

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

SEAL

Date: _____

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

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

VILLAGE OF LIMA
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	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
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

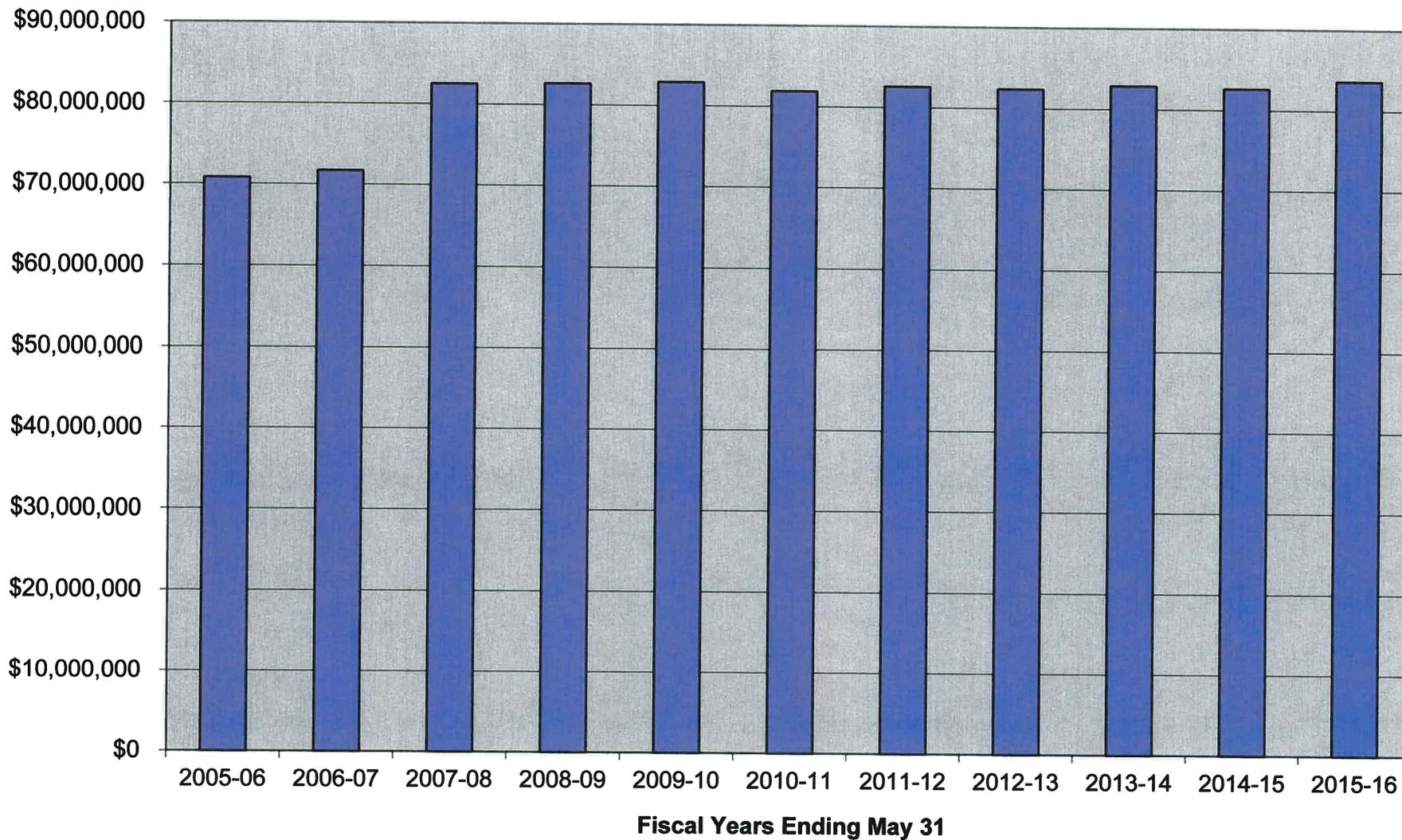
New York State Equalization Rate = 100.00% - Final Town 2014 Rate

