

VILLAGE OF LIMA  
IN THE COUNTY OF LIVINGSTON, NEW YORK

**DEPARTMENT BUDGET REQUEST**

**2024-25 BUDGET**

For Fiscal Year

Beginning June 1, 2024

and

Ending May 31, 2025

Mayor John Skiptunas  
Trustee/Deputy Mayor Brian Smith  
Trustee Carolyn Fleming  
Trustee Josh Petraitis  
VACANT  
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, 2025 as it was adopted by the Village on April 9, 2024.

I also certify that the date of the most recent assessment roll is March 1, 2023 and the taxable assessed valuation on which taxes are levied for the fiscal year ending May 31, 2025 is \$122,538,190.

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

SEAL

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

VILLAGE OF LIMA  
2024-25 BUDGET  
**TABLE OF CONTENTS**

	<u>Page</u>
Real Property Tax Cap Calculation -----	4
Budget Summary & Tax Rate -----	5
History of Tax Levy & Tax Rate -----	8
 <u>GENERAL FUND:</u>	
History -----	9
General Fund Tax Rate Analysis -----	10
Budget Summary -----	11
Expenses by Major Category Pie Chart -----	12
Expenses by Object Code Pie Chart -----	13
Expenditures -----	14
Revenues by Major Category Pie Chart -----	19
Revenues -----	20
Fund Balance Estimate -----	22
 <u>AMBULANCE FUND:</u>	
History -----	23
Expenditures -----	24
Revenues -----	24
 <u>WATER FUND:</u>	
History -----	25
Budget Summary -----	26
Expenses by Major Category Pie Chart -----	27
Expenses by Object Code Pie Chart -----	28
Expenditures -----	29
Revenues by Major Category Pie Chart -----	31
Revenues -----	32
Fund Balance Estimate -----	33
 <u>SEWER FUND:</u>	
History -----	34
Budget Summary -----	35
Expenses by Major Category Pie Chart -----	36
Expenses by Object Code Pie Chart -----	37
Expenditures -----	38
Revenues by Major Category Pie Chart -----	40
Revenues -----	41
Fund Balance Estimate -----	42

VILLAGE OF LIMA  
2024-25 BUDGET  
**TABLE OF CONTENTS**

RESERVE FUNDS:

Summary of Reserve Funds -----	43
Reserve Funds -----	44

DEBT SERVICE:

Debt Service by Chronological Maturity Date -----	68
Schedule of Budgeted Salaries -----	70

EQUIPMENT LISTING AND PLANNING GUIDE:

Department of Public Works -----	71
Fire Department / Ambulance -----	75
General Office -----	76

Prepared with the Assistance of:

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

Village of Lima  
2024-25 BUDGET  
REAL PROPERTY TAX CAP CALCULATION

2024-25

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 =	<u>Average of 12 Month Period ending November 2023 - Average of 12 Month Period Ending November 2022</u> Average of 12 Month Period Ending November 2022			
	<u>303.873-291.155</u> 291.155	=	<u>12.718</u> 291.155	= 4.37% <b>A</b>

B) Tax Levy Increase of 2% 2.00% **B** % Change

<b>Base:</b> Tax Levy Base (Prior Year)	(Line 1)	\$ 604,493		<b>C</b>	
1) Tax Base Growth Factor <i>(as calculated by NYS Commissioner of Taxation and Finance.)</i>	(Line 2)	<u>1.0077</u>		<b>D</b>	
<b>Total Prior Year Tax with Growth Factor</b>		<u>\$ 609,148</u>			0.77%
2) Plus: Payments in Lieu of Taxes (PILOT) Receivable in Prior Fiscal Year	(Line 3)	<u>0</u>			
<b>Prior Year Tax Base Before Inflation</b>		<u>\$ 609,148</u>			0.77%
3) Allowable Levy Growth Factor (from above) <i>(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.)</i>		<span style="border: 1px dashed black; padding: 2px;">1.0200</span>		<b>E</b>	<b>(From A or B above)</b>
<b>Total Prior Year Tax with Inflation Growth Factor</b>		\$ 621,331			2.79%
4) Less: Payments in Lieu of Taxes (PILOT) Receivable in Coming Fiscal Year	(Line 4)	<u>7,695</u>			
<b>Tax Levy Limit Before Adjustments/Exclusions</b>		<u>\$ 613,636</u>			1.51%

**Adjustments for Transfer of Local Government Functions:**

5) Costs Incurred from Transfer of Local Government Functions	(Line 7a)	<u>-</u>			
Savings Realized from Transfer of Local Government Functions	(Line 7b)	<u>-</u>			
Net of Transfer of Government Functions (as determined by OSC)		<u>-</u>			
<b>Tax Levy Limit Adjusted for Transfer of Local Government Functions</b>		<u>\$ 613,636</u>			1.51%
6) Plus: Available Carryover from Prior Year <i>(Max. 1.5%)</i>		<u>0</u>			
<b>TAX LEVY LIMIT FOR BUDGET YEAR</b>		<span style="border: 1px solid black; padding: 2px;">\$ 613,636</span>		<b>F</b>	1.51%

**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		<b>G</b>	
7) Plus: <u>Retirement Contributions &gt; 2%:</u> Employees' Retirement System (ERS)	(Line 6a)	\$ 349		<b>H</b>	
<b>Total Exclusions</b>		<u>\$ 349</u>			
<b>ADJUSTED 2024-25 TAX LEVY LIMIT FOR TAX CAP CALCULATION</b>		<span style="border: 1px solid black; padding: 2px;">\$ 613,984</span>		<b>K</b>	1.57%
<b>2024-25 TAX LEVY</b>	(Line 22)	<span style="border: 1px dashed black; padding: 2px;">\$ 646,808</span>		<b>L</b>	

**CARRYOVER FOR NEXT FISCAL YEAR**

\$ (33,172) **M**

**Lesser of:**

- |  |  |  |  |          |                 |
|--|--|--|--|----------|-----------------|
| A) UNUSED PORTION OF TAX LEVY LIMITATION FOR BUDGET YEAR |  | <span style="border: 1px dashed black; padding: 2px;">\$ (33,172)</span> |  | <b>N</b> | <b>=F-L</b>     |
| B) MAXIMUM 1.50% OF TAX LEVY LIMITATION FOR BUDGET YEAR  |  | <span style="border: 1px dashed black; padding: 2px;">\$ 9,205</span>    |  | <b>O</b> | <b>=F*1.50%</b> |

Village of Lima  
2024-25 BUDGET  
**BUDGET SUMMARY AND TAX RATE**

	- 960 <u>Appropriations</u>	- 590 <u>Estimated Revenues</u>	- 599 <u>Use of Fund Balance</u>	- 510/1001 <u>Tax Levy</u>
A - GENERAL FUND	\$ 1,075,995	\$ 282,267	\$ 146,921	\$ 646,807
AM - AMBULANCE FUND	120,000	120,000	-	-
F - WATER FUND	626,588	467,650	158,938	-
G - SEWER FUND	<u>502,004</u>	<u>427,575</u>	<u>74,429</u>	<u>-</u>
TOTAL ALL FUNDS	<u>\$ 2,324,587</u>	<u>\$ 1,297,492</u>	<u>\$ 380,288</u>	<u>\$ 646,807</u>

CALCULATION OF 2024-25 GENERAL FUND TAX RATE:

**TOTAL** Tax Levy/Assessed Valuation x \$1,000  
 \$ 646,807 /(\$122,538,190/1000)                      **\$ 5.28    Per \$1,000 Assessed Value**

Tax Levy <b>WITHOUT</b> Ambulance Debt Service/Assessed Valuation x \$1,000	\$ 627,188 /(\$122,538,190/1000)	\$ 5.12	Per \$1,000 Assessed Value
<b>Tax Levy - Ambulance Net Debt Service Only</b> /Assessed Valuation x \$1,000	\$24,619 /(\$122,538,190/1000)	\$ 0.20	Per \$1,000 Assessed Value
<b>Tax Levy - Ambulance Net Debt Service Only</b> /Assessed Valuation x \$1,000 (with \$5,000 Contribution from Ambulance Fund)	\$19,619 /(\$122,538,190/1000)	\$ 0.16	Per \$1,000 Assessed Value

Tax Levy/Full Valuation x \$1,000  
 \$ 646,807 /(\$123,775,949/1000)                      \$ 5.23    Per \$1,000 Full Value

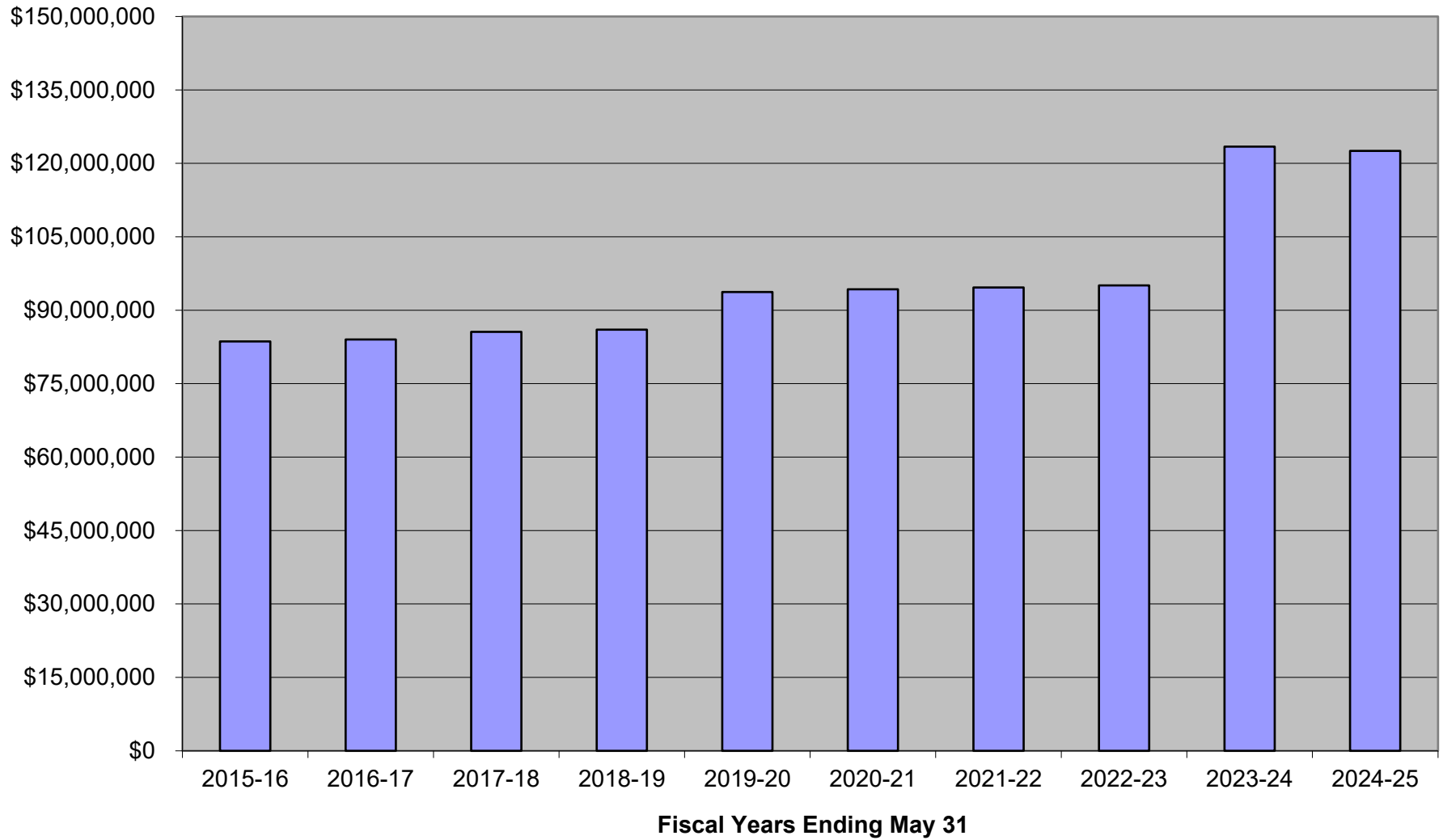
New York State Equalization Rate = 99.00% - Final Village 2023 Rate

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

- February 6                      - Budget Officer to notify heads of Administrative Units to prepare estimates.
- February 21                    - Heads of Administrative Units to submit estimates to Budget Officer.
- March 26                        - Budget Officer to file tentative budget with Clerk.
- March 26                        - Clerk to present tentative budget to Board.
- April 4                            - Clerk to publish Notice of Budget Hearing.
- April 9                            - **SUBMIT TAX LEVY CALCULATION TO OFFICE OF THE STATE COMPTROLLER.**
- April 9 (IF NECESSARY)    - **Adopt Resolution to exceed Tax Levy Limit**
- April 9                            - **PUBLIC HEARING**
- April 9 (not later than)    - **BOARD ADOPTS BUDGET and Salary & Wage Schedule.**
- April 9                            - Board to levy Taxes.

