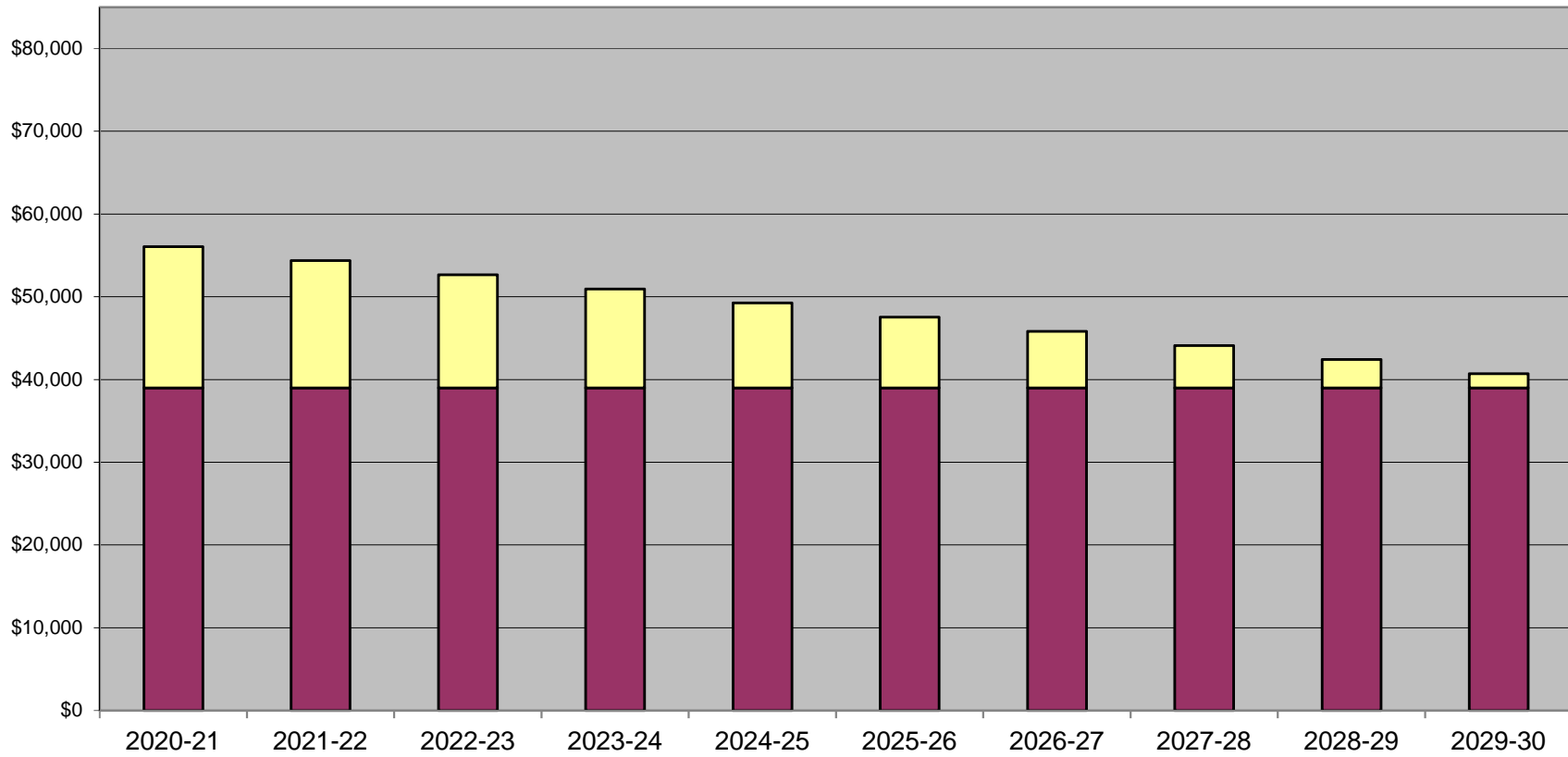
WATER FUND

9730.6 Bond Anticipation Notes - Principal	=	\$ 43,800.00
9730.7 Bond Anticipation Notes - Interest	=	55,958.00
<b>TOTAL WATER FUND</b>		<b>\$ 99,758.00</b>

G1380.4 Fiscal Agent Fees (M&T Bank)	=	\$ 2,562.00
<b>TOTAL DEBT SERVICE .....</b>		<b>\$ 319,961.82</b>