***** 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.

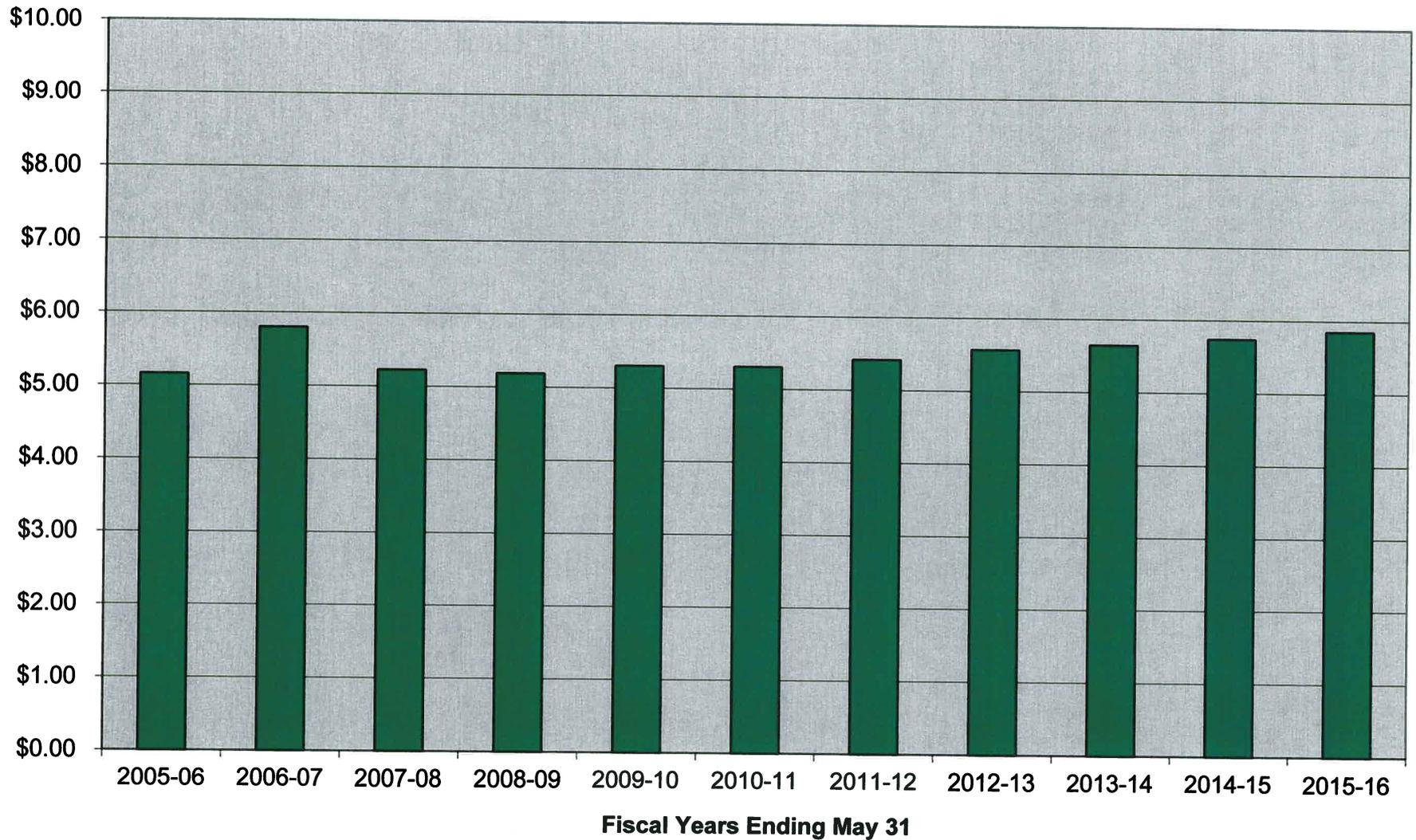
Village of Lima
2015-16 BUDGET

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				Unreserved Ending Fund Balance General	Fund Balance Used
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves		
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		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund
\$ 790,807	\$ (374,119)	\$ 416,688
416,688	30,499	447,187
447,187	46,606	493,793
493,793	170,775	664,568
664,568	(85,726)	578,842
578,842	110,000	688,842
688,842	110,000	798,842

G = C + F

GRAND TOTAL FUND BALANCE
\$ 785,780
852,781
912,484
1,071,384
1,038,133
1,046,794
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.

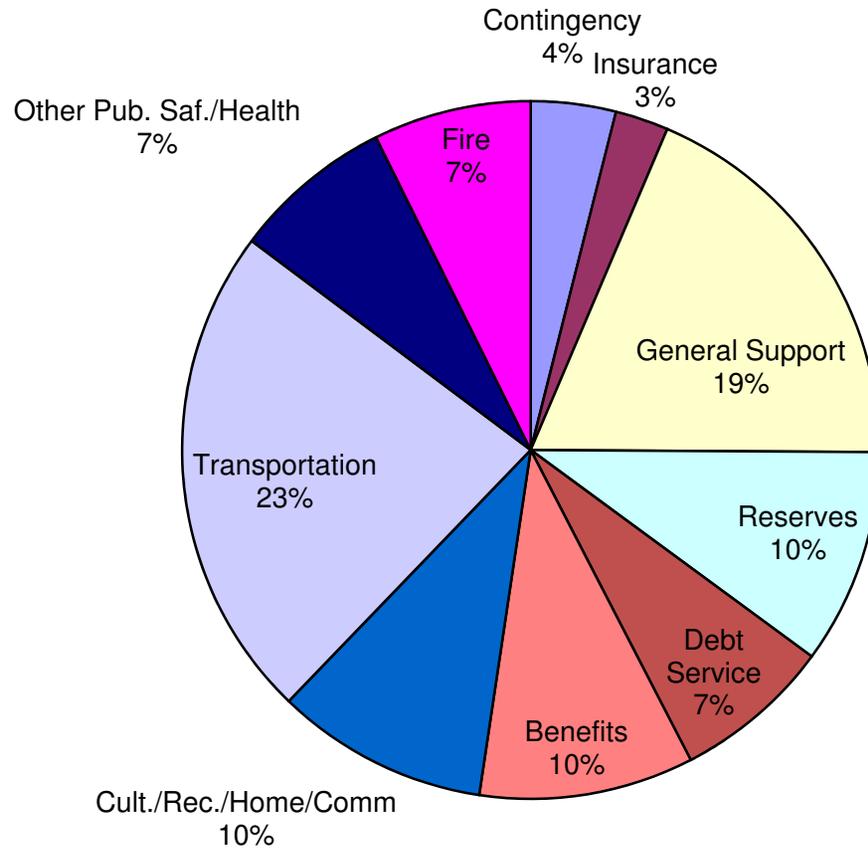
VILLAGE OF LIMA
2015-16 BUDGET

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>\$ 467,592</u>	<u>\$ 474,825</u>	<u>\$ 474,825</u>	<u>\$ 489,070</u>