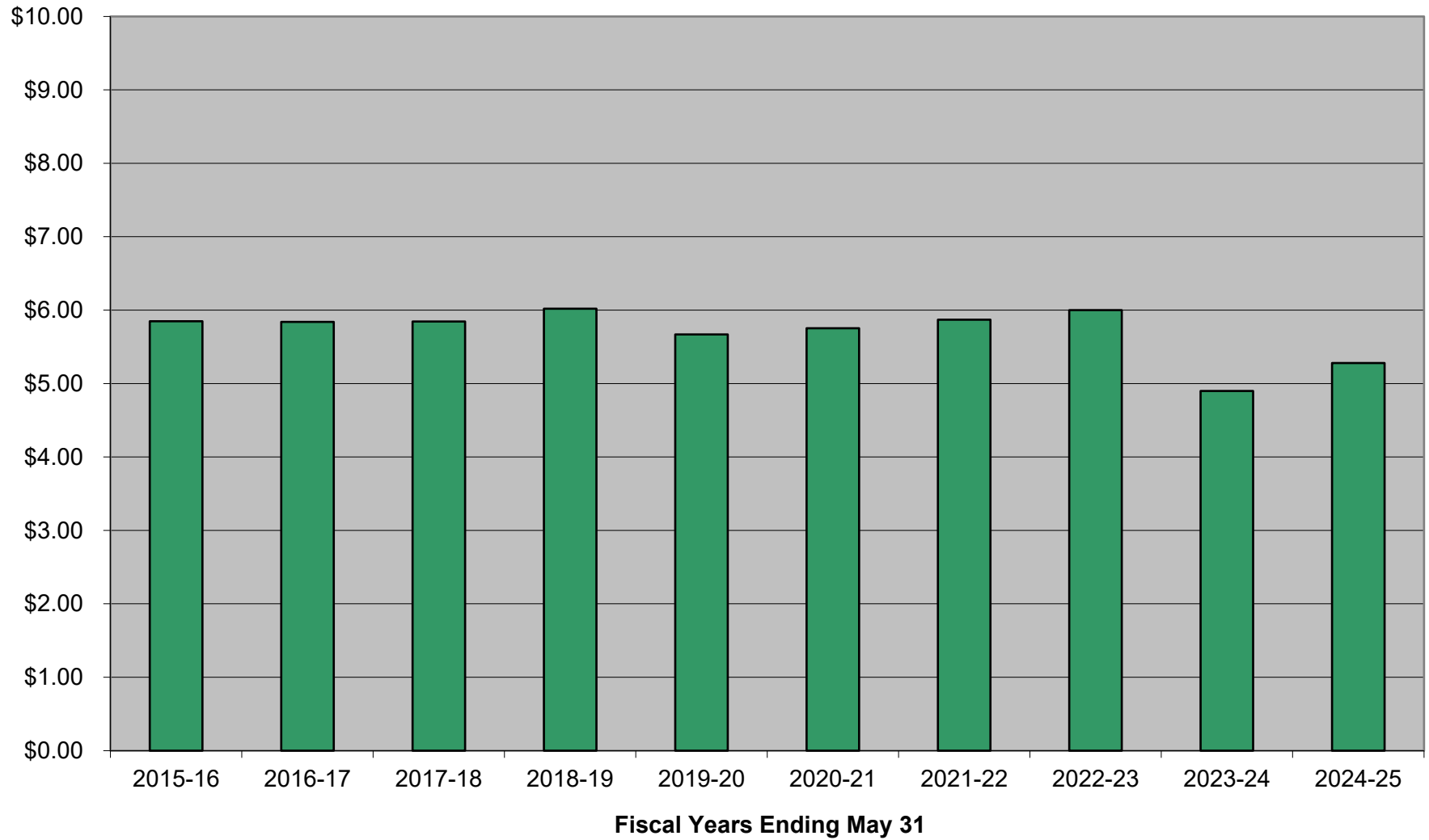
Village of Lima  
**2024-25 BUDGET**

**History of Taxable Assessed Value**



Village of Lima  
**2024-25 BUDGET**

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



VILLAGE OF LIMA  
2024-25 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	604,493	6.00%	4.90	-18.36%	123,416,707	29.83%	100.00%	123,416,707	4.90
2024-25 <sup>B</sup>	646,808	7.00%	5.28	7.77%	122,538,190	-0.71%	99.00%	123,775,949	5.23
<b>Amt. Increase</b>	<b>\$ 42,315</b>		<b>\$ 0.38</b>						
<b>% Increase</b>	<b>0.07</b>		<b>7.77%</b>						

Note: B Budget.



VILLAGE OF LIMA  
2024-25 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	725,719	(985)	0	539,034	(119,982)
2020-21	539,034	1,063,169	1,175,048	(39,574)	0	387,581	151,453
2021-22	387,581	982,817	944,567	(112,158)	0	313,673	73,908
2022-23	313,673	1,425,552	1,296,397	(61,395)	0	381,433	(67,761)
2023-24 <sup>E</sup>	381,433	997,772	928,547	(86,000)	0	364,658	16,775
2024-25 <sup>B</sup>	364,658	929,074	988,995	(87,000)	0	217,738	146,921

**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	112,158	890,433
890,433	61,395	951,828
951,828	86,000	1,037,828
1,037,828	87,000	1,124,828

**B**

Fiscal Year	AMBULANCE FUND					Fund Balance Used	
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves	Adjustments		
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	88,528	(13,532)	0	81,193	(10,844)
2020-21	81,193	81,199	88,845	(20,000)	0	53,547	27,646
2021-22	53,547	95,076	46,082	(20,000)	0	82,541	(28,994)
2022-23	82,541	154,333	102,585	(20,000)	0	114,289	(31,748)
2023-24 <sup>E</sup>	114,289	150,000	105,000	(20,000)	0	139,289	(25,000)
2024-25 <sup>B</sup>	139,289	120,000	120,000	(20,000)	0	119,289	20,000

**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
269,120	20,000	289,120

Note: \* 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	441,128	1,077,893	990,649	(132,158)	0	396,214	44,914
2022-23	396,214	1,579,885	1,398,982	(81,395)	(51,749)	443,974	(99,509)
2023-24 <sup>E</sup>	443,974	1,147,772	1,033,547	(106,000)	0	503,948	(8,225)
2024-25 <sup>B</sup>	503,948	1,049,074	1,108,995	(107,000)	0	337,027	166,921

**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	132,158	1,119,553
1,119,553	81,395	1,200,948
1,200,948	106,000	1,306,948
1,306,948	107,000	1,413,948

**G = C + F**

GRAND TOTAL FUND BALANCE (AUD)
1,131,837
1,187,595
1,065,426
1,229,603
1,402,705
1,548,048
1,428,523
1,515,767
1,644,921
1,810,895
1,750,975

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
2024-25 BUDGET  
**GENERAL FUND TAX RATE ANALYSIS**

	Amount Budgeted	Tax Rate per \$1,000 Assessed Value*	Percent of Total Appropriations
General Government Support:			
Insurance	\$ 33,697	\$ 0.27	3.13%
Contingency	42,777	0.35	3.98%
All Other	<u>239,730</u>	<u>1.96</u>	<u>22.28%</u>
Total General Government Support	\$ 316,204	\$ 2.58	29.39%
Public Safety:			
Fire	69,261	0.57	6.44%
All Other	<u>510</u>	<u>0.00</u>	<u>0.05%</u>
Total Public Safety	\$ 69,771	\$ 0.57	6.48%
Health	-	-	0.00%
Transportation	246,298	2.01	22.89%
Culture & Recreation	34,512	0.28	3.21%
Home & Community Services	92,794	0.76	8.62%
Employee Benefits	139,042	1.13	12.92%
Transfer to Capital Reserves for:			
Fire Equipment (HR-3)	45,000	0.37	4.18%
Streets (HR-2)	30,000	0.24	2.79%
Fire Department Air Packs (HR-9)	5,000	0.04	0.46%
Park Reserve	0	0.00	0.00%
Fire Dept. - Building & Grounds	7,000	0.06	0.65%
Fire Dept. - Misc. Equipment	<u>0</u>	<u>0.00</u>	<u>0.00%</u>
Total Transfers	\$ 87,000	\$ 0.71	8.09%
Debt Service - Principal	39,000	0.32	3.62%
Debt Service - Interest	<u>51,373</u>	<u>0.42</u>	<u>4.77%</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 1,075,994</u></b>	<b><u>\$ 8.78</u></b>	<b><u>100.00%</u></b>
Less: Other Revenues	(282,267)	(2.30)	-26.23%
Appropriated Fund Balance	(146,921)	(1.20)	-13.65%
<b>REAL PROPERTY TAX LEVY</b>	<b><u>\$ 646,807</u></b>	<b><u>\$ 5.28</u></b>	<b><u>60.11%</u></b>

\*2024-25 Assessed Value = \$ 122,538,190

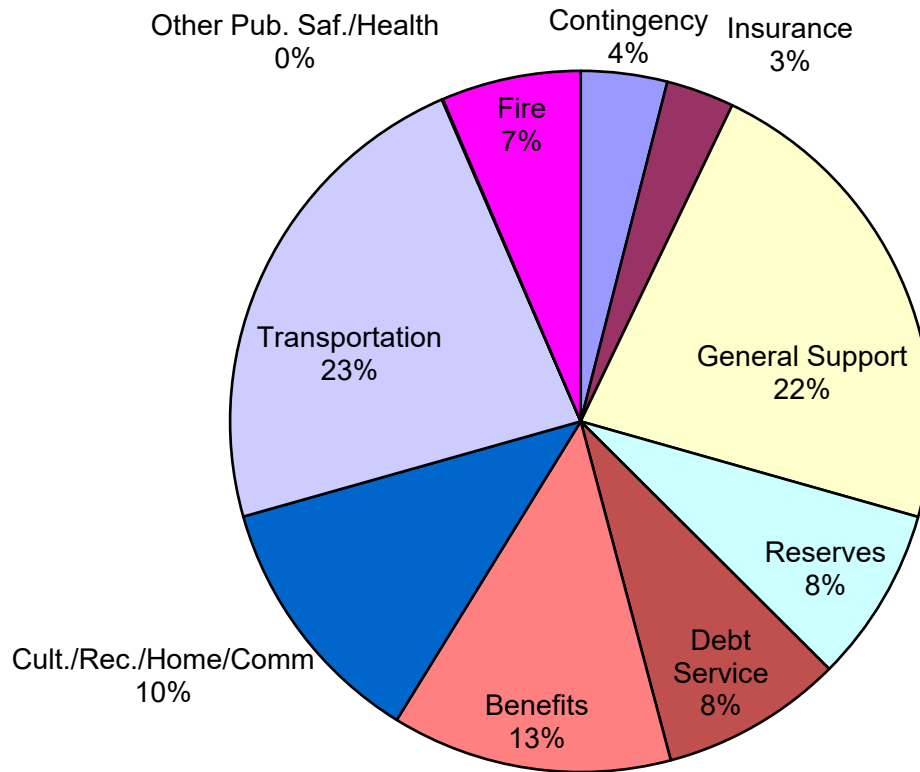
VILLAGE OF LIMA  
2024-25 BUDGET

**GENERAL FUND BUDGET SUMMARY**

	<u>2022-23 Prior Year Actual</u>	<u>2023-24 Current Year Adopted Budget</u>	<u>2023-24 Current Year Projected Year End</u>	<u>2024-25 Budget</u>
A960 BUDGETED APPROPRIATIONS	\$ 1,011,965	\$ 1,121,357	\$ 1,014,547	\$ 1,075,995
A510 LESS: Estimated Revenues	855,250	258,308	393,279	282,267
A599 LESS: Appropriated Fund Balance	<u>(413,588)</u>	<u>258,556</u>	<u>16,775</u>	<u>146,921</u>
A510/1001 TAX LEVY	<u>\$ 570,302</u>	<u>\$ 604,493</u>	<u>\$ 604,493</u>	<u>\$ 646,808</u>

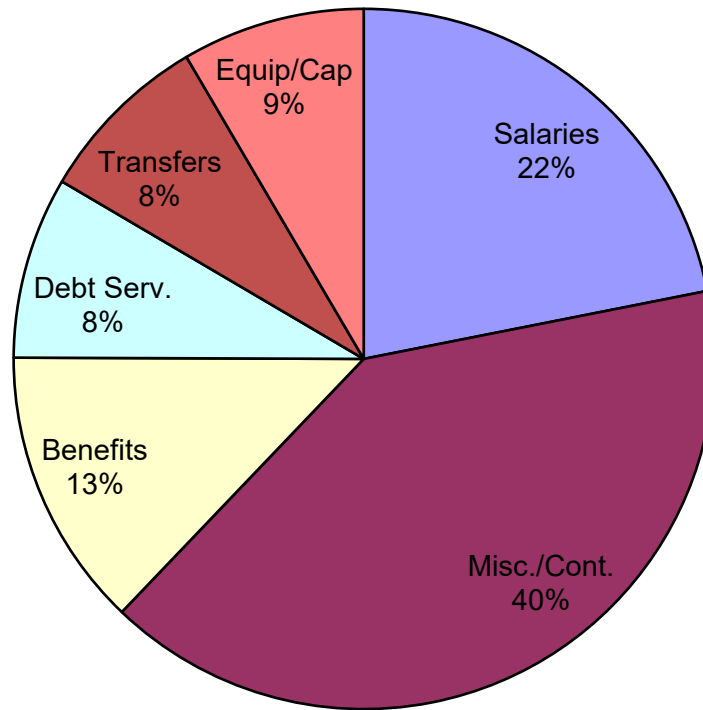
Village of Lima  
2024-25 BUDGET

**General Fund Expenses by Major Category**



Village of Lima  
2024-25 BUDGET

**General Fund Expenses by Object Code**



VILLAGE OF LIMA  
2024-25 BUDGET  
**GENERAL FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2023-24	YEAR-TO- DATE 01/31/24	PROJECTED YEAR-END	DEPT BDGT REQUEST 2024-25	ADOPTED BUDGET 2024-25
		2020-21	2021-22	2022-23					
<b>TRUSTEES</b>									
Salary	A1010.1	\$ 8,075	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,375	\$ 8,375
Contractual	.4	0	0	30	250	0	250	250	250
<b>MAYOR</b>									
Salary	A1210.1	5,000	5,000	5,000	6,000	5,500	6,000	6,000	6,000
Contractual	.4	330	3,030	1,119	1,000	701	1,000	1,000	1,000
<b>ACCOUNTING</b>									
Contractual	A1320.4	0	0	0	1,500	3,098	3,098	2,000	2,000
<b>TREASURER</b>									
Salary	A1325.1	19,956	23,967	19,745	18,642	12,728	18,642	20,112	20,112
Equip./Cap. Outlay	.2	183	1,253	0	2,500	0	2,500	2,500	2,500
Personal Services	.3	0	0	0	0	0	0	0	0
Contractual	.4	62,319	43,680	19,969	25,000	10,395	15,000	25,000	25,000
<b>BUDGET</b>									
Contractual	A1340.4	0	0	3,888	5,402	4,081	5,402	5,050	5,050
<b>ASSESSMENT</b>									
Salary	A1355.1	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	0	0	0	0	0
<b>LAW</b>									
Contractual	A1420.4	27,983	18,634	18,000	18,540	15,203	18,540	18,540	18,540
<b>ENGINEER</b>									
Contractual	A1440.4	3,441	1,211	11,143	9,000	379	9,000	10,000	10,000
<b>ELECTIONS</b>									
Contractual	A1450.4	1,350	600	0	2,000	0	2,000	2,000	2,000
<b>PUBLIC WORKS ADMINISTRATION</b>									
Salary	A1490.1	31,130	36,000	37,125	38,610	26,568	38,610	40,541	40,541
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	150	0	0	150	150
<b>BUILDINGS</b>									
Contractual	A1620.4	0	0	0	0	0	0	0	0
<b>CENTRAL GARAGE</b>									
Salary	A1640.1	57,528	59,326	67,332	58,352	39,247	58,352	61,106	61,106
Equip./Cap. Outlay	.2	0	0	1,000	1,000	1,000	1,000	1,000	1,000
Contractual	.4	22,539	20,101	29,536	24,000	15,519	24,000	24,000	24,000
<b>CENTRAL DATA PROCESSING</b>									
Contractual	A1680.4	0	8,234	7,022	10,000	4,980	10,000	10,000	10,000