Village of Lima  
**2020-21 Budget**

**Total Debt Service - Ambulance Facility**

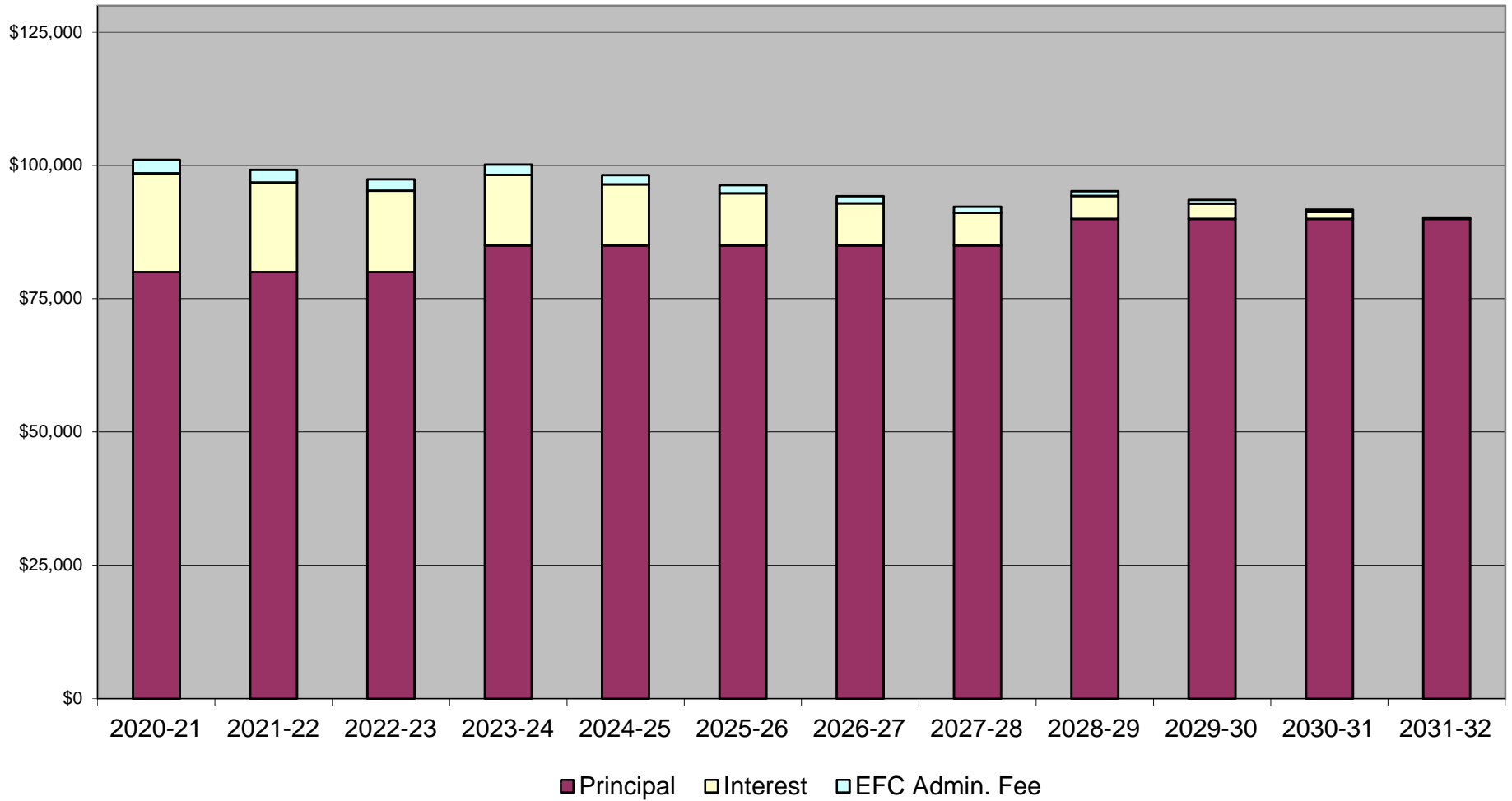


■ Principal ■ Interest

**Fiscal Year Ending May 31**

Village of Lima  
**2020-21 Budget**

**TOTAL DEBT SERVICE - EFC BOND**



**Fiscal Year Ending May 31**

VILLAGE OF LIMA  
2020-21 BUDGET  
**SCHEDULE OF BUDGETED 2020-21 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	10,000	5,000	2,500	2,500
Finance	Clerk/Treasurer	2	55,000	25,004	14,998	14,998
Assessment	Assessor's Clerk	1	0	0		
Public Works Administration	Working Foreman	1	73,000	32,850	32,850	7,300
Central Garage	Laborers		55,333	55,333		
Street Maintenance	Laborers		53,570	53,570		
Snow Removal	Laborers		11,906	11,906		
Parks	Laborers		11,156	11,156		
Street Cleaning	Laborers		0	0		
Lawn Mowing	Laborers		10,054	10,054		
Zoning	Board		400	400		
Planning	Board		1,500	1,500		
Planning	Secretary		980	980		
Water Administration	Laborers		1,362		1,362	
Source of Supply, Power & Pumping	Laborers		7,424		7,424	
Transmission & Distribution	Laborers		11,215		11,215	
Sanitary Sewers	Laborers		3,425			3,425
Sewage Treatment & Disposal	Operator		53,801			53,801
	Laborers		16,204			16,204
<b>TOTALS</b>			<b>\$ 392,630</b>	<b>\$ 215,903</b>	<b>\$ 74,425</b>	<b>\$ 102,302</b>
<b>Percentage</b>				54.99%	18.96%	26.06%

2019-20 Budgeted Totals	\$ 375,621	\$ 204,438	\$ 73,363	\$ 97,820
Percentage		54.43%	19.53%	26.04%

VILLAGE OF LIMA  
