

VILLAGE OF LIMA
IN THE COUNTY OF LIVINGSTON, NEW YORK

FINAL
2017-18 BUDGET

For Fiscal Year

Beginning June 1, 2017

and

Ending May 31, 2018

Mayor Carl Luft

Clerk/Treasurer Linda Banfield

Trustee/Deputy Major Jerry Warsaw

Trustee John Correll

Trustee Joseph Schwing

Trustee John Wadach

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, 2018 as it was adopted by the Village on April 11, 2017.

I also certify that the date of the most recent assessment roll is March 1, 2017 and the taxable assessed valuation on which taxes are levied for the fiscal year ending May 31, 2018 is \$85,566,831.

Signed: _____
Clerk/Treasurer

SEAL

Date: _____

VILLAGE OF LIMA
2017-18 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
2017-18 BUDGET
BUDGET SUMMARY AND TAX RATE

	- 960 Appropriations	- 590 Estimated Revenues	- 599 Use of Fund Balance	- 510/1001 Tax Levy
A - GENERAL FUND	\$ 907,069	\$ 300,251	\$ 106,162	\$ 500,657
AM - AMBULANCE FUND	129,917	129,917	-	-
F - WATER FUND	339,422	258,630	80,792	-
G - SEWER FUND	404,701	354,895	49,806	-
J - JOINT RECREATION	6,000	6,000	-	-
TOTAL ALL FUNDS	<u>\$ 1,787,109</u>	<u>\$ 1,049,693</u>	<u>\$ 236,760</u>	<u>\$ 500,657</u>

CALCULATION OF 2017-18 GENERAL FUND TAX RATE:

TOTAL Tax Levy/Assessed Valuation x \$1,000
 $\$500,657 / (\$85,566,831/1000)$ **\$ 5.85** **Per \$1,000 Assessed Value**

Tax Levy WITHOUT Ambulance Debt Service/Assessed Valuation x \$1,000 $\$475,066 / (\$85,566,831/1000)$	\$ 5.55	Per \$1,000 Assessed Value
<i>Tax Levy - Ambulance Net Debt Service Only/Assessed Valuation x \$1,000</i> $\$30,591 / (\$85,566,831/1000)$	<i>\$ 0.36</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) $\$25,591 / (\$85,566,831/1000)$	\$ 0.30	Per \$1,000 Assessed Value

Tax Levy/Full Valuation x \$1,000
 $\$500,657 / (\$85,566,831/1000)$ **\$ 5.62** **Per \$1,000 Full Value**

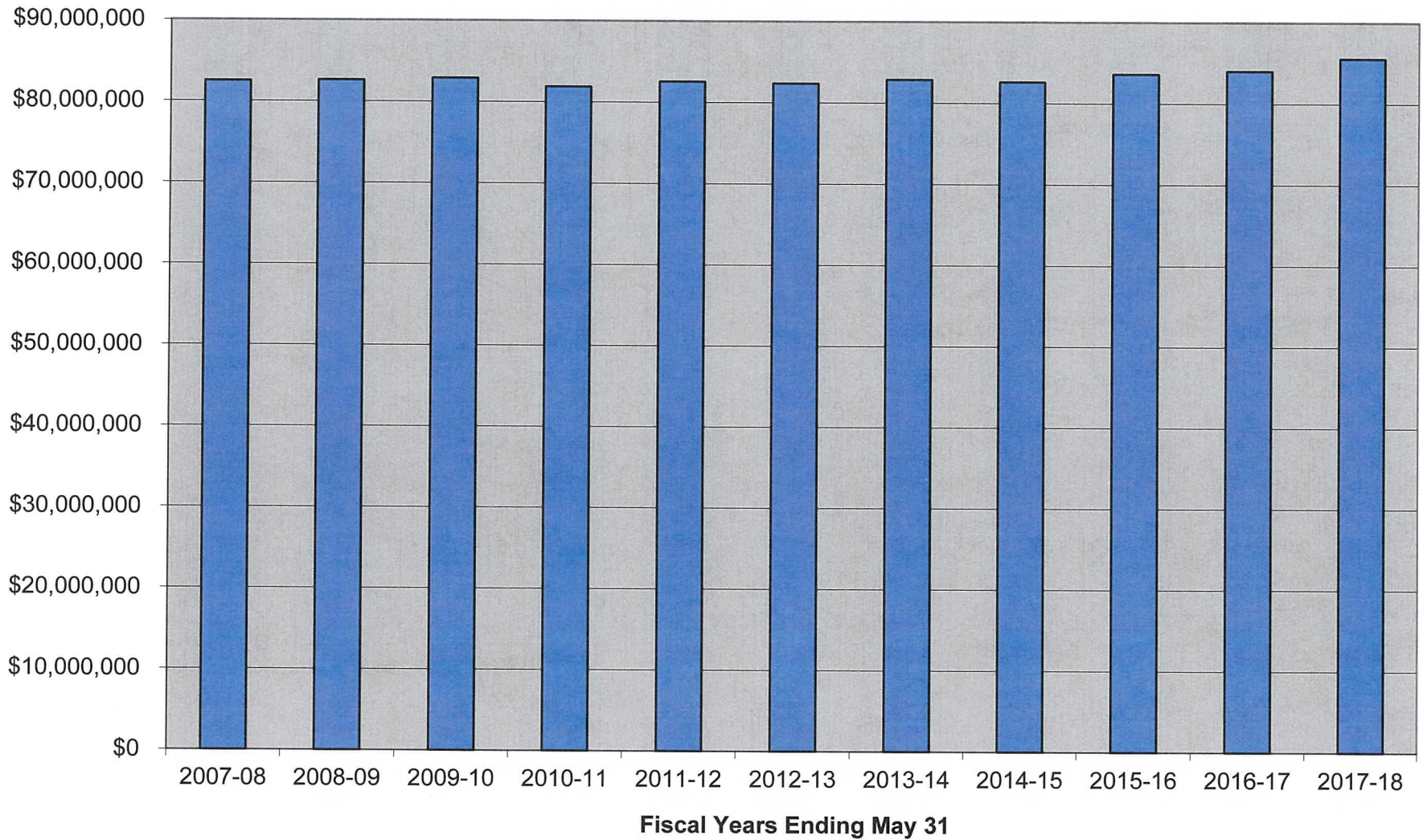
New York State Equalization Rate = 96.00% - Final Town 2016 Rate

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

- February 8 - Budget Officer to notify heads of Administrative Units to prepare estimates.
- February 22 - Heads of Administrative Units to submit estimates to Budget Officer.
- March 12 (IF NECESSARY) - **Adopt Resolution to exceed Tax Levy Limit**
- March 22 - Budget Officer to file tentative budget with Clerk.
- March 22 - Clerk to present tentative budget to Board.
- April 6 - Clerk to publish Notice of Budget Hearing.
- April 11 (prior to) - **SUBMIT TAX LEVY CALCULATION TO OFFICE OF THE STATE COMPTROLLER.**
- April 11 - **PUBLIC HEARING**
- April 11 (not later than) - **BOARD ADOPTS BUDGET and Salary & Wage Schedule.**
- April 11 - Board to levy Taxes.

