

VILLAGE OF LIMA
IN THE COUNTY OF LIVINGSTON, NEW YORK

FINAL
2015-16 BUDGET

For Fiscal Year
Beginning June 1, 2015
and
Ending May 31, 2016

Mayor Carl Luft
Clerk/Treasurer Linda Banfield
Trustee/Deputy Mayor Jean Lacey
Trustee Joseph Schwing
Trustee John Correll
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, 2016 as it was adopted by the Village on April 14, 2015.

I also certify that the date of the most recent assessment roll is March 1, 2014 and the taxable assessed valuation on which taxes are levied for the fiscal year ending May 31, 2016 is \$83,620,713.

Signed: _____
Clerk/Treasurer

S E A L

Date: _____

VILLAGE OF LIMA
2015-16 BUDGET
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Prepared with the Assistance of:

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VILLAGE OF LIMA
2015-16 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 | \$ 881,524 | \$ 302,174 | \$ 90,280 | \$ 489,071 |
| AM - AMBULANCE FUND | 131,337 | 131,337 | - | - |
| F - WATER FUND | 331,000 | 261,030 | 69,970 | - |
| G - SEWER FUND | 413,081 | 354,800 | 58,281 | - |
| J - JOINT RECREATION | 5,000 | 5,000 | - | - |
| TOTAL ALL FUNDS | <u>\$ 1,761,942</u> | <u>\$ 1,054,341</u> | <u>\$ 218,531</u> | <u>\$ 489,071</u> |

CALCULATION OF 2014-15 GENERAL FUND TAX RATE:

TOTAL Tax Levy/Assessed Valuation x \$1,000
\$489,071 / (\$83,620,713/\$1,000) = **\$ 5.85 Per \$1,000 Assessed Value**

| | | | |
|--|--|----------------|-----------------------------------|
| Tax Levy WITHOUT Ambulance Debt Service/Assessed Valuation x \$1,000 | | | |
| \$ | 461,774 / (\$83,620,713/\$1,000) = | \$ 5.52 | Per \$1,000 Assessed Value |
| <i>Tax Levy - Ambulance Net Debt Service Only/Assessed Valuation x \$1,000</i> | | | |
| | <i>\$32,297 / (\$83,620,713/\$1,000) =</i> | <i>\$ 0.39</i> | <i>Per \$1,000 Assessed Value</i> |
| Tax Levy - Ambulance Net Debt Service Only/Assessed Valuation x \$1,000 (with \$5,000 Contribution from Ambulance | | | |
| | \$27,297 / (\$83,620,713/\$1,000) = | \$ 0.33 | Per \$1,000 Assessed Value |

Tax Levy/Full Valuation x \$1,000
\$ 489,071 / (\$83,620,713/\$1,000) = **\$ 5.85 Per \$1,000 Full Value**

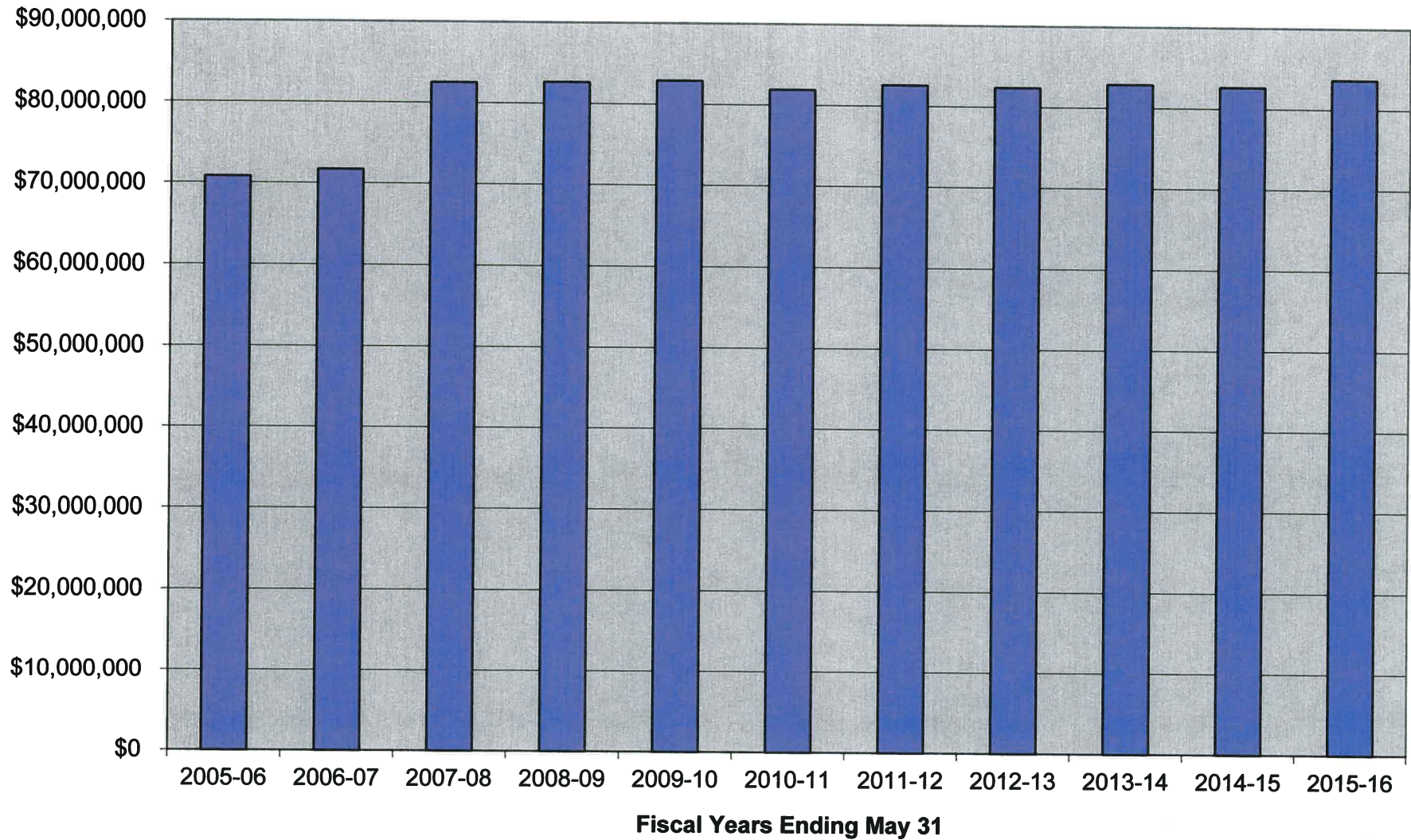
New York State Equalization Rate = 100.00% - Final Town 2014 Rate

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

| | |
|---------------------------|--|
| February 6 | - Budget Officer to notify heads of Administrative Units to prepare estimates. |
| February 24 | - Heads of Administrative Units to submit estimates to Budget Officer. |
| March 12 (IF NECESSARY) | - Adopt Resolution to exceed Tax Levy Limit |
| March 19 | - Budget Officer to file tentative budget with Clerk. |
| March 19 | - Clerk to present tentative budget to Board. |
| April 2 | - Clerk to publish Notice of Budget Hearing. |
| April 14 (prior to) | - SUBMIT TAX LEVY CALCULATION TO OFFICE OF THE STATE COMPTROLLER. |
| April 14 | - PUBLIC HEARING |
| April 28 (not later than) | - BOARD ADOPTS BUDGET and Salary & Wage Schedule. |
| April 28 | - Board to levy Taxes. |

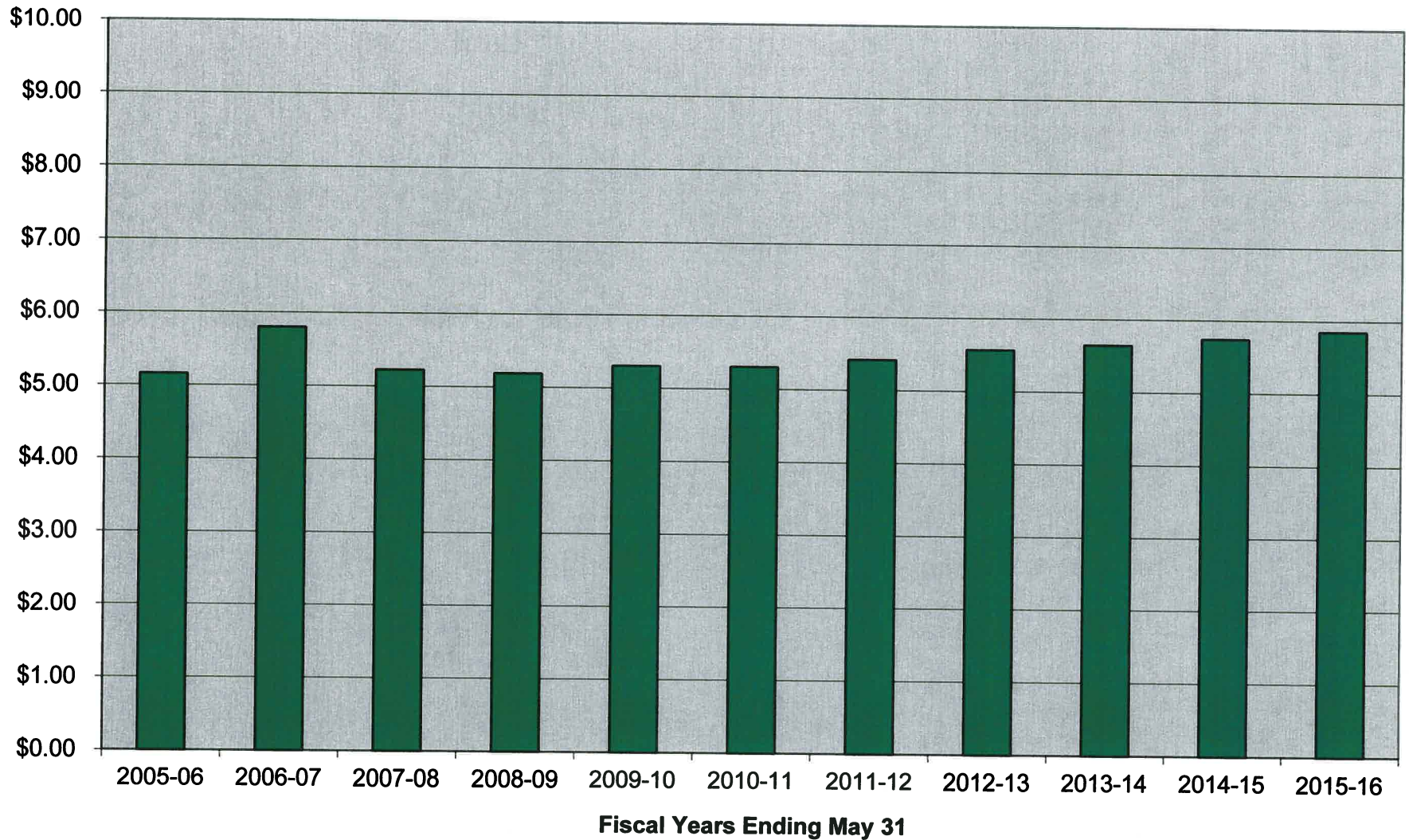
Village of Lima
2015-16 BUDGET

History of Taxable Assessed Value



Village of Lima
2015-16 BUDGET

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



VILLAGE OF LIMA
2015-16 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 |
|----------------------|------------------|----------------------------------|-------------------------------|--------------------------------------|-------------------------|--|-----------------------|---------------|---------------------------------|
| 1997-98 | \$ 245,000 | 6.43% | \$ 4.68 | 3.81% | \$ 52,371,384 | 2.52% | 99.62% | \$ 52,571,154 | \$ 4.66 |
| 1998-99 | 249,877 | 1.99% | 4.68 | 0.10% | 53,474,914 | 2.11% | 96.03% | 55,685,634 | 4.49 |
| 1999-00 | 260,744 | 4.35% | 4.68 | -0.06% | 55,713,256 ¹ | 4.19% | 100.00% | 55,713,256 | 4.68 |
| 2000-01 | 268,855 | 3.11% | 4.68 | 0.00% | 57,447,467 | 3.11% | 100.00% | 57,447,467 | 4.68 |
| 2001-02 | 279,829 | 4.08% | 4.68 | 0.04% | 59,771,030 | 4.04% | 100.00% | 59,771,030 | 4.68 |
| 2002-03 | 298,553 | 6.69% | 4.91 | 4.80% | 60,849,639 | 1.80% | 97.36% | 62,499,629 | 4.78 |
| 2003-04 | 312,758 | 4.76% | 5.06 | 3.11% | 61,824,186 | 1.60% | 95.00% | 65,078,091 | 4.81 |
| 2004-05 | 357,542 | 14.32% | 5.08 | 0.40% | 70,394,179 ¹ | 13.86% | 100.00% | 70,394,179 | 5.08 |
| 2005-06 | 364,675 | 2.00% | 5.15 | 1.47% | 70,758,299 | 0.52% | 97.00% | 72,946,700 | 5.00 |
| 2006-07 | 415,474 | 13.93% | 5.80 | 12.48% | 71,668,834 | 1.29% | 95.00% | 75,440,878 | 5.51 |
| 2007-08 | 430,829 | 3.70% | 5.22 | -9.91% | 82,493,608 ¹ | 15.10% | 100.00% | 82,493,608 | 5.22 |
| 2008-09 | 428,456 | -0.55% | 5.19 | -0.70% | 82,618,812 | 0.15% | 100.00% | 82,618,812 | 5.19 |
| 2009-10 | 439,504 | 2.58% | 5.30 | 2.24% | 82,892,365 | 0.33% | 100.00% | 82,892,365 | 5.30 |
| 2010-11 | 434,070 | -1.24% | 5.30 | 0.00% | 81,876,292 | -1.23% | 95.00% | 86,185,570 | 5.04 |
| 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 ^E | 474,825 | 1.55% | 5.74 | 1.74% | 82,618,513 | -0.32% | 100.00% | 82,618,513 | 5.75 |
| 2015-16 ^B | 489,070 | 3.00% | 5.85 | 1.92% | 83,620,713 | 1.21% | 100.00% | 83,620,713 | 5.85 |
| Amt. Increase | \$ 14,245 | | \$ 0.11 | | | | | | |
| % Increase | 3.00% | | 1.92% | | | | | | |

Notes: 1 Revaluation.
E Estimated.
B Budget.

**VILLAGE OF LIMA
2015-16 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 | Unreserved Ending Fund Balance General | |
| 2009-10 | \$ 285,239 | \$ 800,515 | \$ 1,118,363 | \$ 352,213 | \$ 319,604 | \$ (34,365) |
| 2010-11 | 319,604 | 673,652 | 609,412 | (62,967) | 320,877 | (1,273) |
| 2011-12 | 320,877 | 684,024 | 645,705 | (34,567) | 324,978 | (4,101) |
| 2012-13 | 324,978 | 705,396 | 613,804 | (89,023) | 327,547 | (2,569) |
| 2013-14 | 327,547 | 745,726 | 815,424 | 88,268 | 346,117 | (18,570) |
| 2014-15 ^E | 346,117 | 708,832 | 667,171 | (88,000) | 299,778 | 46,339 |
| 2015-16 ^B | 299,778 | 711,907 | 714,187 | (88,000) | 209,498 | 90,280 |

D

| GENERAL FUND RESERVES (Without Ambulance & Ambulance Bldg & Grounds) | | |
|---|-----------------------------------|----------------------------------|
| Beginning Fund Balance | Net Transfer (to) / from Reserves | Ending Fund Balance General Fund |
| \$ 718,263 | \$ (352,213) | \$ 366,050 |
| 366,050 | 62,967 | 429,017 |
| 429,017 | 34,567 | 463,584 |
| 463,584 | 89,023 | 552,607 |
| 552,607 | (88,268) | 464,339 |
| 464,339 | 88,000 | 552,339 |
| 552,339 | 88,000 | 640,339 |

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 | Unreserved Ending Fund Balance General | |
| 2009-10 | \$ 37,876 | \$ 120,839 | \$ 131,133 | \$ 21,906 | \$ 49,488 | \$ (11,612) |
| 2010-11 | 49,488 | 145,464 | 142,703 | 32,468 | 84,717 | (35,229) |
| 2011-12 | 84,717 | 142,163 | 121,128 | (12,039) | 93,713 | (8,996) |
| 2012-13 | 93,713 | 149,821 | 82,513 | (81,752) | 79,269 | 14,444 |
| 2013-14 | 79,269 | 136,903 | 100,456 | (22,542) | 93,174 | (13,904) |
| 2014-15 ^E | 93,174 | 129,430 | 162,430 | (22,000) | 38,174 | 55,000 |
| 2015-16 ^B | 38,174 | 131,337 | 109,337 | (22,000) | 38,174 | 0 |

E

| AMBULANCE RESERVE (With Ambulance & Ambulance Bldg & Grounds) | | |
|--|-----------------------------------|---------------------------------------|
| Beginning Fund Balance | Net Transfer (to) / from Reserves | Ending Fund Balance Ambulance Reserve |
| \$ 72,544 | \$ (21,906) | \$ 50,638 |
| 50,638 | (32,468) | 18,170 |
| 18,170 | 12,039 | 30,209 |
| 30,209 | 81,752 | 111,961 |
| 111,961 | 22,542 | 134,503 |
| 134,503 | 22,000 | 156,503 |
| 156,503 | 22,000 | 178,503 |

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

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 | |
| 2009-10 | \$ 323,115 | \$ 921,354 | \$ 1,249,496 | \$ 374,119 | \$ 369,092 | \$ (45,977) |
| 2010-11 | 369,092 | 819,116 | 752,115 | (30,499) | 405,594 | (36,502) |
| 2011-12 | 405,594 | 826,187 | 766,833 | (46,606) | 418,691 | (13,097) |
| 2012-13 | 418,691 | 855,217 | 696,317 | (170,775) | 406,816 | 11,875 |
| 2013-14 | 406,816 | 882,629 | 915,880 | 65,726 | 439,291 | (32,475) |
| 2014-15 ^E | 439,291 | 838,262 | 829,601 | (110,000) | 337,952 | 101,339 |
| 2015-16 ^B | 337,952 | 843,244 | 823,524 | (110,000) | 247,672 | 90,280 |

F = D + E

| TOTAL RESERVES | | | GRAND TOTAL FUND BALANCE |
|------------------------|-----------------------------------|----------------------------------|--------------------------|
| Beginning Fund Balance | Net Transfer (to) / from Reserves | Ending Fund Balance General Fund | |
| \$ 790,807 | \$ (374,119) | \$ 416,688 | \$ 785,780 |
| 416,688 | 30,499 | 447,187 | 852,781 |
| 447,187 | 46,606 | 493,793 | 912,484 |
| 493,793 | 170,775 | 664,568 | 1,071,384 |
| 664,568 | (85,726) | 598,842 | 1,038,133 |
| 598,842 | 110,000 | 708,842 | 1,046,794 |
| 708,842 | 110,000 | 818,842 | 1,066,514 |

E Estimated.

B Budgeted.