VILLAGE OF LIMA  
2024-25 BUDGET  
**GENERAL FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2023-24	YEAR-TO- DATE 01/31/24	PROJECTED YEAR-END	DEPT BDGT REQUEST 2024-25	ADOPTED BUDGET 2024-25
		2020-21	2021-22	2022-23					
<b>UNALLOCATED INSURANCE</b>									
Contractual	A1910.4a	21,676	25,246	28,151	31,474	30,918	30,918	33,697	<b>33,697</b>
Contractual - Ambulance	A1910.4b	0	0	0	0	0	0	0	<b>0</b>
<b>MUNICIPAL ASSOCIATION DUES</b>									
Contractual	A1920.4	2,614	1,307	1,284	1,807	0	1,807	1,807	<b>1,807</b>
<b>PURCHASE OF LAND</b>									
Contractual	A1940.4	0	0	0	0	0	0	0	<b>0</b>
<b>TAXES &amp; ASSESSMENTS ON MUNICIPAL PROPERTY</b>									
Contractual	A1950.4	260	310	241	300	250	250	300	<b>300</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	41,037	0	0	42,777	<b>42,777</b>
<b>TOTAL GENERAL GOVERNMENT SUPPORT</b>		<b>\$ 264,384</b>	<b>\$ 255,899</b>	<b>\$ 258,584</b>	<b>\$ 304,564</b>	<b>\$ 178,565</b>	<b>\$ 254,368</b>	<b>\$ 316,204</b>	<b>\$ 316,204</b>
<b>TRAFFIC CONTROL</b>									
Contractual	A3310.4	0	0	0	500	0	500	500	<b>500</b>
<b>FIRE DEPARTMENT</b>									
Salary	A3410.1	0	0	0	0	0	0	0	<b>0</b>
Equip./Cap. Outlay	.2	28,209	8,484	18,280	23,461	3,263	23,461	23,461	<b>23,461</b>
Contractual	.4	50,505	48,200	42,261	43,746	38,865	43,746	45,800	<b>45,800</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>\$ 78,714</b>	<b>\$ 56,684</b>	<b>\$ 60,541</b>	<b>\$ 67,717</b>	<b>\$ 42,128</b>	<b>\$ 67,707</b>	<b>\$ 69,771</b>	<b>\$ 69,771</b>
<b>REGISTRAR OF VITAL STATISTICS</b>									
Contractual	A4020.4	0	0	0	0	0	0	0	<b>0</b>
<b>AMBULANCE</b>									
Equip./Cap. Outlay	A4540.2	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	0	0	0	0	0	0	0	<b>0</b>
<b>HEALTH - OTHER</b>									
Contractual	A4989.4	0	0	0	0	0	0	0	<b>0</b>
<b>TOTAL HEALTH</b>		<b>\$ 0</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  
2024-25 BUDGET  
**GENERAL FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2023-24	YEAR-TO- DATE 01/31/24	PROJECTED YEAR-END	DEPT BDGT REQUEST 2024-25	ADOPTED BUDGET 2024-25
		2020-21	2021-22	2022-23					
<b>STREET MAINTENANCE</b>									
Salary	A5110.1	64,502	57,580	61,958	56,844	46,178	56,844	59,529	<b>59,529</b>
Equip./Cap. Outlay	.2	38,284	44,834	500	500	31,160	31,160	500	<b>500</b>
Contractual	.4	27,797	31,871	34,208	41,000	21,822	41,000	41,000	<b>41,000</b>
<b>PERMANENT IMPROVEMENTS</b>									
Equip./Cap. Outlay	A5112.2	47,085	0	58,421	50,000	51,397	51,397	50,000	<b>50,000</b>
Contractual	.4	0	0	0	0	0	0	0	<b>0</b>
<b>SNOW REMOVAL</b>									
Salary	A5142.1	5,688	7,488	3,177	12,669	1,420	12,669	13,271	<b>13,271</b>
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	10,118	15,389	15,936	18,000	4,976	13,000	18,000	<b>18,000</b>
<b>STREET LIGHTING</b>									
Equip./Cap. Outlay	A5182.2	68,142	0	0	0	0	0	0	<b>0</b>
Contractual	.4	44,741	28,045	14,315	50,000	19,644	50,000	50,000	<b>50,000</b>
<b>SIDEWALKS</b>									
Equip./Cap. Outlay	A5410.2	160,771	0	4,246	1,000	0	1,000	1,000	<b>1,000</b>
Contractual	.4	6,050	4,020	5,292	10,000	3,019	7,000	12,500	<b>12,500</b>
<b>OFF STREET PARKING</b>									
Equip./Cap. Outlay	A5650.2	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	0	0	0	500	93	500	500	<b>500</b>
<b>TOTAL TRANSPORTATION</b>		<b>\$ 473,178</b>	<b>\$ 189,227</b>	<b>\$ 198,054</b>	<b>\$ 240,513</b>	<b>\$ 179,709</b>	<b>\$ 264,570</b>	<b>\$ 246,299</b>	<b>\$ 246,298</b>
<b>PARKS</b>									
Salary	A7110.1	3,572	6,624	4,116	13,881	6,549	13,881	14,512	<b>14,512</b>
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	5,174	4,947	3,937	4,250	3,092	4,250	4,250	<b>4,250</b>
<b>JOINT YOUTH PROGRAMS</b>									
Contractual	A7320.4	0	4,513	5,820	6,000	5,625	5,625	6,000	<b>6,000</b>
<b>HISTORIAN</b>									
Contractual	A7510.4	0	0	0	0	0	0	0	<b>0</b>
<b>CELEBRATIONS</b>									
Contractual	A7550.4	945	8,955	6,612	9,000	6,130	8,000	9,000	<b>9,000</b>
<b>ADULT RECREATION</b>									
Contractual	A7620.4	0	750	750	750	714	750	750	<b>750</b>
<b>TOTAL CULTURE &amp; RECREATION</b>		<b>\$ 9,691</b>	<b>\$ 25,789</b>	<b>\$ 21,234</b>	<b>\$ 33,881</b>	<b>\$ 22,110</b>	<b>\$ 32,506</b>	<b>\$ 34,512</b>	<b>\$ 34,512</b>



VILLAGE OF LIMA  
2024-25 BUDGET  
**GENERAL FUND - EXPENDITURES**

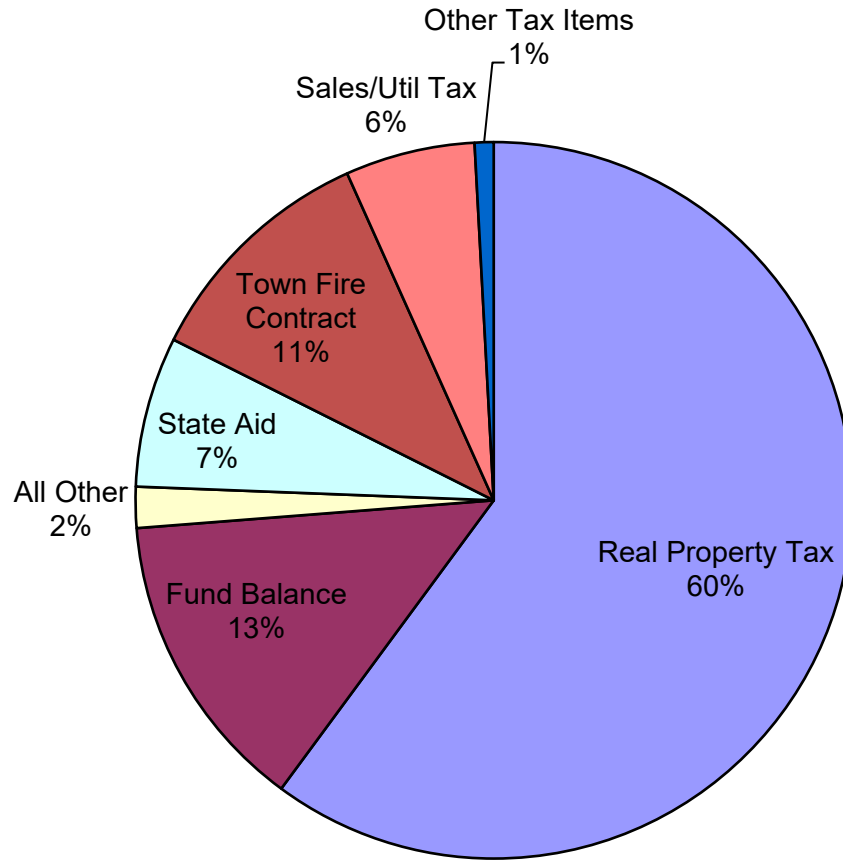
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2023-24	YEAR-TO- DATE 01/31/24	PROJECTED YEAR-END	DEPT BDGT REQUEST 2024-25	ADOPTED BUDGET 2024-25
		2020-21	2021-22	2022-23					
<b>ZONING</b>									
Salary	A8010.1	0	0	0	0	0	0	0	0
Contractual	.4	22,591	28,697	34,230	40,000	23,697	40,000	40,000	40,000
<b>PLANNING</b>									
Salary	A8020.1	0	0	0	0	0	0	0	0
Contractual (Master Plan/Revitalization)	.4	10,069	3,493	10,878	4,000	5,408	5,700	6,500	6,500
<b>REFUSE &amp; GARBAGE</b>									
Contractual	A8160.4	1,356	1,867	611	4,000	3,523	6,000	7,500	7,500
<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	13	0	0	250	0	0	250	250
<b>COMMUNITY BEAUTIFICATION</b>									
Contractual	A8510.4	2,661	3,353	2,924	3,500	40	3,500	4,000	4,000
<b>DRAINAGE</b>									
Equip./Cap. Outlay	A8540.2	0	0	0	0	0	0	0	0
Contractual	.4	820	5,151	421	2,000	610	2,000	2,000	2,000
<b>SHADE TREES</b>									
Contractual	A8560.4	5,822	2,302	15,096	6,000	21,452	21,452	6,000	6,000
<b>LAWN MOWING</b>									
Salary	A8989.1	5,632	4,387	4,763	11,518	4,978	11,518	12,044	12,044
Equip./Cap. Outlay	.2	22,106	12,158	83,267	12,500	0	12,500	12,500	12,500
Contractual	.4	1,584	430	262	2,000	324	1,500	2,000	2,000
<b>TOTAL HOME &amp; COMMUNITY SERVICES</b>		<b>\$ 72,654</b>	<b>\$ 61,838</b>	<b>\$ 152,452</b>	<b>\$ 85,768</b>	<b>\$ 60,031</b>	<b>\$ 104,170</b>	<b>\$ 92,794</b>	<b>\$ 92,794</b>
<b>EMPLOYEE BENEFITS</b>									
State Retirement	A9010.8	23,294	20,561	21,200	25,971	21,105	21,105	22,000	22,000
Social Security	A9030.8	15,545	15,861	15,582	15,596	11,160	15,596	16,297	16,297
Workmens Comp.	A9040.8	4,292	3,796	5,052	5,288	4,119	4,119	5,000	5,000
Unemployment Ins.	A9050.8	554	296	318	200	0	0	0	0
Hospital & Medical Ins.	A9060.8	52,257	56,482	93,089	82,583	53,299	82,583	95,745	95,745
Trust & Agency Payroll Acct.	A9089.8	0	0	4,019	0	0	0	0	0
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 95,942</b>	<b>\$ 96,996</b>	<b>\$ 139,260</b>	<b>\$ 129,638</b>	<b>\$ 89,683</b>	<b>\$ 123,403</b>	<b>\$ 139,042</b>	<b>\$ 139,042</b>

VILLAGE OF LIMA  
2024-25 BUDGET  
**GENERAL FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2023-24	YEAR-TO- DATE 01/31/24	PROJECTED YEAR-END	DEPT BDGT REQUEST 2024-25	ADOPTED BUDGET 2024-25
		2020-21	2021-22	2022-23					
<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	17,063	6,825	13,650	11,944	5,972	11,944	10,238	10,238
<b>BOND ANTICIPATION NOTES</b>									
Principal	A9730.6	0	189,662	34,953	85,040	0	0	0	0
Interest	A9730.7	0	2,648	12,736	37,292	0	30,878	41,135	41,135
<b>TOTAL DEBT SERVICE</b>		<b>\$ 56,063</b>	<b>\$ 238,135</b>	<b>\$ 100,340</b>	<b>\$ 173,276</b>	<b>\$ 5,972</b>	<b>\$ 81,822</b>	<b>\$ 90,374</b>	<b>\$ 90,374</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>\$ 1,050,626</b>	<b>\$ 924,568</b>	<b>\$ 930,465</b>	<b>\$ 1,035,357</b>	<b>\$ 578,197</b>	<b>\$ 928,547</b>	<b>\$ 988,996</b>	<b>\$ 988,995</b>
<b>INTERFUND TRANSFERS - CAPITAL PROJECTS</b>									
Fire Equipment (HR-3)	A9950.9	46,000	30,000	40,000	45,000	0	45,000	45,000	45,000
Streets (HR-2)	A9950.9	29,000	29,000	29,000	29,000	0	29,000	30,000	30,000
Ambulance (HR-5)	A9950.9	0	0	0	0	0	0	0	0
Highway Garage (HR-6)	A9950.9	9,422	0	0	0	0	0	0	0
Fire Department Air Packs (HR-9)	A9950.9	4,500	4,500	5,000	5,000	0	5,000	5,000	5,000
Park Reserve	A9950.9	2,000	2,000	0	0	0	0	0	0
Fire Dept. - Building & Grounds	A9950.9	12,000	12,000	7,000	7,000	0	7,000	7,000	7,000
Fire Dept. - Misc. Equipment	A9950.9	1,500	500	500	0	0	0	0	0
Lawnmower Reserve	A9950.9	0	0	0	0	0	0	0	0
<b>TOTAL RESERVE CONTRIBUTION TRANSFERS</b>		<b>\$ 104,422</b>	<b>\$ 78,000</b>	<b>\$ 81,500</b>	<b>\$ 86,000</b>	<b>\$ 0</b>	<b>\$ 86,000</b>	<b>\$ 87,000</b>	<b>\$ 87,000</b>
<b>TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS</b>		<b>\$ 1,155,048</b>	<b>\$ 1,002,568</b>	<b>\$ 1,011,965</b>	<b>\$ 1,121,357</b>	<b>\$ 578,197</b>	<b>\$ 1,014,547</b>	<b>\$ 1,075,996</b>	<b>\$ 1,075,995</b>