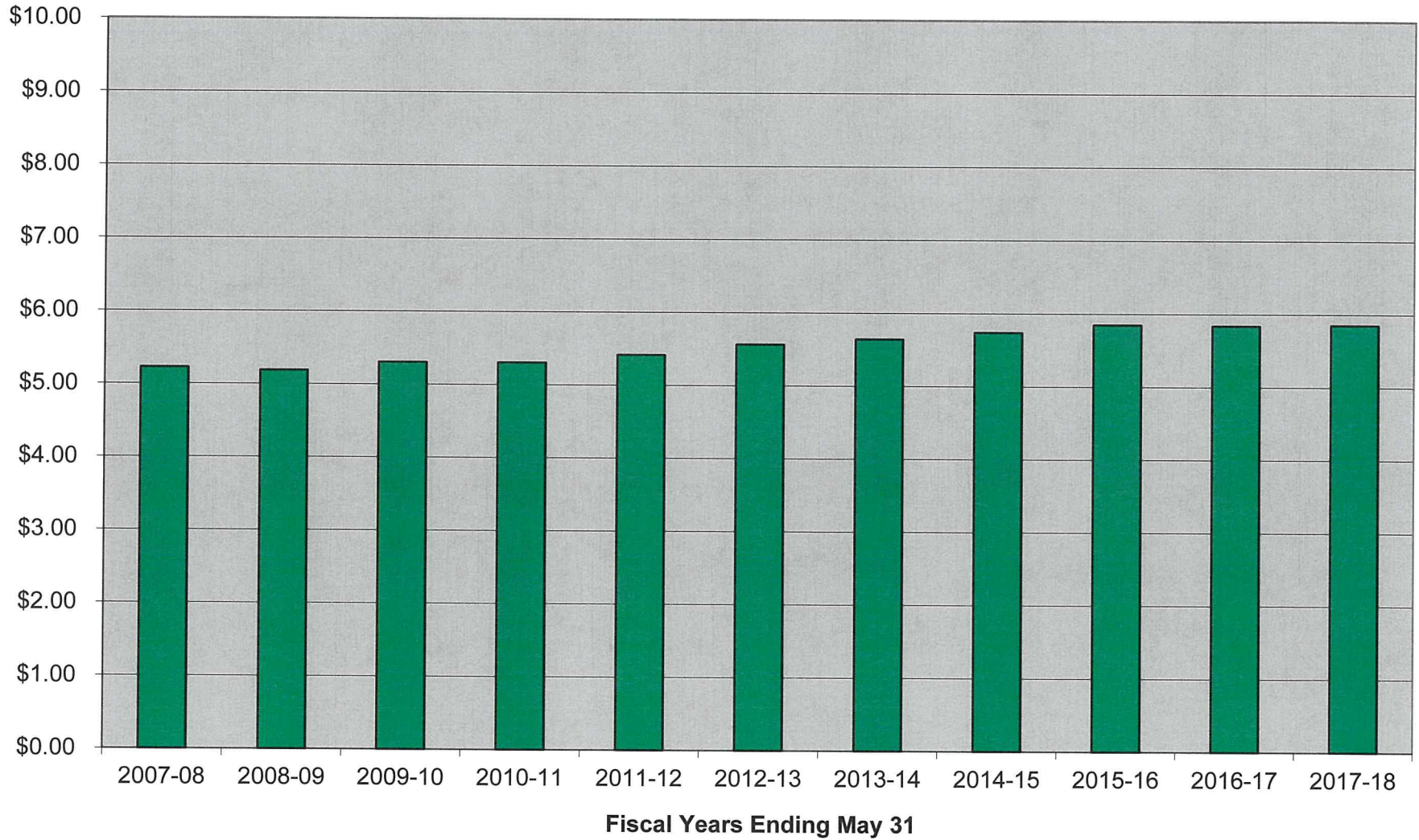
Village of Lima
2017-18 BUDGET

History of Taxable Assessed Value



Village of Lima
2017-18 BUDGET

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



VILLAGE OF LIMA
2017-18 BUDGET

HISTORY OF TAX LEVY AND TAX RATE

Fiscal Year	Tax Levy	% Change from Previous Year Levy	Tax Rate per \$1,000 Assessed	% Change from Previous Year Tax Rate	Assessed Value	% Change from Previous Year Assessed Value	NYS Equalization Rate	Full Value	Tax Rate per \$1,000 Full Value
1998-99	249,877	1.99%	4.68	0.10%	53,474,914	2.11%	96.03%	55,685,634	4.49
1999-00	260,744	4.35%	4.68	-0.06%	55,713,256 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%	100.00%	81,876,292	5.30
2011-12	447,096	3.00%	5.42	2.14%	82,560,421	0.84%	100.00%	82,560,421	5.42
2012-13	458,373	2.52%	5.56	2.76%	82,369,344	-0.23%	100.00%	82,369,344	5.56
2013-14	467,592	2.01%	5.64	1.38%	82,882,631	0.62%	100.00%	82,882,631	5.64
2014-15	474,825	1.55%	5.74	1.74%	82,618,513	-0.32%	100.00%	82,618,513	5.75
2015-16	489,070	3.00%	5.85	1.89%	83,620,713	1.21%	100.00%	83,620,713	5.85
2016-17 ^E	490,840	0.36%	5.84	-0.15%	84,024,016	0.48%	100.00%	84,024,016	5.84
2017-18 ^B	500,657	2.00%	5.85	0.19%	85,566,831	1.84%	96.00%	89,132,115	5.62
Amt. Increase	\$ 9,817		\$ 0.01						
% Increase	2.00%		0.19%						

Notes: 1 Revaluation.
E Estimated.
B Budget.

VILLAGE OF LIMA
2017-18 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 Fund	
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	346,117	740,695	627,640	(105,910)	353,262	(7,145)
2015-16	353,262	719,040	699,700	(23,997)	348,606	4,657
2016-17 ^E	348,606	800,490	740,318	(90,500)	318,278	30,328
2017-18 ^B	318,278	800,908	814,069	(93,000)	212,116	106,162

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	105,910	570,249
570,249	23,997	594,246
594,246	90,500	684,746
684,746	93,000	777,746

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 Fund	
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	93,174	111,405	130,756	(41,620)	32,203	60,971
2015-16	32,203	112,311	75,893	(30,552)	38,068	(5,865)
2016-17 ^E	38,068	100,000	210,315	110,315	38,068	0
2017-18 ^B	38,068	129,917	109,917	(20,000)	38,068	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	41,620	176,123
176,123	30,552	206,675
206,675	(110,315)	96,360
96,360	20,000	116,360

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

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

C = A + B

Fiscal Year	TOTAL GENERAL FUND					Fund Balance Used
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves	Unreserved Ending Fund Balance	
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	439,291	852,100	758,396	(147,530)	385,465	53,826
2015-16	385,465	831,351	775,593	(54,549)	386,674	(1,209)
2016-17 ^E	386,674	900,490	950,633	19,815	356,346	30,328
2017-18 ^B	356,346	930,825	923,986	(113,000)	250,185	106,162

F = D + E

G = C + F

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	(65,726)	598,842	1,038,133
598,842	147,530	746,372	1,131,837
746,372	54,549	800,921	1,187,595
800,921	(19,815)	781,106	1,137,452
781,106	113,000	894,106	1,144,291

E Estimated.

B Budgeted.

VILLAGE OF LIMA
2017-18 BUDGET
GENERAL FUND TAX RATE ANALYSIS

	Amount Budgeted	Tax Rate per \$1,000 Assessed Value*	Percent of Total Appropriations
General Government Support:			
Insurance	\$ 27,799	\$ 0.32	3.06%
Contingency	35,852	0.42	3.95%
All Other	<u>172,144</u>	<u>2.01</u>	<u>18.98%</u>
Total General Government Support	\$ 235,795	\$ 2.76	26.00%
Public Safety:			
Fire	59,500	0.70	6.56%
All Other	<u>1,000</u>	<u>0.01</u>	<u>0.11%</u>
Total Public Safety	\$ 60,500	\$ 0.71	6.67%
Health	64,700	0.76	7.13%
Transportation	207,635	2.43	22.89%
Culture & Recreation	26,482	0.31	2.92%
Home & Community Services	61,717	0.72	6.80%
Employee Benefits	96,059	1.12	10.59%
Transfer to Capital Reserves for:			
Fire Equipment (HR-3)	46,000	0.54	5.07%
Streets (HR-2)	27,000	0.32	2.98%
Fire Department Air Packs (HR-9)	4,500	0.05	0.50%
Park Reserve	2,000	0.02	0.22%
Fire Dept. - Building & Grounds	12,000	0.14	1.32%
Fire Dept. - Misc. Equipment	<u>1,500</u>	<u>0.02</u>	<u>0.17%</u>
Total Transfers	\$ 93,000	\$ 1.09	10.25%
Debt Service - Principal	39,000	0.46	4.30%
Debt Service - Interest	<u>22,181</u>	<u>0.26</u>	<u>2.45%</u>
TOTAL APPROPRIATIONS	\$ 907,069	\$ 10.60	100.00%
Less: Other Revenues	(300,251)	(3.51)	-33.10%
Appropriated Fund Balance	(106,162)	(1.24)	-11.70%
REAL PROPERTY TAX LEVY	\$ 500,657	\$ 5.85	55.19%

*2017-18 Assessed Value = \$ 85,566,831

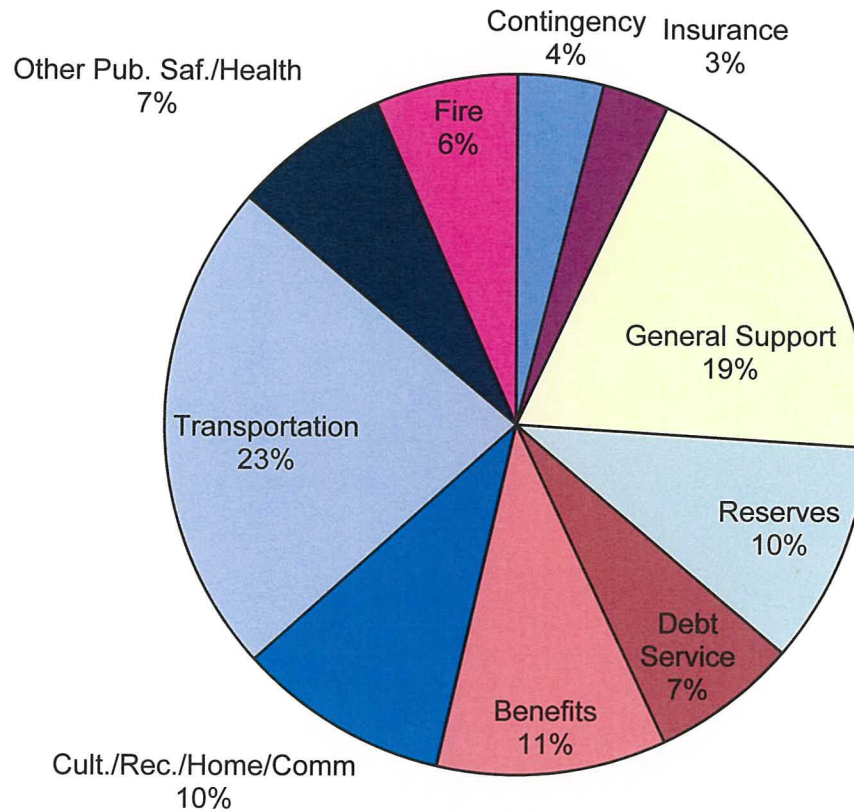
VILLAGE OF LIMA
2017-18 BUDGET

GENERAL FUND BUDGET SUMMARY

	<u>2015-16 Prior Year Actual</u>	<u>2016-17 Current Year Adopted Budget</u>	<u>2016-17 Current Year Projected Year End</u>	<u>2017-18 Budget</u>
A960 BUDGETED APPROPRIATIONS	\$ 833,318	\$ 896,680	\$ 830,818	\$ 907,069
A510 LESS: Estimated Revenues	229,969	299,770	309,650	300,251
A599 LESS: Appropriated Fund Balance	<u>114,279</u>	<u>106,070</u>	<u>30,328</u>	<u>106,162</u>
A510/1001 TAX LEVY	<u>\$ 489,070</u>	<u>\$ 490,840</u>	<u>\$ 490,840</u>	<u>\$ 500,657</u>