VILLAGE OF LIMA
2015-16 BUDGET
GENERAL FUND TAX RATE ANALYSIS

| | Amount Budgeted | Tax Rate per \$1,000 Assessed Value* | Percent of Total Appropriations |
|-----------------------------------|--------------------------|---|------------------------------------|
| General Government Support: | | | |
| Insurance | \$ 21,769 | \$ 0.26 | 2.47% |
| Contingency | 34,711 | 0.42 | 3.94% |
| All Other | <u>164,749</u> | <u>1.97</u> | <u>18.69%</u> |
| Total General Government Support | \$ 221,228 | \$ 2.65 | 25.10% |
| Public Safety: | | | |
| Fire | 64,500 | 0.77 | 7.32% |
| All Other | <u>1,000</u> | <u>0.01</u> | <u>0.11%</u> |
| Total Public Safety | \$ 65,500 | \$ 0.78 | 7.43% |
| Health | 64,700 | 0.77 | 7.34% |
| Transportation | 202,918 | 2.43 | 23.02% |
| Culture & Recreation | 25,800 | 0.31 | 2.93% |
| Home & Community Services | 61,008 | 0.73 | 6.92% |
| Employee Benefits | 87,776 | 1.05 | 9.96% |
| Transfer to Capital Reserves for: | | | |
| Fire Equipment (HR-3) | 40,000 | 0.48 | 4.54% |
| Streets (HR-2) | 27,000 | 0.32 | 3.06% |
| Fire Air Packs (HR-9) | 4,000 | 0.05 | 0.45% |
| Park Reserve | 2,000 | 0.02 | 0.23% |
| Fire Dept. - Buildings & Grounds | <u>15,000</u> | <u>0.18</u> | <u>1.70%</u> |
| Total Transfers | \$ 88,000 | \$ 1.05 | 9.98% |
| Debt Service - Principal | 39,000 | 0.47 | 4.42% |
| Debt Service - Interest | <u>25,594</u> | <u>0.31</u> | <u>2.90%</u> |
| TOTAL APPROPRIATIONS | <u>\$ 881,524</u> | <u>\$ 10.54</u> | <u>100.00%</u> |
| Less: Other Revenues | (302,174) | (3.61) | -34.28% |
| Appropriated Fund Balance | (90,280) | (1.08) | -10.24% |
| REAL PROPERTY TAX LEVY | \$ 489,070 | \$ 5.85 | 55.48% |

*2015-16 Assessed Value =

\$ 83,620,713

Bernard P. Donegan, Inc.

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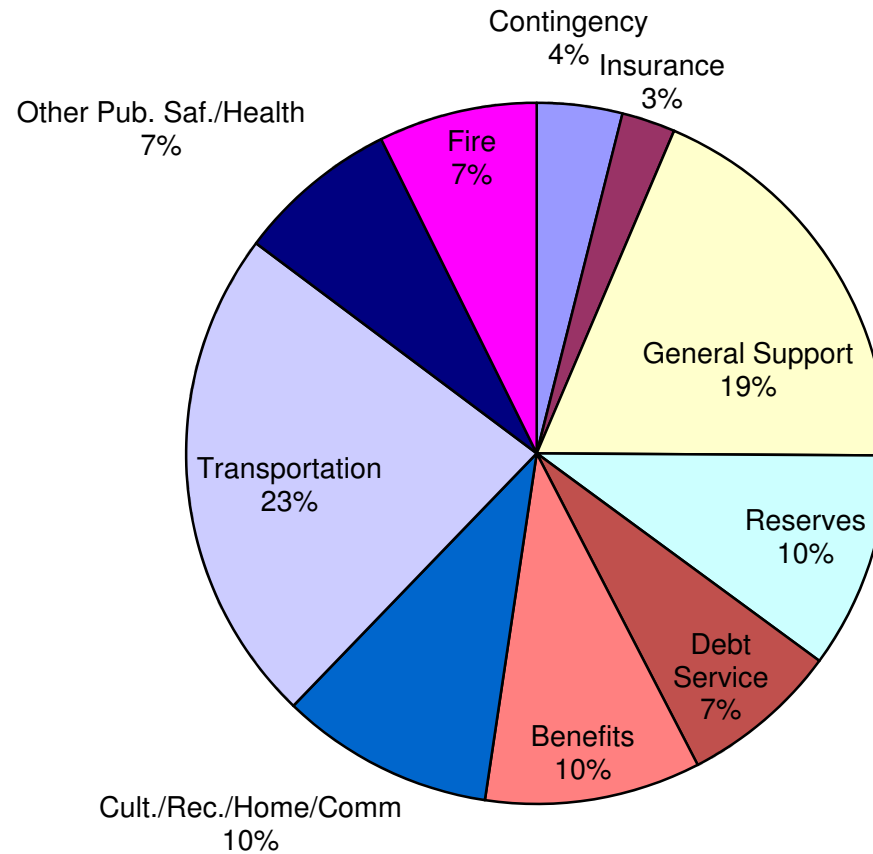
**VILLAGE OF LIMA
2015-16 BUDGET**

GENERAL FUND BUDGET SUMMARY

| | <u>2013-14 Prior Year Actual</u> | <u>2014-15 Current Year Adopted Budget</u> | <u>2014-15 Current Projected Year End</u> | <u>2015-16 Budget</u> |
|--------------------------------------|--------------------------------------|--|---|--------------------------|
| A960 BUDGETED APPROPRIATIONS | \$ 850,154 | \$ 856,570 | \$ 832,601 | \$ 881,524 |
| A510 LESS: Estimated Revenues | 277,323 | 283,295 | 311,437 | 302,174 |
| A599 LESS: Appropriated Fund Balance | <u>105,239</u> | <u>98,450</u> | <u>46,339</u> | <u>90,280</u> |
| A510/1001 TAX LEVY | <u><u>\$ 467,592</u></u> | <u><u>\$ 474,825</u></u> | <u><u>\$ 474,825</u></u> | <u><u>\$ 489,070</u></u> |

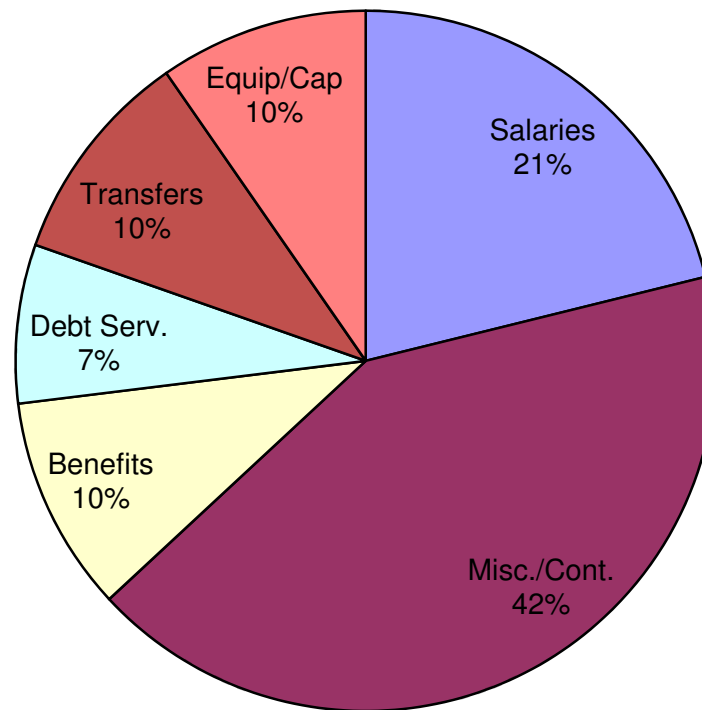
Village of Lima
2015-16 BUDGET

General Fund Expenses by Major Category



Village of Lima
2015-16 BUDGET

General Fund Expenses by Object Code



VILLAGE OF LIMA
2015-16 BUDGET
GENERAL FUND - EXPENDITURES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2014-15 | YEAR-TO- DATE 01/31/15 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2015-16 | ADOPTED BUDGET 2015-16 |
|------------------------------------|--------------|----------|----------|----------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2011-12 | 2012-13 | 2013-14 | | | | | |
| TRUSTEES | | | | | | | | | |
| Salary | A1010.1 | \$ 7,550 | \$ 7,650 | \$ 7,850 | \$ 8,050 | \$ 4,025 | \$ 8,050 | \$ 8,100 | \$ 8,100 |
| Contractual | .4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MAYOR | | | | | | | | | |
| Salary | A1210.1 | 3,800 | 4,000 | 4,150 | 4,275 | 2,138 | 4,275 | 4,400 | 4,400 |
| Contractual | .4 | 245 | 160 | 228 | 500 | 134 | 500 | 500 | 500 |
| ACCOUNTING | | | | | | | | | |
| Contractual | A1320.4 | 1,199 | 1,429 | 1,180 | 1,500 | 933 | 933 | 1,500 | 1,500 |
| TREASURER | | | | | | | | | |
| Salary | A1325.1 | 18,620 | 19,040 | 19,965 | 23,204 | 14,178 | 23,204 | 23,900 | 23,900 |
| Equip./Cap. Outlay | .2 | 0 | 272 | 50 | 500 | 496 | 500 | 500 | 500 |
| Contractual | .4 | 9,250 | 9,290 | 9,789 | 11,000 | 6,954 | 11,000 | 11,000 | 11,000 |
| BUDGET | | | | | | | | | |
| Contractual | A1340.4 | 3,203 | 3,440 | 3,390 | 3,680 | 3,479 | 3,479 | 3,800 | 3,800 |
| ASSESSMENT | | | | | | | | | |
| Salary | A1355.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 348 | 350 | 350 | 350 | 350 | 350 | 350 | 350 |
| LAW | | | | | | | | | |
| Contractual | A1420.4 | 6,948 | 9,533 | 6,950 | 6,975 | 3,525 | 6,975 | 6,975 | 6,975 |
| ENGINEER | | | | | | | | | |
| Contractual | A1440.4 | 2,170 | 0 | 0 | 500 | 0 | 0 | 500 | 500 |
| ELECTIONS | | | | | | | | | |
| Contractual | A1450.4 | 500 | 375 | 0 | 0 | 0 | 0 | 1,000 | 1,000 |
| PUBLIC WORKS ADMINISTRATION | | | | | | | | | |
| Salary | A1490.1 | 25,433 | 27,144 | 33,178 | 27,767 | 27,530 | 27,767 | 28,600 | 28,600 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 99 | 99 | 134 | 130 | 41 | 130 | 150 | 150 |
| BUILDINGS | | | | | | | | | |
| Contractual | A1620.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CENTRAL GARAGE | | | | | | | | | |
| Salary | A1640.1 | 42,115 | 48,470 | 48,695 | 46,083 | 33,891 | 46,083 | 47,474 | 47,474 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |

VILLAGE OF LIMA
2015-16 BUDGET
GENERAL FUND - EXPENDITURES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2014-15 | YEAR-TO- DATE 01/31/15 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2015-16 | ADOPTED BUDGET 2015-16 |
|---|--------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2011-12 | 2012-13 | 2013-14 | | | | | |
| Contractual | .4 | 18,837 | 18,406 | 23,774 | 21,500 | 16,146 | 21,500 | 23,000 | 23,000 |
| UNALLOCATED INSURANCE | | | | | | | | | |
| Contractual | A1910.4a | 17,524 | 23,322 | 17,887 | 15,685 | 16,484 | 16,484 | 16,932 | 16,932 |
| Contractual - Ambulance | A1910.4b | 0 | 0 | 0 | 4,930 | 4,930 | 4,930 | 4,837 | 4,837 |
| MUNICIPAL ASSOCIATION DUES | | | | | | | | | |
| Contractual | A1920.4 | 1,920 | 1,807 | 1,807 | 2,000 | 1,807 | 1,807 | 2,000 | 2,000 |
| PURCHASE OF LAND | | | | | | | | | |
| Contractual | A1940.4 | 0 | 22,523 | 0 | 0 | 0 | 0 | 0 | 0 |
| GENERAL GOV'T SUPPORT - OTHER | | | | | | | | | |
| Contractual | A1989.4 | 0 | 746 | 0 | 0 | 0 | 0 | 0 | 0 |
| CONTINGENCY | | | | | | | | | |
| Contractual | A1990.4 | N/A | N/A | N/A | 33,441 | 0 | 0 | 34,711 | 34,711 |
| TOTAL GENERAL GOVERNMENT SUPPORT | | \$ 159,761 | \$ 198,056 | \$ 179,377 | \$ 213,070 | \$ 137,040 | \$ 178,967 | \$ 221,228 | \$ 221,228 |
| TRAFFIC CONTROL | | | | | | | | | |
| Contractual | A3310.4 | 604 | 82 | 0 | 500 | 260 | 500 | 500 | 500 |
| FIRE DEPARTMENT | | | | | | | | | |
| Salary | A3410.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equip./Cap. Outlay | .2 | 71,786 | 15,739 | 163,616 | 16,085 | 2,727 | 16,085 | 16,000 | 16,000 |
| Contractual | .4 | 47,341 | 50,168 | 54,467 | 48,000 | 24,001 | 48,000 | 48,500 | 48,500 |
| CONTROL OF DOGS | | | | | | | | | |
| Salary | A3510.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 0 | 0 | 0 | 500 | 0 | 0 | 500 | 500 |
| TOTAL PUBLIC SAFETY | | \$ 119,731 | \$ 65,989 | \$ 218,083 | \$ 65,085 | \$ 26,988 | \$ 64,585 | \$ 65,500 | \$ 65,500 |
| REGISTRAR OF VITAL STATISTICS | | | | | | | | | |
| Contractual | A4020.4 | 151 | 262 | 190 | 200 | 60 | 200 | 200 | 200 |
| AMBULANCE | | | | | | | | | |
| Equip./Cap. Outlay | A4540.2 | 7,750 | 2,418 | 6,037 | 7,500 | 635 | 7,500 | 8,500 | 8,500 |
| Contractual | .4 | 35,970 | 34,207 | 43,569 | 55,000 | 20,690 | 55,000 | 56,000 | 56,000 |
| HEALTH - OTHER | | | | | | | | | |
| Contractual | A4989.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL HEALTH | | \$ 43,871 | \$ 36,887 | \$ 49,796 | \$ 62,700 | \$ 21,385 | \$ 62,700 | \$ 64,700 | \$ 64,700 |

VILLAGE OF LIMA
2015-16 BUDGET
GENERAL FUND - EXPENDITURES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET | YEAR-TO-DATE | PROJECTED | DEPT BDGT REQUEST | ADOPTED BUDGET |
|----------------------------|--------------|------------|------------|------------|------------|--------------|------------|-------------------|----------------|
| | | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 01/31/15 | YEAR-END | 2015-16 | 2015-16 |
| STREET MAINTENANCE | | | | | | | | | |
| Salary | A5110.1 | 45,547 | 34,419 | 41,575 | 44,824 | 31,576 | 44,824 | 46,176 | 46,176 |
| Equip./Cap. Outlay | .2 | 1,983 | 0 | 0 | 500 | 0 | 500 | 500 | 500 |
| Contractual | .4 | 35,387 | 61,839 | 69,010 | 38,000 | 18,442 | 38,000 | 39,500 | 39,500 |
| PERMANENT IMPROVEMENTS | | | | | | | | | |
| Equip./Cap. Outlay | A5112.2 | 22,473 | 0 | 35,644 | 30,000 | 40,198 | 40,198 | 45,000 | 45,000 |
| Contractual | .4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SNOW REMOVAL | | | | | | | | | |
| Salary | A5142.1 | 2,283 | 3,705 | 8,115 | 9,942 | 2,566 | 9,942 | 10,242 | 10,242 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 9,563 | 10,587 | 17,936 | 16,500 | 6,164 | 16,500 | 17,500 | 17,500 |
| STREET LIGHTING | | | | | | | | | |
| Contractual | A5182.4 | 36,189 | 35,584 | 35,331 | 38,000 | 27,410 | 40,000 | 39,000 | 39,000 |
| SIDEWALKS | | | | | | | | | |
| Equip./Cap. Outlay | A5410.2 | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| Contractual | .4 | 2,105 | 2,326 | 3,234 | 3,500 | 2,358 | 3,500 | 3,500 | 3,500 |
| OFF STREET PARKING | | | | | | | | | |
| Equip./Cap. Outlay | A5650.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 500 | 0 | 0 | 500 | 0 | 500 | 500 | 500 |
| TOTAL TRANSPORTATION | | \$ 156,030 | \$ 148,460 | \$ 210,845 | \$ 182,766 | \$ 128,715 | \$ 194,964 | \$ 202,918 | \$ 202,918 |
| PARKS | | | | | | | | | |
| Salary | A7110.1 | 5,793 | 5,698 | 7,610 | 8,762 | 6,124 | 8,762 | 9,025 | 9,025 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 1,085 | 911 | 701 | 1,000 | 1,216 | 2,000 | 2,500 | 2,500 |
| JOINT YOUTH PROGRAMS | | | | | | | | | |
| Contractual | A7320.4 | 6,000 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 5,000 | 5,000 |
| HISTORIAN | | | | | | | | | |
| Contractual | A7510.4 | 0 | 0 | 0 | 25 | 0 | 25 | 25 | 25 |
| CELEBRATIONS | | | | | | | | | |
| Contractual | A7550.4 | 5,889 | 7,354 | 5,601 | 6,500 | 6,106 | 8,500 | 8,500 | 8,500 |
| ADULT RECREATION | | | | | | | | | |
| Contractual | A7620.4 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 |
| TOTAL CULTURE & RECREATION | | \$ 19,517 | \$ 21,213 | \$ 21,162 | \$ 23,537 | \$ 20,697 | \$ 26,537 | \$ 25,800 | \$ 25,800 |