2020-21 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)	2020-21 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2020-21	2021-22	2022-23
<b><u>PICKUP TRUCKS:</u></b>									
2018 Ford F-250 4X4 Pickup (VIN = 1FTBF2B60JEC65977) 9 ft. Western Plow	2018 2018	\$27,000 \$3,000	4 Yrs.	2025	\$40,000				
2015 F-250 4X4 Pickup (VIN = 1FTBF2B63FEC2117) 9 ft. Western Ultra Mount Plow	2015 2015	\$26,500	4 Yrs.	2022				\$40,000	
<b><u>DUMP TRUCKS:</u></b>									
2015 F-500 4X4 Dump Truck (VIN = 1FDUF5HT1GEB06218) 9' Pro Plus Western Plow Snow ex 9300 3 yard plastic sander	2016 2016 2016	\$82,000	6 Yrs.	2022	\$82,000				
2014 F-550 4X4 Dump Truck (VIN = 1FDUF5HTXEEA86144) 10' Icebreaker Sander (S.N. 031014203489948231) Western 9' Snow Plow (S.N. 76901)	2013 2013 2013	\$80,000	6 Yrs.	2020	\$80,000		\$85,000		
<b><u>BACKHOES:</u></b>									
2016 John Deere 310sl 4x4 Back-Hoe (S.N. 1T0310SLLGF302306)	2016	\$95,000	4-5 Yrs.	2021	\$100,000			\$105,000	
<b><u>OFFICE MACHINES:</u></b>									
Sharp Calculator (Sewer Plant) (UX2183)	1979	\$125	Yrs.						
Dell Computer	2006	\$995	5 Yrs.						
<b><u>TRACTORS:</u></b>									
2016 John Deere 2032R Tractor Curtis Hard Cab 54 inch Plow	2016 2016 2016	\$25,000	4-5 Yrs.	2020	\$25,000		\$27,000		
2014 John Deere 2032 Tractor Enclosed Cab with Heater 47 inch Snow Blower	2014 2014 2004	\$22,500 \$2,029		2019 2019	\$25,000 \$4,000				
2006 S185 Bobcat	2006	\$15,664	3 Yrs.		\$17,000				