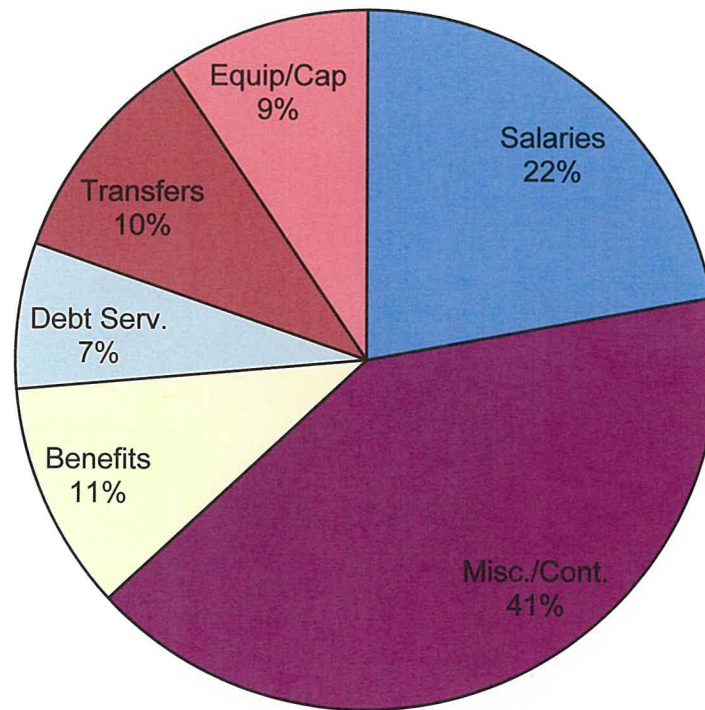
Village of Lima
2017-18 BUDGET

General Fund Expenses by Major Category



Village of Lima
2017-18 BUDGET

General Fund Expenses by Object Code



VILLAGE OF LIMA
2017-18 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2016-17	YEAR-TO-DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	2015-16					
TRUSTEES									
Salary	A1010.1	\$ 7,850	\$ 8,050	\$ 8,100	\$ 8,150	\$ 4,075	\$ 8,150	\$ 8,150	\$ 8,150
Contractual	.4	0	0	0	0	0	0	0	0
MAYOR									
Salary	A1210.1	4,150	4,275	4,400	4,500	2,250	4,500	4,613	4,613
Contractual	.4	228	180	231	500	0	0	500	500
ACCOUNTING									
Contractual	A1320.4	1,180	1,500	1,115	1,500	505	505	1,500	1,500
TREASURER									
Salary	A1325.1	19,965	20,507	21,538	24,616	15,099	24,616	25,134	25,134
Equip./Cap. Outlay	.2	50	496	2,326	500	0	0	500	500
Contractual	.4	9,789	10,982	10,853	11,000	5,768	11,000	11,000	11,000
BUDGET									
Contractual	A1340.4	3,390	3,680	3,649	3,860	3,861	3,861	4,000	4,000
ASSESSMENT									
Salary	A1355.1	0	0	0	0	0	0	0	0
Contractual	.4	350	350	351	360	351	351	360	360
LAW									
Contractual	A1420.4	6,950	6,975	7,002	6,975	6,975	6,975	7,000	7,000
ENGINEER									
Contractual	A1440.4	0	0	502	500	0	0	500	500
ELECTIONS									
Contractual	A1450.4	0	0	500	1,000	0	1,000	0	0
PUBLIC WORKS ADMINISTRATION									
Salary	A1490.1	33,178	27,530	28,658	29,458	20,394	29,458	30,195	30,195
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	134	109	85	150	94	150	150	150
BUILDINGS									
Contractual	A1620.4	0	0	0	0	0	0	0	0
CENTRAL GARAGE									
Salary	A1640.1	48,695	48,094	55,922	50,276	35,286	50,276	51,543	51,543
Equip./Cap. Outlay	.2	0	0	0	1,000	0	0	1,000	1,000
Contractual	.4	23,774	25,441	20,945	24,000	10,267	24,000	24,000	24,000

VILLAGE OF LIMA
2017-18 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2016-17	YEAR-TO-DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	2015-16					
UNALLOCATED INSURANCE									
Contractual	A1910.4a	17,887	21,966	25,827	17,515	22,664	22,664	22,382	22,382
Contractual - Ambulance	A1910.4b	0	0	0	4,936	4,936	4,936	5,417	5,417
MUNICIPAL ASSOCIATION DUES									
Contractual	A1920.4	1,807	1,897	1,807	2,000	1,882	1,882	2,000	2,000
PURCHASE OF LAND									
Contractual	A1940.4	0	0	0	0	0	0	0	0
GENERAL GOV'T SUPPORT - OTHER									
Contractual	A1989.4	0	0	0	0	0	0	0	0
CONTINGENCY									
Contractual	A1990.4	N/A	N/A	N/A	35,395	0	0	35,852	35,852
TOTAL GENERAL GOVERNMENT SUPPORT		\$ 179,377	\$ 182,032	\$ 193,812	\$ 228,192	\$ 134,406	\$ 194,323	\$ 235,795	\$ 235,795
TRAFFIC CONTROL									
Contractual	A3310.4	0	260	244	500	0	500	500	500
FIRE DEPARTMENT									
Salary	A3410.1	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	163,616	15,029	8,435	17,600	14,659	17,600	16,000	16,000
Contractual	.4	54,467	49,234	54,608	47,000	26,770	47,000	43,500	43,500
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		\$ 218,083	\$ 64,523	\$ 63,287	\$ 65,600	\$ 41,428	\$ 65,100	\$ 60,500	\$ 60,500
REGISTRAR OF VITAL STATISTICS									
Contractual	A4020.4	190	140	320	200	110	110	200	200
AMBULANCE									
Equip./Cap. Outlay	A4540.2	6,037	2,154	0	8,500	8,500	8,500	8,500	8,500
Contractual	.4	43,569	37,553	39,335	56,000	56,000	51,564	56,000	56,000
HEALTH - OTHER									
Contractual	A4989.4	0	0	0	0	0	0	0	0
TOTAL HEALTH		\$ 49,796	\$ 39,847	\$ 39,655	\$ 64,700	\$ 64,610	\$ 60,174	\$ 64,700	\$ 64,700

VILLAGE OF LIMA
2017-18 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2016-17	YEAR-TO-DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	2015-16					
STREET MAINTENANCE									
Salary	A5110.1	41,575	41,633	47,248	48,792	43,585	48,792	50,021	50,021
Equip./Cap. Outlay	.2	0	0	65,682	500	2,251	2,501	500	500
Contractual	.4	69,010	32,217	25,682	39,500	14,950	38,500	39,500	39,500
PERMANENT IMPROVEMENTS									
Equip./Cap. Outlay	A5112.2	35,644	40,198	31,810	45,000	25,750	25,750	45,000	45,000
Contractual	.4	0	0	0	0	0	0	0	0
SNOW REMOVAL									
Salary	A5142.1	8,115	7,777	3,121	10,841	2,646	10,841	11,114	11,114
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	17,936	16,428	12,295	17,500	2,573	17,500	17,500	17,500
STREET LIGHTING									
Contractual	A5182.4	35,331	41,397	40,686	39,000	25,498	39,000	39,000	39,000
SIDEWALKS									
Equip./Cap. Outlay	A5410.2	0	0	795	1,000	0	0	1,000	1,000
Contractual	.4	3,234	3,856	1,295	3,500	1,692	2,500	3,500	3,500
OFF STREET PARKING									
Equip./Cap. Outlay	A5650.2	0	0	0	0	0	0	0	0
Contractual	.4	0	187	0	500	0	500	500	500
TOTAL TRANSPORTATION		\$ 210,845	\$ 183,693	\$ 228,614	\$ 206,133	\$ 118,944	\$ 185,883	\$ 207,635	\$ 207,635
PARKS									
Salary	A7110.1	7,610	6,618	4,672	10,202	5,419	10,202	10,457	10,457
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	701	1,373	1,197	2,500	857	2,500	2,250	2,250
JOINT YOUTH PROGRAMS									
Contractual	A7320.4	6,500	6,500	5,000	5,000	5,000	5,000	6,000	6,000
HISTORIAN									
Contractual	A7510.4	0	0	0	25	0	25	25	25
CELEBRATIONS									
Contractual	A7550.4	5,601	6,106	4,093	7,500	2,634	5,000	7,000	7,000
ADULT RECREATION									
Contractual	A7620.4	750	750	750	750	0	750	750	750
TOTAL CULTURE & RECREATION		\$ 21,162	\$ 21,347	\$ 15,712	\$ 25,977	\$ 13,910	\$ 23,477	\$ 26,482	\$ 26,482