VILLAGE OF LIMA
2015-16 BUDGET
GENERAL FUND - EXPENDITURES

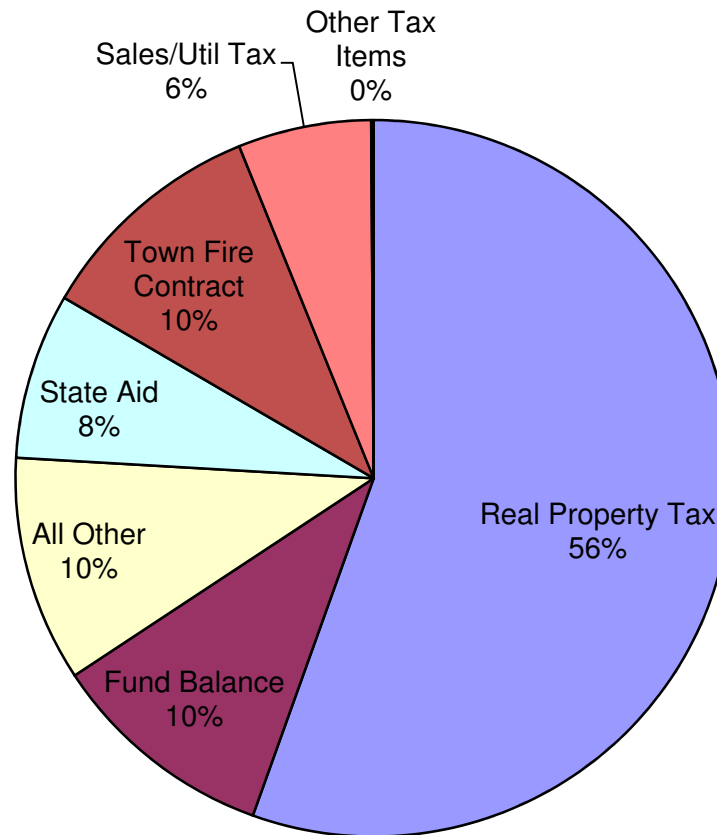
| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET | YEAR-TO-DATE | PROJECTED | DEPT BDGT REQUEST | ADOPTED BUDGET |
|--|--------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
| | | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 01/31/15 | YEAR-END | 2015-16 | 2015-16 |
| ZONING | | | | | | | | | |
| Salary | A8010.1 | 0 | 0 | 0 | 0 | | | 0 | 0 |
| Contractual | .4 | 26,426 | 15,573 | 16,294 | 21,000 | 6,575 | 20,000 | 18,000 | 18,000 |
| PLANNING | | | | | | | | | |
| Salary | A8020.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual (Master Plan/Revitalization) | .4 | 5,016 | 3,035 | 2,679 | 7,500 | 2,705 | 7,500 | 7,000 | 7,000 |
| REFUSE & GARBAGE | | | | | | | | | |
| Contractual | A8160.4 | 1,003 | 6,202 | 1,769 | 5,000 | 524 | 5,000 | 5,000 | 5,000 |
| STREET CLEANING | | | | | | | | | |
| Salary | A8170.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 0 | 0 | 0 | 250 | 0 | 250 | 250 | 250 |
| COMMUNITY BEAUTIFICATION | | | | | | | | | |
| Contractual | A8510.4 | 2,724 | 2,578 | 2,695 | 3,300 | 12 | 3,300 | 3,300 | 3,300 |
| DRAINAGE | | | | | | | | | |
| Equip./Cap. Outlay | A8540.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 1,704 | 877 | 0 | 1,000 | 975 | 1,000 | 1,000 | 1,000 |
| SHADE TREES | | | | | | | | | |
| Contractual | A8560.4 | 3,358 | 240 | 2,440 | 3,500 | 134 | 3,500 | 3,500 | 3,500 |
| LAWN MOWING | | | | | | | | | |
| Salary | A8989.1 | 3,433 | 3,652 | 4,708 | 8,211 | 4,238 | 8,211 | 8,458 | 8,458 |
| Equip./Cap. Outlay | .2 | 8,857 | 7,685 | 21,096 | 12,500 | 0 | 12,500 | 12,500 | 12,500 |
| Contractual | .4 | 2,980 | 2,305 | 2,300 | 2,000 | 1,739 | 2,000 | 2,000 | 2,000 |
| TOTAL HOME & COMMUNITY SERVICES | | \$ 55,501 | \$ 42,147 | \$ 53,981 | \$ 64,261 | \$ 16,901 | \$ 63,261 | \$ 61,008 | \$ 61,008 |
| EMPLOYEE BENEFITS | | | | | | | | | |
| State Retirement | A9010.8 | 20,749 | 20,475 | 26,955 | 27,090 | 28,092 | 28,092 | 25,069 | 25,069 |
| Social Security | A9030.8 | 11,638 | 11,766 | 13,193 | 12,689 | 9,460 | 12,689 | 13,078 | 13,078 |
| Workmens Comp. | A9040.8 | 5,970 | 5,965 | 5,941 | 6,507 | 6,507 | 6,507 | 6,482 | 6,482 |
| Unemployment Ins. | A9050.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hospital & Medical Ins. | A9060.8 | 35,200 | 39,155 | 32,923 | 44,565 | 14,021 | 40,000 | 43,147 | 43,147 |
| TOTAL EMPLOYEE BENEFITS | | \$ 73,557 | \$ 77,361 | \$ 79,012 | \$ 90,851 | \$ 58,081 | \$ 87,288 | \$ 87,776 | \$ 87,776 |

VILLAGE OF LIMA
2015-16 BUDGET
GENERAL FUND - EXPENDITURES

| ACCOUNT | | | | | | YEAR-TO- | | DEPT BDGT | ADOPTED |
|---|---------|------------|------------|------------|------------|------------|------------|------------|------------|
| DESCRIPTION | CODE | Actuals | | | BUDGET | DATE | PROJECTED | REQUEST | BUDGET |
| | | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 01/31/15 | YEAR-END | 2015-16 | 2015-16 |
| SERIAL BONDS | | | | | | | | | |
| Principal | A9710.6 | 39,000 | 39,000 | 39,000 | 39,000 | 0 | 39,000 | 39,000 | 39,000 |
| Interest | A9710.7 | 32,419 | 30,713 | 29,006 | 27,300 | 13,650 | 27,300 | 25,594 | 25,594 |
| BOND ANTICIPATION NOTES | | | | | | | | | |
| Principal | A9730.6 | 30,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | A9730.7 | 675 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL DEBT SERVICE | | \$ 102,094 | \$ 69,713 | \$ 68,006 | \$ 66,300 | \$ 13,650 | \$ 66,300 | \$ 64,594 | \$ 64,594 |
| Interfund Transfer (Ambulance Fac.) | A9950.9 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL INTERFUND TRANSFERS | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENSES | | \$ 730,062 | \$ 659,826 | \$ 880,262 | \$ 768,570 | \$ 423,457 | \$ 744,601 | \$ 793,524 | \$ 793,524 |
| | | | | | | | | | |
| INTERFUND TRANSFERS - CAPITAL PROJECTS | | | | | | | | | |
| Fire Equipment (HR-3) | A9950.9 | 48,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Streets (HR-2) | A9950.9 | 23,000 | 23,000 | 23,000 | 27,000 | 27,000 | 27,000 | 27,000 | 27,000 |
| Ambulance (HR-5) | A9950.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Highway Garage (HR-6) | A9950.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Department Air Packs (HR-9) | A9950.9 | 6,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Park Reserve | A9950.9 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Fire Depart. - Building & Grounds | A9950.9 | 5,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Lawnmower Reserve | A9950.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL RESERVE CONTRIBUTION TRANSFERS | | \$ 84,000 | \$ 84,000 | \$ 84,000 | \$ 88,000 | \$ 88,000 | \$ 88,000 | \$ 88,000 | \$ 88,000 |
| TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS | | \$ 814,062 | \$ 743,826 | \$ 964,262 | \$ 856,570 | \$ 511,457 | \$ 832,601 | \$ 881,524 | \$ 881,524 |

Village of Lima
2015-16 BUDGET

General Fund Revenues by Major Category



VILLAGE OF LIMA
2015-16 BUDGET
GENERAL FUND - REVENUES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2014-15 | YEAR-TO- DATE 01/31/15 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2015-16 | ADOPTED BUDGET 2015-16 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2011-12 | 2012-13 | 2013-14 | | | | | |
| Real Property Taxes | A1001 | \$ 447,096 | \$ 458,373 | \$ 467,592 | \$ 474,825 | \$ 474,825 | \$ 474,825 | \$ 489,070 | \$ 489,070 |
| Other Payments Lieu of Taxes | A1081 | 3,866 | 3,880 | 3,925 | 0 | 0 | 0 | 0 | 0 |
| Interest & Penalties | A1090 | 2,277 | 2,631 | 3,088 | 1,000 | 1,102 | 1,102 | 1,000 | 1,000 |
| Sales Tax | A1120 | 34,945 | 37,131 | 36,362 | 30,000 | 29,324 | 34,000 | 33,000 | 33,000 |
| Franchises | A1170 | 21,888 | 21,599 | 20,710 | 20,000 | 10,133 | 20,000 | 20,000 | 20,000 |
| TOTAL OTHER TAX ITEMS | | \$ 62,976 | \$ 65,241 | \$ 64,085 | \$ 51,000 | \$ 40,559 | \$ 55,102 | \$ 54,000 | \$ 54,000 |
| Treasurer Fees | A1230 | 310 | 280 | 330 | 250 | 175 | 250 | 250 | 250 |
| Safety Inspection Fees | A1560 | 2,498 | 2,363 | 3,310 | 2,000 | 1,208 | 2,000 | 2,000 | 2,000 |
| Vital Statistics Fees | A1603 | 151 | 212 | 190 | 200 | 60 | 200 | 200 | 200 |
| Ambulance Charges | A1640 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Zoning Fees | A2110 | 440 | 300 | 300 | 125 | 300 | 300 | 150 | 150 |
| TOTAL DEPARTMENTAL INCOME | | \$ 3,399 | \$ 3,155 | \$ 4,130 | \$ 2,575 | \$ 1,743 | \$ 2,750 | \$ 2,600 | \$ 2,600 |
| Fire Protection | A2262a | 98,928 | 95,501 | 95,503 | 65,000 | 0 | 65,000 | 65,000 | 65,000 |
| Debt Service Ambulance Facility | A2262b | 0 | 0 | 0 | 28,150 | 0 | 28,150 | 27,297 | 27,297 |
| Misc. Rev. - Other Govts. | A2389 | 5,333 | 5,217 | 8,591 | 6,500 | 5,934 | 6,500 | 6,500 | 6,500 |
| Capital Projects - Other Govts. | A2397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTERGOVERNMENTAL CHARGES | | \$ 104,261 | \$ 100,718 | \$ 104,094 | \$ 99,650 | \$ 5,934 | \$ 99,650 | \$ 98,797 | \$ 98,797 |
| Interest & Earnings | A2401 | 2,048 | 1,375 | 891 | 400 | 196 | 250 | 200 | 200 |
| TOTAL USE OF MONEY & PROPERTY | | \$ 2,048 | \$ 1,375 | \$ 891 | \$ 400 | \$ 196 | \$ 250 | \$ 200 | \$ 200 |
| Business & Occupational Licenses | A2501 | 595 | 510 | 535 | 200 | 315 | 315 | 200 | 200 |
| Other Licenses | A2545 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Permits | A2590 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL LICENSES AND PERMITS | | \$ 595 | \$ 510 | \$ 535 | \$ 200 | \$ 315 | \$ 315 | \$ 200 | \$ 200 |
| Fines & Forfeitures | A2610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FINES & FORFEITURES | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Sale of Scrap & Materials | A2650 | 0 | 0 | 0 | 10 | 286 | 286 | 10 | 10 |
| Sale of Equipment | A2665 | 5,009 | 248 | 40,204 | 0 | 0 | 0 | 0 | 0 |
| Insurance Recoveries | A2680 | 0 | 263 | 1,596 | 10 | 408 | 408 | 10 | 10 |
| TOTAL SALE PROPERTY/COMPENSATION | | \$ 5,009 | \$ 511 | \$ 41,800 | \$ 20 | \$ 694 | \$ 694 | \$ 20 | \$ 20 |
| Refunds - Prior Yrs. Exps. | A2701 | 0 | 138 | 116 | 10 | 0 | 0 | 10 | 10 |
| Miscellaneous | A2770 | 8,733 | 49,830 | 1,608 | 1,000 | 2,535 | 2,535 | 1,000 | 1,000 |
| TOTAL MISCELLANEOUS | | \$ 8,733 | \$ 49,968 | \$ 1,724 | \$ 1,010 | \$ 2,535 | \$ 2,535 | \$ 1,010 | \$ 1,010 |

VILLAGE OF LIMA
2015-16 BUDGET
GENERAL FUND - REVENUES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2014-15 | YEAR-TO- DATE 01/31/15 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2015-16 | ADOPTED BUDGET 2015-16 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2011-12 | 2012-13 | 2013-14 | | | | | |
| State Aid - Per Capita | A3001 | 15,047 | 15,047 | 16,752 | 13,000 | 15,047 | 15,047 | 13,000 | 13,000 |
| State Aid - Mortgage Tax | A3005 | 12,386 | 10,498 | 12,472 | 8,000 | 10,390 | 10,390 | 8,000 | 8,000 |
| State Aid - FEMA & STAR | A3089 | 0 | 0 | 0 | 10 | 2,274 | 2,274 | 10 | 10 |
| State Aid - CHIPS | A3501 | 22,473 | 0 | 30,840 | 30,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| State Aid - Youth Programs | A3820 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building & Fire Code Aid | A3989 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL STATE AID | | \$ 49,906 | \$ 25,545 | \$ 60,064 | \$ 51,010 | \$ 72,712 | \$ 72,712 | \$ 66,010 | \$ 66,010 |
| Federal Aid - Snow Emergency | A4589 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FEDERAL AID | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Interfund Transfer - Debt Service | A5031 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interfund Transfer - Amb. Debt Service | A5031 | 0 | 0 | 0 | 10,000 | 0 | 10,000 | 10,000 | 10,000 |
| Interfund Transfer - Ambulance Fund | A5031 | 0 | 0 | 0 | 67,430 | 0 | 67,430 | 69,337 | 69,337 |
| Interfund Transfer - Joint Youth | A5031 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTERFUND TRANSFERS | | \$ 0 | \$ 0 | \$ 0 | \$ 77,430 | \$ 0 | \$ 77,430 | \$ 79,337 | \$ 79,337 |
| TOTAL REVENUES | | \$ 684,023 | \$ 705,396 | \$ 744,915 | \$ 758,120 | \$ 599,511 | \$ 786,262 | \$ 791,244 | \$ 791,244 |

VILLAGE OF LIMA
2015-16 BUDGET

GENERAL FUND - UNRESERVED FUND BALANCE ESTIMATE*

(without Ambulance Fund)

Year Ending May 31, 2015

| | | <u>2014-15 Budget</u> | <u>Year-to-Date 01/31/15</u> | <u>Projected Year-End</u> | |
|--|---------------|---------------------------|----------------------------------|-------------------------------|---------------|
| Balance Beginning of Year June 1, 2014 | A-909 | \$ 346,117 | \$ 346,117 | \$ 346,117 | |
| Plus Estimated Revenues and Receipts | A-980 | 628,690 | 518,999 | 708,832 | |
| Less Estimated Expenses and Disbursements to Reserves | A-522 | <u>727,140</u> | <u>435,982</u> | <u>755,171</u> | |
| Estimated Ending Fund Balance | | <u>\$ 247,667</u> | <u>\$ 429,134</u> | <u>\$ 299,778</u> | 100% |
| Estimated Amount of Fund Balance Used | | \$ 98,450 | | \$ 46,339 | |
| APPROPRIATED FUND BALANCE | A-599 | \$ 98,450 14-15 | | \$ 90,280 15-16 | 30.12% |
| Unappropriated Fund Balance | A-909 - A-599 | | | \$ 209,498 | 69.88% |
| Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one month of expenses) | | | | \$ 62,931 | |

* 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
2015-16 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 | 109,227 | - | 49,488 |
| 2010-11 | 49,488 | 145,464 | 142,703 | 32,468 | 84,717 |
| 2011-12 | 84,717 | 142,163 | 121,128 | (12,039) ¹ | 93,713 |
| 2012-13 | 93,713 | 149,821 | 133,910 | (30,355) ¹ | 79,269 |
| 2013-14 | 79,269 | 136,903 | 122,998 | - | 93,173 |
| 2014-15 ^E | 93,173 | 129,430 | 184,430 | - | 38,173 |
| 2015-16 ^B | 38,173 | 131,337 | 131,337 | - | 38,173 |

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

VILLAGE OF LIMA
2015-16 BUDGET

AMBULANCE FUND - EXPENDITURES

| ACCOUNT CODE | DESCRIPTION | Actuals | | | BUDGET | YEAR-TO- DATE | PROJECTED | DEPT BDGT REQUEST | ADOPTED BUDGET |
|------------------------------|---|------------|------------|------------|------------|------------------|------------|----------------------|-------------------|
| | | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 01/31/15 | YEAR-END | 2015-16 | 2015-16 |
| AMBULANCE | | | | | | | | | |
| AM4540.2 | Equip./Cap. Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| .4 | Contractual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| AM4989.4 Contractual (MedEx) | | \$ 36,772 | \$ 36,493 | \$ 35,620 | \$ 30,000 | \$ 70,545 | \$ 85,000 | \$ 30,000 | \$ 30,000 |
| AM9950.9 | Transfer to General Fund | 74,394 | 49,014 | 55,378 | 67,430 | 4,930 | 67,430 | 69,337 | 69,337 |
| AM9950.9 | Transfer to General Fund Ambulance Debt Service | 10,000 | 0 | 0 | 10,000 | 0 | 10,000 | 10,000 | 10,000 |
| AM9950.9 | Transfer to Ambulance Reserve | 0 | 48,403 | 32,000 | 10,000 | 0 | 10,000 | 10,000 | 10,000 |
| AM9950.9 | Transfer to Ambulance Buildings & Grounds Reserve | 12,000 | 0 | 0 | 12,000 | 0 | 12,000 | 12,000 | 12,000 |
| TOTAL EXPENSES | | \$ 133,167 | \$ 133,910 | \$ 122,998 | \$ 129,430 | \$ 75,475 | \$ 184,430 | \$ 131,337 | \$ 131,337 |

AMBULANCE FUND - REVENUES

| ACCOUNT CODE | DESCRIPTION | Actuals | | | BUDGET 2014-15 | YEAR-TO- DATE 01/31/15 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2015-16 | ADOPTED BUDGET 2015-16 |
|-----------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2011-12 | 2012-13 | 2013-14 | | | | | |
| AM1640 | Ambulance Income | \$ 142,163 | \$ 149,821 | \$ 136,903 | \$ 129,430 | \$ 80,513 | \$ 129,430 | \$ 131,337 | \$ 131,337 |
| AM5031 | Transfer from General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | \$ 142,163 | \$ 149,821 | \$ 136,903 | \$ 129,430 | \$ 80,513 | \$ 129,430 | \$ 131,337 | \$ 131,337 |

VILLAGE OF LIMA
2015-16 BUDGET

WATER FUND HISTORY

| Fiscal Year | Beginning Fund Balance | Total Revenues | Total Expenses | Adjustments | Unreserved Ending Fund Balance |
|----------------------|------------------------|----------------|----------------|------------------------|--------------------------------|
| 1996-97 | \$ 152,793 | \$ 297,019 | \$ 320,645 | - | \$ 129,167 |
| 1997-98 | 129,167 | 294,240 | 299,591 | 215 | 124,031 |
| 1998-99 | 124,031 | 291,027 | 313,873 | - | 101,185 |
| 1999-00 | 101,185 | 328,795 | 314,880 | (1) | 115,099 |
| 2000-01 | 115,099 | 331,960 | 274,750 | 153,964 ¹ | 326,273 |
| 2001-02 | 326,273 | 332,951 | 318,473 | 1 | 340,752 |
| 2002-03 | 340,752 | 324,120 | 288,254 | - | 376,618 |
| 2003-04 | 376,618 | 301,609 | 251,172 | - | 427,055 |
| 2004-05 | 427,055 | 314,442 | 270,442 | (2) | 471,053 |
| 2005-06 | 471,053 | 305,690 | 245,529 | 2 | 531,216 |
| 2006-07 | 531,216 | 301,380 | 253,257 | (1) | 579,338 |
| 2007-08 | 579,338 | 306,818 | 279,274 | (221,985) ² | 384,897 |
| 2008-09 | 384,897 | 288,154 | 324,254 | 60,996 ³ | 409,793 |
| 2009-10 | 409,793 | 295,749 | 297,600 | 14,765 ³ | 422,707 |
| 2010-11 | 422,707 | 274,418 | 266,429 | (7,141) ³ | 423,555 |
| 2011-12 | 423,555 | 293,355 | 262,330 | (1,762) ³ | 452,818 |
| 2012-13 | 452,818 | 283,618 | 266,821 | (2,670) ³ | 466,945 |
| 2013-14 | 466,945 | 308,526 | 292,087 | 18,192 | 501,576 |
| 2014-15 ^E | 501,576 | 262,000 | 299,697 | - | 463,880 |
| 2015-16 ^B | 463,880 | 261,030 | 331,000 | - | 393,910 |