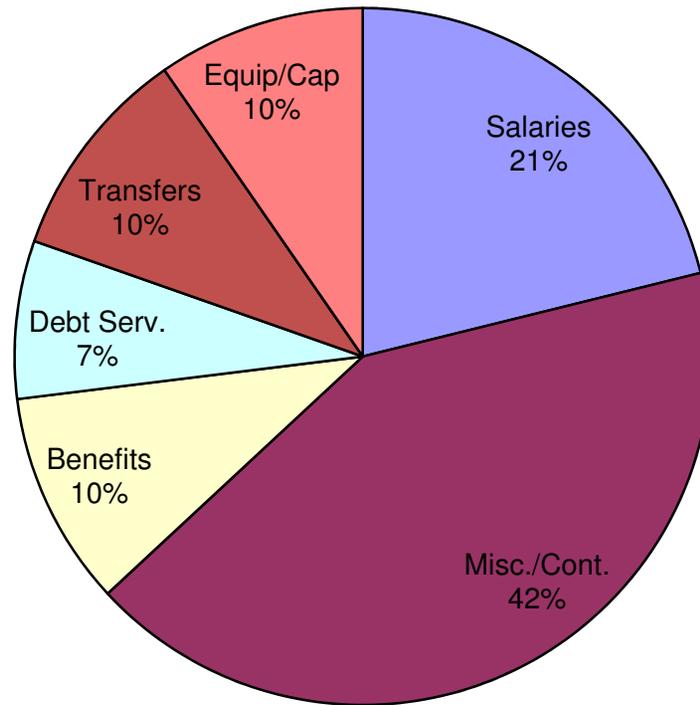
Village of Lima
2015-16 BUDGET

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 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					
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

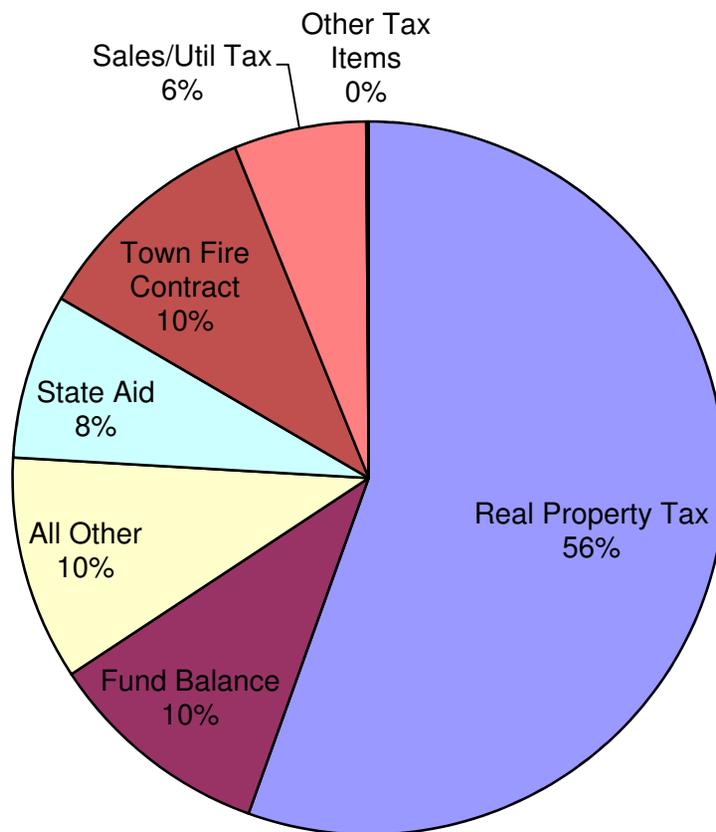
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2014-15	YEAR-TO-DATE 01/31/15	PROJECTED YEAR-END	DEPT BDGT REQUEST 2015-16	ADOPTED BUDGET 2015-16
		2011-12	2012-13	2013-14					
ZONING									
Salary	A8010.1	0	0	0	0		0	0	
Contractual	.4	26,426	15,573	16,294	21,000	6,575	20,000	18,000	18,000
PLANNING									
Salary	A8020.1	0	0	0	0	0	0	0	
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	
Equip./Cap. Outlay	.2	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	
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

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					
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				
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				
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				
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		\$ 90,280	30.12%
		14-15		15-16	
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 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					
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	
	Transfer to								
AM9950.9	General Fund	74,394	49,014	55,378	67,430	4,930	67,430	69,337	
	Transfer to General Fund								
AM9950.9	Ambulance Debt Service	10,000	0	0	10,000	0	10,000	10,000	
	Transfer to								
AM9950.9	Ambulance Reserve	0	48,403	32,000	10,000	0	10,000	10,000	
	Transfer to								
	Ambulance Buildings &								
AM9950.9	Grounds Reserve	12,000	0	0	12,000	0	12,000	12,000	
TOTAL EXPENSES		\$ 133,167	\$ 133,910	\$ 122,998	\$ 129,430	\$ 75,475	\$ 184,430	\$ 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	
	Transfer from								
AM5031	General Fund	0	0	0	0	0	0	0	
TOTAL REVENUES		\$ 142,163	\$ 149,821	\$ 136,903	\$ 129,430	\$ 80,513	\$ 129,430	\$ 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