VILLAGE OF LIMA
2017-18 BUDGET
GENERAL FUND - EXPENDITURES

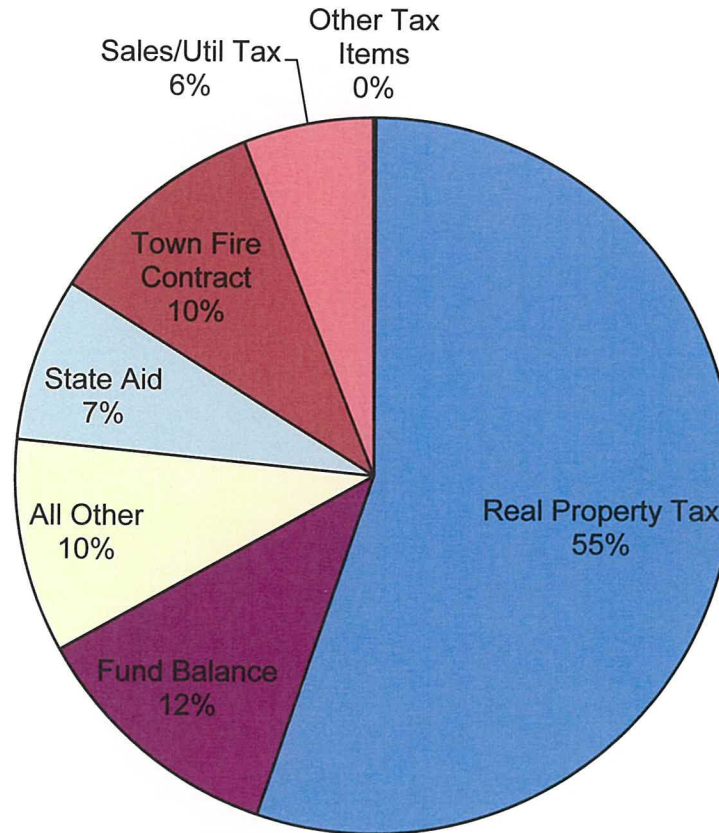
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2016-17	YEAR-TO-DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	2015-16					
ZONING									
Salary	A8010.1	0	0	0	0	0	0	0	0
Contractual	.4	16,294	13,191	15,850	18,000	10,964	18,000	18,000	18,000
PLANNING									
Salary	A8020.1	0	0	0	0	0	0	0	0
Contractual (Master Plan/Revitalization)	.4	2,679	3,529	3,858	6,500	2,529	6,500	6,250	6,250
REFUSE & GARBAGE									
Contractual	A8160.4	1,769	2,023	2,282	5,000	769	4,000	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	2,695	2,854	3,091	3,300	216	3,300	3,800	3,800
DRAINAGE									
Equip./Cap. Outlay	A8540.2	0	0	0	0	0	0	0	0
Contractual	.4	0	975	867	1,000	0	1,000	1,000	1,000
SHADE TREES									
Contractual	A8560.4	2,440	134	1,670	3,500	1,389	3,000	3,500	3,500
LAWN MOWING									
Salary	A8989.1	4,708	4,867	4,950	9,187	2,772	9,187	9,417	9,417
Equip./Cap. Outlay	.2	21,096	10,521	13,303	12,500	12,500	12,500	12,500	12,500
Contractual	.4	2,300	1,960	1,449	2,000	296	1,500	2,000	2,000
TOTAL HOME & COMMUNITY SERVICES		\$ 53,981	\$ 40,054	\$ 47,320	\$ 61,237	\$ 31,435	\$ 59,237	\$ 61,717	\$ 61,717
EMPLOYEE BENEFITS									
State Retirement	A9010.8	26,955	28,092	32,902	23,100	24,200	24,200	23,607	23,607
Social Security	A9030.8	13,193	12,707	13,465	13,740	9,922	13,740	14,058	14,058
Workmens Comp.	A9040.8	5,941	6,507	7,165	6,297	6,296	6,296	4,872	4,872
Unemployment Ins.	A9050.8	0	0	0	0	0	0	0	0
Hospital & Medical Ins.	A9060.8	32,923	33,412	38,792	48,318	17,230	45,000	53,522	53,522
TOTAL EMPLOYEE BENEFITS		\$ 79,012	\$ 80,718	\$ 92,324	\$ 91,454	\$ 57,647	\$ 89,236	\$ 96,059	\$ 96,059

VILLAGE OF LIMA
2017-18 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2016-17	YEAR-TO- DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	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	29,006	27,300	25,594	23,888	11,944	23,888	22,181	22,181
BOND ANTICIPATION NOTES									
Principal	A9730.6	0	0	0	0	0	0	0	0
Interest	A9730.7	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE		\$ 68,006	\$ 66,300	\$ 64,594	\$ 62,888	\$ 11,944	\$ 62,888	\$ 61,181	\$ 61,181
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		\$ 880,262	\$ 678,514	\$ 745,318	\$ 806,180	\$ 474,324	\$ 740,318	\$ 814,069	\$ 814,069
INTERFUND TRANSFERS - CAPITAL PROJECTS									
Fire Equipment (HR-3)	A9950.9	40,000	40,000	40,000	44,000	0	44,000	46,000	46,000
Streets (HR-2)	A9950.9	23,000	23,000	27,000	27,000	0	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	4,000	4,000	4,000	4,000	0	4,000	4,500	4,500
Park Reserve	A9950.9	2,000	2,000	2,000	2,000	0	2,000	2,000	2,000
Fire Dept. - Building & Grounds	A9950.9	15,000	15,000	15,000	12,500	0	12,500	12,000	12,000
Fire Dept. - Misc. Equipment	A9950.9	0	0	0	1,000	0	1,000	1,500	1,500
Lawnmower Reserve	A9950.9	0	0	0	0	0	0	0	0
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 84,000	\$ 84,000	\$ 88,000	\$ 90,500	\$ 0	\$ 90,500	\$ 93,000	\$ 93,000
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 964,262	\$ 762,514	\$ 833,318	\$ 896,680	\$ 474,324	\$ 830,818	\$ 907,069	\$ 907,069

Village of Lima
2017-18 BUDGET

General Fund Revenues by Major Category



VILLAGE OF LIMA
2017-18 BUDGET
GENERAL FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2016-17	YEAR-TO-DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	2015-16					
Real Property Taxes	A1001	\$ 467,592	\$ 474,825	\$ 489,070	\$ 490,840	\$ 490,840	\$ 490,840	\$ 500,657	\$ 500,657
Other Payments Lieu of Taxes	A1081	3,925	0	0	0	0	0	0	0
Interest & Penalties	A1090	3,088	2,622	2,549	1,000	1,266	1,266	1,000	1,000
Sales Tax	A1120	36,362	37,600	36,205	33,000	34,708	34,708	33,000	33,000
Franchises	A1170	20,710	19,939	20,318	20,000	10,266	20,000	20,000	20,000
TOTAL OTHER TAX ITEMS		\$ 64,085	\$ 60,161	\$ 59,072	\$ 54,000	\$ 46,240	\$ 55,974	\$ 54,000	\$ 54,000
Treasurer Fees	A1230	330	250	535	250	285	285	250	250
Safety Inspection Fees	A1560	3,310	2,318	7,184	2,000	2,367	2,367	2,000	2,000
Vital Statistics Fees	A1603	190	140	320	200	110	110	200	200
Ambulance Charges	A1640	0	0	0	0	0	0	0	0
Zoning Fees	A2110	300	1,600	600	150	0	0	150	150
TOTAL DEPARTMENTAL INCOME		\$ 4,130	\$ 4,308	\$ 8,639	\$ 2,600	\$ 2,762	\$ 2,762	\$ 2,600	\$ 2,600
Fire Protection	A2262a	95,503	94,955	95,806	65,000	0	65,000	65,000	65,000
Debt Service Ambulance Facility	A2262b	0	0	0	26,444	0	26,444	26,444	26,444
Misc. Rev. - Other Govts.	A2389	8,591	6,602	4,651	4,000	5,469	5,500	4,000	4,000
Capital Projects - Other Govts.	A2397	0	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL CHARGES		\$ 104,094	\$ 101,557	\$ 100,457	\$ 95,444	\$ 5,469	\$ 96,944	\$ 95,444	\$ 95,444
Interest & Earnings	A2401	891	515	400	150	133	150	150	150
TOTAL USE OF MONEY & PROPERTY		\$ 891	\$ 515	\$ 400	\$ 150	\$ 133	\$ 150	\$ 150	\$ 150
Business & Occupational Licenses	A2501	535	545	495	100	0	0	100	100
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		\$ 535	\$ 545	\$ 495	\$ 100	\$ 0	\$ 0	\$ 100	\$ 100
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	26,740	26,740	10	10
Sale of Equipment	A2665	40,204	19,276	587	0	0	0	0	0
Insurance Recoveries	A2680	1,596	502	0	10	0	0	10	10
TOTAL SALE PROPERTY/COMPENSATION		\$ 41,800	\$ 19,778	\$ 587	\$ 20	\$ 26,740	\$ 26,740	\$ 20	\$ 20
Refunds - Prior Yrs. Exps.	A2701	116	0	0	10	0	0	10	10
Miscellaneous	A2770	1,608	5,635	2,645	1,000	732	1,000	1,000	1,000
TOTAL MISCELLANEOUS		\$ 1,724	\$ 5,635	\$ 2,645	\$ 1,010	\$ 732	\$ 1,000	\$ 1,010	\$ 1,010