VILLAGE OF LIMA  
2020-21 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)	2020-21 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2020-21	2021-22	2022-23
<b>OTHER EQUIPMENT:</b>									
2015 exmark lzs 902d 60 inch zero turn Lawnmower (ID# ex606682)	2016	\$13,303	4-5 Yrs.	2020	\$14,000		\$14,000		
John Deere X700 with Mower	2015	\$9,500	Yrs.	2021	\$9,500			\$9,500	
Jacobsen Turfcut Lawnmower 4 W.D. (S.N. 69180-421201696)	2016	\$14,540	5 Yrs.		\$17,000				
2016 exmark lzs 902d 60 inch zero turn Lawnmower (ID# ex624021)	2016	\$13,303	4-5 Yrs.	2021	\$14,000			\$14,000	
Bush Hog Rotary Mower		\$499	Yrs.						
Emglo Compressor (013085005)	1985	\$1,100	Yrs.						
Homelite Trash Pump		\$1,000	Yrs.	06-86					
Multiquip Trash Pump	1986	\$800	5 Yrs.	--91	\$1,000				
Homelite Generator			Yrs.						
Asplundh Wood Chipper	1988	\$12,500	15 Yrs.						
Kohler "60" Generator with Trailer	1989	\$20,000	Yrs.						
52 inch lazer E series zero turn (401026552)	2017		4 Yrs.		\$10,000	A8989.2			
Sno-Pusher for Case Backhoe	2001	\$800	Yrs.	2021	\$2,500			\$2,500	
1996 Stone 4000 Roller	2000	\$8,500	Yrs.						
John Deere Box Scraper	2000	\$500	Yrs.						
Homelite Chain Saw		\$125	Yrs.						
Stihl Cutoff Saw	1986	\$700	3 Yrs.	--89	\$900				
Homelite Disc Saw			Yrs.	06-86	\$700				
Solar Battery Charger		\$200	Yrs.						
Welder			Yrs.						
TARCO Leaf Vac	1998	\$26,000	15 Yrs.	2021	\$75,000			\$75,000	
Sidewalk Salt Spreader	2004	\$600	Yrs.						
Risers & Lids for Manholes New Nozzles for Sewer Cleaner	1987	\$13,711	Yrs.						

VILLAGE OF LIMA  
2020-21 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)	2020-21 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2020-21	2021-22	2022-23
Recirculation Pump			Yrs.						
Drainad Sludge Bagger			Yrs.						
Pumps & Equip. - Laundramat			Yrs.						
Box for Hand Tools			Yrs.						
Air Compressor/Jack Hammer	1994	\$7,500	Yrs.						
Power Washer	1995	\$1,600	Yrs.						
Screed-King Concrete Screed	2004	\$1,475	Yrs.						
Tractor Mount Cement Mixer									
Replacement Mower									
Stand-by Chlorine Pump									
Misc. Equipment - Central Garage						A1640.2	1,000		
Misc. Equipment - Streets						A5110.2	500		
Misc. Equipment - CHIPS						A5112.2	45,000		
Misc. Equipment - Sidewalks						A5410.2	1,000		
Misc. Equipment - Purification						F8330.2	500		
Misc. Equipment - Sewer						G8120.2	1,000		
Misc. Equipment - Pumps, Motors & Elec. Controllers			Yrs.			G8130.2	10,000		
Remote Water Meters/ Valves & Hydrant Replacement			Yrs.			F8340	\$22,500	\$22,500	
Hydrants			Yrs.						
Motor for Tamper			Yrs.						
Aerator			Yrs.						
Non-Metallic Chain (Clarifier)			Yrs.						
Stihl Pole Saw	2002	\$592	Yrs.						
Trailer Mounted Pressure Washer	2002	\$29,835	Yrs.						
Eagle Hoist	2002	\$2,995	Yrs.						
Storage Building			Yrs.						
Pistons for Sludge Pump			Yrs.						
Framing & Trap Doors for Sewer Treatment Plant									
<b>TOTAL DEPARTMENT OF PUBLIC WORKS</b>		<b>\$561,491</b>			<b>\$517,600</b>		<b>\$207,500</b>	<b>\$268,500</b>	<b>\$0</b>