Village of Lima  
**2024-25 BUDGET**

**General Fund Revenues by Major Category**



VILLAGE OF LIMA  
2024-25 BUDGET  
**GENERAL FUND - REVENUES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2023-24	YEAR-TO- DATE 01/31/24	PROJECTED YEAR-END	DEPT BDGT REQUEST 2024-25	ADOPTED BUDGET 2024-25
		2020-21	2021-22	2022-23					
<b>Real Property Taxes</b>	<b>A1001</b>	<b>\$ 542,500</b>	<b>\$ 555,454</b>	<b>\$ 570,302</b>	\$ 604,493	\$ 588,912	\$ 604,493	\$ 646,808	\$ 646,808
Other Payments Lieu of Taxes	A1081	0	0	0	0	0	0	7,695	7,695
Interest & Penalties	A1090	3,980	2,909	2,833	1,500	1,324	1,500	1,500	1,500
Sales Tax	A1120	43,828	51,334	55,865	40,000	45,599	55,000	45,000	45,000
Franchises	A1170	20,034	21,189	20,042	20,000	9,702	20,000	18,000	18,000
<b>TOTAL OTHER TAX ITEMS</b>		<b>\$ 67,842</b>	<b>\$ 75,432</b>	<b>\$ 78,741</b>	<b>\$ 61,500</b>	<b>\$ 56,624</b>	<b>\$ 76,500</b>	<b>\$ 72,195</b>	<b>\$ 72,195</b>
Treasurer Fees	A1230	510	465	360	250	240	250	250	250
Safety Inspection Fees	A1560	0	0	0	0	0	0	0	0
Vital Statistics Fees	A1603	0	0	0	0	0	0	0	0
Ambulance Charges	A1640	0	0	0	0	0	0	0	0
Zoning Fees	A2110	495	0	0	0	0	0	0	0
<b>TOTAL DEPARTMENTAL INCOME</b>		<b>\$ 1,005</b>	<b>\$ 465</b>	<b>\$ 360</b>	<b>\$ 250</b>	<b>\$ 240</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>
Fire Protection	A2262a	104,165	110,000	113,000	110,000	0	110,000	117,175	117,175
Debt Service Ambulance Facility	A2262b	0	0	0	0	0	0	0	0
Misc. Rev. - Other Govts.	A2389	22,489	0	0	5,000	0	5,000	5,000	5,000
Capital Projects - Other Govts.	A2397	0	0	0	0	0	0	0	0
<b>TOTAL INTERGOVERNMENTAL CHARGES</b>		<b>\$ 126,654</b>	<b>\$ 110,000</b>	<b>\$ 113,000</b>	<b>\$ 115,000</b>	<b>\$ 0</b>	<b>\$ 115,000</b>	<b>\$ 122,175</b>	<b>\$ 122,175</b>
Interest & Earnings	A2401	1,316	2,049	1,506	358	358	400	400	400
Rental of Real Property	A2410	1,725	3,759	1,850	1,000	725	1,000	1,000	1,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$ 3,041</b>	<b>\$ 5,808</b>	<b>\$ 3,356</b>	<b>\$ 1,358</b>	<b>\$ 1,083</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>
Business & Occupational Licenses	A2501	0	0	0	100	0	0	100	100
Other Licenses	A2545	5,950	5,267	4,781	0	0	0	0	0
Building Permits	A2550	0	0	0	2,000	3,382	3,500	2,000	2,000
Other Permits	A2590	336	375	150	100	575	575	100	100
<b>TOTAL LICENSES AND PERMITS</b>		<b>\$ 6,286</b>	<b>\$ 5,642</b>	<b>\$ 4,931</b>	<b>\$ 2,200</b>	<b>\$ 3,957</b>	<b>\$ 4,075</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>
Fines & Forfeitures	A2610	0	0	0	0	0	0	0	0
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Sale of Scrap & Materials	A2650	239	0	0	0	0	0	0	0
Sale of Equipment	A2665	2,900	39,600	20,000	0	0	0	0	0
Insurance Recoveries	A2680	0	0	21	0	548	548	0	0
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>\$ 3,139</b>	<b>\$ 39,600</b>	<b>\$ 20,021</b>	<b>\$ 0</b>	<b>\$ 548</b>	<b>\$ 548</b>	<b>\$ 0</b>	<b>\$ 0</b>

VILLAGE OF LIMA  
2024-25 BUDGET  
**GENERAL FUND - REVENUES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2023-24	YEAR-TO- DATE 01/31/24	PROJECTED YEAR-END	DEPT BDGT REQUEST 2024-25	ADOPTED BUDGET 2024-25
		2020-21	2021-22	2022-23					
Refunds - Prior Yrs. Exps.	A2701	213	615	2,064	0	0	0	0	
Gifts and Donations	A2705	600	100	0	0	1,487	1,487	0	
AIM Related Payments	A2750	15,047	9,568	15,047	14,000	0	0	0	
Miscellaneous	A2770	3,250	14,415	0	1,000	105,000	110,000	1,000	
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 19,110</b>	<b>\$ 24,698</b>	<b>\$ 17,111</b>	<b>\$ 15,000</b>	<b>\$ 106,487</b>	<b>\$ 111,487</b>	<b>\$ 1,000</b>	
State Aid - Per Capita	A3001	0	15,047	0	0	15,047	15,047	15,047	
State Aid - Mortgage Tax	A3005	22,793	15,567	14,419	8,000	7,574	7,574	8,000	
State Aid - FEMA & STAR	A3089	112,896	24,851	441,507	0	0	0	0	
State Aid - CHIPS	A3501	53,495	0	58,421	45,000	51,397	51,397	50,000	
State Aid - Youth Programs	A3820	0	0	0	0	0	0	0	
Building & Fire Code Aid	A3989	0	0	0	0	0	0	0	
<b>TOTAL STATE AID</b>		<b>\$ 189,184</b>	<b>\$ 55,465</b>	<b>\$ 514,347</b>	<b>\$ 53,000</b>	<b>\$ 74,018</b>	<b>\$ 74,018</b>	<b>\$ 73,047</b>	
Federal Aid	A4589	0	108,384	103,384	0	0	0	0	
<b>TOTAL FEDERAL AID</b>		<b>\$ 0</b>	<b>\$ 108,384</b>	<b>\$ 103,384</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	
Interfund Transfer - Amb. Debt Service	A5031	104,408	0	0	10,000	0	10,000	10,000	
Interfund Transfer - Ambulance Fund	A5031	0	0	0	0	0	0	0	
Interfund Transfer - Other	A5031	0	0	0	0	0	0	0	
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 104,408</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 10,000</b>	<b>\$ 0</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	
<b>TOTAL REVENUES</b>		<b>\$ 1,063,169</b>	<b>\$ 980,948</b>	<b>\$ 1,425,552</b>	<b>\$ 862,801</b>	<b>\$ 831,871</b>	<b>\$ 997,772</b>	<b>\$ 929,074</b>	

VILLAGE OF LIMA  
2024-25 BUDGET

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

YEAR ENDING MAY 31, 2024

		<u>2023-24 Budget</u>	<u>Year-to-Date 01-31-24</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2023	A-909	\$ 381,433	\$ 381,433	\$ 381,433	
Plus Transfers from Reserves (Fund Balance used below)		0	0	0	
Plus Estimated Revenues and Receipts	A-980	862,801	831,871	997,772	
Less Estimated Expenses and Disbursements to Reserves	A-522	<u>1,121,357</u>	<u>578,197</u>	<u>1,014,547</u>	
Estimated Ending Fund Balance		<u>\$ 122,877</u>	<u>\$ 635,107</u>	<u>\$ 364,658</u>	100%
Estimated Amount of Fund Balance Used		\$ 258,556		\$ 16,775	
<b>APPROPRIATED FUND BALANCE</b>	<b>A-599</b>	<b>\$ 258,556</b>		<b>\$ 146,921</b>	<b>40.29%</b>
		<i>2023-24</i>		<i>2024-25</i>	
Unappropriated Fund Balance	A-909 - A-599			\$ 217,738	59.71%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one month of expenses)				\$ 84,546	

\* 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  
2024-25 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	88,528	(13,532) <sup>1</sup>	0	81,192
2020-21	81,192	81,199	88,845	(20,000) <sup>1</sup>	0	53,546
2021-22	53,546	95,076	46,082	(20,000) <sup>1</sup>	1	82,541
2022-23	82,541	154,333	102,585	(20,000) <sup>1</sup>	0	114,289
2023-24 <sup>E</sup>	114,289	150,000	105,000	(20,000) <sup>1</sup>	0	139,289
2024-25 <sup>B</sup>	139,289	120,000	120,000	(20,000) <sup>1</sup>	0	119,289

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

VILLAGE OF LIMA  
2024-25 BUDGET

**AMBULANCE FUND - EXPENDITURES**

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2023-24	YEAR-TO-DATE 01/31/24	PROJECTED YEAR-END	DEPT BDGT REQUEST 2024-25	ADOPTED BUDGET 2024-25
		2020-21	2021-22	2022-23					
<b>AMBULANCE</b>									
AM4540.2	Equip./Cap. Outlay	43,823	5,310	3,741	10,000	6,526	10,000	10,000	10,000
.4	Contractual	65,022	60,772	68,844	65,000	56,876	65,000	65,000	65,000
AM4989.4	Contractual (MedEx)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
AM9950.9	Transfer to General Fund	0	0	0	0	0	0	0	0
AM9950.9	Transfer to Ambulance Debt Service	0	0	10,000	10,000	0	10,000	10,000	10,000
AM9950.9	Transfer to Ambulance Reserve	0	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	15,000	15,000	15,000
<b>TOTAL EXPENSES</b>		<b>\$ 108,845</b>	<b>\$ 66,082</b>	<b>\$ 102,585</b>	<b>\$ 105,000</b>	<b>\$ 63,402</b>	<b>\$ 105,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>

**AMBULANCE FUND - REVENUES**

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2023-24	YEAR-TO-DATE 01/31/24	PROJECTED YEAR-END	DEPT BDGT REQUEST 2024-25	ADOPTED BUDGET 2024-25
		2020-21	2021-22	2022-23					
AM1640	Ambulance Income	\$ 81,199	\$ 95,076	\$ 154,333	\$ 105,000	\$ 127,786	\$ 150,000	\$ 119,500	\$ 119,500
AM2705		0	0	0	0	0	0	500	500
AM5031	Transfer from General Fund	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>\$ 81,199</b>	<b>\$ 95,076</b>	<b>\$ 154,333</b>	<b>\$ 105,000</b>	<b>\$ 127,786</b>	<b>\$ 150,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>



VILLAGE OF LIMA  
2024-25 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>1</sup>	488,648
2015-16	488,648	278,008	331,333	44,028 <sup>1</sup>	479,350
2016-17	479,350	291,098	329,710	28,839 <sup>1</sup>	469,577
2017-18	469,577	342,487	446,754	99,179 <sup>1</sup>	464,489
2018-19	464,489	432,920	503,284	26,693 <sup>1</sup>	420,818
2019-20	420,818	711,181	493,579	(305,882) <sup>1</sup>	332,538
2020-21	332,538	401,389	360,529	216,904 <sup>1</sup>	590,302
2021-22	590,302	452,665	471,641	(5,812) <sup>1</sup>	565,514
2022-23	565,514	418,819	479,784	(35,500) <sup>1</sup>	469,050
2023-24 <sup>E</sup>	469,050	450,650	533,322		386,378
2024-25 <sup>B</sup>	386,378	467,650	626,588	-	227,440

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
			380,000	
66,650	31,552	11.427	271,702	8.611 *
59,360	43,555	10.829	379,057	8.703
59,836	48,549	9.882	367,847	7.577
			380,000	
			405,000	

- Notes:
- 1 Net of Reserve Interest Earnings and Reserve Expenditures.
  - E Estimated.
  - B Budgeted.
  - \* January 1, 2022 Rates = \$7.00 V/\$8.40 T

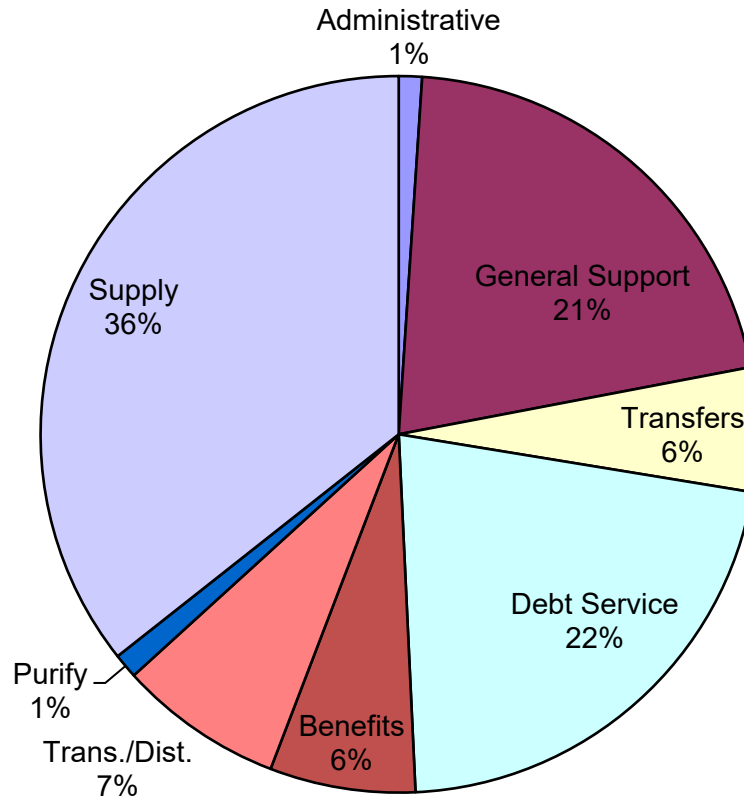
VILLAGE OF LIMA  
2024-25 BUDGET

**WATER FUND BUDGET SUMMARY**

	<u>2022-23 Prior Year Actual</u>	<u>2023-24 Current Year Adopted Budget</u>	<u>2023-24 Current Year Projected Year End</u>	<u>2024-25 Budget</u>
F960 BUDGETED APPROPRIATIONS	\$ 479,784	\$ 667,395	\$ 533,322	\$ 626,588
F510 LESS: Estimated Revenues	418,819	465,125	450,650	467,650
F599 LESS: Appropriated Fund Balance	<u>60,964</u>	<u>202,270</u>	<u>82,672</u>	<u>158,938</u>
F510/1001 TAX LEVY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