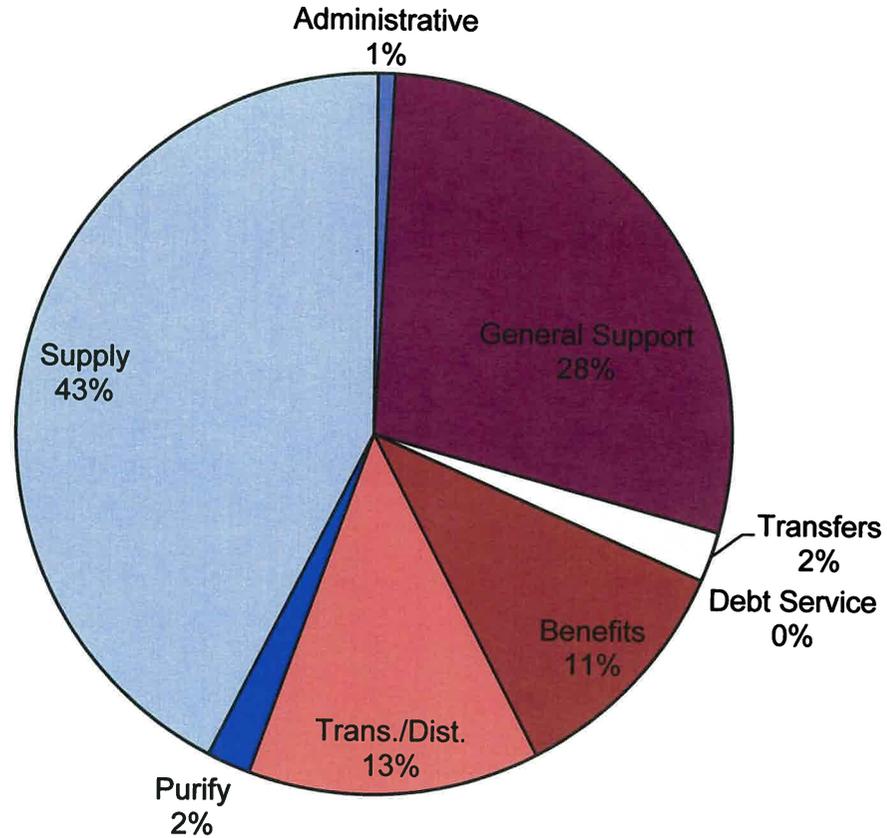
VILLAGE OF LIMA
2015-16 BUDGET

WATER FUND BUDGET SUMMARY

	<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>
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>

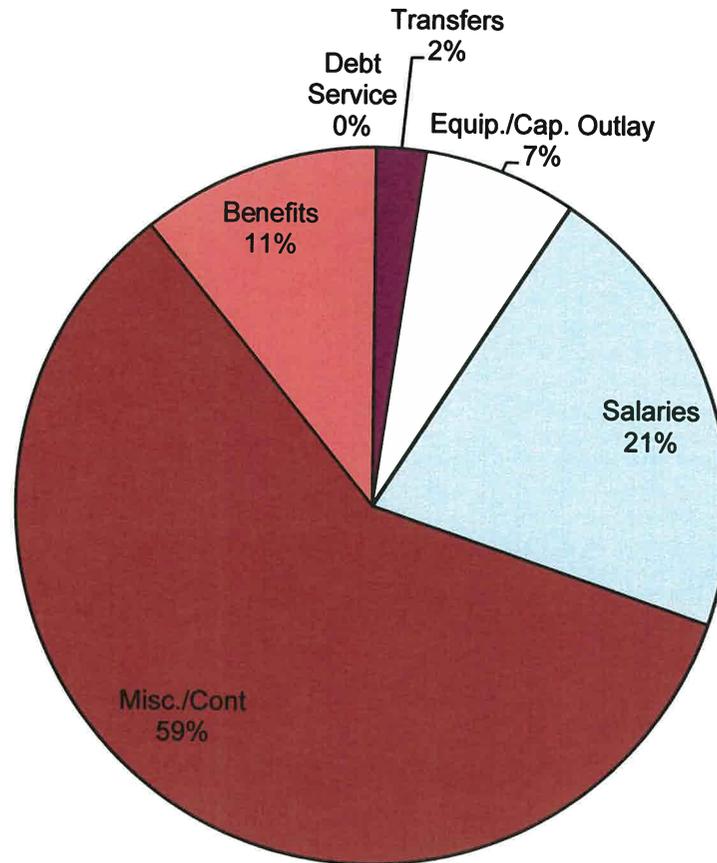
Village of Lima
2015-16 BUDGET

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

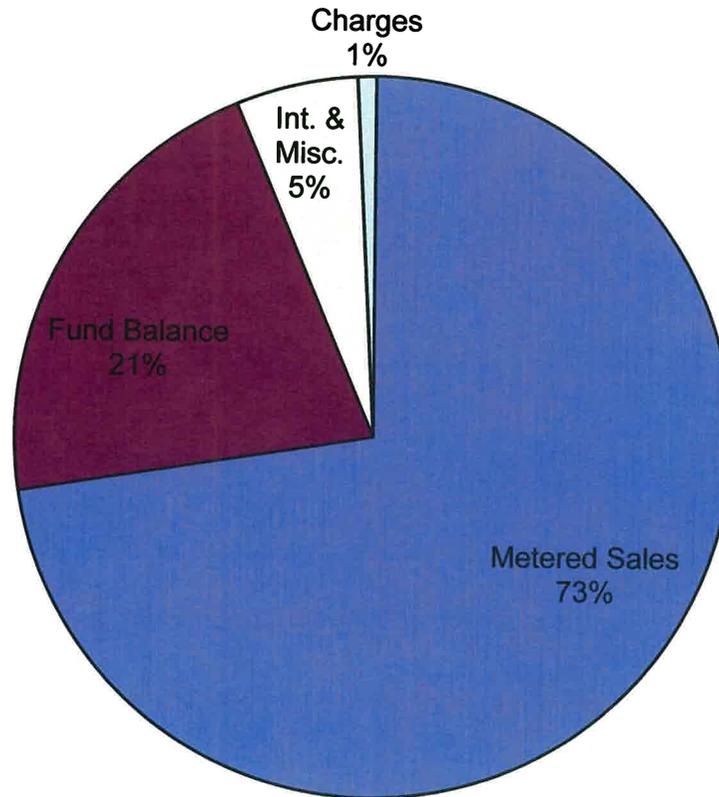
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2014-15	YEAR-TO- DATE 01/31/15	PROJECTED YEAR-END	DEPT BDGT REQUEST 2015-16	ADOPTED BUDGET 2015-16
		2011-12	2012-13	2013-14					
BOARD OF TRUSTEES									
Salary	F1010.1	\$ 3,775	\$ 3,825	\$ 3,925	\$ 4,025	\$ 4,025	\$ 4,025	\$ 4,050	\$ 4,050
MAYOR									
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				
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				
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		\$ 69,970	15.08%
		14-15		15-16	
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.