Form Completed By: B. Luft

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

VILLAGE OF LIMA  
2020-21 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)	2020-21 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2020-21	2021-22	2022-23
<b><u>AMBULANCE:</u></b>									
Ambulance	2016	\$145,348	8 Yrs.	2024	\$140,000	HR-5	\$0		
Ambulance	2009	\$125,000	8 Yrs.	2017	\$140,000	HR-5	\$130,000		
Pagers/Equipment/Radios	1987	\$200	5 Yrs.		\$3,000	AM4540.2	\$0		
Power Stretchers - 2	2009	\$21,000	8 Yrs.						
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		
<b>TOTAL AMBULANCE</b>		<b>\$381,048</b>			<b>\$376,800</b>		<b>\$135,000</b>	<b>\$0</b>	<b>\$0</b>
<b><u>FIRE TRUCKS:</u></b>									
Q-238 Quint	2017	\$75,000	20 Yrs.	2037	\$1,500,000	HR-3	\$0		
P-235 Pumper	2010	\$430,000	20 Yrs.	2030	\$550,000		\$0		
R-239 Rescue	2014	\$60,000	25 Yrs.	12/39	\$250,000	HR-3	\$0		
P-234 Pumper	1994	\$150,000	20 Yrs.	2019	\$550,000		\$300,000		
TA-236 Tanker	1990	\$76,000	30 Yrs.		\$250,000		\$0		
2007 G-232 Grass Truck	2007	\$25,000	10 Yrs.	2019	\$45,000		\$55,000		
Turn-out Gear, Box Lights, Pagers, Pump, Type A Foam, Thermal Camera, Hose, Pass Alarms, Spare Bottles & SCBA Test Air Packs						A3410.2 HR-9	\$0 \$0		
<b>TOTAL FIRE DEPARTMENT</b>		<b>\$816,000</b>			<b>\$3,145,000</b>		<b>\$355,000</b>	<b>\$0</b>	<b>\$0</b>

Form Completed By:

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VILLAGE OF LIMA  
2020-21 BUDGET  
**EQUIPMENT LISTING GUIDE**  
**GENERAL OFFICE**

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2020-21 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2020-21	2021-22	2022-23
<b>OFFICE MACHINES:</b>									
Scanner - Brother	2018	\$210	15 Yrs.		\$210				
Typewriter - Swintech	2003	\$250	15 Yrs.						
Typewriter - Swintech	1999	\$250	15 Yrs.		\$250				
Calculator - Victor	2002	\$200	15 Yrs.						
Calculator - Casio	2014	\$159	15 Yrs.		\$159	A1325.2			
Printer - Brother (fax, scan, etc.)	2019	\$400	5 Yrs.						
Computer*	2016	\$1,318	5 Yrs.	2021					
Computer*	2016	\$1,318	5 Yrs.	2021	\$3,000				
Computer Software Upgrade - Windows 10	2016	\$0			\$2,000				
Back up Hard Drive	2014	\$495	5 Yrs.	2019	\$495				
Computer - Accounting Program (updated 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		
<b>TOTAL GENERAL OFFICE</b>		<b>\$17,819</b>			<b>\$19,176</b>		<b>\$500</b>	<b>\$0</b>	<b>\$0</b>

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.

Print/View Summary

Village of Lima (240446802700)

Fiscal Year Ending: 05/31/2021

Status: Certified

Tax Limit Form

Assessing Status

Non-Assessing

Taxable Assessed Value

**Taxable Assessed Value**                      **ORPTS Final Roll Date**  
\$94,281,184                                      07/01/2019

Budget

**Budget Adoption Date:**

04/28/2020

**Tax Levy:**

\$542,500

Fiscal Year	Assessment Roll Date	Taxable Assessed Value	Equalization Rate Established Date	Equalization Rate	Taxable Full Value
2021	07/01/2019	\$94,281,184	05/29/2019	1.0000	\$94,281,184
2020	07/01/2018	\$93,717,464	07/19/2018	1.0000	\$93,717,464
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

<b>Five Year Total Full Valuation</b>	\$451,718,699
<b>Five Year Average Full Valuation</b>	\$90,343,740
<b>Constitutional Tax Limit</b>	\$1,806,875
<b>Tax Levy</b>	\$542,500
<b>Total Exclusions</b>	\$175,337
<b>Tax Levy Subject to Tax Limit</b>	\$367,163
<b>Percentage of Tax Limit Exhausted</b>	20.32%
<b>Constitutional Tax Margin</b>	\$1,439,712

Debt Exclusions

Revenue Producing Improvement Debts	Principal	Interest	Total
<b>Bonds</b>			
Wastewater Treatment Plant Improvements	\$80,000	\$18,518	\$98,518
<b>Notes</b>			
Wastewater Treatment Plant Improvements	\$63,061	\$0	\$63,061

Other Debt	Principal	Interest	Total
<b>General Fund Bonds</b>			
Construction of Ambulance Facility	\$39,000	\$17,063	\$56,063