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 |
|--------------------------------|-----------------------------|-------------------------------------|---------------------|---------------------------------------|
| 80,651 | 59,302 | \$ 5.41 | \$ 249,461 | \$ 4.21 |
| 69,212 | 61,448 | 4.876 | 257,582 | 4.192 |
| 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 |
| 67,000 | 58,000 | 5.167 | 230,000 | 3.966 * |
| 67,000 | 58,000 | 5.707 | 230,000 | 3.966 |

Notes:

- 1 Residual Equity Transfers.
- 2 Adjustment to exclude Capital Reserves
- 3 Net of Reserve Interest Earnings and Reserve Expenditures.
- E Estimated.
- B Budgeted.
- * July 1, 2014 Rates = \$3.76 V/\$4.56 T

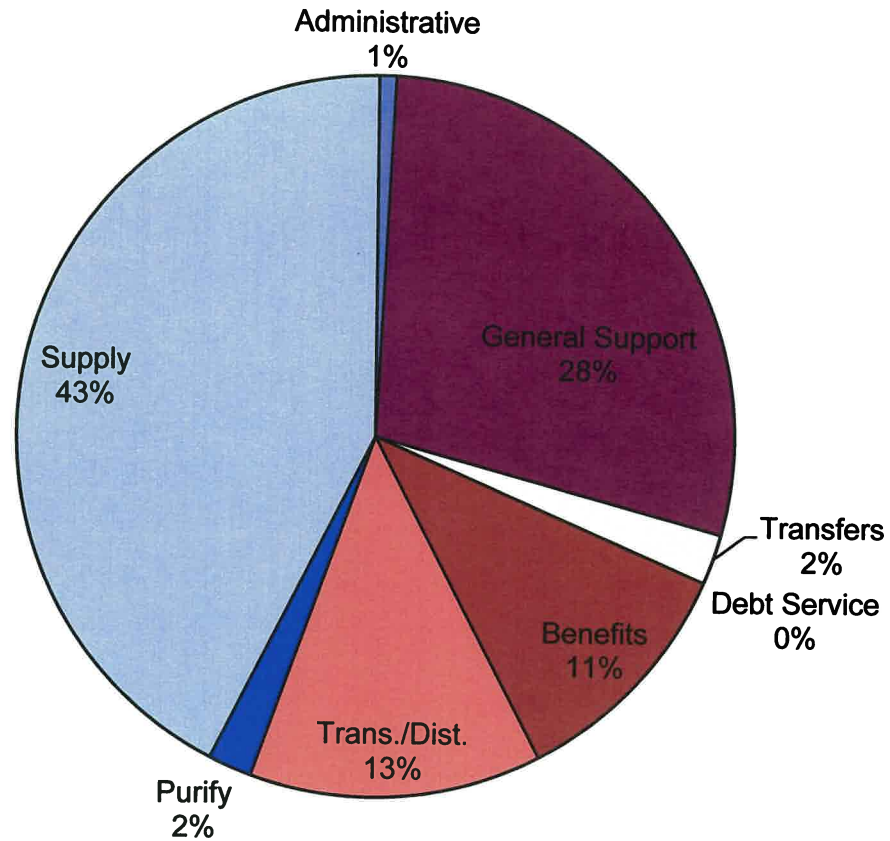
VILLAGE OF LIMA
2015-16 BUDGET

WATER FUND BUDGET SUMMARY

| | 2013-14 Prior Year Actual | 2014-15 Current Year Adopted Budget | 2014-15 Current Projected Year End | 2015-16 Budget |
|--------------------------------------|------------------------------|---|--|--------------------|
| F960 BUDGETED APPROPRIATIONS | \$ 292,087 | \$ 328,916 | \$ 299,697 | \$ 331,000 |
| F510 LESS: Estimated Revenues | 308,526 | 262,130 | 262,000 | 261,030 |
| F599 LESS: Appropriated Fund Balance | <u>(16,440)</u> | <u>66,786</u> | <u>37,697</u> | <u>69,970</u> |
| F510/1001 TAX LEVY | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

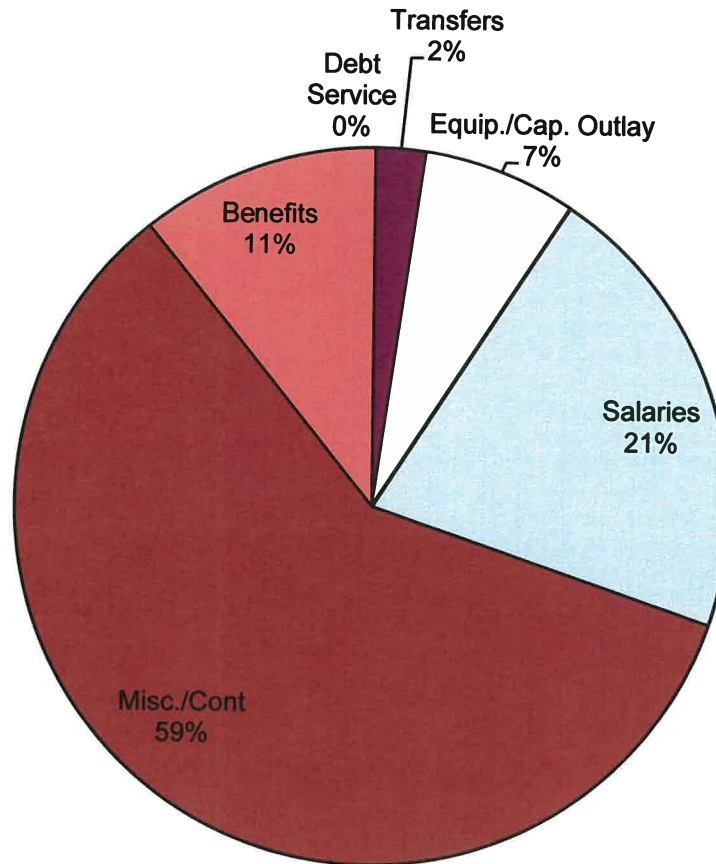
Village of Lima
2015-16 BUDGET

Water Fund Expenses by Major Category



Village of Lima
2015-16 BUDGET

Water Fund Expenses by Object Code



VILLAGE OF LIMA
2015-16 BUDGET
WATER FUND - EXPENDITURES

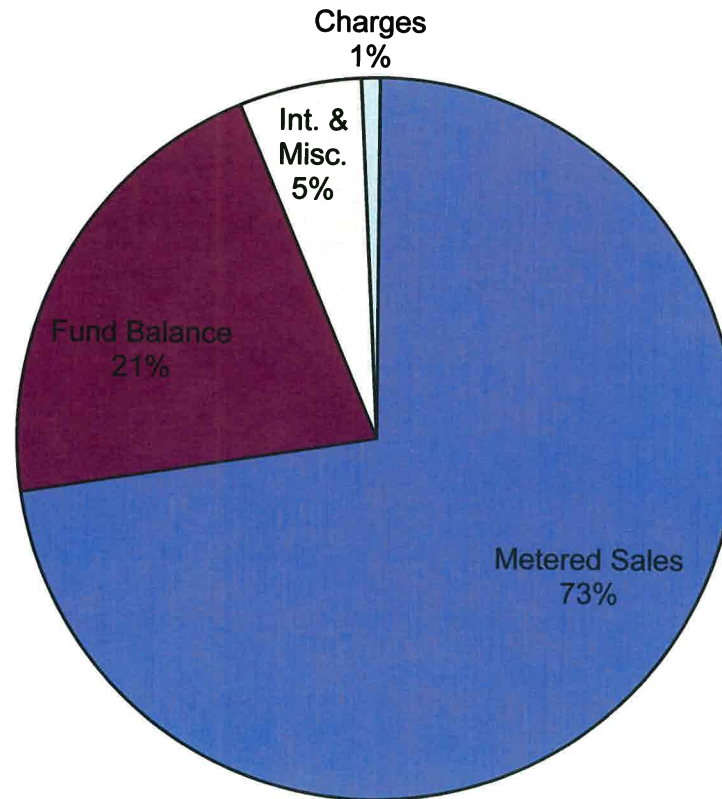
| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2014-15 | YEAR-TO- DATE 01/31/15 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2015-16 | ADOPTED BUDGET 2015-16 |
|---------------------------------|--------------|------------------|------------------|------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2011-12 | 2012-13 | 2013-14 | | | | | |
| BOARD OF TRUSTEES | | | | | | | | | |
| Salary | F1010.1 | \$ 3,775 | \$ 3,825 | \$ 3,925 | \$ 4,025 | \$ 4,025 | \$ 4,025 | \$ 4,050 | \$ 4,050 |
| MAYOR | | | | | | | | | |
| Salary | F1210.1 | 1,900 | 2,000 | 2,075 | 2,138 | 2,138 | 2,138 | 2,200 | 2,200 |
| ACCOUNTING | | | | | | | | | |
| Contractual | F1320.4 | 625 | 625 | 700 | 750 | 750 | 750 | 750 | 750 |
| TREASURER | | | | | | | | | |
| Salary | F1325.1 | 13,900 | 13,236 | 13,355 | 17,138 | 10,413 | 17,138 | 17,653 | 17,653 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BUDGET OFFICER | | | | | | | | | |
| Contractual | F1340.4 | 2,490 | 2,580 | 2,670 | 2,760 | 2,760 | 2,760 | 2,850 | 2,850 |
| LAW | | | | | | | | | |
| Contractual | F1420.4 | 3,074 | 3,086 | 3,100 | 3,200 | 1,600 | 3,200 | 3,200 | 3,200 |
| ENGINEER | | | | | | | | | |
| Contractual | F1440.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PUBLIC WORKS | | | | | | | | | |
| Salary | F1490.1 | 25,433 | 27,990 | 26,109 | 27,767 | 11,036 | 27,767 | 28,600 | 28,600 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| UNALLOCATED INSURANCE | | | | | | | | | |
| Contractual | F1910.4 | 5,005 | 520 | 5,645 | 5,682 | 5,682 | 5,682 | 5,559 | 5,559 |
| CONTINGENCY | | | | | | | | | |
| Contractual | F1990.4 | N/A | N/A | N/A | 29,220 | 0 | 0 | 29,409 | 29,409 |
| TOTAL GENERAL GOVERNMENT | | \$ 56,202 | \$ 53,862 | \$ 57,578 | \$ 92,680 | \$ 38,403 | \$ 63,460 | \$ 94,271 | \$ 94,271 |
| WATER ADMINISTRATION | | | | | | | | | |
| Salary | F8310.1 | 1,323 | 1,021 | 921 | 1,133 | 0 | 1,133 | 1,167 | 1,167 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 1,200 | 746 | 1,200 | 1,300 | 882 | 1,300 | 1,300 | 1,300 |

VILLAGE OF LIMA
2015-16 BUDGET
WATER FUND - EXPENDITURES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2014-15 | YEAR-TO- DATE 01/31/15 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2015-16 | ADOPTED BUDGET 2015-16 |
|---|--------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2011-12 | 2012-13 | 2013-14 | | | | | |
| SUPPLY, POWER & PUMPING | | | | | | | | | |
| Salary | F8320.1 | 5,936 | 3,983 | 2,156 | 6,135 | 1,017 | 6,135 | 6,320 | 6,320 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 116,746 | 122,850 | 124,494 | 134,500 | 75,421 | 134,500 | 134,500 | 134,500 |
| PURIFICATION | | | | | | | | | |
| Equip./Cap. Outlay | F8330.2 | 0 | 0 | 0 | 500 | 0 | 500 | 500 | 500 |
| Contractual | .4 | 4,476 | 3,556 | 4,271 | 6,000 | 4,012 | 6,000 | 6,000 | 6,000 |
| TRANSM. & DISTRIBUTION | | | | | | | | | |
| Salary | F8340.1 | 8,719 | 10,037 | 7,987 | 9,265 | 6,232 | 9,265 | 9,545 | 9,545 |
| Equip./Cap. Outlay | .2 | 22,297 | 20,212 | 40,910 | 22,500 | 11,972 | 22,500 | 22,500 | 22,500 |
| Contractual | .4 | 6,457 | 8,360 | 7,578 | 11,500 | 6,318 | 11,500 | 11,500 | 11,500 |
| TOTAL HOME & COMMUNITY | | \$ 167,154 | \$ 170,765 | \$ 189,517 | \$ 192,833 | \$ 105,853 | \$ 192,833 | \$ 193,332 | \$ 193,332 |
| EMPLOYEE BENEFITS | | | | | | | | | |
| State Retirement | F9010.8 | 9,475 | 11,028 | 12,574 | 11,690 | 11,690 | 11,690 | 10,811 | 10,811 |
| Social Security | F9030.8 | 4,575 | 4,655 | 4,222 | 5,397 | 2,613 | 5,397 | 5,550 | 5,550 |
| Workers Compensation | F9040.8 | 2,255 | 2,236 | 2,202 | 2,395 | 2,395 | 2,395 | 2,386 | 2,386 |
| Unemployment Ins. | F9050.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hospital & Medical | F9060.8 | 15,168 | 16,775 | 18,493 | 16,422 | 13,651 | 16,422 | 17,151 | 17,151 |
| TOTAL EMPLOYEE BENEFITS | | \$ 31,473 | \$ 34,694 | \$ 37,491 | \$ 35,904 | \$ 30,350 | \$ 35,904 | \$ 35,897 | \$ 35,897 |
| DEBT SERVICE - Bonds Paid in Full 05-15-04 | | | | | | | | | |
| SB - Principal | F9710.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SB - Interest | .7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL DEBT SERVICE | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENSES | | \$ 254,830 | \$ 259,321 | \$ 284,587 | \$ 321,416 | \$ 174,606 | \$ 292,197 | \$ 323,500 | \$ 323,500 |
| INTERFUND TRANSFERS - CAPITAL PROJECTS | | | | | | | | | |
| Debt Service | F9905.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Reserve (HR-1) | F9950.9 | 7,500 | 7,500 | 7,500 | 7,500 | 0 | 7,500 | 7,500 | 7,500 |
| TOTAL RESERVE CONTRIBUTION TRANSFERS | | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ 0 | \$ 7,500 | \$ 7,500 | \$ 7,500 |
| TOTAL EXPENSES PLUS RESERVE | | \$ 262,330 | \$ 266,821 | \$ 292,087 | \$ 328,916 | \$ 174,606 | \$ 299,697 | \$ 331,000 | \$ 331,000 |

Village of Lima
2015-16 BUDGET

Water Fund Revenues by Major Category



VILLAGE OF LIMA
2015-16 BUDGET
WATER FUND - REVENUES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2014-15 | YEAR-TO- DATE 01/31/15 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2015-16 | ADOPTED BUDGET 2015-16 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2011-12 | 2012-13 | 2013-14 | | | | | |
| Metered Water Sales | F2140 | \$ 240,704 | \$ 228,598 | \$ 229,754 | \$ 230,000 | \$ 177,038 | \$ 230,000 | \$ 230,000 | \$ 230,000 |
| Metered Sales-Other Govt. | F2141 | 12,472 | 12,355 | 13,600 | 10,000 | 5,828 | 10,000 | 10,000 | 10,000 |
| Water Service Charge | F2144 | 610 | 715 | 3,005 | 1,300 | 1,005 | 1,300 | 1,300 | 1,300 |
| Water Service Chg-Other Govt. | F2145 | 1,783 | 1,971 | 2,509 | 1,500 | 1,198 | 1,500 | 1,500 | 1,500 |
| Interest & Penalties | F2148 | 4,251 | 4,538 | 3,946 | 3,000 | 2,877 | 3,000 | 2,000 | 2,000 |
| TOTAL HOME & COMMUNITY SERVICES | | \$ 259,819 | \$ 248,177 | \$ 252,815 | \$ 245,800 | \$ 187,946 | \$ 245,800 | \$ 244,800 | \$ 244,800 |
| Interest & Earnings | F2401 | 1,403 | 890 | 544 | 300 | 153 | 200 | 200 | 200 |
| TOTAL USE OF MONEY & PROPERTY | | \$ 1,403 | \$ 890 | \$ 544 | \$ 300 | \$ 153 | \$ 200 | \$ 200 | \$ 200 |
| Sale of Equipment | F2665 | 1,170 | 0 | 0 | 10 | 0 | 0 | 10 | 10 |
| Insurance Recoveries | F2680 | 0 | 0 | 0 | 10 | 0 | 0 | 10 | 10 |
| TOTAL SALE PROPERTY/COMPENSATION | | \$ 1,170 | \$ 0 | \$ 0 | \$ 20 | \$ 0 | \$ 0 | \$ 20 | \$ 20 |
| Refund of Prior Yr. Exp. | F2701 | 0 | 0 | 0 | 10 | 0 | 0 | 10 | 10 |
| Miscellaneous | F2770 | 30,963 | 34,551 | 55,168 | 16,000 | 14,363 | 16,000 | 16,000 | 16,000 |
| TOTAL MISCELLANEOUS | | \$ 30,963 | \$ 34,551 | \$ 55,168 | \$ 16,010 | \$ 14,363 | \$ 16,000 | 16,010 | 16,010 |
| Interfund Transfer | F5031 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTERFUND TRANSFERS | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL REVENUES | | \$ 293,355 | \$ 283,618 | \$ 308,526 | \$ 262,130 | \$ 202,463 | \$ 262,000 | \$ 261,030 | \$ 261,030 |

VILLAGE OF LIMA
2015-16 BUDGET

WATER FUND - UNRESERVED FUND BALANCE ESTIMATE*

Year Ending May 31, 2015

| | | <u>2014-15 Budget</u> | <u>Year-to-Date 01/31/15</u> | <u>Projected Year-End</u> | |
|--|---------------|----------------------------------|----------------------------------|----------------------------------|---------------|
| Balance Beginning of Year June 1, 2014 | F-909 | \$ 501,576 | \$ 501,576 | \$ 501,576 | |
| Plus Estimated Revenues and Receipts | F-980 | 262,130 | 202,463 | 262,000 | |
| Less Estimated Expenses and Disbursements to Reserves | F-522 | <u>328,916</u> | <u>174,606</u> | <u>299,697</u> | |
| Estimated Ending Fund Balance | | <u>\$ 434,790</u> | <u>\$ 529,433</u> | <u>\$ 463,880</u> | 100% |
| Estimated Amount of Fund Balance Used | | 66,786 | | 37,697 | |
| APPROPRIATED FUND BALANCE | F-599 | \$ 66,786 14-15 | | \$ 69,970 15-16 | 15.08% |
| Unappropriated Fund Balance | F-909 - F-599 | | | \$ 393,910 | 84.92% |
| Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses) | | | | \$ 74,924 | |