VILLAGE OF LIMA
2017-18 BUDGET
GENERAL FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2016-17	YEAR-TO-DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	2015-16					
State Aid - Per Capita	A3001	16,752	15,047	17,324	14,000	15,047	15,047	14,000	14,000
State Aid - Mortgage Tax	A3005	12,472	10,390	8,540	8,000	4,497	8,000	8,000	8,000
State Aid - FEMA & STAR	A3089	0	2,274	0	10	2,283	2,283	10	10
State Aid - CHIPS	A3501	30,840	45,000	31,810	45,000	25,750	25,750	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		\$ 60,064	\$ 72,711	\$ 57,674	\$ 67,010	\$ 47,576	\$ 51,080	\$ 67,010	\$ 67,010
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	69,436	5,591	65,000	69,917	69,917
Interfund Transfer - Joint Youth	A5031	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 79,436	\$ 5,591	\$ 75,000	\$ 79,917	\$ 79,917
TOTAL REVENUES		\$ 744,915	\$ 740,035	\$ 719,039	\$ 790,610	\$ 626,083	\$ 800,490	\$ 800,908	\$ 800,908

VILLAGE OF LIMA
2017-18 BUDGET

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

YEAR ENDING MAY 31, 2017

		<u>2016-17 Budget</u>	<u>Year-to-Date 01-31-17</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2016	A-909	\$ 348,606	\$ 348,606	\$ 348,606	
Plus Estimated Revenues and Receipts	A-980	661,174	554,962	700,490	
Less Estimated Expenses and Disbursements to Reserves	A-522	<u>767,244</u>	<u>451,555</u>	<u>730,818</u>	
Estimated Ending Fund Balance		<u>\$ 242,536</u>	<u>\$ 452,013</u>	<u>\$ 318,278</u>	100%
Estimated Amount of Fund Balance Used		\$ 106,070		\$ 30,328	
APPROPRIATED FUND BALANCE	A-599	\$ 106,070		\$ 106,162	33.36%
		<i>2016-17</i>		<i>2017-18</i>	
Unappropriated Fund Balance	A-909 - A-599			\$ 212,116	66.64%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one month of expenses)				\$ 60,901	

* 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
2017-18 BUDGET

AMBULANCE FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Net Transfer (to) / from Reserves	Ending Fund Balance
2008-09	\$ 0	38,426	550	-	37,876
2009-10	37,876	120,839	131,133	21,906	49,488
2010-11	49,488	145,464	142,703	32,468	84,717
2011-12	84,717	142,163	121,128	(12,039) ¹	93,713
2012-13	93,713	149,821	82,513	(81,752) ¹	79,269
2013-14	79,269	136,903	100,456	(22,542)	93,174
2014-15	93,174	111,405	130,756	(41,620)	32,203
2015-16	32,203	112,311	75,893	(30,552)	38,068
2016-17 ^E	38,068	100,000	100,000	-	38,068
2017-18 ^B	38,068	129,917	109,917	(20,000)	38,068

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

VILLAGE OF LIMA
2017-18 BUDGET

AMBULANCE FUND - EXPENDITURES

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2016-17	YEAR-TO- DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	2015-16					
AMBULANCE									
AM4540.2	Equip./Cap. Outlay	0	0	0	0	0	0	0	0
.4	Contractual	0	0	0	0	0	0	0	0
AM4989.4	Contractual (MedEx)	\$ 35,620	\$ 79,881	\$ 30,274	\$ 30,000	\$ 17,178	\$ 25,000	\$ 30,000	\$ 30,000
AM9950.9	Transfer to General Fund	55,378	47,321	44,172	69,436	5,591	65,000	69,917	69,917
AM9950.9	Transfer to General Fund Ambulance Debt Service	0	0	0	10,000	0	10,000	10,000	10,000
AM9950.9	Transfer to Ambulance Reserve	32,000	32,000	32,000	10,000	0	0	20,000	20,000
AM9950.9	Transfer to Ambulance Buildings & Grounds Reserve	0	0	0	10,000	0	0	0	0
TOTAL EXPENSES		\$ 122,998	\$ 159,202	\$ 106,446	\$ 129,436	\$ 22,769	\$ 100,000	\$ 129,917	\$ 129,917

AMBULANCE FUND - REVENUES

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2016-17	YEAR-TO- DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	2015-16					
AM1640	Ambulance Income	\$ 136,903	\$ 111,405	\$ 112,311	\$ 129,436	\$ 71,121	\$ 100,000	\$ 129,917	\$ 129,917
AM5031	Transfer from General Fund	0	0	0	0	0	0	0	0
TOTAL REVENUES		\$ 136,903	\$ 111,405	\$ 112,311	\$ 129,436	\$ 71,121	\$ 100,000	\$ 129,917	\$ 129,917

VILLAGE OF LIMA
2017-18 BUDGET

WATER FUND HISTORY

4 Quarter Billing

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Unreserved Ending Fund Balance
1998-99	124,031	291,027	313,873	-	101,185
1999-00	101,185	328,795	314,880	(1)	115,099
2000-01	115,099	331,960	274,750	153,964 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	501,576	269,874	280,815	(1,988)	488,648
2015-16	488,648	278,008	331,333	44,028	479,350
2016-17 ^E	479,350	271,535	306,012	-	444,873
2017-18 ^B	444,873	258,630	339,422	-	364,081

Water Purchased (x1,000 Gals.)	Water Billed (x1,000 Gals.)	Effective Cost per 1,000 Gals. Sold	Metered Water Sales	Effective Rate per 1,000 Gals. Billed
77,173	62,283	5.039	257,288	4.131
74,920	65,056	4.840	271,900	4.179
71,280	62,254	4.413	264,027	4.241
78,190	63,831	4.989	267,157	4.185
65,012	62,507	4.612	272,121	4.353
71,718	60,798	4.131	252,717	4.157
76,841	61,429	4.403	266,403	4.337
73,222	59,274	4.142	252,794	4.265
71,772	55,940	4.527	237,956	4.254
70,199	57,643	4.845	246,630	4.279
76,369	53,529	6.058	232,293	4.340
72,669	52,815	5.635	233,537	4.422
73,291	54,023	4.932	238,601	4.417
66,831	53,562	4.898	239,439	4.470
65,455	51,403	5.191	234,663	4.565
67,055	59,467	4.912	233,251	3.922
70,975	63,802	4.401	238,152	3.733
70,338	49,583	6.682	245,919	4.960
67,000	58,000	5.276	188,918	3.257*
67,000	58,000	5.852	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, 2016 Rates = \$4.08 V/\$4.88 T