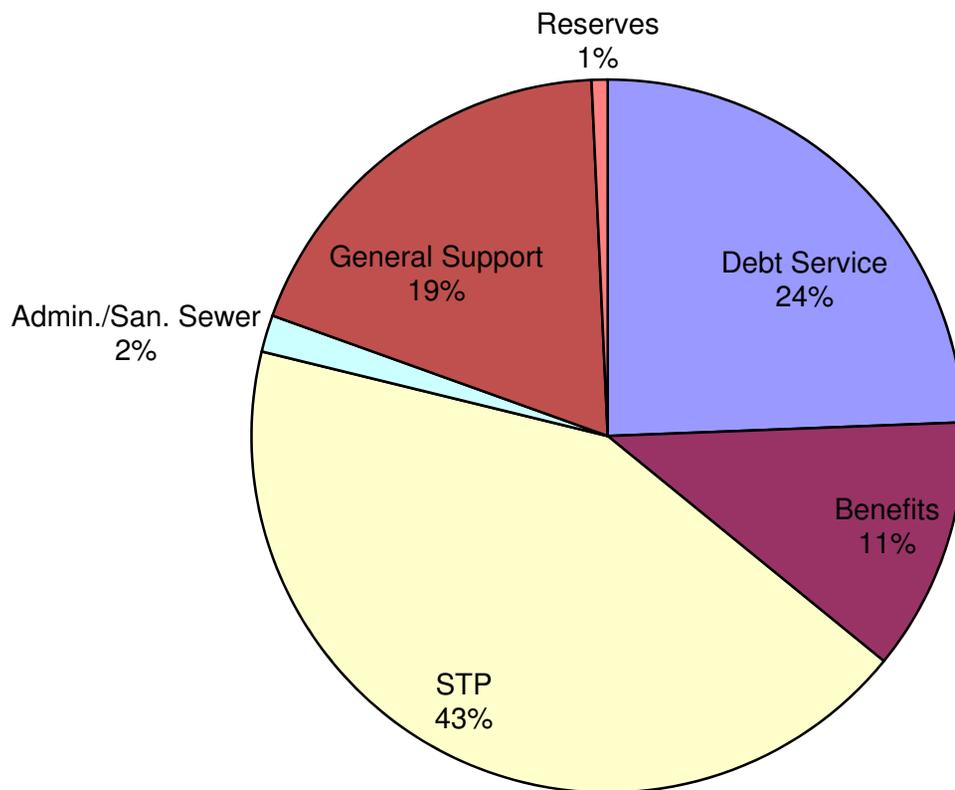
VILLAGE OF LIMA
2015-16 BUDGET

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>

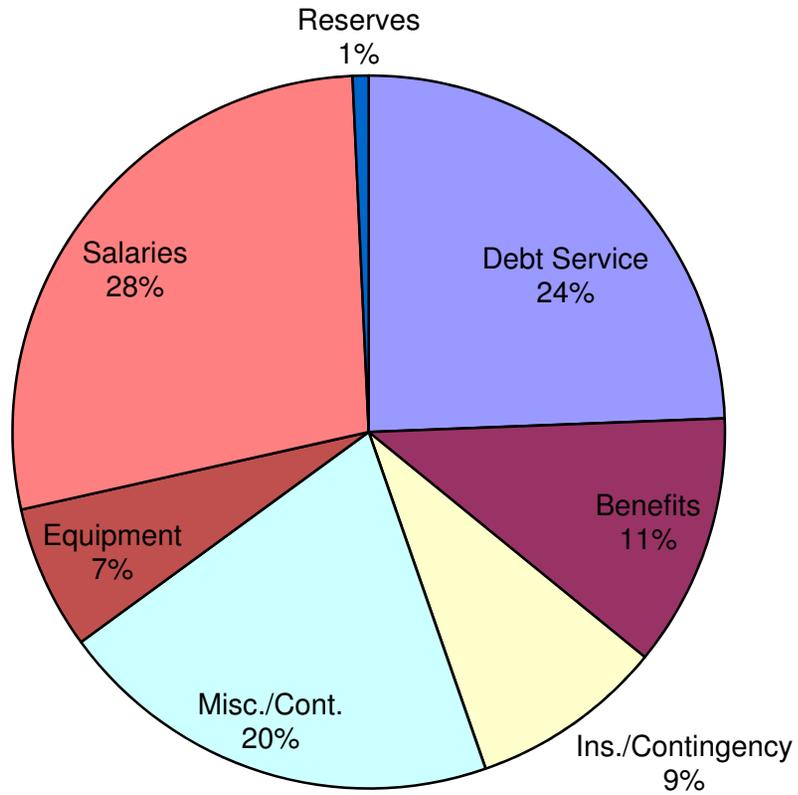
Village of Lima
2015-16 BUDGET

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

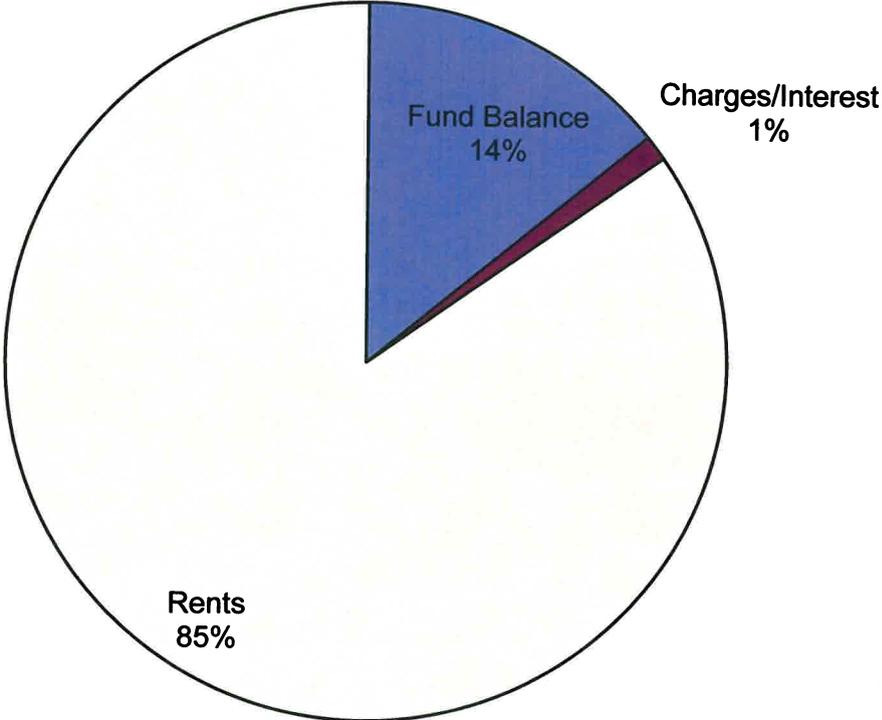
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2014-15	YEAR-TO- DATE 01/31/15	PROJECTED YEAR-END	DEPT BDGT REQUEST 2015-16	ADOPTED BUDGET 2015-16
		2011-12	2012-13	2013-14					
BOARD OF TRUSTEES									
Salary	G1010.1	\$ 3,775	\$ 3,825	\$ 3,925	\$ 4,025	\$ 4,025	\$ 4,025	\$ 4,050	\$ 4,050
MAYOR									
Salary	G1210.1	1,900	2,000	2,075	2,138	2,138	2,138	2,200	2,200
ACCOUNTING									
Contractual	G1320.4	625	625	700	750	750	750	750	750
TREASURER									
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
BUDGET OFFICER									
Contractual	G1340.4	2,490	2,580	2,670	2,760	2,760	2,760	2,850	2,850
EFC ADMINISTRATION FEE									
Contractual	G1380.4	4,237	4,062	3,887	3,856	3,856	3,856	3,524	3,524
LAW									
Contractual	G1420.4	3,751	3,751	3,800	3,900	1,950	3,900	3,900	3,900
ENGINEER									
Contractual	G1440.4	0	0	0	0	0	0	0	0
PUBLIC WORKS									
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
UNALLOCATED INSURANCE									
Contractual	G1910.4	7,557	7,785	8,489	8,526	8,526	8,526	8,215	8,215
CONTINGENCY									
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 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 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				
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				
Interfund Transfer	G5031	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 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

		<u>2014-15 Budget</u>	<u>Year-to-Date 01/31/15</u>	<u>Projected Year-End</u>	
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		\$ 58,281	14.21%
		<i>14-15</i>		<i>15-16</i>	
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 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					
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
Contribution from									
CR2390	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 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 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:

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

Estimated Additional Expenses to Year End:

<u>40% of \$85,000 Dump Truck</u>	34,000	
		<u>34,000</u>

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

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

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

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

Appropriation:

<u>Water Tower (\$3.0M?) (Year 2020)</u>		
<u>40% of \$85,000 Dump Truck</u>	<u>34,000</u>	<u>34,000</u>

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 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:

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

Estimated Additional Expenses to Year End:

<u>60% of \$85,000 Dump Truck</u>	<u>51,000</u>	
_____	_____	
_____	_____	<u>51,000</u>

Estimated Balance at Current Year End: \$ 111,588

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

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

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

Appropriation:

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

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2016 \$ 138,588

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.

VILLAGE OF LIMA
2015-16 BUDGET
AMBULANCE RESERVE - HR-5

Use Restrictions & Legal Reference: Established as part of '87-88 Budget. Use subject to permissive referendum (Board adopts resolution to use dollars, published in paper within 10 days, 30-day waiting period from date of publication prior to use).