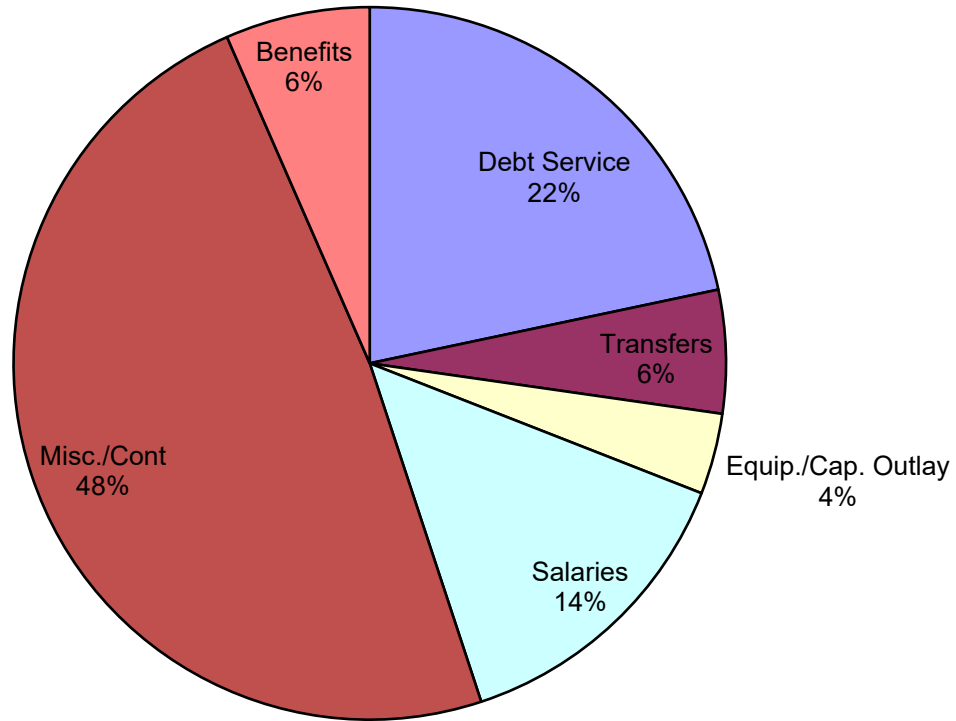
Village of Lima  
**2024-25 BUDGET**

**Water Fund Expenses by Major Category**



Village of Lima  
**2024-25 BUDGET**

**Water Fund Expenses by Object Code**



VILLAGE OF LIMA  
2024-25 BUDGET  
**WATER FUND - EXPENDITURES**

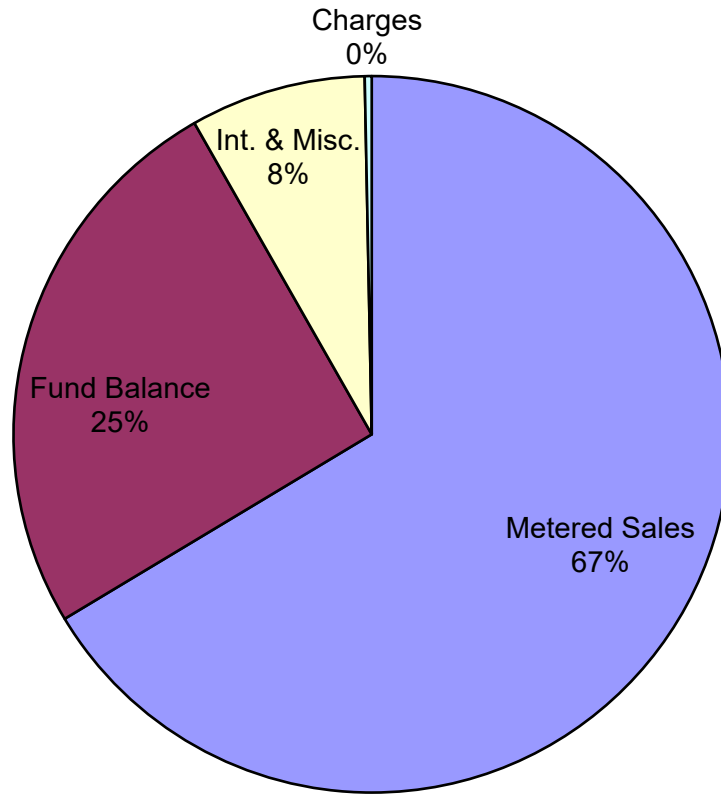
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2023-24	YEAR-TO- DATE 01/31/24	PROJECTED YEAR-END	DEPT BDGT REQUEST 2024-25	ADOPTED BUDGET 2024-25
		2020-21	2021-22	2022-23					
<u>BOARD OF TRUSTEES</u>									
Salary	F1010.1	\$ 0	\$ 0	\$ 0	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,188	\$ 4,188
<u>MAYOR</u>									
Salary	F1210.1	0	0	0	3,000	3,000	3,000	3,000	3,000
<u>ACCOUNTING</u>									
Contractual	F1320.4	0	0	0	750	0	750	1,000	1,000
<u>TREASURER</u>									
Salary	F1325.1	0	0	0	16,744	9,514	16,744	17,684	17,684
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	2,500	228	1,000	2,500	2,500
<u>BUDGET OFFICER</u>									
Contractual	F1340.4	0	0	0	5,402	4,081	5,402	3,788	3,788
<u>LAW</u>									
Contractual	F1420.4	6,000	15,000	9,000	9,135	9,270	9,270	9,270	9,270
<u>ENGINEER</u>									
Contractual	F1440.4	0	0	0	2,000	4,860	5,500	2,000	2,000
<u>PUBLIC WORKS</u>									
Salary	F1490.1	51,549	55,280	70,368	38,610	26,568	38,610	40,541	40,541
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	0	0	0	0	0
<u>ADMINISTRATION</u>									
Personal Services	F1710.1	0	0	0	0	0	0	0	0
Contractual	F1710.4	0	0	0	0	0	0	0	0
<u>UNALLOCATED INSURANCE</u>									
Contractual	F1910.4	4,469	4,900	5,183	5,485	5,485	5,485	5,870	5,870
<u>CONTINGENCY</u>									
Contractual	F1990.4	N/A	N/A	N/A	41,965	0	0	41,431	41,431
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 62,018</b>	<b>\$ 75,180</b>	<b>\$ 84,551</b>	<b>\$ 129,591</b>	<b>\$ 67,006</b>	<b>\$ 89,761</b>	<b>\$ 131,270</b>	<b>\$ 131,271</b>

VILLAGE OF LIMA  
2024-25 BUDGET  
**WATER FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2023-24	YEAR-TO- DATE 01/31/24	PROJECTED YEAR-END	DEPT BDGT REQUEST 2024-25	ADOPTED BUDGET 2024-25
		2020-21	2021-22	2022-23					
<b>WATER ADMINISTRATION</b>									
Salary	F8310.1	4,275	3,322	1,962	1,466	2,156	2,156	1,536	<b>1,536</b>
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	<b>0</b>
Contractual	.4	663	5,496	7,226	3,800	3,939	3,939	5,000	<b>5,000</b>
<b>SUPPLY, POWER &amp; PUMPING</b>									
Salary	F8320.1	1,951	959	728	7,887	268	7,887	8,263	<b>8,263</b>
Equip./Cap. Outlay	.2	56	0	0	0	0	0	0	<b>0</b>
Contractual	.4	225,225	196,439	169,414	210,000	114,636	185,000	215,000	<b>215,000</b>
<b>PURIFICATION</b>									
Equip./Cap. Outlay	F8330.2	3,095	0	500	500	0	500	500	<b>500</b>
Contractual	.4	4,570	8,038	6,804	6,000	5,214	6,000	6,500	<b>6,500</b>
<b>TRANSM. &amp; DISTRIBUTION</b>									
Salary	F8340.1	7,585	7,628	6,156	11,956	3,538	11,956	12,528	<b>12,528</b>
Equip./Cap. Outlay	.2	8,705	30,892	22,500	22,500	0	22,500	22,500	<b>22,500</b>
Contractual	.4	6,885	12,072	6,683	11,500	3,205	10,000	11,500	<b>11,500</b>
<b>TOTAL HOME &amp; COMMUNITY</b>		<b>\$ 263,010</b>	<b>\$ 264,846</b>	<b>\$ 221,972</b>	<b>\$ 275,609</b>	<b>\$ 132,955</b>	<b>\$ 249,938</b>	<b>\$ 283,327</b>	<b>\$ 283,327</b>
<b>EMPLOYEE BENEFITS</b>									
State Retirement	F9010.8	9,508	10,771	5,938	11,609	6,940	6,940	7,000	<b>7,000</b>
Social Security	F9030.8	4,964	5,026	5,234	6,722	3,734	6,722	7,046	<b>7,046</b>
Workers Compensation	F9040.8	1,479	1,479	1,483	1,952	1,952	1,952	2,000	<b>2,000</b>
Unemployment Ins.	F9050.8	0	0	0	100	0	0	100	<b>100</b>
Hospital & Medical	F9060.8	19,550	18,665	20,994	36,037	13,075	20,000	25,000	<b>25,000</b>
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 35,501</b>	<b>\$ 35,941</b>	<b>\$ 33,649</b>	<b>\$ 56,420</b>	<b>\$ 25,702</b>	<b>\$ 35,614</b>	<b>\$ 41,146</b>	<b>\$ 41,146</b>
<b>DEBT SERVICE - Last bond paid in full 05-15-04</b>									
SB - Principal	F9710.6	0	0	28,800	45,000	0	45,000	45,000	<b>45,000</b>
SB - Interest	.7	0	0	91,300	92,756	46,378	92,756	90,844	<b>90,844</b>
BAN - Principal	F9730.6	0	85,000	4,550	0	0	0	0	<b>0</b>
BAN - Interest	.7	0	10,674	14,963	32,519	0	20,254	0	<b>0</b>
<b>TOTAL DEBT SERVICE</b>		<b>\$ 0</b>	<b>\$ 95,674</b>	<b>\$ 139,612</b>	<b>\$ 170,275</b>	<b>\$ 46,378</b>	<b>\$ 158,010</b>	<b>\$ 135,844</b>	<b>\$ 135,844</b>
<b>TOTAL EXPENSES</b>		<b>\$ 360,529</b>	<b>\$ 471,641</b>	<b>\$ 479,784</b>	<b>\$ 631,895</b>	<b>\$ 272,040</b>	<b>\$ 533,322</b>	<b>\$ 591,588</b>	<b>\$ 591,588</b>
<b>INTERFUND TRANSFERS - CAPITAL PROJECTS</b>									
Interfund Transfer	F9909.9	0	0	0	0	0	0	0	<b>0</b>
Capital Reserve (HR-1)	F9950.9	0	0	0	35,500	0	0	35,000	<b>35,000</b>
<b>TOTAL RESERVE CONTRIBUTION TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 35,500</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS</b>		<b>\$ 360,529</b>	<b>\$ 471,641</b>	<b>\$ 479,784</b>	<b>\$ 667,395</b>	<b>\$ 272,040</b>	<b>\$ 533,322</b>	<b>\$ 626,588</b>	<b>\$ 626,588</b>

Village of Lima  
**2024-25 BUDGET**

**Water Fund Revenues by Major Category**



VILLAGE OF LIMA  
2024-25 BUDGET  
**WATER FUND - REVENUES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2023-24	YEAR-TO- DATE 01/31/24	PROJECTED YEAR-END	DEPT BDGT REQUEST 2024-25	ADOPTED BUDGET 2024-25
		2020-21	2021-22	2022-23					
Metered Water Sales	F2140	\$ 349,745	\$ 402,970	\$ 367,847	\$ 405,000	\$ 252,170	\$ 380,000	\$ 405,000	\$ 405,000
Metered Sales-Other Govt.	F2141	0	0	0	11,000	15,837	20,000	11,000	11,000
Water Service Charge	F2144	0	0	0	500	0	0	500	500
Water Service Chg-Other Govt.	F2145	0	0	0	1,500	0	0	1,500	1,500
Interest & Penalties	F2148	2,245	0	2,021	2,000	12	500	1,500	1,500
<b>TOTAL HOME &amp; COMMUNITY SERVICES</b>		<b>\$ 351,990</b>	<b>\$ 402,970</b>	<b>\$ 369,867</b>	<b>\$ 420,000</b>	<b>\$ 268,019</b>	<b>\$ 400,500</b>	<b>\$ 419,500</b>	<b>\$ 419,500</b>
Interest & Earnings	F2401	532	614	592	125	131	150	150	150
Rental Real Property	F2410	43,095	47,384	48,360	45,000	45,024	50,000	48,000	48,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$ 43,627</b>	<b>\$ 47,998</b>	<b>\$ 48,952</b>	<b>\$ 45,125</b>	<b>\$ 45,155</b>	<b>\$ 50,150</b>	<b>\$ 48,150</b>	<b>\$ 48,150</b>
Sale of Equipment	F2665	0	0	0	0	0	0	0	0
Insurance Recoveries	F2680	1,587	1,587	0	0	0	0	0	0
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>\$ 1,587</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	188	110	0	0	0	0	0	0
Miscellaneous	F2770	3,997	0	0	0	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 4,185</b>	<b>\$ 110</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</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>\$ 401,389</b>	<b>\$ 452,665</b>	<b>\$ 418,819</b>	<b>\$ 465,125</b>	<b>\$ 313,174</b>	<b>\$ 450,650</b>	<b>\$ 467,650</b>	<b>\$ 467,650</b>



VILLAGE OF LIMA  
2024-25 BUDGET

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

YEAR ENDING MAY 31, 2024

		<u>2023-24 Budget</u>	<u>Year-to-Date 01-31-24</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2023	F-909	\$ 469,050	\$ 469,050	\$ 469,050	
Plus Estimated Revenues and Receipts	F-980	465,125	313,174	450,650	
Less Estimated Expenses and Disbursements to Reserves	F-522	<u>667,395</u>	<u>272,040</u>	<u>533,322</u>	
Estimated Ending Fund Balance		<u>\$ 266,780</u>	<u>\$ 510,184</u>	<u>\$ 386,378</u>	100%
Estimated Amount of Fund Balance Used		202,270		82,672	
<b>APPROPRIATED FUND BALANCE</b>	<b>F-599</b>	<b>\$ 202,270</b>		<b>\$ 158,938</b>	<b>41.14%</b>
		2023-24		2024-25	
Unappropriated Fund Balance	F-909 - F-599			\$ 227,440	58.86%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 133,331	

\* 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  
2024-25 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	671,018	379,239	416,932	(50,082) <sup>2</sup>	583,242	377,243	-
2022-23	583,242	400,075	461,480	(10,000)	511,837	398,324	-
2023-24 <sup>E</sup>	511,837	455,650	505,463		462,025	420,000	-
2024-25 <sup>B</sup>	462,025	427,575	502,004		387,596	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.