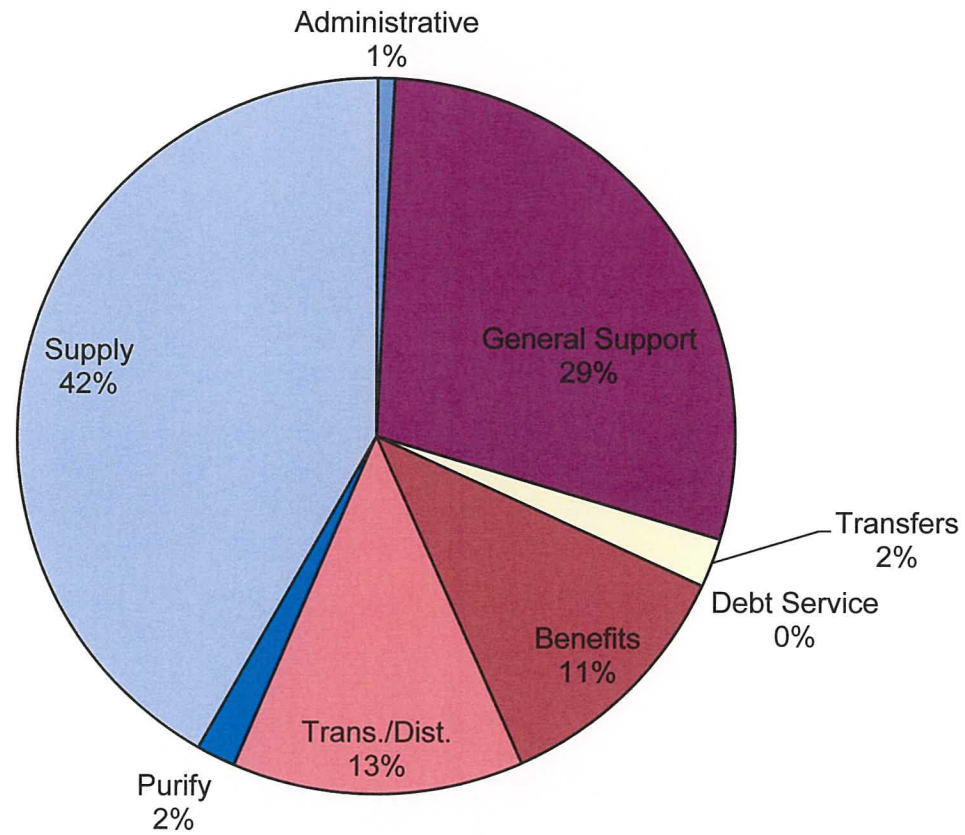
VILLAGE OF LIMA
2017-18 BUDGET

WATER FUND BUDGET SUMMARY

	<u>2015-16 Prior Year Actual</u>	<u>2016-17 Current Year Adopted Budget</u>	<u>2016-17 Current Year Projected Year End</u>	<u>2017-18 Budget</u>
F960 BUDGETED APPROPRIATIONS	\$ 331,333	\$ 335,637	\$ 306,012	\$ 339,422
F510 LESS: Estimated Revenues	278,008	258,630	271,535	258,630
F599 LESS: Appropriated Fund Balance	<u>53,326</u>	<u>77,007</u>	<u>34,477</u>	<u>80,792</u>
F510/1001 TAX LEVY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

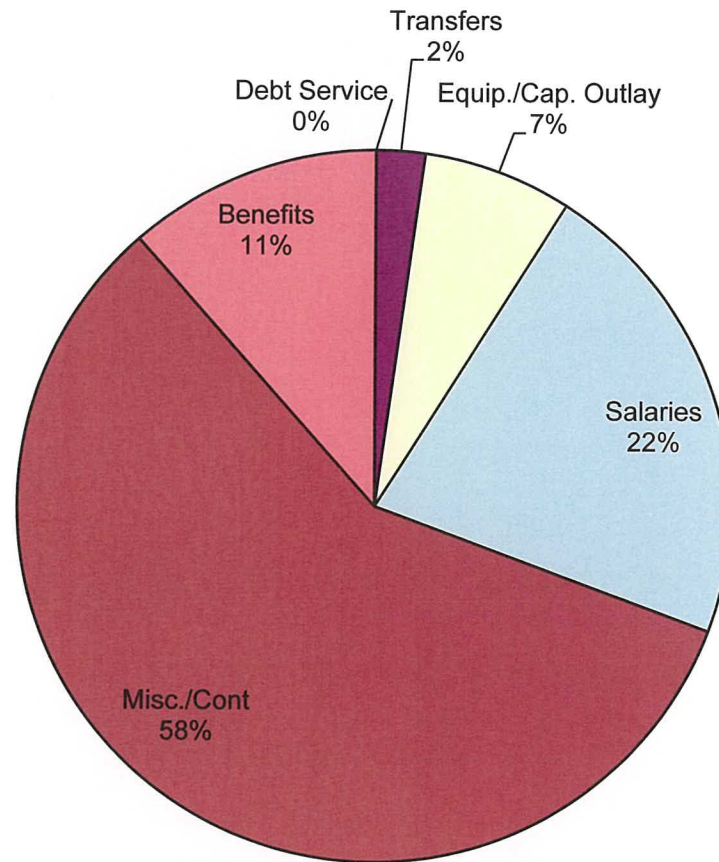
Village of Lima
2017-18 BUDGET

Water Fund Expenses by Major Category



Village of Lima
2017-18 BUDGET

Water Fund Expenses by Object Code



VILLAGE OF LIMA
2017-18 BUDGET
WATER FUND - EXPENDITURES

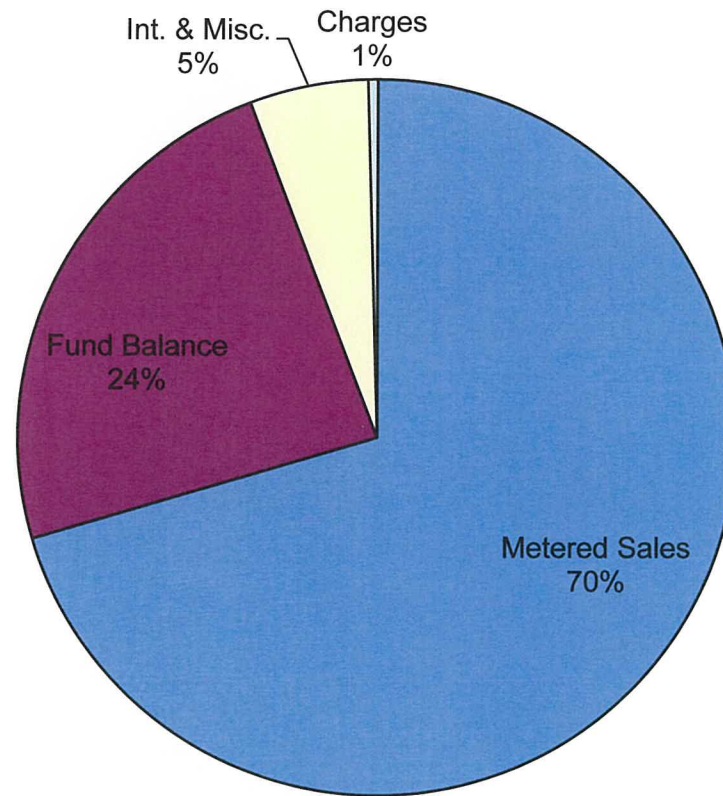
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2016-17	YEAR-TO- DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	2015-16					
BOARD OF TRUSTEES									
Salary	F1010.1	\$ 3,925	\$ 4,025	\$ 4,050	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075
MAYOR									
Salary	F1210.1	2,075	2,138	2,200	2,250	2,250	2,250	2,306	2,306
ACCOUNTING									
Contractual	F1320.4	700	750	750	750	750	750	750	750
TREASURER									
Salary	F1325.1	13,355	14,829	14,970	18,181	10,815	18,181	18,440	18,440
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	2,670	2,760	2,850	2,895	2,895	2,895	3,000	3,000
LAW									
Contractual	F1420.4	3,100	3,200	3,200	3,300	0	3,300	3,325	3,325
ENGINEER									
Contractual	F1440.4	0	0	0	0	0	0	0	0
PUBLIC WORKS									
Salary	F1490.1	26,109	27,766	28,600	29,458	20,394	29,458	30,195	30,195
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	5,645	5,682	5,559	5,820	5,820	5,820	5,755	5,755
CONTINGENCY									
Contractual	F1990.4	N/A	N/A	N/A	29,831	0	0	30,175	30,175
TOTAL GENERAL GOVERNMENT		\$ 57,578	\$ 61,149	\$ 62,179	\$ 96,560	\$ 46,999	\$ 66,729	\$ 98,021	\$ 98,021
WATER ADMINISTRATION									
Salary	F8310.1	921	1,120	824	1,241	1,445	1,445	1,272	1,272
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	1,200	1,300	1,300	1,300	428	1,300	1,300	1,300
SUPPLY, POWER & PUMPING									
Salary	F8320.1	2,156	6,171	3,911	6,736	2,734	6,736	6,905	6,905
Equip./Cap. Outlay	.2	0	0	790	0	0	0	0	0
Contractual	.4	124,494	123,844	136,375	134,500	91,246	134,500	135,000	135,000

VILLAGE OF LIMA
2017-18 BUDGET
WATER FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2016-17	YEAR-TO- DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	2015-16					
PURIFICATION									
Equip./Cap. Outlay	F8330.2	0	0	700	500	0	500	500	500
Contractual	.4	4,271	5,364	5,716	6,000	3,298	6,000	5,500	5,500
TRANSM. & DISTRIBUTION									
Salary	F8340.1	7,987	8,041	7,277	10,180	2,042	10,180	10,436	10,436
Equip./Cap. Outlay	.2	40,910	20,648	58,551	22,500	5,315	22,500	22,500	22,500
Contractual	.4	7,578	10,365	11,206	11,500	5,101	11,500	11,500	11,500
TOTAL HOME & COMMUNITY		\$ 189,517	\$ 176,853	\$ 226,651	\$ 194,456	\$ 111,608	\$ 194,661	\$ 194,913	\$ 194,913
EMPLOYEE BENEFITS									
State Retirement	F9010.8	12,574	11,690	10,811	9,859	9,859	9,859	10,054	10,054
Social Security	F9030.8	4,222	4,806	4,655	5,770	3,299	5,770	5,893	5,893
Workers Compensation	F9040.8	2,202	2,395	2,386	2,286	2,286	2,286	1,764	1,764
Unemployment Ins.	F9050.8	0	0	0	0	0	0	0	0
Hospital & Medical	F9060.8	18,493	16,422	17,151	19,207	17,230	19,207	21,276	21,276
TOTAL EMPLOYEE BENEFITS		\$ 37,491	\$ 35,313	\$ 35,003	\$ 37,122	\$ 32,673	\$ 37,122	\$ 38,988	\$ 38,988
DEBT SERVICE - Last bond 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		\$ 284,587	\$ 273,315	\$ 323,833	\$ 328,137	\$ 191,281	\$ 298,512	\$ 331,922	\$ 331,922
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 CONTRIBUTIONS		\$ 292,087	\$ 280,815	\$ 331,333	\$ 335,637	\$ 191,281	\$ 306,012	\$ 339,422	\$ 339,422