* 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
2015-16 BUDGET

SEWER FUND HISTORY

| Fiscal Year | Beginning Fund Balance | Total Revenues | Total Expenses | Adjustments | Unreserved Ending Fund Balance | Sewer Rents | State O&M Aid |
|----------------------|------------------------|----------------|----------------|----------------------|--------------------------------|-------------|---------------|
| 1996-97 | \$ 139,733 | \$ 223,563 | \$ 209,587 | - | \$ 153,709 | \$ 202,255 | - |
| 1997-98 | 153,709 | 221,448 | 234,717 | (215) | 140,225 | 211,922 | - |
| 1998-99 | 140,225 | 222,849 | 168,562 | | 194,512 | 208,536 | - |
| 1999-00 | 194,512 | 231,817 | 197,071 | - | 229,258 | 217,347 | - |
| 2000-01 | 229,258 | 260,010 | 228,235 | 6,659 ¹ | 267,692 | 238,851 | - |
| 2001-02 | 267,692 | 316,534 | 208,164 | 1 | 376,063 | 238,095 | - |
| 2002-03 | 376,063 | 288,294 | 275,878 | - | 388,479 | 272,919 | - |
| 2003-04 | 388,479 | 282,456 | 300,447 | 1 | 370,489 | 263,671 | - |
| 2004-05 | 370,489 | 280,526 | 306,448 | (1) | 344,566 | 271,288 | - |
| 2005-06 | 344,566 | 274,720 | 301,207 | (1) | 318,078 | 263,741 | - |
| 2006-07 | 318,078 | 269,549 | 315,817 | 1 | 271,811 | 258,988 | - |
| 2007-08 | 271,811 | 299,708 | 313,062 | (8,404) ² | 250,052 | 291,535 | - |
| 2008-09 | 250,052 | 325,592 | 317,914 | (95) ³ | 257,635 | 319,439 | - |
| 2009-10 | 257,635 | 363,694 | 305,850 | (49) ³ | 315,430 | 357,708 | - |
| 2010-11 | 315,430 | 362,803 | 316,872 | (3,050) ³ | 358,311 | 356,919 | - |
| 2011-12 | 358,311 | 360,742 | 322,863 | (5,034) ³ | 391,156 | 354,636 | - |
| 2012-13 | 391,156 | 355,328 | 340,034 | (5,599) ³ | 400,852 | 351,783 | - |
| 2013-14 | 400,852 | 361,881 | 372,473 | 23,613 | 413,873 | 361,753 | - |
| 2014-15 ^E | 413,873 | 362,278 | 365,896 | - | 410,255 | 350,000 | - |
| 2015-16 ^B | 410,255 | 354,800 | 413,081 | - | 351,974 | 350,000 | - |

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

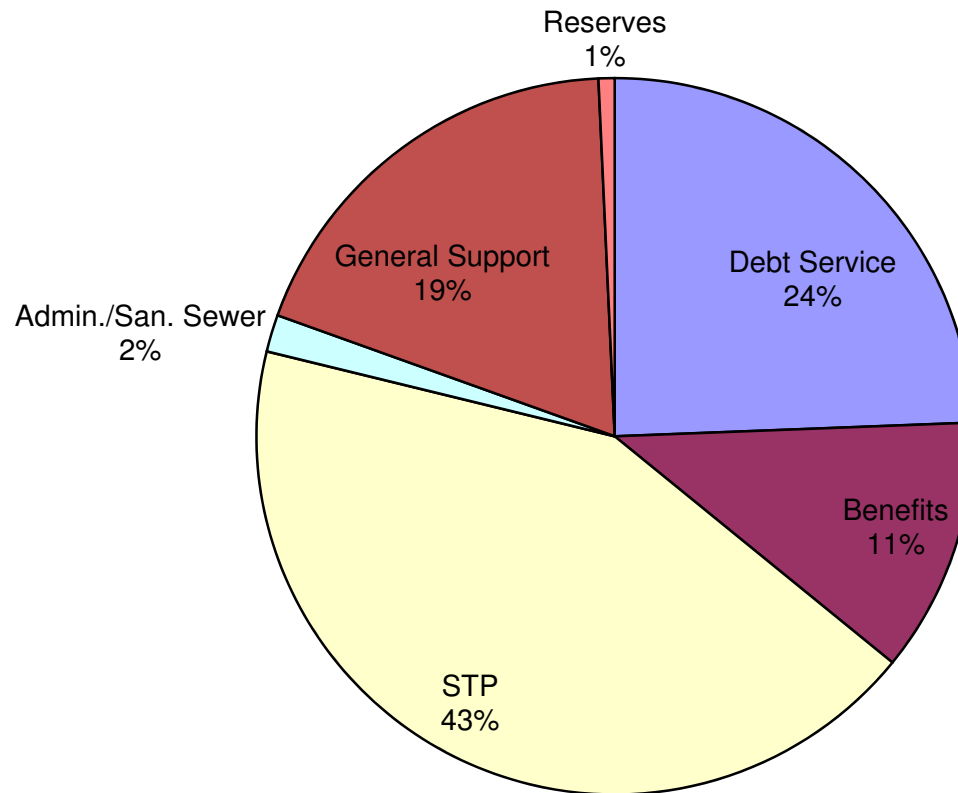
VILLAGE OF LIMA
2015-16 BUDGET

SEWER FUND BUDGET SUMMARY

| | <u>2013-14 Prior Year Actual</u> | <u>2014-15 Current Year Adopted Budget</u> | <u>2014-15 Current Projected Year End</u> | <u>2015-16 Budget</u> |
|--------------------------------------|--------------------------------------|--|---|-----------------------|
| G960 BUDGETED APPROPRIATIONS | \$ 372,473 | \$ 391,984 | \$ 365,896 | \$ 413,081 |
| G510 LESS: Estimated Revenues | 361,881 | 355,100 | 362,278 | 354,800 |
| G599 LESS: Appropriated Fund Balance | <u>10,592</u> | <u>36,884</u> | <u>3,618</u> | <u>58,281</u> |
| G510/1001 TAX LEVY | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

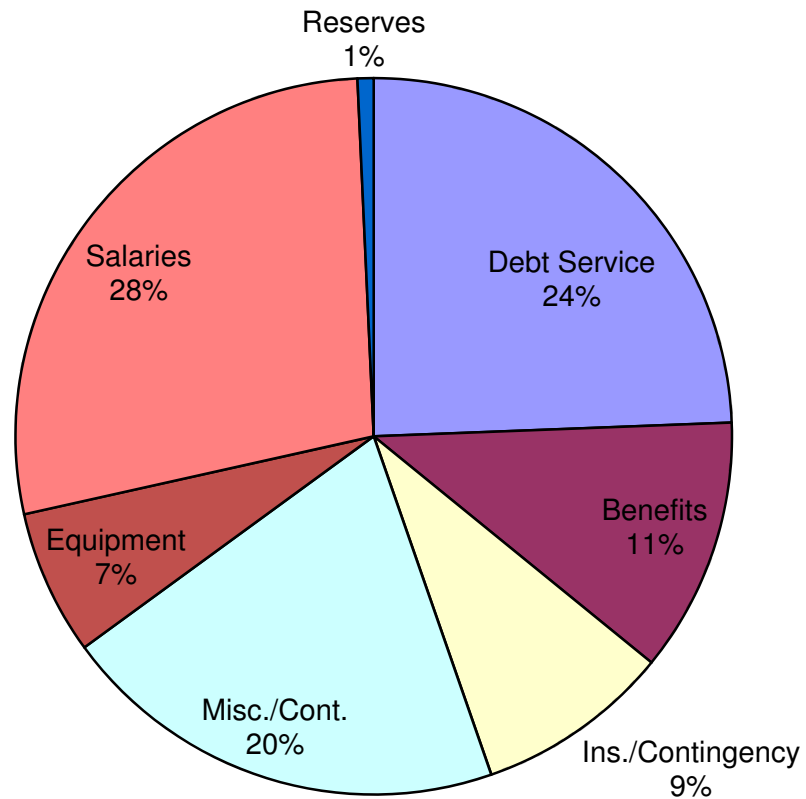
Village of Lima
2015-16 BUDGET

Sewer Fund Expenses by Major Category



Village of Lima
2015-16 BUDGET

Sewer Fund Expenses by Object Code



VILLAGE OF LIMA
2015-16 BUDGET
SEWER FUND - EXPENDITURES

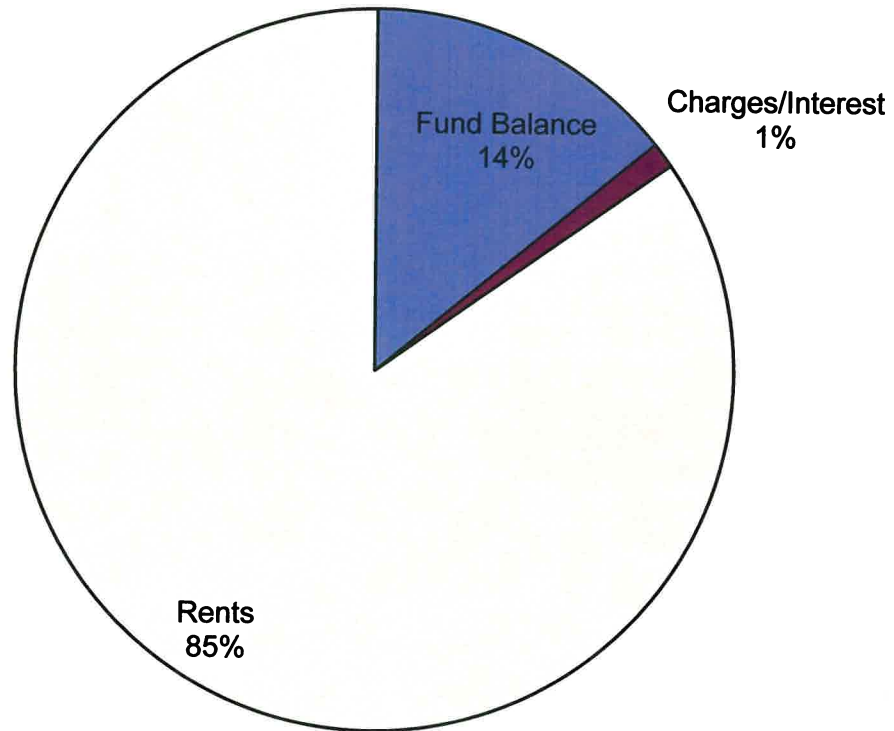
| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2014-15 | YEAR-TO- DATE 01/31/15 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2015-16 | ADOPTED BUDGET 2015-16 |
|--------------------------------------|--------------|------------------|------------------|------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2011-12 | 2012-13 | 2013-14 | | | | | |
| <u>BOARD OF TRUSTEES</u> | | | | | | | | | |
| Salary | G1010.1 | \$ 3,775 | \$ 3,825 | \$ 3,925 | \$ 4,025 | \$ 4,025 | \$ 4,025 | \$ 4,050 | \$ 4,050 |
| <u>MAYOR</u> | | | | | | | | | |
| Salary | G1210.1 | 1,900 | 2,000 | 2,075 | 2,138 | 2,138 | 2,138 | 2,200 | 2,200 |
| <u>ACCOUNTING</u> | | | | | | | | | |
| Contractual | G1320.4 | 625 | 625 | 700 | 750 | 750 | 750 | 750 | 750 |
| <u>TREASURER</u> | | | | | | | | | |
| Salary | G1325.1 | 13,900 | 13,236 | 13,355 | 17,138 | 10,413 | 17,138 | 17,653 | 17,653 |
| Contractual | .4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>BUDGET OFFICER</u> | | | | | | | | | |
| Contractual | G1340.4 | 2,490 | 2,580 | 2,670 | 2,760 | 2,760 | 2,760 | 2,850 | 2,850 |
| <u>EFC ADMINISTRATION FEE</u> | | | | | | | | | |
| Contractual | G1380.4 | 4,237 | 4,062 | 3,887 | 3,856 | 3,856 | 3,856 | 3,524 | 3,524 |
| <u>LAW</u> | | | | | | | | | |
| Contractual | G1420.4 | 3,751 | 3,751 | 3,800 | 3,900 | 1,950 | 3,900 | 3,900 | 3,900 |
| <u>ENGINEER</u> | | | | | | | | | |
| Contractual | G1440.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>PUBLIC WORKS</u> | | | | | | | | | |
| Salary | G1490.1 | 5,652 | 8,605 | 6,447 | 6,171 | 4,153 | 6,171 | 6,356 | 6,356 |
| Contractual | .4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>UNALLOCATED INSURANCE</u> | | | | | | | | | |
| Contractual | G1910.4 | 7,557 | 7,785 | 8,489 | 8,526 | 8,526 | 8,526 | 8,215 | 8,215 |
| <u>CONTINGENCY</u> | | | | | | | | | |
| Contractual | G1990.4 | N/A | N/A | N/A | 26,087 | 0 | 0 | 28,120 | 28,120 |
| TOTAL GENERAL GOVERNMENT | | \$ 43,887 | \$ 46,469 | \$ 45,348 | \$ 75,351 | \$ 38,570 | \$ 49,264 | \$ 77,617 | \$ 77,617 |

VILLAGE OF LIMA
2015-16 BUDGET
SEWER FUND - EXPENDITURES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET | YEAR-TO-DATE | PROJECTED | DEPT BDGT REQUEST | ADOPTED BUDGET |
|---|--------------|------------|------------|------------|------------|--------------|------------|-------------------|----------------|
| | | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 01/31/15 | YEAR-END | 2015-16 | 2015-16 |
| SEWER ADMINISTRATION | | | | | | | | | |
| Salary | G8110.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 1,200 | 1,048 | 1,200 | 1,300 | 889 | 1,300 | 1,300 | 1,300 |
| SANITARY SEWERS | | | | | | | | | |
| Salary | G8120.1 | 12 | 1,535 | 1,529 | 3,027 | 600 | 3,027 | 3,117 | 3,117 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| Contractual | .4 | 1,495 | 0 | 0 | 1,500 | 0 | 1,500 | 1,500 | 1,500 |
| SEWAGE TREATMENT DISP. | | | | | | | | | |
| Salary | G8130.1 | 68,144 | 67,950 | 70,629 | 77,607 | 54,047 | 77,607 | 81,332 | 81,332 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 1,447 | 10,000 | 3,780 | 10,000 | 26,000 | 26,000 |
| Contractual | .4 | 54,585 | 66,096 | 99,006 | 70,000 | 34,570 | 70,000 | 70,000 | 70,000 |
| TOTAL HOME & COMMUNITY | | \$ 125,436 | \$ 136,629 | \$ 173,811 | \$ 164,434 | \$ 93,887 | \$ 164,434 | \$ 184,249 | \$ 184,249 |
| EMPLOYEE BENEFITS | | | | | | | | | |
| State Retirement | G9010.8 | 16,533 | 19,069 | 21,218 | 19,943 | 19,943 | 19,943 | 18,621 | 18,621 |
| Social Security | G9030.8 | 7,077 | 7,347 | 7,348 | 9,539 | 5,710 | 9,539 | 9,923 | 9,923 |
| Workers Compensation | G9040.8 | 3,699 | 3,697 | 3,644 | 3,901 | 3,901 | 3,901 | 3,935 | 3,935 |
| Unemployment Ins. | G9050.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hospital & Medical | G9060.8 | 13,231 | 14,632 | 16,132 | 13,792 | 13,651 | 13,792 | 14,974 | 14,974 |
| TOTAL EMPLOYEE BENEFITS | | \$ 40,540 | \$ 44,745 | \$ 48,342 | \$ 47,175 | \$ 43,205 | \$ 47,175 | \$ 47,453 | \$ 47,453 |
| DEBT SERVICE | | | | | | | | | |
| SB - Principal | G9710.6 | 70,000 | 70,000 | 70,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| SB - Interest | .7 | 40,000 | 39,191 | 31,972 | 27,024 | 27,024 | 27,024 | 25,762 | 25,762 |
| BAN - Principal | G9730.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BAN - Interest | .7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL DEBT SERVICE | | \$ 110,000 | \$ 109,191 | \$ 101,972 | \$ 102,024 | \$ 102,024 | \$ 102,024 | \$ 100,762 | \$ 100,762 |
| TOTAL EXPENSES | | \$ 319,863 | \$ 337,034 | \$ 369,473 | \$ 388,984 | \$ 277,686 | \$ 362,896 | \$ 410,081 | \$ 410,081 |
| | | | | | | | | | |
| INTERFUND TRANSFERS | | | | | | | | | |
| Debt Service | G9905.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Reserve (HR-4) | G9950.9 | 3,000 | 3,000 | 3,000 | 3,000 | 0 | 3,000 | 3,000 | 3,000 |
| Capital Project | G9905.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL RESERVE CONTRIBUTION TRANSFERS | | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 0 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS | | \$ 322,863 | \$ 340,034 | \$ 372,473 | \$ 391,984 | \$ 277,686 | \$ 365,896 | \$ 413,081 | \$ 413,081 |

Village of Lima
2015-16 BUDGET

Sewer Fund Revenues by Major Category



VILLAGE OF LIMA
2015-16 BUDGET
SEWER FUND - REVENUES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2014-15 | YEAR-TO- DATE 01/31/15 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2015-16 | ADOPTED BUDGET 2015-16 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2011-12 | 2012-13 | 2013-14 | | | | | |
| Sewer Rents | G2120 | \$ 354,636 | \$ 349,084 | \$ 354,352 | \$ 350,000 | \$ 272,308 | \$ 357,308 | \$ 350,000 | \$ 350,000 |
| Sewer Charges | G2122 | 465 | 50 | 600 | 100 | 300 | 300 | 100 | 100 |
| Interest & Penalties | G2128 | 5,061 | 5,560 | 6,110 | 4,500 | 3,910 | 4,500 | 4,500 | 4,500 |
| TOTAL SEWER RENTS & CHARGES | | \$ 360,162 | \$ 354,694 | \$ 361,062 | \$ 354,600 | \$ 276,519 | \$ 362,108 | \$ 354,600 | \$ 354,600 |
| Interest & Earnings | G2401 | 580 | 399 | 236 | 400 | 112 | 150 | 150 | 150 |
| TOTAL USE OF MONEY & PROPERTY | | \$ 580 | \$ 399 | \$ 236 | \$ 400 | \$ 112 | \$ 150 | \$ 150 | \$ 150 |
| 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 |
| TOTAL SALE PROPERTY/COMPENSATION | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Miscellaneous | G2770 | 0 | 235 | 583 | 100 | 20 | 20 | 50 | 50 |
| TOTAL MISCELLANEOUS | | \$ 0 | \$ 235 | \$ 583 | \$ 100 | \$ 20 | \$ 20 | \$ 50 | \$ 50 |
| State Aid - O & M | G3901 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL STATE AID | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Interfund Transfer | G5031 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTERFUND TRANSFERS | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL REVENUES | | \$ 360,742 | \$ 355,328 | \$ 361,881 | \$ 355,100 | \$ 276,651 | \$ 362,278 | \$ 354,800 | \$ 354,800 |