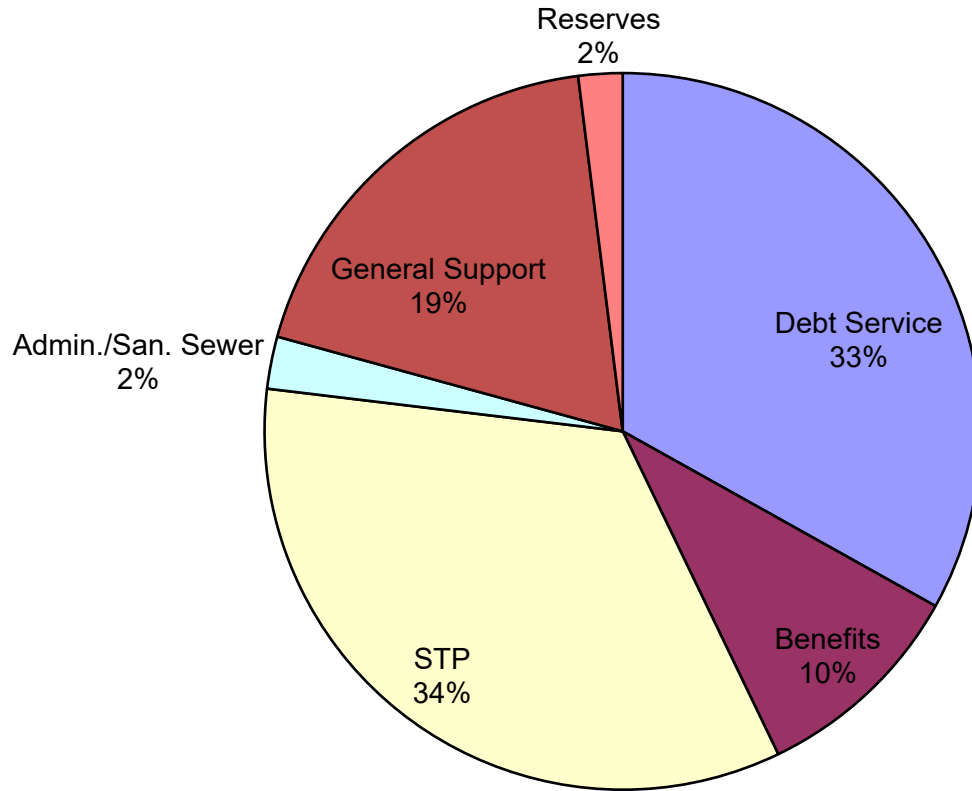
VILLAGE OF LIMA  
2024-25 BUDGET

**SEWER FUND BUDGET SUMMARY**

	<u>2022-23 Prior Year Actual</u>	<u>2023-24 Current Year Adopted Budget</u>	<u>2023-24 Current Year Projected Year End</u>	<u>2024-25 Budget</u>
G960 BUDGETED APPROPRIATIONS	\$ 461,480	\$ 509,775	\$ 505,463	\$ 502,004
G510 LESS: Estimated Revenues	400,075	429,525	455,650	427,575
G599 LESS: Appropriated Fund Balance	<u>61,405</u>	<u>80,250</u>	<u>49,813</u>	<u>74,429</u>
G510/1001 TAX LEVY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

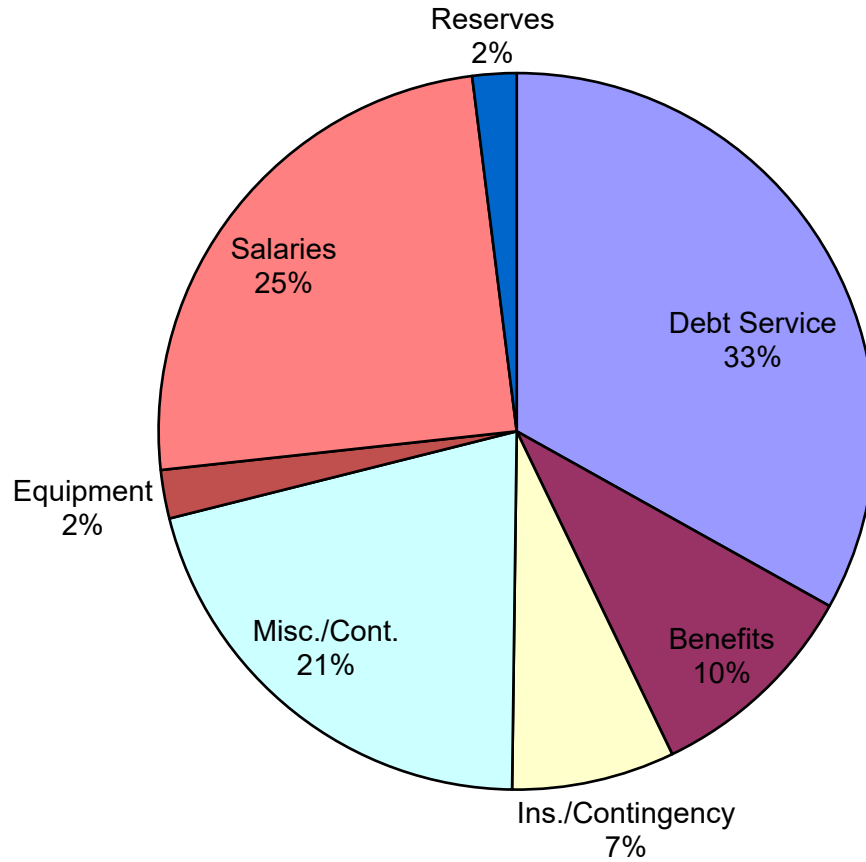
Village of Lima  
**2024-25 BUDGET**

**Sewer Fund Expenses by Major Category**



Village of Lima  
**2024-25 BUDGET**

**Sewer Fund Expenses by Object Code**



VILLAGE OF LIMA  
2024-25 BUDGET  
**SEWER FUND - EXPENDITURES**

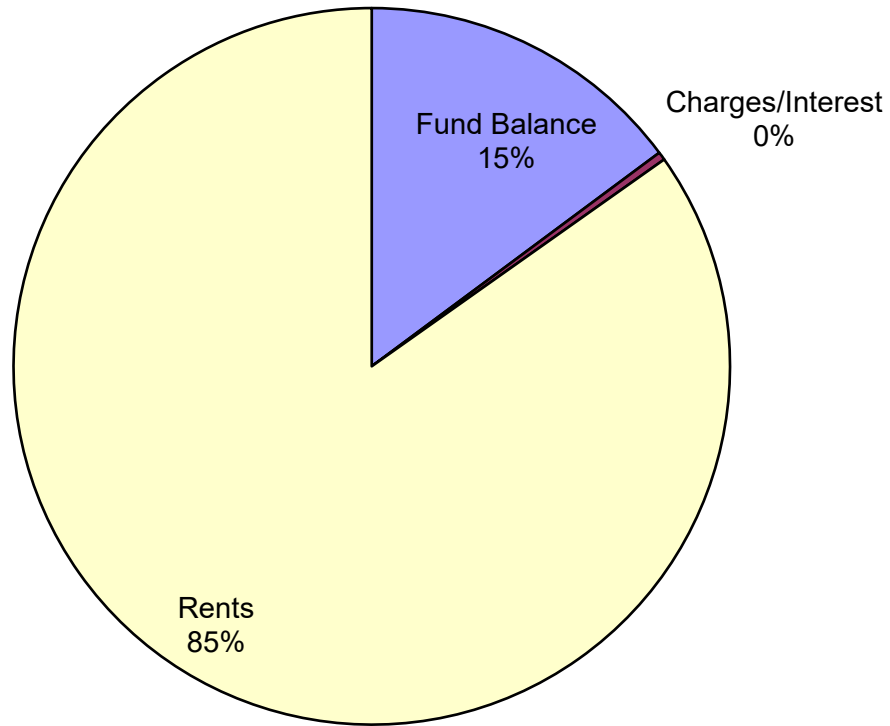
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2023-24	YEAR-TO- DATE 01/31/24	PROJECTED YEAR-END	DEPT BDGT REQUEST 2024-25	ADOPTED BUDGET 2024-25
		2020-21	2021-22	2022-23					
<b>BOARD OF TRUSTEES</b>									
Salary	G1010.1	\$ 0	\$ 0	\$ 0	\$ 4,000	\$ 0	\$ 4,000	\$ 4,188	\$ 4,188
<b>MAYOR</b>									
Salary	G1210.1	0	0	0	3,000	0	3,000	3,000	3,000
<b>ACCOUNTING</b>									
Contractual	G1320.4	0	0	0	750	0	750	1,000	1,000
<b>TREASURER</b>									
Salary	G1325.1	29,918	34,066	55,056	16,744	9,471	16,744	17,684	17,684
Personal Services	.3	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	2,500	228	2,500	2,500	2,500
<b>BUDGET OFFICER</b>									
Contractual	G1340.4	0	0	0	5,402	4,081	5,402	3,788	3,788
<b>EFC ADMINISTRATION FEE</b>									
Contractual	G1380.4	0	0	0	1,962	0	1,962	1,750	1,750
<b>LAW</b>									
Contractual	G1420.4	0	0	0	9,135	3,090	9,135	9,270	9,270
<b>ENGINEER</b>									
Contractual	G1440.4	0	0	0	1,000	30,999	36,000	5,000	5,000
<b>PUBLIC WORKS</b>									
Salary	G1490.1	0	0	0	8,580	5,904	8,580	9,009	9,009
Contractual	.4	0	0	0	0	0	0	0	0
<b>ADMINISTRATION</b>									
Personal Services	G1710.1	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	0	0	0	0	0
<b>UNALLOCATED INSURANCE</b>									
Contractual	G1910.4	5,820	6,350	6,433	7,041	7,041	7,041	7,290	7,290
<b>CONTINGENCY</b>									
Contractual	G1990.4	N/A	N/A	N/A	30,283	0	0	29,620	29,620
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 35,738</b>	<b>\$ 40,416</b>	<b>\$ 61,489</b>	<b>\$ 90,397</b>	<b>\$ 60,814</b>	<b>\$ 95,114</b>	<b>\$ 94,097</b>	<b>\$ 94,097</b>

VILLAGE OF LIMA  
2024-25 BUDGET  
**SEWER FUND - EXPENDITURES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2023-24	YEAR-TO- DATE 01/31/24	PROJECTED YEAR-END	DEPT BDGT REQUEST 2024-25	ADOPTED BUDGET 2024-25
		2020-21	2021-22	2022-23					
<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	2,562	2,393	4,083	3,800	3,495	3,800	4,500	4,500
<b>SANITARY SEWERS</b>									
Salary	G8120.1	482	1,942	1,508	4,165	3,171	4,165	4,350	4,350
Equip./Cap. Outlay	.2	0	0	0	1,000	0	1,000	1,000	1,000
Contractual	.4	0	3,930	5,242	1,500	3,599	3,599	2,000	2,000
<b>SEWAGE TREATMENT DISP.</b>									
Salary	G8130.1	60,943	76,923	80,571	81,794	57,662	81,794	85,900	85,900
Equip./Cap. Outlay	.2	0	1,987	5,028	10,000	0	10,000	10,000	10,000
Contractual	.4	44,380	72,934	92,272	75,000	56,736	80,000	75,000	75,000
<b>TOTAL HOME &amp; COMMUNITY</b>		<b>\$ 108,367</b>	<b>\$ 160,109</b>	<b>\$ 188,704</b>	<b>\$ 177,259</b>	<b>\$ 124,662</b>	<b>\$ 184,358</b>	<b>\$ 182,750</b>	<b>\$ 182,750</b>
<b>EMPLOYEE BENEFITS</b>									
State Retirement	G9010.8	14,737	13,684	9,606	16,781	9,810	9,810	9,880	9,880
Social Security	G9030.8	6,483	8,075	8,588	10,472	6,106	10,472	10,987	10,987
Workers Compensation	G9040.8	2,033	2,033	2,116	2,760	2,760	2,760	3,000	3,000
Unemployment Ins.	G9050.8	37	50	0	100	0	0	100	100
Hospital & Medical	G9060.8	21,872	30,465	30,425	35,341	18,245	25,000	25,000	25,000
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 45,162</b>	<b>\$ 54,307</b>	<b>\$ 50,735</b>	<b>\$ 65,454</b>	<b>\$ 36,921</b>	<b>\$ 48,042</b>	<b>\$ 48,967</b>	<b>\$ 48,967</b>
<b>DEBT SERVICE</b>									
SB - Principal	G9710.6	80,000	80,000	80,000	85,000	85,000	85,000	85,000	85,000
SB - Interest	G9710.7	18,518	16,805	15,262	13,226	9,167	13,226	11,466	11,466
BAN - Principal	G9730.6	0	65,295	65,290	68,439	0	69,723	69,723	69,723
BAN - Interest	G9730.7	0	0	0	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>		<b>\$ 98,518</b>	<b>\$ 162,100</b>	<b>\$ 160,552</b>	<b>\$ 166,665</b>	<b>\$ 94,167</b>	<b>\$ 167,949</b>	<b>\$ 166,189</b>	<b>\$ 166,189</b>
<b>TOTAL EXPENSES</b>		<b>\$ 287,785</b>	<b>\$ 416,932</b>	<b>\$ 461,480</b>	<b>\$ 499,775</b>	<b>\$ 316,565</b>	<b>\$ 495,463</b>	<b>\$ 492,004</b>	<b>\$ 492,004</b>
<b>INTERFUND TRANSFERS</b>									
Interfund Transfer	G9909.9	0	0	0	0	0	0	0	0
Capital Reserve (HR-4)	G9950.9	0	0	0	10,000	0	10,000	10,000	10,000
Capital Project	G9905.9	0	0	0	0	0	0	0	0
<b>TOTAL RESERVE CONTRIBUTION TRANSFERS</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</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>\$ 287,785</b>	<b>\$ 416,932</b>	<b>\$ 461,480</b>	<b>\$ 509,775</b>	<b>\$ 316,565</b>	<b>\$ 505,463</b>	<b>\$ 502,004</b>	<b>\$ 502,004</b>