Village of Lima
2017-18 BUDGET

Water Fund Revenues by Major Category



VILLAGE OF LIMA
2017-18 BUDGET
WATER FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2016-17	YEAR-TO- DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	2015-16					
Metered Water Sales	F2140	\$ 229,754	\$ 232,102	\$ 242,054	\$ 230,000	\$ 188,918	\$ 230,000	\$ 230,000	\$ 230,000
Metered Sales-Other Govt.	F2141	13,600	9,878	8,375	7,500	8,132	10,000	9,000	9,000
Water Service Charge	F2144	3,005	1,680	4,150	1,500	525	525	500	500
Water Service Chg-Other Govt.	F2145	2,509	1,815	2,959	1,500	706	1,000	1,000	1,000
Interest & Penalties	F2148	3,946	4,162	3,646	2,000	2,617	2,750	2,000	2,000
TOTAL HOME & COMMUNITY SERVICES		\$ 252,815	\$ 249,637	\$ 261,185	\$ 242,500	\$ 200,899	\$ 244,275	\$ 242,500	\$ 242,500
Interest & Earnings	F2401	544	339	228	100	92	100	100	100
TOTAL USE OF MONEY & PROPERTY		\$ 544	\$ 339	\$ 228	\$ 100	\$ 92	\$ 100	\$ 100	\$ 100
Sale of Equipment	F2665	0	0	0	10	11,160	11,160	10	10
Insurance Recoveries	F2680	0	0	0	10	0	0	10	10
TOTAL SALE PROPERTY/COMPENSATION		\$ 0	\$ 0	\$ 0	\$ 20	\$ 11,160	\$ 11,160	\$ 20	\$ 20
Refund of Prior Yr. Exp.	F2701	0	0	0	10	0	0	10	10
Miscellaneous	F2770	55,168	19,898	16,595	16,000	12,446	16,000	16,000	16,000
TOTAL MISCELLANEOUS		\$ 55,168	\$ 19,898	\$ 16,595	\$ 16,010	\$ 12,446	\$ 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		\$ 308,526	\$ 269,874	\$ 278,008	\$ 258,630	\$ 224,598	\$ 271,535	\$ 258,630	\$ 258,630

VILLAGE OF LIMA
2017-18 BUDGET

WATER FUND - UNRESERVED FUND BALANCE ESTIMATE*

YEAR ENDING MAY 31, 2017

		<u>2016-17 Budget</u>	<u>Year-to-Date 01-31-17</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2016	F-909	\$ 479,350	\$ 479,350	\$ 479,350	
Plus Estimated Revenues and Receipts	F-980	258,630	224,598	271,535	
Less Estimated Expenses and Disbursements to Reserves	F-522	<u>335,637</u>	<u>191,281</u>	<u>306,012</u>	
Estimated Ending Fund Balance		<u>\$ 402,343</u>	<u>\$ 512,667</u>	<u>\$ 444,873</u>	100%
Estimated Amount of Fund Balance Used		77,007		34,477	
APPROPRIATED FUND BALANCE	F-599	\$ 77,007		\$ 80,792	18.16%
		<i>2016-17</i>		<i>2017-18</i>	
Unappropriated Fund Balance	F-909 - F-599			\$ 364,081	81.84%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 76,503	

* 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
2017-18 BUDGET

SEWER FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Unreserved Ending Fund Balance	Sewer Rents	State O&M Aid
1998-99	140,225	222,849	168,562		194,512	208,536	-
1999-00	194,512	231,817	197,071	-	229,258	217,347	-
2000-01	229,258	260,010	228,235	6,659 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	413,873	366,414	349,707	(6,235)	424,345	359,406	-
2015-16	424,345	381,012	389,827	(562)	414,968	358,243	-
2016-17 ^E	414,968	362,534	378,446	-	399,056	350,000	-
2017-18 ^B	399,056	354,895	404,701	-	349,249	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.

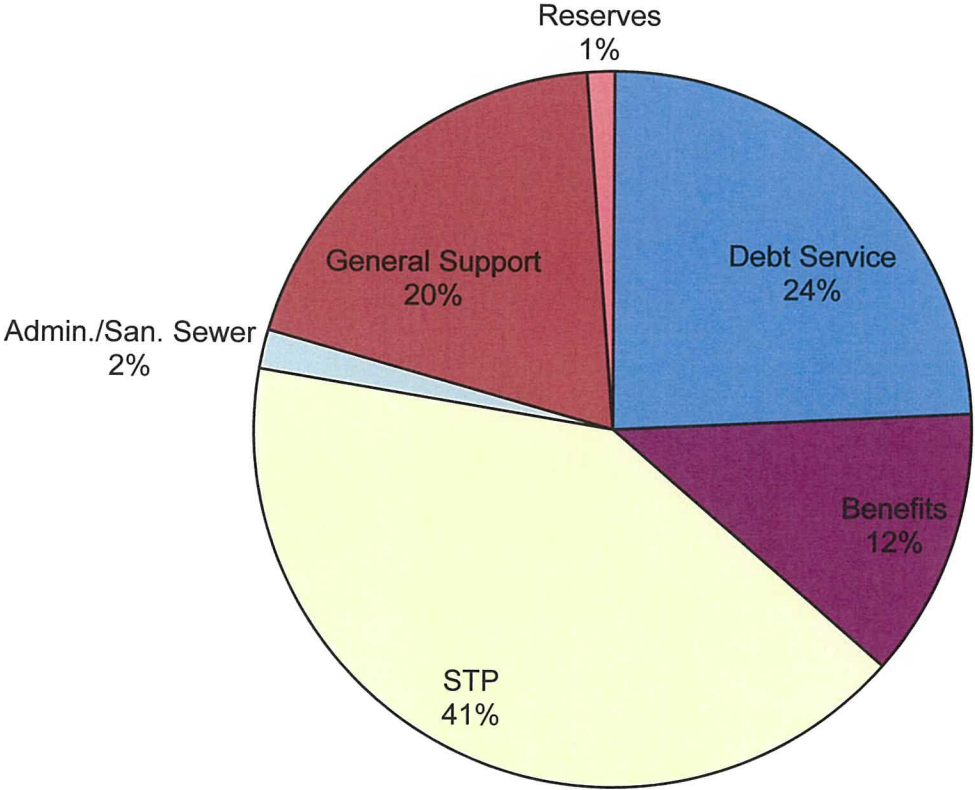
VILLAGE OF LIMA
2017-18 BUDGET

SEWER FUND BUDGET SUMMARY

	<u>2015-16 Prior Year Actual</u>	<u>2016-17 Current Year Adopted Budget</u>	<u>2016-17 Current Year Projected Year End</u>	<u>2017-18 Budget</u>
G960 BUDGETED APPROPRIATIONS	\$ 389,827	\$ 406,396	\$ 378,446	\$ 404,701
G510 LESS: Estimated Revenues	381,012	355,095	362,534	354,895
G599 LESS: Appropriated Fund Balance	<u>8,815</u>	<u>51,301</u>	<u>15,912</u>	<u>49,806</u>
G510/1001 TAX LEVY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