VILLAGE OF LIMA
2015-16 BUDGET

SEWER FUND - UNRESERVED FUND BALANCE ESTIMATE *

| | | Year Ending May 31, 2015 | | | |
|--|---------------|---------------------------|--------------------------|---------------------------|---------------|
| | | 2014-15 Budget | Year-to-Date 01/31/15 | Projected Year-End | |
| Balance Beginning of Year June 1, 2013 | G-909 | \$ 413,873 | \$ 413,873 | \$ 413,873 | |
| Plus Estimated Revenues and Receipts | G-980 | 355,100 | 276,651 | 362,278 | |
| Less Estimated Expenses and Disbursements to Reserves | G-522 | <u>391,984</u> | <u>277,686</u> | <u>365,896</u> | |
| Estimated Ending Fund Balance | | <u>\$ 376,989</u> | <u>\$ 412,837</u> | <u>\$ 410,255</u> | 100% |
| Estimated Amount of Fund Balance Used | | \$ 36,884 | | \$ 3,618 | |
| APPROPRIATED FUND BALANCE | G-599 | \$ 36,884 14-15 | | \$ 58,281 15-16 | 14.21% |
| Unappropriated Fund Balance | G-909 - G-599 | | | \$ 351,974 | 85.79% |
| Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses) | | | | \$ 91,474 | |

* 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
2015-16 BUDGET

JOINT RECREATION FUND - EXPENDITURES

| ACCOUNT CODE | DESCRIPTION | Actuals | | | BUDGET | YEAR-TO-DATE | PROJECTED | DEPT BDGT REQUEST | ADOPTED BUDGET |
|----------------------------|--------------------|-----------|-----------|---------|----------|--------------|-----------|-------------------|----------------|
| | | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 01/31/15 | YEAR-END | 2015-16 | 2015-16 |
| JOINT RECREATIONS PROJECT: | | | | | | | | | |
| CR7145.1 | Salary | \$ 16,551 | \$ 16,688 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |
| .2 | Equip./Cap. Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| .4 | Contractual | 9,704 | 6,988 | 0 | 6,500 | 0 | 6,500 | 5,000 | 5,000 |
| Transfer from | | | | | | | | | |
| CR9901.0 | General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENSES | | \$ 26,255 | \$ 23,676 | \$ 0 | \$ 6,500 | \$ 0 | \$ 6,500 | \$ 5,000 | \$ 5,000 |

JOINT RECREATION FUND - REVENUES

| ACCOUNT CODE | DESCRIPTION | Actuals | | | BUDGET 2014-15 | YEAR-TO- DATE 01/31/15 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2015-16 | ADOPTED BUDGET 2015-16 |
|-----------------------|-------------------------------|------------------|------------------|-----------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2011-12 | 2012-13 | 2013-14 | | | | | |
| CR2001 | Parks & Recreation Charges | \$ 13,324 | \$ 14,518 | \$ 1,588 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| CR2390 | Contribution from T. Lima | 10,000 | 10,833 | 0 | 0 | 0 | 0 | 0 | 0 |
| CR3820 | Joint Youth Rec. - St. Aid | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CR2401 | Interest & Earnings | 4 | 5 | 3 | 0 | 0 | 0 | 0 | 0 |
| Transfer from | | | | | | | | | |
| CR5031 | General Fund | 0 | 0 | 0 | 6,500 | 0 | 6,500 | 5,000 | 5,000 |
| TOTAL REVENUES | | \$ 23,328 | \$ 25,356 | \$ 1,591 | \$ 6,500 | \$ 0 | \$ 6,500 | \$ 5,000 | \$ 5,000 |

VILLAGE OF LIMA
2015-16 BUDGET

SUMMARY OF RESERVE FUNDS

| Name of Reserve | Balance as of 01-31-15 | Projected Revenues for Current Fiscal Year | Projected Expenses for for Current Fiscal Year | Projected Balance as of 05-31-15 |
|---|------------------------------|---|---|--|
| FIRE EQUIPMENT RESERVE - HR-3 | \$ 218,791 | \$ 40,000 | \$ 0 | \$ 258,791 |
| WATER RESERVE - HR-1 | 312,209 | 7,500 | 34,000 | 285,709 |
| SEWER RESERVE - HR-4 | 13,450 | 3,000 | 0 | 16,450 |
| STREETS AND/OR EQUIPMENT RESERVE - HR-2 | 135,588 | 27,000 | 51,000 | 111,588 |
| AMBULANCE RESERVE - HR-5 | 111,678 | 10,000 | 0 | 121,678 |
| HIGHWAY GARAGE - HR-6 | 15,947 | 0 | 0 | 15,947 |
| FIRE AIR PACKS RESERVE - HR-9 | 25,745 | 4,000 | 0 | 29,745 |
| DEFIBULATOR & MISCELLANEOUS EQUIPMENT RESERVE - HR-10 | 1,039 | 0 | 0 | 1,039 |
| PARK RESERVE | 17,912 | 2,000 | 0 | 19,912 |
| FIRE DEPARTMENT - BUILDING/GROUNDS MAINTENANCE RESERVE | 34,591 | 15,000 | 0 | 49,591 |
| AMBULANCE - BUILDING/GROUNDS MAINTENANCE RESERVE | 36,045 | 12,000 | 0 | 48,045 |
| MOWER REPLACEMENT RESERVE | 8,602 | 0 | 0 | 8,602 |

| | | |
|---------------------|----|---------|
| Total: General Fund | \$ | 495,214 |
| Ambulance Fund | | 169,722 |
| Water Fund | | 285,709 |
| Sewer Fund | | 16,450 |
| Grand Total: | \$ | 967,096 |

VILLAGE OF LIMA
2015-16 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 2013-14:

| | | |
|---------------------------------------|--|------------|
| Balance as on 05-31-14 Annual Report: | | \$ 218,722 |
|---------------------------------------|--|------------|

CURRENT FISCAL YEAR 2014-15:

| | | |
|---------------------|--|---------|
| Balance on 01-31-15 | | 218,791 |
|---------------------|--|---------|

Estimated Additional Revenue to Year End:

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

Estimated Additional Expenses to Year End:

| | | |
|--|---|---|
| | - | |
| | - | - |

Estimated Balance at Current Year End:

\$ 258,791

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

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

Total Available for 2015-16 Budget Year
Appropriation:

\$ 298,791

| | | |
|--|---|---|
| | - | |
| | - | - |

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2016

\$ 298,791

VILLAGE OF LIMA
2015-16 BUDGET
FIRE EQUIPMENT RESERVE HISTORY

| Fiscal Year | Beginning Fund Balance | 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 ^E | 218,722 | 40,000 | 69 | 258,791 |
| 2015-16 ^B | 258,791 | 40,000 | - | 298,791 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2015-16 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 2013-14:

Balance as on 05-31-14 Annual Report: \$ 312,107

CURRENT FISCAL YEAR 2014-15:

Balance on 01-31-15 312,209

Estimated Additional Revenue to Year End:

| | | |
|----------------------------|-------|-------|
| Transfer from Water Fund | 7,500 | |
| Interest Earnings at 0.00% | - | 7,500 |

Estimated Additional Expenses to Year End:

| | | |
|----------------------------|--------|--------|
| 40% of \$85,000 Dump Truck | 34,000 | |
| | | 34,000 |

Estimated Balance at Current Year End: \$ 285,709

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

| | | |
|----------------------------|-------|-------|
| Transfer from Water Fund | 7,500 | |
| Sale of Equipment | - | |
| Interest Earnings at 0.00% | - | 7,500 |

Total Available for 2015-16 Budget Year \$ 293,209

Appropriation:

| | | |
|-----------------------------------|--------|--------|
| Water Tower (\$3.0M?) (Year 2020) | | |
| 40% of \$85,000 Dump Truck | 34,000 | |
| | | 34,000 |

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2016 \$ 259,209

**VILLAGE OF LIMA
2015-16 BUDGET
WATER RESERVE HISTORY**

| Fiscal Year | Beginning Fund Balance | Transfer from Water Fund | Net Activity | Ending Fund Balance |
|----------------------|------------------------|--------------------------|--------------|---------------------|
| 2006-07 | \$ 258,600 | 38,839 | - | 297,439 |
| 2007-08 | 297,439 | 30,000 | (15,456) | 311,983 |
| 2008-09 | 311,983 | 30,000 | (60,994) | 280,989 |
| 2009-10 | 280,989 | 7,500 | (14,764) | 273,725 |
| 2010-11 | 273,725 | 7,500 | 22,142 | 303,367 |
| 2011-12 | 303,367 | 7,500 | 1,763 | 312,630 |
| 2012-13 | 312,630 | 7,500 | 2,669 | 322,799 |
| 2013-14 | 322,799 | 7,500 | (18,192) | 312,107 |
| 2014-15 ^E | 312,107 | 7,500 | 102 | 319,709 |
| 2015-16 ^B | 319,709 | 7,500 | - | 327,209 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2015-16 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 2013-14:

| | | |
|---------------------------------------|--|-----------|
| Balance as on 05-31-14 Annual Report: | | \$ 13,446 |
|---------------------------------------|--|-----------|

CURRENT FISCAL YEAR 2014-15:

| | | |
|---------------------|--|--------|
| Balance on 01-31-15 | | 13,450 |
|---------------------|--|--------|

Estimated Additional Revenue to Year End:

| | | |
|----------------------------|-------|-------|
| Transfer from Sewer Fund | 3,000 | |
| Interest Earnings at 0.00% | - | 3,000 |
| | - | |

Estimated Additional Expenses to Year End:

| | | |
|--|--|---|
| | | - |
| | | |

| | |
|--|-----------|
| Estimated Balance at Current Year End: | \$ 16,450 |
|--|-----------|

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

| | | |
|----------------------------|-------|-------|
| Transfer from Sewer Fund | 3,000 | |
| Interest Earnings at 0.00% | - | 3,000 |
| | - | |

| | |
|---|-----------|
| Total Available for 2015-16 Budget Year | \$ 19,450 |
|---|-----------|

| | | |
|--|--|---|
| | | - |
| | | |

| | |
|---|-----------|
| ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2016 | \$ 19,450 |
|---|-----------|

**VILLAGE OF LIMA
2015-16 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 | 3,000 | 48 | 14,376 |
| 2010-11 | 14,376 | 3,000 | 50 | 17,426 |
| 2011-12 | 17,426 | 3,000 | 5,034 | 25,460 |
| 2012-13 | 25,460 | 3,000 | 5,597 | 34,057 |
| 2013-14 | 34,057 | 3,000 | (23,611) | 13,446 |
| 2014-15 ^E | 13,446 | 3,000 | 4 | 16,450 |
| 2015-16 ^B | 16,450 | 3,000 | - | 19,450 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2015-16 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 2013-14:

| | |
|---------------------------------------|------------|
| Balance as on 05-31-14 Annual Report: | \$ 139,914 |
|---------------------------------------|------------|

CURRENT FISCAL YEAR 2014-15:

| | |
|---------------------|---------|
| Balance on 01-31-15 | 135,588 |
|---------------------|---------|

Estimated Additional Revenue to Year End:

| | | |
|----------------------------|--------|--------|
| Transfer from General Fund | 27,000 | |
| Interest Earnings at 0.00% | - | |
| | | |
| | | 27,000 |

Estimated Additional Expenses to Year End:

| | | |
|----------------------------|--------|--------|
| 60% of \$85,000 Dump Truck | 51,000 | |
| | | |
| | | 51,000 |

| | |
|--|-------------------|
| Estimated Balance at Current Year End: | <u>\$ 111,588</u> |
|--|-------------------|

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

| | | |
|----------------------------|--------|--------|
| Transfer from General Fund | 27,000 | |
| Interest Earnings at 0.00% | - | |
| | | |
| | | 27,000 |

| | |
|--|------------|
| Total Available for 2015-16 Budget Year Appropriation: | \$ 138,588 |
|--|------------|

| | | |
|--|--|---|
| | | |
| | | |
| | | - |

| | |
|---|-------------------|
| ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2016 | <u>\$ 138,588</u> |
|---|-------------------|

VILLAGE OF LIMA
2015-16 BUDGET
STREETS AND/OR EQUIPMENT RESERVE HISTORY

| Fiscal Year | Beginning Fund Balance | 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 ^E | 139,914 | 27,000 | (4,326) | 162,588 |
| 2015-16 ^B | 162,588 | 27,000 | - | 189,588 |

Notes: E Estimated.
 B Budgeted.

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).

BUDGET_1516 FINAL
AMBULANCE RES

**VILLAGE OF LIMA
2015-16 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 ^E | 98,470 | 10,000 | 13,208 | 121,678 |
| 2015-16 ^B | 121,678 | 10,000 | - | 131,678 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2015-16 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 2013-14:

Balance as on 05-31-14 Annual Report: \$ 15,942

CURRENT FISCAL YEAR 2014-15:

Balance on 01-31-15 15,947

Estimated Additional Revenue to Year End:

| | | |
|----------------------------|---|---|
| Transfer from General Fund | - | |
| Interest Earnings at 0.00% | - | - |
| CHIPS? | | |

Estimated Additional Expenses to Year End:

| | | |
|--------|--|---|
| CHIPS? | | |
| | | - |

Estimated Balance at Current Year End: \$ 15,947

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

| | | |
|----------------------------|---|---|
| Transfer from General Fund | - | |
| Interest Earnings at 0.00% | - | - |

Total Available for 2015-16 Budget Year \$ 15,947

Appropriation:

| | | |
|--|--|---|
| | | - |
|--|--|---|

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2016 \$ 15,947

**VILLAGE OF LIMA
2015-16 BUDGET
HIGHWAY GARAGE RESERVE HISTORY**

| Fiscal Year | Beginning Fund Balance | 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 ^E | 15,942 | - | 5 | 15,947 |
| 2015-16 ^B | 15,947 | - | - | 15,947 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2015-16 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 2013-14:

Balance as on 05-31-14 Annual Report: \$ 25,737

CURRENT FISCAL YEAR 2014-15:

Balance on 01-31-15 25,745

Estimated Additional Revenue to Year End:

| | | |
|----------------------------|-------|-------|
| Transfer from General Fund | 4,000 | |
| Interest Earnings at 0.00% | - | 4,000 |

Estimated Additional Expenses to Year End:

| | | |
|--|--|---|
| | | - |
|--|--|---|

Estimated Balance at Current Year End: \$ 29,745

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

| | | |
|----------------------------|-------|-------|
| Transfer from General Fund | 4,000 | |
| Interest Earnings at 0.00% | - | 4,000 |

Total Available for 2015-16 Budget Year \$ 33,745

Appropriation:

| | | |
|------------|--|---|
| Air Packs? | | - |
|------------|--|---|

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2016 \$ 33,745

**VILLAGE OF LIMA
2015-16 BUDGET
FIRE AIR PACKS RESERVE HISTORY**

| Fiscal Year | Beginning Fund Balance | 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 ^E | 25,737 | 4,000 | 8 | 29,745 |
| 2015-16 ^B | 29,745 | 4,000 | - | 33,745 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2015-16 BUDGET

DEFIBULATOR & MISCELLANEOUS EQUIPMENT RESERVE - HR-10

Use Restrictions & Legal Reference: Established April 4, 2005. 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 2013-14:

Balance as on 05-31-14 Annual Report: \$ 1,038

CURRENT FISCAL YEAR 2014-15:

Balance on 01-31-15 1,039

Estimated Additional Revenue to Year End:

| | | |
|--------------------------------------|---|---|
| Transfer from General Fund (A4540.2) | - | |
| Interest Earnings at 0.00% | - | - |

Estimated Additional Expenses to Year End:

| | | |
|--|--|---|
| | | - |
| | | |

Estimated Balance at Current Year End: \$ 1,039

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

| | | |
|--------------------------------------|---|---|
| Transfer from General Fund (A4540.2) | - | |
| Interest Earnings at 0.00% | - | - |

Total Available for 2014-15 Budget Year \$ 1,039

Appropriation:

| | | |
|--|--|---|
| | | - |
| | | |

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2016

\$ 1,039

VILLAGE OF LIMA
2015-16 BUDGET
DEFIBULATOR & MISCELLANEOUS EQUIPMENT

| Fiscal Year | Beginning Fund Balance | from General Fund A4540.2 | Net Activity | Ending Fund Balance |
|----------------------|------------------------|---------------------------|--------------|---------------------|
| 2006-07 | \$ 11,812 | 5,440 | - | 17,252 |
| 2007-08 | 17,252 | - | 562 | 17,814 |
| 2008-09 | 17,814 | - | 186 | 18,000 |
| 2009-10 | 18,000 | - | (16,967) | 1,033 |
| 2010-11 | 1,033 | - | 3 | 1,036 |
| 2011-12 | 1,036 | - | - | 1,036 |
| 2012-13 | 1,036 | - | 1 | 1,037 |
| 2013-14 | 1,037 | - | 1 | 1,038 |
| 2014-15 ^E | 1,038 | - | 1 | 1,039 |
| 2015-16 ^B | 1,039 | - | - | 1,039 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2015-16 BUDGET
PARK RESERVE

Use Restrictions & Legal Reference: Established _____, 2006. Use subject to permissive referendum (Board adopts resolution to use dollars, published in paper within 10 days, 30-day waiting period from date of publication prior to use).