Village of Lima  
**2024-25 BUDGET**

**Sewer Fund Revenues by Major Category**





VILLAGE OF LIMA  
2024-25 BUDGET  
**SEWER FUND - REVENUES**

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2023-24	YEAR-TO- DATE 01/31/24	PROJECTED YEAR-END	DEPT BDGT REQUEST 2024-25	ADOPTED BUDGET 2024-25
		2020-21	2021-22	2022-23					
Sewer Rents	G2120	\$ 347,316	\$ 377,243	\$ 398,324	\$ 425,725	\$ 278,561	\$ 420,000	\$ 425,725	\$ 425,725
Sewer Charges	G2122	19,515	0	0	200	0	0	200	200
Interest & Penalties	G2128	1,048	1,554	1,300	3,500	16	500	1,500	1,500
<b>TOTAL SEWER RENTS &amp; CHARGES</b>		<b>\$ 367,879</b>	<b>\$ 378,797</b>	<b>\$ 399,623</b>	<b>\$ 429,425</b>	<b>\$ 278,577</b>	<b>\$ 420,500</b>	<b>\$ 427,425</b>	<b>\$ 427,425</b>
Interest & Earnings	G2401	333	442	452	100	207	250	150	150
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$ 333</b>	<b>\$ 442</b>	<b>\$ 452</b>	<b>\$ 100</b>	<b>\$ 207</b>	<b>\$ 250</b>	<b>\$ 150</b>	<b>\$ 150</b>
Sale of Equipment	G2665	0	0	0	0	0	0	0	0
Insurance Recoveries	G2680	0	0	0	0	0	0	0	0
Other Comp. for Loss	G2690	0	0	0	0	0	0	0	0
<b>TOTAL SALE PROPERTY/COMPENSATION</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Miscellaneous	G2770	0	0		0	34,900	34,900	0	0
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 34,900</b>	<b>\$ 34,900</b>	<b>\$ 0</b>	<b>\$ 0</b>
State Aid - O & M	G3901	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
<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>\$ 368,212</b>	<b>\$ 379,239</b>	<b>\$ 400,075</b>	<b>\$ 429,525</b>	<b>\$ 313,684</b>	<b>\$ 455,650</b>	<b>\$ 427,575</b>	<b>\$ 427,575</b>

VILLAGE OF LIMA  
2024-25 BUDGET

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

YEAR ENDING MAY 31, 2024

		<u>2023-24 Budget</u>	<u>Year-to-Date 01-31-24</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2023	G-909	\$ 511,837	\$ 511,837	\$ 511,837	
Plus Estimated Revenues and Receipts	G-980	429,525	313,684	455,650	
Less Estimated Expenses and Disbursements to Reserves	G-522	<u>509,775</u>	<u>316,565</u>	<u>505,463</u>	
Estimated Ending Fund Balance		<u>\$ 431,587</u>	<u>\$ 508,957</u>	<u>\$ 462,024</u>	100%
Estimated Amount of Fund Balance Used		\$ 80,250		\$ 49,813	
<b>APPROPRIATED FUND BALANCE</b>	<b>G-599</b>	<b>\$ 80,250</b> 2023-24		<b>\$ 74,429</b> 2024-25	<b>16.11%</b>
Unappropriated Fund Balance	G-909 - G-599			\$ 387,595	83.89%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 126,366	

\* 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  
2024-25 BUDGET

**SUMMARY OF RESERVE FUNDS**

Name of Reserve	BALANCE AS OF 01-31-24	PROJECTED REVENUES FOR CURRENT FISCAL YEAR	PROJECTED EXPENSES FOR CURRENT FISCAL YEAR	PROJECTED BALANCE AS OF MAY 31, 2024
FIRE EQUIPMENT RESERVE - HR-3	\$ 535,529	\$ 45,000	\$ 0	\$ 580,529
WATER RESERVE - HR-1	305,390	35,500	0	340,890
SEWER RESERVE - HR-4	100,292	10,000	0	110,292
STREETS AND/OR EQUIPMENT RESERVE - HR-2	198,461	29,000	0	227,461
AMBULANCE RESERVE - HR-5	159,093	20,000	0	179,093
HIGHWAY GARAGE - HR-6	9,145	0	0	9,145
FIRE AIR PACKS RESERVE - HR-9	69,829	5,000	0	74,829
PARK RESERVE	36,401	-	0	36,401
FIRE DEPARTMENT - BUILDING/GROUNDS MAINTENANCE RESERVE	45,938	7,000	0	52,938
AMBULANCE - BUILDING/GROUNDS MAINTENANCE RESERVE	75,155	0	0	75,155
MOWER REPLACEMENT RESERVE	9,635	0	0	9,635
FIRE DEPARTMENT MISC. EQUIPMENT FUND	12,495	0	0	12,495

Total: General Fund	\$ 1,003,434
Ambulance Fund	254,248
Water Fund	340,890
Sewer Fund	110,292
Grand Total:	<u>\$ 1,708,864</u>

VILLAGE OF LIMA  
2024-25 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 2022-23:

Balance as of 05-31-23 Annual Report:	\$ 517,259
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CURRENT FISCAL YEAR 2023-24

Balance as of 01-31-24:	535,529
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Estimated Additional Revenue to Year End:		
<u>Transfer from General Fund</u>	45,000	
<u>Interest Earnings at 0%</u>	-	45,000

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

Estimated Balance at Current Year End:	<u>\$ 580,529</u>
--	-------------------

BUDGET YEAR 2024-25:

Budget Year Additional Revenue:		
<u>Transfer from General Fund</u>	45,000	
<u>Interest Earnings at 0.00%</u>	-	45,000

Total Available for 2024-25 Budget Year	\$ 625,529
---	------------

Appropriation:		
<u>Q-238 Quint??</u>	-	
<u>R-239 Rescue??</u>	-	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2025	<u>\$ 625,529</u>
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VILLAGE OF LIMA  
2024-25 BUDGET  
**FIRE EQUIPMENT RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
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	462,055	45,000	10,204	517,259
2023-24 <sup>E</sup>	517,259	45,000	18,270	580,529
2024-25 <sup>B</sup>	<b>580,529</b>	<b>45,000</b>	-	<b>625,529</b>

Notes:       E Estimated.  
              B Budgeted.

VILLAGE OF LIMA  
 2024-25 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 2022-23:

Balance as of 05-31-23 Annual Report: \$ 294,972

CURRENT FISCAL YEAR 2023-24

Balance as of 01-31-24: 305,390

Estimated Additional Revenue to Year End:

Transfer from Water Fund	35,500	
Interest Earnings at 0.00%	-	35,500

Estimated Additional Expenses to Year End:

		-
--	--	---

Estimated Balance at Current Year End: \$ 340,890

BUDGET YEAR 2024-25:

Budget Year Additional Revenue:

Transfer from Water Fund	35,000	
Sale of Equipment	-	
Interest Earnings at 0.00%	-	35,000

Total Available for 2024-25 Budget Year \$ 375,890

Appropriation:

		-
--	--	---

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2025 \$ 375,890

VILLAGE OF LIMA  
2024-25 BUDGET  
**WATER RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from Water Fund	Net Activity	Ending Fund Balance
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	240,150	35,500	19,322	294,972
2023-24 <sup>E</sup>	294,972	35,500	10,418	340,890
2024-25 <sup>B</sup>	340,890	35,000	-	375,890

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
2024-25 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 2022-23:

Balance as of 05-31-23 Annual Report: \$ 86,868

CURRENT FISCAL YEAR 2023-24

Balance as of 01-31-24: 100,292

Estimated Additional Revenue to Year End:

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

Estimated Additional Expenses to Year End:

	-	
--	---	--

Estimated Balance at Current Year End: \$ 110,292

BUDGET YEAR 2024-25:

Budget Year Additional Revenue:

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

Total Available for 2024-25 Budget Year \$ 120,292

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2025 \$ 120,292



VILLAGE OF LIMA  
2024-25 BUDGET  
**SEWER RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from Sewer Fund	Net Activity	Ending Fund Balance
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	84,102	10,000	(7,234)	86,868
2023-24 <sup>E</sup>	86,868	10,000	13,424	110,292
2024-25 <sup>B</sup>	110,292	10,000	-	120,292

Notes:           E Estimated.  
                      B Budgeted.

VILLAGE OF LIMA  
2024-25 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 2022-23:

Balance as of 05-31-23 Annual Report: \$ 300,190

CURRENT FISCAL YEAR 2023-24:

Balance as of 01-31-24: 198,461

Estimated Additional Revenue to Year End:

Transfer from General Fund	29,000	
Interest Earnings at 0.00%	-	
_____	_____	
_____	_____	29,000

Estimated Additional Expenses to Year End:

_____	_____	
_____	_____	
_____	_____	-

Estimated Balance at Current Year End: \$ 227,461

BUDGET YEAR 2024-25:

Budget Year Additional Revenue:

Transfer from General Fund	30,000	
Interest Earnings at 0.00%	-	
_____	_____	
_____	_____	30,000

Total Available for 2024-25 Budget Year \$ 257,461  
Appropriation:

_____	_____	
_____	_____	
_____	_____	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2025 \$ 257,461

VILLAGE OF LIMA  
 2024-25 BUDGET  
**STREETS AND/OR EQUIPMENT RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
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	30,000	(28,928)	221,314
2021-22	221,314	29,000	(15,629)	234,685
2022-23	234,685	29,000	36,505	300,190
2023-24 <sup>E</sup>	300,190	29,000	(101,729)	227,461
2024-25 <sup>B</sup>	227,461	30,000	-	257,461

Notes:        E Estimated.  
                   B Budgeted.



VILLAGE OF LIMA  
2024-25 BUDGET  
**AMBULANCE RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from Pay per Ride to Ambulance Fund	Net Activity	Ending Fund Balance
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	129,464	20,000	(15,743)	133,721
2023-24 <sup>E</sup>	133,721	20,000	25,372	179,093
2024-25 <sup>B</sup>	179,093	20,000	-	199,093

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
 2024-25 BUDGET  
**HIGHWAY GARAGE - HR-6**

Use Restrictions & Legal Reference: Established March 2001. Use subject to permissive referendum (Board adopts resolution to use dollars, published in paper within 10 days, 30-day waiting period from date of publication prior to use).

PRIOR FISCAL YEAR 2022-23:

Balance as of 05-31-23 Annual Report: \$ 8,833

CURRENT FISCAL YEAR 2023-24

Balance as of 01-31-24: 9,145

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: \$ 9,145

BUDGET YEAR 2024-25:

Budget Year Additional Revenue:

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

Total Available for 2024-25 Budget Year  
Appropriation: \$ 9,145

	-	
	-	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2025 \$ 9,145

VILLAGE OF LIMA  
2024-25 BUDGET  
**HIGHWAY GARAGE RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
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	8,551	-	149	8,700
2023-24 <sup>E</sup>	8,700	-	133	8,833
2024-25 <sup>B</sup>	8,833	-	312	9,145

Notes:        E Estimated.  
                  B Budgeted.

VILLAGE OF LIMA  
 2024-25 BUDGET  
**FIRE AIR PACKS RESERVE - HR-9**

Use Restrictions & Legal Reference: Established March 10, 2004. 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 2022-23:

Balance as of 05-31-23 Annual Report: \$ 67,447

CURRENT FISCAL YEAR 2023-24

Balance as of 01-31-24: 69,829

Estimated Additional Revenue to Year End:

Transfer from General Fund	5,000	
Interest Earnings at 0.00%	-	5,000

Estimated Additional Expenses to Year End:

	-	
	-	-

Estimated Balance at Current Year End: \$ 74,829

BUDGET YEAR 2024-25:

Budget Year Additional Revenue:

Transfer from General Fund	5,000	
Interest Earnings at 0.00%	-	5,000

Total Available for 2024-25 Budget Year \$ 79,829

Appropriation:

Air Packs??		
	-	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2025 \$ 79,829



VILLAGE OF LIMA  
2024-25 BUDGET  
**FIRE AIR PACKS RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
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	60,458	5,000	1,989	67,447
2023-24 <sup>E</sup>	67,447	5,000	2,382	74,829
2024-25 <sup>B</sup>	74,829	5,000	-	79,829

Notes: E Estimated.  
B Budgeted.



VILLAGE OF LIMA  
2024-25 BUDGET  
**PARK RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
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	34,040	-	1,120	35,160
2023-24 <sup>E</sup>	35,160	-	1,241	36,401
2024-25 <sup>B</sup>	36,401	-	-	36,401

Notes:        E Estimated.  
                  B Budgeted.

VILLAGE OF LIMA  
 2024-25 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 2022-23:

Balance as of 05-31-23 Annual Report:		\$ 44,371
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CURRENT FISCAL YEAR 2023-24

Balance as of 01-31-24:		45,938
-------------------------	--	--------

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:		<u>\$ 52,938</u>
--	--	------------------

BUDGET YEAR 2024-25:

Budget Year Additional Revenue:		
Transfer from General Fund	7,000	
Interest Earnings at 0.00%	-	7,000

Total Available for 2024-25 Budget Year Appropriation:		\$ 59,938
_____	_____	
_____	_____	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2025		<u>\$ 59,938</u>
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VILLAGE OF LIMA  
2024-25 BUDGET  
**FIRE DEPARTMENT - BUILDING &  
GROUNDS MAINTENANCE RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
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	2,000	12,067	70,749
2022-23	70,749	7,000	(33,378)	44,371
2023-24 <sup>E</sup>	44,371	7,000	1,567	52,938
2024-25 <sup>B</sup>	52,938	7,000	-	59,938

Notes: E Estimated.  
B Budgeted.



VILLAGE OF LIMA  
2024-25 BUDGET  
**AMBULANCE - BUILDING &  
GROUNDS MAINTENANCE RESERVE HISOTRY**

Fiscal Year	Beginning Fund Balance	Transfer from Ambulance Fund	Net Activity	Ending Fund Balance
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	50,281	-	22,311	72,592
2023-24 <sup>E</sup>	72,592	-	2,563	75,155
2024-25 <sup>B</sup>	75,155	15,000	-	90,155

Notes:           E Estimated.  
                      B Budgeted.