PRIOR FISCAL YEAR 2013-14:

Balance as on 05-31-14 Annual Report: \$ 98,470

CURRENT FISCAL YEAR 2014-15:

Balance on 01-31-15 111,678

Estimated Additional Revenue to Year End:

<u>Transfer from Pay per Ride Amb. Fund</u>	-	
<u>Transfer from Ambulance Fund</u>	10,000	
<u>Interest Earnings at 0.00%</u>	-	10,000

Estimated Additional Expenses to Year End:

		-

Estimated Balance at Current Year End: \$ 121,678

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

<u>Transfer from Ambulance Fund</u>	10,000	
<u>Transfer from Pay per Ride Amb. Fund</u>	-	
<u>Interest Earnings at 0.00%</u>	-	10,000

Total Available for 2014-15 Budget Year \$ 131,678

Appropriation:

	\$0	

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2016 \$ 131,678

**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:

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

Estimated Additional Expenses to Year End:

<u>CHIPS?</u>		
		-

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

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

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

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 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**

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 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 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 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:

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

Estimated Additional Expenses to Year End:

		-

Estimated Balance at Current Year End: \$ 8,602

BUDGET YEAR 2015-16:

Budget Year Additional Revenue:

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

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

		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2016 \$ 8,602

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

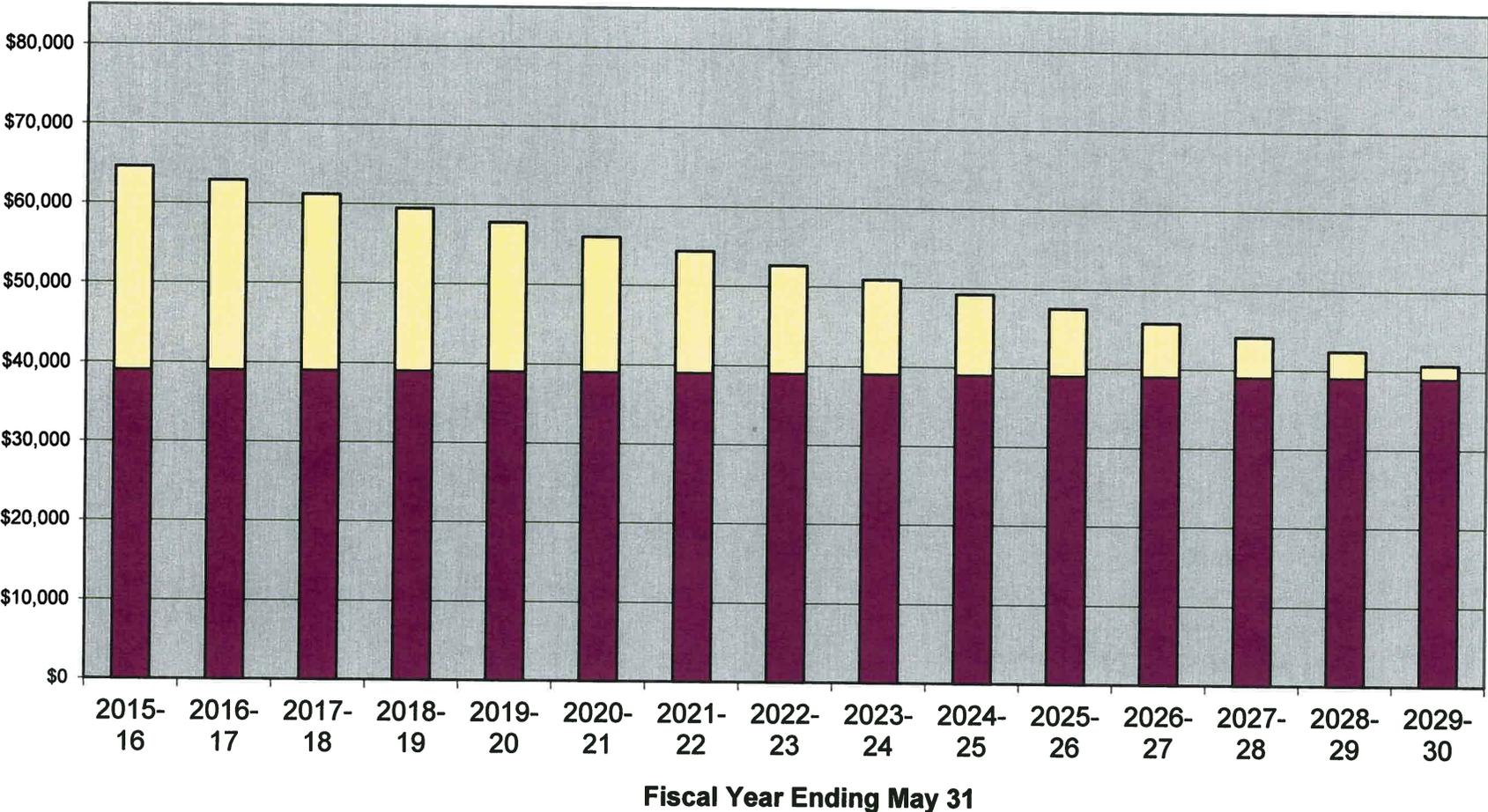
G9710.6 Serial Bonds - Principal	=	\$ 75,000.00
G9710.7 Serial Bonds - Interest	=	<u>25,761.60</u>
TOTAL SEWER FUND		\$ 100,761.60