PRIOR FISCAL YEAR 2013-14:

Balance as on 05-31-14 Annual Report: \$ 17,907

CURRENT FISCAL YEAR 2014-15:

Balance on 01-31-15 17,912

Estimated Additional Revenue to Year End:

| | | |
|----------------------------|-------|-------|
| Transfer from General Fund | 2,000 | |
| Interest Earnings at 0.00% | - | 2,000 |

Estimated Additional Expenses to Year End:

| | | |
|--|---|--|
| | - | |
|--|---|--|

Estimated Balance at Current Year End: \$ 19,912

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

| | | |
|----------------------------|-------|-------|
| Transfer from General Fund | 2,000 | |
| Interest Earnings at 0.00% | - | 2,000 |

Total Available for 2015-16 Budget Year \$ 21,912

Appropriation:

| | | |
|------------------------|--|---|
| Park Expansion | | |
| Pavilion Roof / Swings | | - |

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2016 \$ 21,912

**VILLAGE OF LIMA
2015-16 BUDGET
PARK RESERVE HISTORY**

| Fiscal Year | Beginning Fund Balance | 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 ^E | 17,907 | 2,000 | 5 | 19,912 |
| 2015-16 ^B | 19,912 | 2,000 | - | 21,912 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2015-16 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 2013-14:

Balance as on 05-31-14 Annual Report: \$ 36,480

CURRENT FISCAL YEAR 2014-15:

Balance on 01-31-15 34,591

Estimated Additional Revenue to Year End:

| | | |
|----------------------------|--------|--------|
| Transfer from General Fund | 15,000 | |
| Interest Earnings at 0.00% | - | 15,000 |

Estimated Additional Expenses to Year End:

| | | |
|--|--|---|
| | | - |
| | | |

Estimated Balance at Current Year End: \$ 49,591

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

| | | |
|----------------------------|--------|--------|
| Transfer from General Fund | 15,000 | |
| Interest Earnings at 0.00% | - | 15,000 |

Total Available for 2014-15 Budget Year
Appropriation: \$ 64,591

| | | |
|--|--|---|
| | | - |
| | | |

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2016

\$ 64,591

VILLAGE OF LIMA
2015-16 BUDGET
**FIRE DEPARTMENT - BUILDING &
GROUNDS MAINTENANCE RESERVE HISTORY**

| Fiscal Year | Beginning Fund Balance | 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 ^E | 36,480 | 15,000 | (1,889) | 49,591 |
| 2015-16 ^B | 49,591 | 15,000 | - | 64,591 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2015-16 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 2013-14:

Balance as on 05-31-14 Annual Report: \$ 36,033

CURRENT FISCAL YEAR 2014-15:

Balance on 01-31-15 36,045

Estimated Additional Revenue to Year End:

| | | |
|------------------------------|--------|--------|
| Transfer from Ambulance Fund | 12,000 | |
| Interest Earnings at 0.00% | - | 12,000 |

Estimated Additional Expenses to Year End:

| | | |
|--|--|---|
| | | - |
|--|--|---|

Estimated Balance at Current Year End: \$ 48,045

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

| | | |
|------------------------------|--------|--------|
| Transfer from Ambulance Fund | 12,000 | |
| Interest Earnings at 0.00% | - | 12,000 |

Total Available for 2015-16 Budget Year
Appropriation: \$ 60,045

| | | |
|--|--|---|
| | | - |
|--|--|---|

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2016 \$ 60,045

VILLAGE OF LIMA
2015-16 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 ^E | 36,033 | 12,000 | 12 | 48,045 |
| 2015-16 ^B | 48,045 | 12,000 | - | 60,045 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2015-16 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 2013-14:

| | |
|---------------------------------------|----------|
| Balance as on 05-31-14 Annual Report: | \$ 8,599 |
|---------------------------------------|----------|

CURRENT FISCAL YEAR 2014-15:

| | |
|---------------------|-------|
| Balance on 01-31-15 | 8,602 |
|---------------------|-------|

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>\$ 8,602</u> |
|--|-----------------|

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

| | |
|----------------------------|---|
| Transfer from General Fund | - |
| Interest Earnings at 0.00% | - |

| | |
|---|----------|
| Total Available for 2015-16 Budget Year | \$ 8,602 |
| Appropriation: | |

| | |
|--|---|
| | - |
|--|---|

| | |
|---|-----------------|
| ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2016 | <u>\$ 8,602</u> |
|---|-----------------|

VILLAGE OF LIMA
2015-16 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 ^E | 8,599 | - | 3 | 8,602 |
| 2015-16 ^B | 8,602 | - | - | 8,602 |

Notes: E Estimated.
 B Budgeted.

UNEMPLOYMENT RESERVE

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

PRIOR FISCAL YEAR 2013-14:

Balance as on 05-31-14 Annual Report: \$ 8,422

CURRENT FISCAL YEAR 2014-15:

Balance on 01-31-15 8,422

Estimated Additional Revenue to Year End:
Interest Earnings

-
-

-

Estimated Additional Expenses to Year End:
Transfer to General Fund

???
-

-

Estimated Balance at Current Year End:

\$ 8,422

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:
Interest Earnings

-
-

-

Total Available for 2015-16 Budget Year
Appropriation:

\$ 8,422

Claims from NYS

???

-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2016

\$ 8,422

VILLAGE OF LIMA
2015-16 BUDGET

DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2015-16

| Due Date | Payee/ Purpose | Instrum./ Rate | Dated/ Final Maturity | Total Amount Due | Object of Expense Code | | Outstanding Principal 05/31/16 | Source | |
|--------------|---|-------------------------------------|-----------------------------|------------------------|------------------------|------------------------|--------------------------------------|------------------|---------|
| | | | | | .6 Principal | .7 Interest | | Function Code | Fund |
| 07/01/15 | EFC/M&T WWTP | '13 Ref. SB 3.7020% ¹ | 07/10/13 01/15/32 | 14,245.29 | 0 | 14,245.29 ² | See January | G 9710.0 | SEWER |
| 07/15/15 | EFC/M&T WWTP | Admin. Fee | | 3,524.00 | N/A | N/A | N/A | G 1380.4 | SEWER |
| 11/15/15 | Rural Development Ambulance Facility | '07 SB 4.3750% | 12/14/07 05/15/30 | 12,796.87 | 0 | 12,796.87 | See May | A 9710.0 | GENERAL |
| 01/01/16 | EFC/M&T WWTP | '13 Ref. SB 3.7020% ¹ | 07/10/13 01/15/32 | 86,516.31 | 75,000 | 11,516.31 ² | 1,335,000 | G 9710.0 | SEWER |
| 05/15/16 | Rural Development Ambulance Facility | '07 SB 4.3750% | 12/14/07 05/15/30 | 51,796.88 | 39,000 | 12,796.88 | 546,000 | A 9710.0 | GENERAL |
| TOTAL | | | | \$ 168,879.35 | \$ 114,000 | \$ 51,355.35 | \$ 1,881,000 | | |

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

VILLAGE OF LIMA
2015-16 BUDGET

DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2015-16

SUMMARY:

GENERAL FUND

| | | |
|----------------------------------|---|---------------------|
| A9710.6 Serial Bonds - Principal | = | \$ 39,000.00 |
| A9710.7 Serial Bonds - Interest | = | <u>25,593.75</u> |
| TOTAL GENERAL FUND | | \$ 64,593.75 |

SEWER FUND

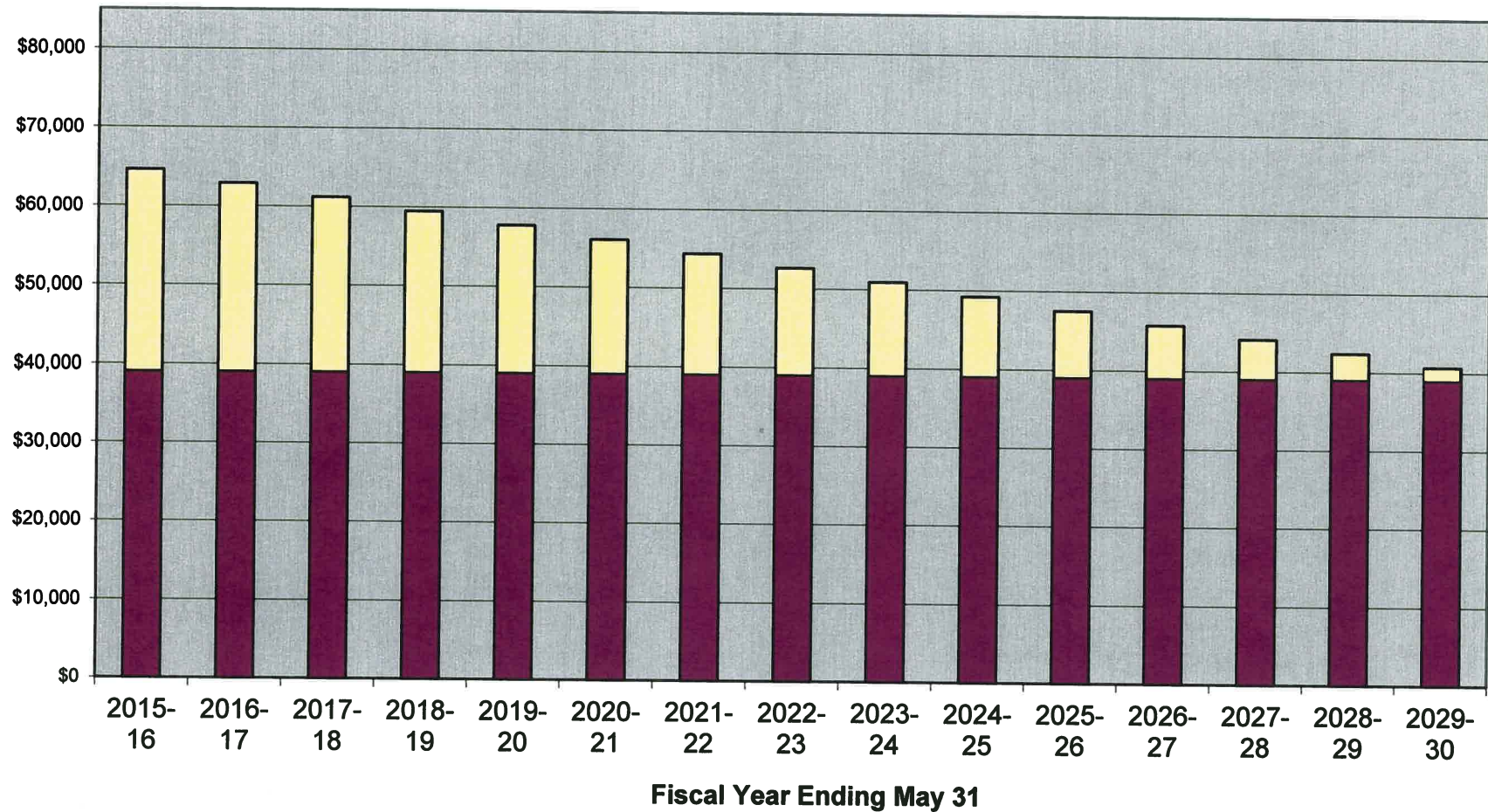
| | | |
|----------------------------------|---|----------------------|
| G9710.6 Serial Bonds - Principal | = | \$ 75,000.00 |
| G9710.7 Serial Bonds - Interest | = | <u>25,761.60</u> |
| TOTAL SEWER FUND | | \$ 100,761.60 |

| | | |
|--------------------------------------|---|-------------|
| G1380.4 Fiscal Agent Fees (M&T Bank) | = | \$ 3,524.00 |
|--------------------------------------|---|-------------|

| | | |
|---------------------------------|--|------------------------------------|
| TOTAL DEBT SERVICE | | <u><u>\$ 168,879.35</u></u> |
|---------------------------------|--|------------------------------------|

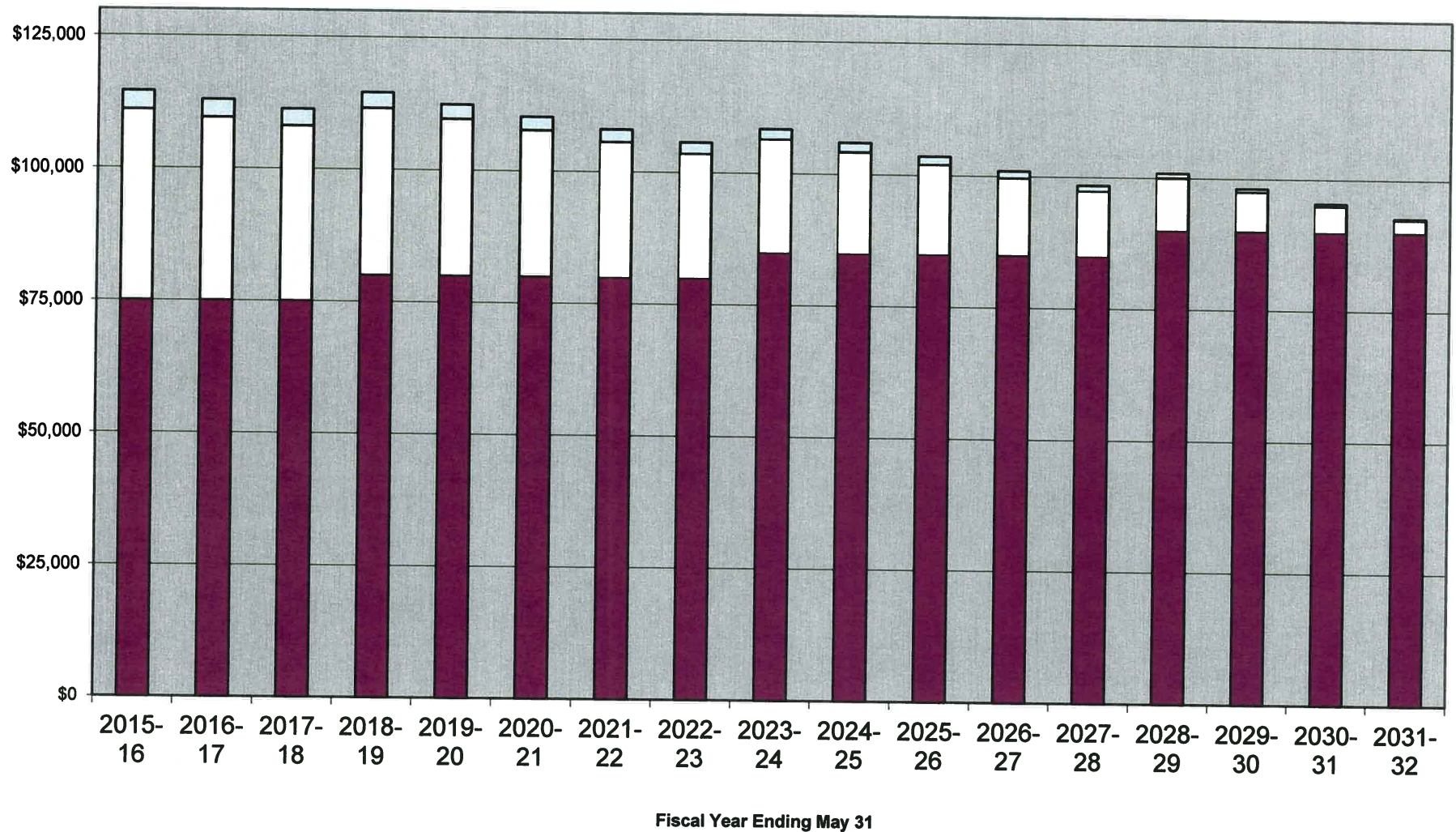
Village of Lima
2015-16 Budget

Total Debt Service - Ambulance Facility



Village of Lima
2015-16 Budget

TOTAL DEBT SERVICE - EFC BOND



VILLAGE OF LIMA
2015-16 BUDGET
SCHEDULE OF BUDGETED 2015-16 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 | \$ 16,200 | \$ 8,100 | \$ 4,050 | \$ 4,050 |
| Executive | Mayor | 1 | 8,800 | 4,400 | 2,200 | 2,200 |
| Finance | Clerk/Treasurer | 2 | 59,205 | 23,900 | 17,653 | 17,653 |
| Assessment | Assessor's Clerk | 1 | 0 | 0 | | |
| Public Works Administration | Working Foreman | 1 | 63,556 | 28,600 | 28,600 | 6,356 |
| Central Garage | Laborers | | 47,474 | 47,474 | | |
| Street Maintenance | Laborers | | 46,176 | 46,176 | | |
| Snow Removal | Laborers | | 10,242 | 10,242 | | |
| Parks | Laborers | | 9,025 | 9,025 | | |
| Street Cleaning | Laborers | | 0 | 0 | | |
| Lawn Mowing | Laborers | | 8,458 | 8,458 | | |
| Zoning | Board | | 344 | 344 | | |
| Planning | Board | | 1,404 | 1,404 | | |
| Planning | Secretary | | 804 | 804 | | |
| Water Administration | Laborers | | 1,167 | | 1,167 | |
| Source of Supply, Power & Pumping | Laborers | | 6,320 | | 6,320 | |
| Transmission & Distribution | Laborers | | 9,545 | | 9,545 | |
| Sanitary Sewers | Laborers | | 3,117 | | | 3,117 |
| Sewage Treatment & Disposal | Operator | | 62,837 | | | 62,837 |
| | Laborers | | 18,495 | | | 18,495 |
| TOTALS | | | \$ 373,169 | \$ 188,927 | \$ 69,534 | \$ 114,707 |
| Percentage | | | | 50.63% | 18.63% | 30.74% |

| | | | | |
|-------------------------|------------|------------|-----------|------------|
| 2015-16 Budgeted Totals | \$ 350,394 | \$ 176,610 | \$ 65,457 | \$ 108,327 |
| Percentage | | 50.40% | 18.68% | 30.92% |

VILLAGE OF LIMA
2015-16 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) | 2015 Est. Replace. Cost | Account Code | ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR | | |
|--|----------------------|------------------------------------|------------------|-----------------------|-------------------------|--------------|--|---------|---------|
| | | | | | | | 2015-16 | 2016-17 | 2017-18 |
| PICKUP TRUCKS: | | | | | | | | | |
| 2011Ford F-250 4X4 Pickup (VIN = 1FTBF2B66BEC06885) 9 ft. Western Ultra Mount Plow | 2011 2011 | \$27,000 \$3,000 | 4 Yrs. | —15 | \$ 27,000 \$ 3,000 | | | | |
| 2008 F-250 4X4 Pickup TO BE SOLD 05/2015 (VIN = 1FTNF21558EE36061) Western 9' ultra mount Plow | 2008 2008 | \$26,500 | 4 Yrs. | —12 | | | | | |
| DUMP TRUCKS: | | | | | | | | | |
| 2008 F-550 4X4 Dump Truck (VIN = 1FDAF57R69EA04568) 10' Icebreaker Sander (S.N. 08100130384394823-1) Western 9' ultra mount Plow | 2008 2008 2008 | \$ 59,000 | 3 Yrs. | 2015 | \$ 80,000 | | | | |
| 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 | 3 Yrs. | 2020 | \$ 80,000 | | | | |
| BACKHOES: | | | | | | | | | |
| '10 Caterpillar 4X4 Back-Hoe 416E (S.N. LMS00223) | 2010 | 66,124 | 4 Yrs. | | 80,000 | | | | |
| OFFICE MACHINES: | | | | | | | | | |
| Sharp Calculator (Sewer Plant) (UX2183) | 1979 | \$125 | Yrs. | | | | | | |
| Dell Computer | 2006 | \$995 | 5 Yrs. | | | | | | |
| TRACTORS: | | | | | | | | | |
| John Deere 2032 Tractor Enclosed Cab with Heater 47 inch Snow Blower | 2009 2009 2004 | \$22,500 \$2,029 | | | \$22,500 \$2,029 | | | | |
| 2006 5185 Bobcat | 2006 | \$15,664 | 3 Yrs. | | \$17,000 | | | | |
| OTHER EQUIPMENT: | | | | | | | | | |
| 26 H.P. Jacobsen Lawn Mower 4 W.D. T628D (S.N. 94671402308) | 2006 | \$14,540 | 5 Yrs. | | \$17,000 | | | | |
| John Deere X700 with Mower | 2013 | \$9,500 | Yrs. | | \$9,500 | | | | |
| 2008 Z-Trak 997 zero turn Lawnmower (DMA210137) - TO BE SOLD IN 5-2015 | 2008 | \$12,000 | 3 Yrs. | | \$13,000 | | | | |
| 2010 Z-Trak 997 zero turn Lawnmower (TCRG997016092) | 2010 | \$13,000 | 3 Yrs. | | \$13,000 | | | | |
| Bush Hog Rotary Mower | | \$499 | Yrs. | | | | | | |