VILLAGE OF LIMA  
2024-25 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 2022-23:

Balance as of 05-31-23 Annual Report: \$ 9,306

CURRENT FISCAL YEAR 2023-24

Balance as of 01-31-24: 9,635

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: \$ 9,635

BUDGET YEAR 2024-25:

Budget Year Additional Revenue:

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

Total Available for 2024-25 Budget Year \$ 9,635

Appropriation:

		-
		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2025 \$ 9,635



VILLAGE OF LIMA  
2024-25 BUDGET

**MOWER REPLACEMENT RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
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	29,068	-	(19,762)	9,306
2023-24 <sup>E</sup>	9,306	-	329	9,635
2024-25 <sup>B</sup>	9,635	-	-	9,635

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
2024-25 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 2022-23:

Balance as of 05-31-23 Annual Report:	\$ 12,069
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CURRENT FISCAL YEAR 2023-24

Balance as of 01-31-24:	12,495
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Estimated Additional Revenue to Year End:		
Transfer from General Fund	-	
Interest Earnings at 0.00%	-	-

Estimated Additional Expenses to Year End:		
	-	
	-	-

Estimated Balance at Current Year End:	<u>\$ 12,495</u>
--	------------------

BUDGET YEAR 2024-25:

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

Total Available for 2024-25 Budget Year	\$ 12,495	
Appropriation:		
	-	
	-	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2025	<u>\$ 12,495</u>
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VILLAGE OF LIMA  
2024-25 BUDGET  
**FIRE EQUIPMENT RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
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	11,200	500	369	12,069
2023-24 <sup>E</sup>	12,069	-	426	12,495
2024-25 <sup>B</sup>	12,495	-	-	12,495

Notes: E Estimated.  
B Budgeted.

VILLAGE OF LIMA  
2024-25 BUDGET

**DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2024-25**

Due Date	Payee/ Purpose	Instrum./ Rate	Dated/ Final Maturity	Total Amount Due	Object of Expense Code		Outstanding Principal 05/31/25	Source	
					.6 Principal	.7 Interest		Function Code	Fund
07/01/24	EFC/M&T WWTP	'13 Ref. SB 4.3950% <sup>1</sup>	07/10/13 01/15/32	\$ 7,376.70	\$ 0	\$ 7,376.70 <sup>2</sup>	See January	G 9710.0	SEWER
07/15/24	EFC/M&T WWTP	Admin. Fee		1,750.00	N/A	N/A	N/A	G 1380.4	SEWER
11/15/24	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	5,118.75	0	5,118.75	See May	A 9710.0	GENERAL
11/15/24	DTC \$4,697,000 WTP	'22 SB 4.3735%	05/25/22 05/15/51	45,421.88	0	45,421.88	See May	F 9710.0	WATER
01/01/25	EFC/M&T WWTP	'13 Ref. SB 4.3950% <sup>1</sup>	07/10/13 01/15/32	89,089.69	85,000	4,089.69 <sup>2</sup>	615,000	G 9710.0	SEWER
04/15/25	EFC/M&T WWTP - C8-6545-02-00	'24 SB 0.0000%	08/08/24 E 04/15/49 E	69,723.00	69,723	0.00	1,673,329	G 9730.0	SEWER
05/15/25	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	44,118.75	39,000	5,118.75	195,000	A 9710.0	GENERAL
05/15/25	DTC \$4,697,000 WTP	'22 SB 4.3735%	05/25/22 05/15/51	90,421.87	45,000	45,421.87	2,050,000	F 9710.0	WATER
05/23/25	Lowest Bidder Fiber Optics Project	'24 BAN 5.5000% E	05/24/24 05/23/25	41,135.00	0	41,135.00	0	A 9730.0	GENERAL
<b>TOTAL</b>				<b>\$ 394,155.64</b>	<b>\$ 238,723</b>	<b>\$ 153,682.64</b>	<b>\$ 4,533,329</b>		

Notes:

- SB = Serial Bonds
- BAN = Bond Anticipation Notes
- E = Estimate
- 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  
2024-25 BUDGET

**DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2024-25**

SUMMARY:

GENERAL FUND

A9710.6 Serial Bonds - Principal	=	\$ 39,000.00
A9710.7 Serial Bonds - Interest	=	10,237.50
A9730.7 Bond Anticipation Notes - Interest	=	41,135.00
<b>TOTAL GENERAL FUND</b>		<b>\$ 90,372.50</b>

SEWER FUND

G9710.6 Serial Bonds - Principal	=	\$ 85,000.00
G9710.7 Serial Bonds - Interest	=	11,466.39
G9730.6 Bond Anticipation Notes - Principal	=	69,723.00
<b>TOTAL SEWER FUND</b>		<b>\$ 166,189.39</b>

WATER FUND

9710.6 Serial Bonds - Principal	=	\$ 45,000.00
9710.7 Serial Bonds - Interest	=	90,843.75
<b>TOTAL WATER FUND</b>		<b>\$ 135,843.75</b>
G1380.4 Fiscal Agent Fees (M&T Bank)	=	\$ 1,750.00
<b>TOTAL DEBT SERVICE .....</b>		<b>\$ 394,155.64</b>

VILLAGE OF LIMA  
2024-25 BUDGET  
**SCHEDULE OF BUDGETED 2024-25 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	\$ 16,750	\$ 8,375	\$ 4,188	\$ 4,188
Executive	Mayor	1	12,000	6,000	3,000	3,000
Finance	Clerk/Treasurer	2	55,480	20,112	17,684	17,684
Assessment	Assessor's Clerk	1	0	0		
Public Works Administration	Working Foreman	1	90,090	40,541	40,541	9,009
Central Garage	Laborers		61,106	61,106		
Street Maintenance	Laborers		59,529	59,529		
Snow Removal	Laborers		13,271	13,271		
Parks	Laborers		14,512	14,512		
Street Cleaning	Laborers		0	0		
Lawn Mowing	Laborers		12,044	12,044		
Zoning	Board		340	340		
Planning	Board		1,020	1,020		
Planning	Secretary		-	0		
Water Administration	Laborers		1,536		1,536	
Source of Supply, Power & Pumping	Laborers		8,263		8,263	
Transmission & Distribution	Laborers		12,528		12,528	
Sanitary Sewers	Laborers		4,350			4,350
Sewage Treatment & Disposal	Operator		68,250			68,250
	Laborers		17,650			17,650
<b>TOTALS</b>			<b>\$ 448,719</b>	<b>\$ 236,849</b>	<b>\$ 87,739</b>	<b>\$ 124,131</b>
<b>Percentage</b>				52.78%	19.55%	27.66%

2023-24 Budgeted Totals	\$ 428,603	\$ 226,657	\$ 83,663	\$ 118,283
Percentage		52.88%	19.52%	27.60%

VILLAGE OF LIMA  
2024-25 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)	2024-25 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2024-25	2025-26	2026-27
<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.	2027	\$48,000				\$48,000
2015 F-250 4X4 Pickup (VIN = 1FTBF2B63FEC2117) 9 ft. Western Ultra Mount Plow	2015 2015	\$26,500	4 Yrs.	2025	\$ 45,000			\$45,000	
<b><u>DUMP TRUCKS:</u></b>									
2021 F-500 4X4 Dump Truck (VIN = 1FDUF5HT7MED21968) 9' Pro Plus Western Plow Western 3-4 yard plastic sander	2021 2021 2021	\$75,000	7-8 Yrs.	2028	\$100,000				
2016 F-550 4X4 Dump Truck (VIN = 1FDUF5HT1GEB06218) 9' Pro Plus Western Plow Sno ex 9300 plastic 3 yard sander	2016 2016 2016	\$82,000	5-7 Yrs.	2024	\$100,000		\$100,000		
<b><u>BACKHOES:</u></b>									
2016 John Deere 310sl 4x4 Back-Hoe (S.N. 1T0310SLLGF302306)	2016	\$95,000	4-5 Yrs.	2025	\$150,000			\$150,000	
<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.	2025	\$40,000			\$40,000	
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	\$50,000				

VILLAGE OF LIMA  
2024-25 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)	2024-25 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2024-25	2025-26	2026-27
<b>OTHER EQUIPMENT:</b>									
2023 Greenworks 60 inch electric zero turn Lawnmower	2023	\$30,000	5 Yrs.	2028	\$35,000				
2023 Greenworks 60 inch electric zero turn Lawnmower	2023	\$30,000	5 Yrs.	2028	\$35,000				
2023 Greenworks 60 inch electric zero turn Lawnmower	2023	\$30,000	5 Yrs.	2028	\$35,000				
2021 exmark 60 inch zero turn Lawnmower	2021	\$12,250	4-5 Yrs.	2027	\$17,000				\$17,000
John Deere X700 with Mower	2015	\$9,500	Yrs.	2025	\$11,000			\$11,000	
Jacobsen Turfcut Lawnmower 4 W.D. (S.N. 69180-421201696)	2016	\$14,540	5 Yrs.	2025	\$25,000			\$25,000	
2016 exmark lzs 902d 60 inch zero turn Lawnmower (ID# ex624021)	2016	\$13,303	4-5 Yrs.	2025	\$14,000			\$14,000	
Bush Hog Rotary Mower		\$499	Yrs.						
2023 Spartan Leaf Pro Leaf Machine (ID#1B9AK2921PD943359)	2023	\$115,000	25 Yrs.	2048	\$130,000				
2023 Greenworks UTV800	2023	\$33,000	5 Yrs.	2028	\$38,000				
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.						



VILLAGE OF LIMA  
2024-25 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)	2024-25 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2024-25	2025-26	2026-27
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.						
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 Misc. Equipment - Streets Misc. Equipment - CHIPS Misc. Equipment - Sidewalks Misc. Equipment - Purification Misc. Equipment - Sewer Misc. Equipment - Pumps, Motors & Elec. Controllers			Yrs.			A1640.2 A5110.2 A5112.2 A5410.2 F8330.2 G8120.2 G8130.2			
Remote Water Meters/ Valves & Hydrant Replacement			Yrs.			F8340	\$22,500		
Hydrants			Yrs.						
Motor for Tamper			Yrs.						

VILLAGE OF LIMA  
2024-25 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)	2024-25 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2024-25	2025-26	2026-27
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 Framing & Trap Doors for Sewer Treatment Plant			Yrs.						
<b>TOTAL DEPARTMENT OF PUBLIC WORKS</b>		<b>\$831,522</b>			<b>\$1,034,100</b>		<b>\$122,500</b>	<b>\$285,000</b>	<b>\$65,000</b>

Form Completed By: B. Luft

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VILLAGE OF LIMA  
2024-25 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)	2024-25 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2024-25	2025-26	2026-27
<b>AMBULANCE:</b>									
Ambulance	2016	\$145,348	8 Yrs.	2024	\$300,000	HR-5	\$146,961		
Ambulance	2009	\$125,000	8 Yrs.	2017	\$300,000	HR-5	\$0		
Flycar					\$65,000	AM4540.2			
Pagers/Equipment/Radios	1987	\$200	5 Yrs.		\$50,000	AM4540.2	\$0		
Power Stretchers - 2	2009	\$21,000	8 Yrs.		\$60,000				
Stretcher/Chair Carrier/Air Splints	1987	\$500	5 Yrs.		\$10,000		\$0		
Scoop Stretcher	2016	\$2,000	5 Yrs.		\$1,700	AM4540.2	\$0		
Defibulator	1990		Yrs.		\$5,000		\$0		
Uniforms/Jackets	2005	\$8,000			\$10,000	AM4540.2	\$0		
Oxygen Cascade System					\$34,500				
Annie & Baby Resuscitation Dummies	2023		Yrs.		\$3,000	AM4540.2	\$1,500		
Miscellaneous Equipment			Yrs.		\$36,042	AM4540.2	\$0		
<b>TOTAL AMBULANCE</b>		<b>\$381,048</b>			<b>\$960,242</b>		<b>\$148,461</b>	<b>\$0</b>	<b>\$0</b>
<b>FIRE TRUCKS:</b>									
Q-238 Quint	2017	\$75,000	20 Yrs.	2037	\$1,500,000	HR-3	\$2,106,000	\$2,274,480	
P-235 Pumper	2010	\$430,000	20 Yrs.	2030	\$550,000		\$653,400	\$705,672	
R-239 Rescue	2014	\$60,000	25 Yrs.	12/39	\$250,000	HR-3	\$324,000	\$349,920	
P-234 Pumper	1994	\$150,000	20 Yrs.	2019	\$550,000		\$653,400	\$705,672	
TA-236 Tanker	1990	\$76,000	30 Yrs.		\$250,000		\$324,000	\$349,920	
2007 G-232 Grass Truck	2007	\$25,000	10 Yrs.	2019	\$45,000		\$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 \$43,200	\$0 \$46,656	
<b>TOTAL FIRE DEPARTMENT</b>		<b>\$816,000</b>			<b>\$3,179,783</b>		<b>\$4,168,800</b>	<b>\$4,502,304</b>	<b>\$0</b>

Form Completed By:

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VILLAGE OF LIMA  
2024-25 BUDGET  
**EQUIPMENT LISTING GUIDE**  
**GENERAL OFFICE**

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2024-25 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2024-25	2025-26	2026-27
<b>OFFICE MACHINES:</b>									
Scanner - Brother	2018	\$210	15 Yrs.		\$500		\$500		
Typewriter - Swintech	2003	\$250	15 Yrs.		\$200		\$200		
Typewriter - Swintech	1999	\$250	15 Yrs.		\$250		\$200		
Calculator - Victor	2022	\$200	15 Yrs.		\$100		\$100		
Calculator - Casio	2014	\$159	15 Yrs.		\$159	A1325.2	\$100		
Printer - Brother (fax, scan, etc.)	2019	\$400	5 Yrs.		\$500		\$500		
Computer*	2022	\$1,318	5 Yrs.	2021					
Computer*	2022	\$1,318	5 Yrs.	2021	\$4,000		\$4,000		
Computer Software Upgrade - Windows 10	2016	\$0			\$2,000				
Back up Hard Drive	2014	\$495	5 Yrs.	2019	\$1,000		\$1,000		
Computer - Accounting Program (updated 2021)	2021	\$8,000	5 Yrs.	2026	\$8,000		\$8,000		
AT&T 2-line Phone System	2013	\$157					\$100		
Desks/Counters/Cabinets	Oct. 2005	\$8,000	15 Yrs.		\$10,000	HR-8	\$10,000		
Dura Flame Heater	12/12/2012	\$272			\$272	A1325.2	\$300		
Misc. Equipment (small equipment)						A1325.2	\$500		
<b>TOTAL GENERAL OFFICE</b>		<b>\$20,819</b>			<b>\$26,481</b>		<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>

Form Completed By: E. Sackett

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