G1380.4 Fiscal Agent Fees (M&T Bank)	=	\$ 3,524.00
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TOTAL DEBT SERVICE		<u><u>\$ 168,879.35</u></u>
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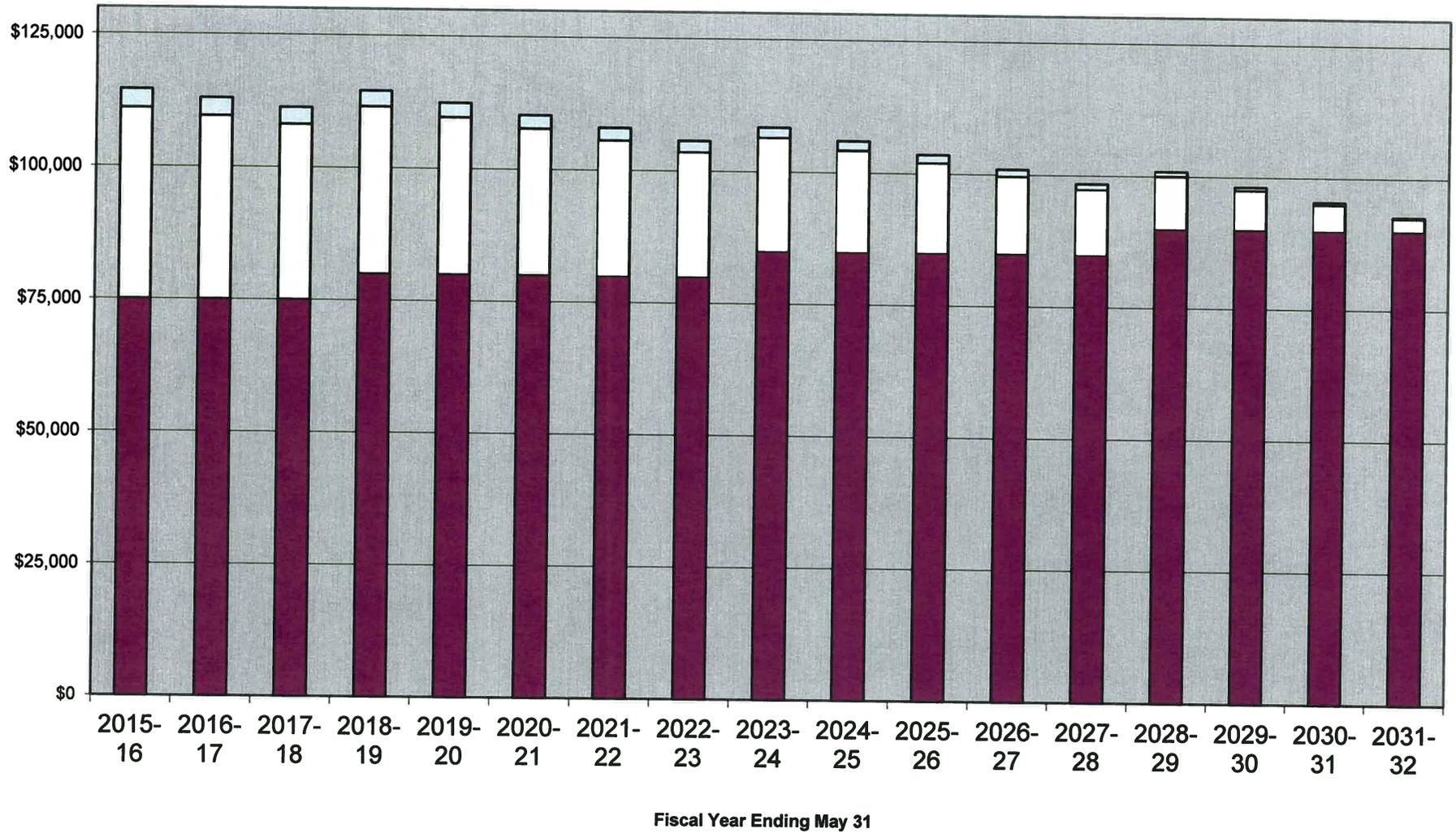
Village of Lima
2015-16 Budget

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:									
2011 Ford F-250 4X4 Pickup (VIN = 1FTBF2B66BEC06885) 9 ft. Western Ultra Mount Plow	2011	\$27,000	4 Yrs.	--15	\$ 27,000				
2008 F-250 4X4 Pickup TO BE SOLD 05/2015 (VIN = 1FTNF21558EE36061) Western 9' ultra mount Plow	2008	\$3,000			\$ 3,000				
2008 F-250 4X4 Pickup TO BE SOLD 05/2015 (VIN = 1FTNF21558EE36061) Western 9' ultra mount Plow	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	\$ 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	\$ 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	\$22,500			\$22,500				
	2009								
	2004	\$2,029			\$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					\$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
AMBULANCE:									
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
FIRE TRUCKS:									
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
OFFICE MACHINES:									
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 LimitVillage of Lima (240446802700)
Fiscal Year End||[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

Certifier:

Linda Banfield

Assessing Status: Non-Assessing

Certifier Title:

Clerk/Treasurer

Budget Adoption Date: 04/14/2015

Phone Number:

(585) 624-2210

Assessment Roll Date: 07/01/2014

Email Address:

volima@rochesterrr.com

Fiscal Year End Date: 05/31/2016

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			
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@rochesterrr.com
04/13/2015 4:11:20 PM	Pre-Budget Data Submitted	Linda Banfield (LG240446802700)	volima@rochesterrr.com
04/13/2015 1:34:30 PM	Open	Linda Banfield (LG240446802700)	volima@rochesterrr.com
04/13/2015 1:34:09 PM	Pending Adoption Date	Linda Banfield (LG240446802700)	volima@rochesterrr.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 (2404446802700)
 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 CPI-U):

NYS Calculation of
Rate of Inflation = Average of 12 Month Period ending November 2014 - Average of 12 Month Period Ending November 2013

236,589 - 232,666 = 3,923 = 1.88% 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) 1.0168 E (From A or B above)

(lesser of (a) one and two one-hundredths or (b) the sum of one plus the
inflation factor. In no case shall the levy growth factor be less than one.)

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 (Line 7a) -
Savings Realized from Transfer of Local Government Functions (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 K 3.04%

2015-16 TAX LEVY 3.00% L (Line 22) \$ 489,070

CARRYOVER FOR NEXT FISCAL YEAR \$ 210 M

Lesser of:

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%