VILLAGE OF LIMA
2015-16 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) | 2015 Est. Replace. Cost | Account Code | ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR | | |
|---|---------------|------------------------------------|------------------|-----------------------|-------------------------|--------------|--|---------|---------|
| | | | | | | | 2015-16 | 2016-17 | 2017-18 |
| Emglo Compressor (013085005) | 1985 | \$1,100 | Yrs. | | | | | | |
| Homelite Trash Pump | | \$1,000 | Yrs. | 06-86 | | | | | |
| Multiquip Trash Pump | 1986 | \$800 | 5 Yrs. | -91 | \$1,000 | | | | |
| Homelite Generator | | | Yrs. | | | | | | |
| Asplundh Wood Chipper | 1988 | \$12,500 | 15 Yrs. | | | | | | |
| Kohler "60" Generator with Trailer | 1989 | \$20,000 | Yrs. | | | | | | |
| Z920A John Deere Zero-Turn w/ 54" Deck (1TC920AVECT030271) | 2012 | \$8,856 | 4 Yrs. | 2015-16 | \$10,000 | A8989.2 | \$12,500 | | |
| Sno-Pusher for Case Backhoe | 2001 | \$800 | Yrs. | | \$800 | | | | |
| 1996 Stone 4000 Roller | 2000 | \$8,500 | Yrs. | | | | | | |
| John Deere Box Scraper | 2000 | \$500 | Yrs. | | | | | | |
| Homelite Chain Saw | | \$125 | Yrs. | | | | | | |
| Stihl Cutoff Saw | 1986 | \$700 | 3 Yrs. | -89 | \$900 | | | | |
| Homelite Disc Saw | | | Yrs. | 06-86 | \$700 | | | | |
| Solar Battery Charger | | \$200 | Yrs. | | | | | | |
| Welder | | | Yrs. | | | | | | |
| TARCO Leaf Vac | 1998 | \$26,000 | 15 Yrs. | -03 | \$26,000 | | | | |
| Sidewalk Salt Spreader | 2004 | \$600 | Yrs. | | | | | | |
| Risers & Lids for Manholes New Nozzles for Sewer Cleaner | 1987 | \$13,711 | Yrs. | | | | | | |
| Video Camera - Inspection of Sewer Mains | 1999 | | Yrs. | | | | | | |
| Recirculation Pump | | | Yrs. | | | | | | |
| 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. | | | | | | |

VILLAGE OF LIMA
2015-16 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) | 2015 Est. Replace. Cost | Account Code | ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR | | |
|---|---------------|------------------------------------|------------------|-----------------------|-------------------------|--------------|--|-----------------|-----------------|
| | | | | | | | 2015-16 | 2016-17 | 2017-18 |
| 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 | 25,000 | | |
| Remote Water Meters/ Valves & Hydrant Replacement | | | Yrs. | | | F8340 | \$22,500 | \$22,500 | \$22,500 |
| Hydrants | | | Yrs. | | | | | | |
| Motor for Tamper | | | Yrs. | | | | | | |
| Aerator | | | Yrs. | | | | | | |
| Non-Metallic Chain (Clarifier) | | | Yrs. | | | | | | |
| Stihl Pole Saw | 2002 | \$592 | Yrs. | | | | | | |
| Trailer Mounted Pressure Washer | 2002 | \$29,835 | Yrs. | | | | | | |
| Eagle Hoist | 2002 | \$2,995 | Yrs. | | | | | | |
| Storage Building | | | Yrs. | | | | | | |
| Pistons for Sludge Pump | | | Yrs. | | | | | | |
| Framing & Trap Doors for Sewer Treatment Plant | | | | | | | | | |
| TOTAL DEPARTMENT OF PUBLIC WORKS | | \$491,865 | | | \$403,429 | | \$110,000 | \$22,500 | \$22,500 |

Form Completed By: B. Luft

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

VILLAGE OF LIMA
2015-16 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) | 2015 Est. Replace. Cost | Account Code | ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR | | |
|--|---------------|------------------------------------|------------------|-----------------------|-------------------------|-----------------|--|------------|------------|
| | | | | | | | 2015-16 | 2016-17 | 2017-18 |
| <u>AMBULANCE:</u> | | | | | | | | | |
| Ambulance | 2011 | \$126,324 | 8 Yrs. | 2019 | \$140,000 | HR-5 | \$0 | | |
| Ambulance | 2009 | \$125,000 | 8 Yrs. | 2016 | \$140,000 | HR-5 | \$0 | | |
| Pagers/Equipment/Radios | 1987 | \$200 | 5 Yrs. | | \$3,000 | A4540.2 | \$2,000 | | |
| Power Stretchers - 2 | 2009 | \$21,000 | 8 Yrs. | | | | | | |
| Stretcher/Chair Carrier/Air Splints | 1987 | \$500 | 5 Yrs. | | \$800 | | \$0 | | |
| Defibulator | 1990 | | Yrs. | | \$6,000 | | \$0 | | |
| Uniforms/Jackets | 2005 | \$8,000 | | | | A4540.2 | \$0 | | |
| Annie & Baby Resuscitation Dummies | 1991 | | Yrs. | | | A4540.2 | \$0 | | |
| Miscellaneous Equipment | | | Yrs. | | | A4540.2 | \$6,500 | | |
| TOTAL AMBULANCE | | \$360,024 | | | \$374,800 | | \$8,500 | \$0 | \$0 |
| <u>FIRE TRUCKS:</u> | | | | | | | | | |
| AT-238 Aerial Truck | 1972 | \$30,000 | 20 Yrs. | | \$500,000 | | \$0 | | |
| P-235 Pumper | 2010 | \$430,000 | 20 Yrs. | | \$550,000 | | \$0 | | |
| R-239 Rescue | 2014 | \$60,000 | 25 Yrs. | 12/34 | \$250,000 | HR-3 | \$0 | | |
| P-234 Pumper | 1994 | \$150,000 | 20 Yrs. | | \$550,000 | | \$0 | | |
| TA-236 Tanker | 1990 | \$76,000 | 30 Yrs. | | \$140,000 | | \$0 | | |
| 2007 G-232 Grass Truck | 2007 | \$25,000 | 10 Yrs. | | \$45,000 | | \$0 | | |
| 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 | \$16,000 \$0 | | |
| TOTAL FIRE DEPARTMENT | | \$771,000 | | | \$2,035,000 | | \$16,000 | \$0 | \$0 |

Form Completed By:

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

VILLAGE OF LIMA
2015-16 BUDGET
EQUIPMENT LISTING GUIDE
GENERAL OFFICE

| Description of Item & Manufacturer | Year Acquired | Actual or Estimated Purchase Price | Est. Useful Life | Est. Replace. (MM/YY) | 2015 Est. Replace. Cost | Account Code | ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR | | |
|--|---------------|------------------------------------|------------------|-----------------------|-------------------------|--------------|--|------------|------------|
| | | | | | | | 2015-16 | 2016-17 | 2017-18 |
| <u>OFFICE MACHINES:</u> | | | | | | | | | |
| Typewriter - Swintech | 2003 | \$250 | 15 Yrs. | | | | | | |
| Typewriter - Swintech | 1999 | \$250 | 15 Yrs. | | \$250 | | | | |
| Calculator - Victor | 2002 | \$200 | 15 Yrs. | | | | | | |
| Calculator - Casio | 2014 | \$159 | 15 Yrs. | | \$159 | A1325.2 | | | |
| Konica-Minolta (1/2 Village, 1/2 Town) | 2009 | \$1,100 | 5 Yrs. | | Leased | | | | |
| Computer* | 2001 | \$1,200 | 5 Yrs. | 2006 | | | | | |
| Computer* | 2003 | \$1,700 | 5 Yrs. | 2008 | \$3,000 | | | | |
| Computer Software Upgrade - Windows 7 | April-2011 | | | | \$2,000 | | | | |
| Back up Hard Drive | 2014 | \$495 | 5 Yrs. | | \$495 | | | | |
| Laser Printer | 2010 | \$250 | 5 Yrs. | | | HR-8 | | | |
| Computer - Accounting Program (updated 2005) | 2005 | \$5,000 | 5 Yrs. | 2010 | \$5,000 | | | | |
| AT&T 2-line Phone System | 2013 | \$157 | | | | | | | |
| Desks/Counters/Cabinets | Oct. 2005 | \$8,000 | 15 Yrs | | \$8,000 | HR-8 | | | |
| Dura Flame Heater | 12/12/2012 | \$272 | | | \$272 | A1325.2 | | | |
| Misc. Equipment (small equipment) | | | | | | A1325.2 | \$ 500 | | |
| TOTAL GENERAL OFFICE | | \$19,033 | | | \$19,176 | | \$500 | \$0 | \$0 |

Form Completed By: L. Banfield

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

Constitutional Tax Limit

Village of Lima (240446802700)
Fiscal Year Ending: 05/31/2016

[Print/View Summary](#)

Village of Lima (240446802700)

Fiscal Year Ending: 05/31/2016

Status: Certified

Verification

Assessing Status: Non-Assessing
Is this assessing status correct? Yes
Select A Budget Adoption Date: 04/14/2015

Tax Limit Form

Located in Multiple Towns: No
Assessing Status: Non-Assessing
Budget Adoption Date: 04/14/2015
Assessment Roll Date: 07/01/2014
Fiscal Year End Date: 05/31/2016
Certifier: Linda Banfield
Certifier Title: Clerk/Treasurer
Phone Number: (585) 624-2210
Email Address: volima@rochester.rr.com

Taxable Assessed Value: \$83,620,713
Tax Levy: \$489,070

Tax Limit Calculations

| Tax Levy Year | Assessment Roll Date | Taxable Assessed Value | Equalization Rate Est. Date | Equalization Rate | Taxable Full Value |
|---------------|----------------------|------------------------|-----------------------------|-------------------|--------------------|
| 2016 | 07/01/2014 | \$83,620,713 | 07/09/2014 | 1.0000 | \$83,620,713 |
| 2015 | 07/01/2013 | \$82,618,513 | 08/09/2013 | 1.0000 | \$82,618,513 |
| 2014 | 07/01/2012 | \$82,882,631 | 07/24/2012 | 1.0000 | \$82,882,631 |
| 2013 | 07/01/2011 | \$82,369,344 | 07/28/2011 | 1.0000 | \$82,369,344 |
| 2012 | 07/01/2010 | \$82,560,421 | 07/20/2010 | 1.0000 | \$82,560,421 |

| | |
|-----------------------------------|---------------|
| Five Year Total Full Valuation | \$414,051,622 |
| Five Year Average Full Valuation | \$82,810,324 |
| Constitutional Tax Limit | \$1,656,206 |
| Tax Levy | \$489,070 |
| Total Exclusions | \$199,875 |
| Tax Levy Subject to Tax Limit | \$289,195 |
| Percentage of Tax Limit Exhausted | 17.46% |
| Constitutional Tax Margin | \$1,367,011 |
| Village Tax Rate | 5.85 |

Schedules

| Nature of Improvement | Total Estimated Revenue | Budgeted Costs for Operations | Amount Available for Payment of Principal and Interest |
|-----------------------|-------------------------|-------------------------------|--|
|-----------------------|-------------------------|-------------------------------|--|

Excluded By Section 124.10

| | | | |
|---|-----------|-----------|-----------------|
| Wastewater Treatment Plant Improvements | \$354,800 | \$312,319 | \$42,481 |
| Total | | | \$42,481 |

No entries.

| Page Number or Budget Code | Applicable Paragraph Of Local Finance Law Sec.11.00 | Object or Purpose | Amount |
|----------------------------|---|---|-----------------|
| 3410.2 | Fire-Fighting Vehicles & Apparatus | Fire Equipment | \$16,000 |
| 8130.2 | Sewer Systems | Pumps, Motors & Electrical Controllers | \$26,000 |
| 8340.2 | Water Meters | Remote Water Meters/ Valves & Hydrant Replacement | \$22,500 |
| 8989.2 | Equipment, Machinery, Apparatus Or Furnishings | Lawnmower | \$12,500 |
| Total | | | \$77,000 |

No entries.

Debt Exclusions

| Revenue Producing Improvement Debts | Principal | Interest | Total |
|---|-----------|----------|-----------|
| Bonds | | | |
| Wastewater Treatment Plant Improvements | \$75,000 | \$25,762 | \$100,762 |

| Other Debt | Principal | Interest | Total |
|------------------------------------|-----------|----------|----------|
| Other Bonds | | | |
| Construction of Ambulance Facility | \$39,000 | \$25,594 | \$64,594 |

| | | | | |
|----------------|---|--|--|------------------|
| Summary | Revenue Producing Improvement Debt Total: | | | \$100,762 |
| | Revenues Designated for Such Debt Service from Schedule A | | | \$42,481 |
| | Revenue Producing Improvement Debt Net Exclusions: | | | \$58,281 |
| | "Other" Debt Total: | | | \$64,594 |
| | Sub Total | | | \$122,875 |
| | Revenues Designated by Law for Debt Service from Schedule B | | | \$0 |
| | Debt Service Net Exclusions: | | | \$122,875 |
| | Object/Purpose with a Period of Probable Usefulness from Schedule C | | | \$77,000 |
| | Other Exclusions | | | \$0 |
| | Total Exclusions: | | | \$199,875 |

| Date and Time | Status Change | User | Email |
|-----------------------|---------------------------|---------------------------------|-------------------------|
| 04/13/2015 4:12:16 PM | Certified | Linda Banfield (LG240446802700) | volima@rochester.rr.com |
| 04/13/2015 4:11:20 PM | Pre-Budget Data Submitted | Linda Banfield (LG240446802700) | volima@rochester.rr.com |
| 04/13/2015 1:34:30 PM | Open | Linda Banfield (LG240446802700) | volima@rochester.rr.com |
| 04/13/2015 1:34:09 PM | Pending Adoption Date | Linda Banfield (LG240446802700) | volima@rochester.rr.com |
| 04/13/2015 1:23:30 PM | Pending Verification | System (system) | |

Real Property Tax Cap / Tax Freeze

Municipality: Village of Lima (240446802700)
Fiscal Year Ending: 05/31/2016
Status: Submitted

| Tax Levy Limit Before Adjustments and Exclusions | |
|---|---|
| Tax Levy FYE 2015 | \$474,825 |
| Tax Cap Reserve Plus Interest from FYE 2014 Used to Reduce 2015 | \$0 |
| Total Tax Cap Reserve Amount (including interest earned) from FYE 2015 | \$0 |
| Tax Base Growth Factor | 1.0037 |
| PILOTs Receivable FYE 05/31/2015 | \$0 |
| Tort Exclusion Amount Claimed in FYE 05/31/2015 | \$0 |
| Allowable Levy Growth Factor | 1.0168 |
| PILOTs Receivable FYE 05/31/2016 | \$0 |
| Available Carryover from FYE 05/31/2015 | \$4,691 |
| Total Levy Limit Before Adjustments/Exclusions | \$489,279 |
| Adjustments for Transfer of Local Government Functions | |
| Costs Incurred from Transfer of Local Government Functions | \$0 |
| Savings Realized from Transfer of Local Government Functions | \$0 |
| Total Adjustments | \$0 |
| Tax Levy Limit, Adjusted for Transfer of Local Government Functions | \$489,279 |
| Exclusions | |
| Tax Levy Necessary for Expenditures Resulting from Tort Orders/Judgements Over 5% | \$0 |
| Teachers Retirement System | \$0 |
| Employees Retirement System | \$0 |
| Police and Firefighters Retirement System | \$0 |
| Total Exclusions | \$0 |
| Tax Levy Limit, Adjusted for Transfers, Plus Exclusions | \$489,279 |
| Total Tax Cap Reserve Amount Used to Reduce 2016 Levy | \$0 |
| 2016 Proposed Levy, Net of Reserve | \$489,070 |
| Difference between Tax Levy Limit Plus Exclusions and Proposed Levy | \$209 |
| Do you plan to override the cap in 2016? | Yes <input type="radio"/> No <input checked="" type="radio"/> |

History

| Date and Time | Status Change | User | Explanation |
|-----------------------|----------------|--------------|-------------|
| 04/13/2015 1:22:49 PM | Form Submitted | SYSTEM (OSC) | |
| 04/13/2015 1:22:49 PM | Form Submitted | SYSTEM (OSC) | |
| 04/07/2014 3:48:18 PM | Form Created | SYSTEM (OSC) | |

Real Property Tax Cap / Tax Freeze

Print

Organization

Municipality: Village of Lima (240446802700)
Fiscal Year Ending: 05/31/2016

Tax Freeze Submission Summary

| | | | |
|--------------------------|----------------|------------|----------------|
| Tax Cap Override: | No | Status: | Submitted |
| Tax Cap Override Repeal: | Not Applicable | Preparer: | Linda Banfield |
| Override Declaration: | Not Applicable | Certifier: | Linda Banfield |
| Tax Levy Limit: | \$489,279 | Deadline: | 06/21/2015 |
| Tax To Be Levied: | \$489,070 | | |
| Freeze-Compliant Budget: | Yes | | |

Tax Freeze Form History

| Date and Time | Status Change | User |
|-----------------------|----------------------|----------------|
| 04/13/2015 4:19:03 PM | Submitted | Linda Banfield |
| 04/13/2015 1:25:29 PM | Ready for Submission | Linda Banfield |
| 04/13/2015 1:24:18 PM | Started | Linda Banfield |
| 04/13/2015 1:23:59 PM | Not Started | Linda Banfield |

VILLAGE OF LIMA
2015-16 Budget

REAL PROPERTY TAX CAP CALCULATION

2015-16

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 CPLU):

NYS Calculation of
Rate of Inflation =

Average of 12 Month Period ending November 2014 - Average of 12 Month Period Ending November 2013
Average of 12 Month Period Ending November 2013

236,589 - 232,666 = 3,923 = 1.68% A

B) Tax Levy Increase of 2%

2.00% B

% Change

Base: Tax Levy Base (Prior Year)

(Line 1) \$ 474,825

C

1) Tax Base Growth Factor

(as calculated by NYS Commissioner
of Taxation and Finance.)

(Line 2) 1.0037

D

Total Prior Year Tax with Growth Factor

\$ 476,582

0.37%

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

(Line 3)

0

Prior Year Tax Base Before Inflation

\$ 476,582

0.37%

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.)

1.0168 E

(From A or
B above)

0.37%

Total Prior Year Tax with Inflation Growth Factor

\$ 484,588

2.06%

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

(Line 4)

0

Tax Levy Limit Before Adjustments/Exclusions

\$ 484,588

2.06%

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

\$ 484,588

2.06%

6) Plus: Available Carryover from Prior Year

(Max. 1.5%)

4.692

TAX LEVY LIMIT FOR BUDGET YEAR

\$ 489,280 F

3.04%

Exclusions:

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

(Line 5)

0

G

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

(Line 6a)

-

H

Total Exclusions

\$ -

-

ADJUSTED 2014-15 TAX LEVY LIMIT FOR TAX CAP CALCULATION

\$ 489,280

3.04% K

3.04%

2015-16 TAX LEVY

3.00% increase from prior year

(Line 22)

\$ 489,070

L

CARRYOVER FOR NEXT FISCAL YEAR

\$ 210

M

A) UNUSED PORTION OF TAX LEVY LIMITATION FOR BUDGET YEAR

\$ 210 N

=F-L

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

\$ 7,339 O

=F*1.50%