Summary		
Revenue Producing Improvement Debt Total		\$161,579
Revenues Designated for Such Debt Service from Schedule A	-	\$98,205
Revenue Producing Improvement Debt Net Exclusions	=	\$63,374
Other Debt Total	+	\$56,063
Sub Total	=	\$119,437
Revenues Designated by Law for Debt Service from Schedule B	-	\$0
Debt Service Net Exclusions	=	\$119,437
Object/Purpose with a Period of Probable Usefulness from Schedule C	+	\$55,900
Other Exclusions	+	\$0
Total Exclusions	=	\$175,337

## Schedules

### Schedule A

Nature of Improvement	Total Estimated Revenue	Budgeted Costs for Operations	Amount Available for Payment of Principal and Interest
<b>Excluded By Section 124.10</b>			
Wastewater Treatment Plant Improvements	\$408,545	\$310,340	\$98,205
		<b>Total</b>	<b>\$98,205</b>

### Schedule B

No entries.
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### Schedule C

Budget Code	Applicable Paragraph Of Local Finance Law Sec.11.00	Object or Purpose	Amount
F8340.2	Water Meters	Remote Water Meters/Valves and Hydrant replacement	\$22,500
A1640.2	Equipment, Machinery, Apparatus Or Furnishings	Central Garage Equipment	\$1,000
F8330.2	Water	Water Purification	\$500
A8989.2	Machinery & Apparatus For Construction & Maintenance	Lawnmower	\$12,500
A5410.2	Curbs, Sidewalks & Gutters	Equipment - Sidewalks	\$1,000
A5110.2	Machinery & Apparatus For Construction & Maintenance	Street equipment	\$500
A3410.2	Fire-Fighting Vehicles & Apparatus	Fire Equipment	\$17,900
		<b>Total</b>	<b>\$55,900</b>

### Other Exclusions

No entries.
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## Form History

<b>Date and Time</b>	<b>Status Change</b>	<b>User</b>	<b>Email</b>
05/04/2020 7:41:58 AM	Certified	Heidi Banser (LG240446802700)	volima@rochester.rr.com
04/20/2020 10:58:51 AM	Pre-Budget Data Submitted	Heidi Banser (LG240446802700)	volima@rochester.rr.com
04/14/2020 10:10:42 AM	Open	Heidi Banser (LG240446802700)	volima@rochester.rr.com
02/18/2020 11:07:01 AM	Not Started	Carrie Santoro (LGSAMAU14)	csantoro@osc.state.ny.us

Village of Lima  
2020-21 BUDGET  
REAL PROPERTY TAX CAP CALCULATION

2020-21

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 2019 - Average of 12 Month Period Ending November 2018  
Average of 12 Month Period Ending November 2018

$$\frac{255,179 - 250,714}{250,714} = \frac{4,465}{250,714} = 1.78\% \quad \mathbf{A}$$

B) Tax Levy Increase of 2%

2.00%

**B**

% Change

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

(Line 1) \$ 531,200

**C**

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

(Line 2) 1.0030

**D**

**Total Prior Year Tax with Growth Factor**

\$ 532,794

0.30%

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

(Line 3) 0

**Prior Year Tax Base Before Inflation**

\$ 532,794

0.30%

3) Allowable Levy Growth Factor (from above)  
*(lessor 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.)*

1.0178

**E**

(From A or B above)

**Total Prior Year Tax with Inflation Growth Factor**

\$ 542,277

2.09%

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

(Line 4) 0

**Tax Levy Limit Before Adjustments/Exclusions**

\$ 542,277

2.09%

**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**

\$ 542,277

2.09%

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

547

**TAX LEVY LIMIT FOR BUDGET YEAR**

\$ 542,824

**F**

2.19%

**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 2019-20 TAX LEVY LIMIT FOR TAX CAP CALCULATION**

\$ 542,824

2.19% **K**

2.19%

**2020-21 TAX LEVY**

2.13% increase from prior year

(Line 22) \$ 542,500

**L**

**CARRYOVER FOR NEXT FISCAL YEAR**

\$ 324

**M**

**Lesser of:**

A) UNUSED PORTION OF TAX LEVY LIMITATION FOR BUDGET YEAR

\$ 324

**N**

=F-L

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

\$ 8,142

**O**

=F\*1.50%