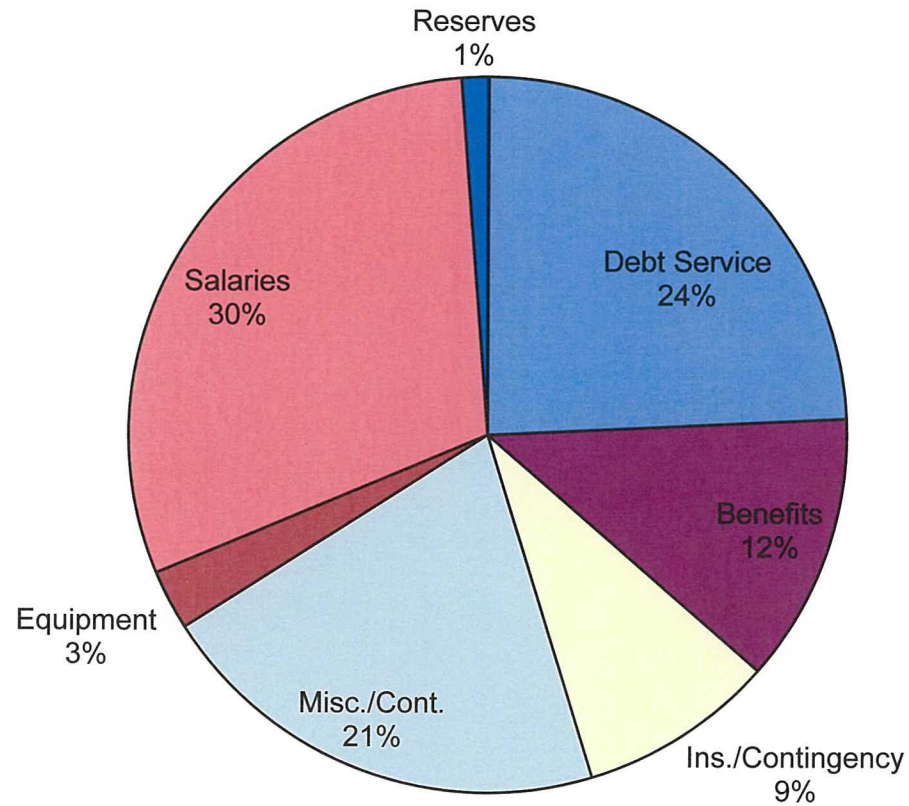
Village of Lima
2017-18 BUDGET

Sewer Fund Expenses by Major Category



Village of Lima
2017-18 BUDGET

Sewer Fund Expenses by Object Code



VILLAGE OF LIMA
2017-18 BUDGET
SEWER FUND - EXPENDITURES

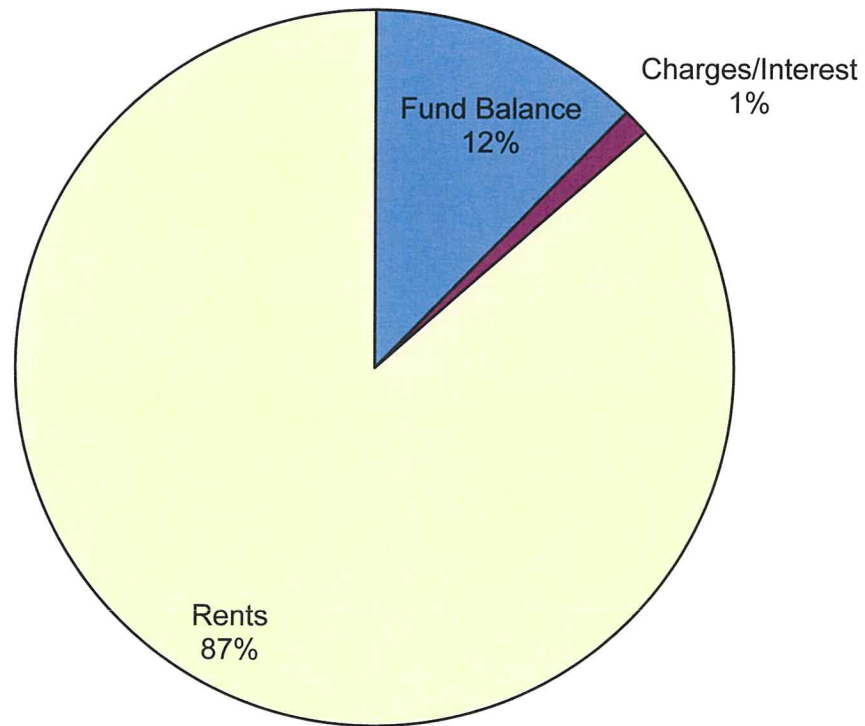
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2016-17	YEAR-TO- DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	2015-16					
<u>BOARD OF TRUSTEES</u>									
Salary	G1010.1	\$ 3,925	\$ 4,025	\$ 4,050	\$ 4,075	\$ 4,075	\$ 4,075	\$ 4,075	
<u>MAYOR</u>									
Salary	G1210.1	2,075	2,137	2,200	2,250	2,250	2,306	2,306	
<u>ACCOUNTING</u>									
Contractual	G1320.4	700	750	750	750	750	750	750	
<u>TREASURER</u>									
Salary	G1325.1	13,355	14,821	14,970	18,181	10,815	18,440	18,440	
Contractual	.4	0	0	0	0	0	0	0	
<u>BUDGET OFFICER</u>									
Contractual	G1340.4	2,670	2,760	2,850	2,895	2,895	3,000	3,000	
<u>EFC ADMINISTRATION FEE</u>									
Contractual	G1380.4	3,887	3,856	3,524	3,336	3,336	3,150	3,150	
<u>LAW</u>									
Contractual	G1420.4	3,800	3,900	3,900	4,000	0	4,025	4,025	
<u>ENGINEER</u>									
Contractual	G1440.4	0	0	0	0	0	0	0	
<u>PUBLIC WORKS</u>									
Salary	G1490.1	6,447	6,289	6,356	6,546	4,532	6,710	6,710	
Contractual	.4	0	0	0	0	0	0	0	
<u>UNALLOCATED INSURANCE</u>									
Contractual	G1910.4	8,489	8,526	8,215	8,316	8,316	8,350	8,350	
<u>CONTINGENCY</u>									
Contractual	G1990.4	N/A	N/A	N/A	27,450	0	27,415	27,415	
TOTAL GENERAL GOVERNMENT		\$ 45,348	\$ 47,064	\$ 46,815	\$ 77,799	\$ 36,969	\$ 50,349	\$ 78,221	

VILLAGE OF LIMA
2017-18 BUDGET
SEWER FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2016-17	YEAR-TO- DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	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	1,300	1,300	1,300	425	1,300	1,300	1,300
SANITARY SEWERS									
Salary	G8120.1	1,529	2,731	1,915	3,240	527	3,240	3,321	3,321
Equip./Cap. Outlay	.2	0	0	0	1,000	0	500	1,000	1,000
Contractual	.4	0	0	0	1,500	1,371	1,500	1,500	1,500
SEWAGE TREATMENT DISP.									
Salary	G8130.1	70,629	77,302	82,056	84,409	58,877	84,409	86,930	86,930
Equip./Cap. Outlay	.2	1,447	3,780	20,469	10,000	1,644	10,000	10,000	10,000
Contractual	.4	99,006	66,741	87,515	75,000	38,740	75,000	70,000	70,000
TOTAL HOME & COMMUNITY		\$ 173,811	\$ 151,854	\$ 193,256	\$ 176,449	\$ 101,584	\$ 175,949	\$ 174,051	\$ 174,051
EMPLOYEE BENEFITS									
State Retirement	G9010.8	21,218	19,943	18,621	16,875	16,875	16,875	17,235	17,235
Social Security	G9030.8	7,348	8,129	8,465	10,294	6,155	10,294	10,561	10,561
Workers Compensation	G9040.8	3,644	3,901	3,935	3,762	3,762	3,762	2,918	2,918
Unemployment Ins.	G9050.8	0	0	0	0	0	0	0	0
Hospital & Medical	G9060.8	16,132	13,792	14,974	16,768	16,768	16,768	18,573	18,573
TOTAL EMPLOYEE BENEFITS		\$ 48,342	\$ 45,765	\$ 45,995	\$ 47,699	\$ 43,560	\$ 47,699	\$ 49,288	\$ 49,288
DEBT SERVICE									
SB - Principal	G9710.6	70,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
SB - Interest	.7	31,972	27,024	25,762	24,449	24,449	24,449	23,141	23,141
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		\$ 101,972	\$ 102,024	\$ 100,762	\$ 99,449	\$ 99,449	\$ 99,449	\$ 98,141	\$ 98,141
TOTAL EXPENSES		\$ 369,473	\$ 346,707	\$ 386,827	\$ 401,396	\$ 281,562	\$ 373,446	\$ 399,701	\$ 399,701
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	5,000	0	5,000	5,000	5,000
Capital Project	G9905.9	0	0	0	0	0	0	0	0
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 3,000	\$ 3,000	\$ 3,000	\$ 5,000	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 372,473	\$ 349,707	\$ 389,827	\$ 406,396	\$ 281,562	\$ 378,446	\$ 404,701	\$ 404,701

Village of Lima
2017-18 BUDGET

Sewer Fund Revenues by Major Category



VILLAGE OF LIMA
2017-18 BUDGET
SEWER FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2016-17	YEAR-TO- DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	2015-16					
Sewer Rents	G2120	\$ 354,352	\$ 361,045	\$ 358,243	\$ 350,000	\$ 272,050	\$ 350,000	\$ 350,000	\$ 350,000
Sewer Charges	G2122	600	600	2,415	500	300	300	300	300
Interest & Penalties	G2128	6,110	4,599	5,143	4,500	3,364	4,500	4,500	4,500
TOTAL SEWER RENTS & CHARGES		\$ 361,062	\$ 366,244	\$ 365,801	\$ 355,000	\$ 275,714	\$ 354,800	\$ 354,800	\$ 354,800
Interest & Earnings	G2401	236	150	106	75	71	75	75	75
TOTAL USE OF MONEY & PROPERTY		\$ 236	\$ 150	\$ 106	\$ 75	\$ 71	\$ 75	\$ 75	\$ 75
Sale of Equipment	G2665	0	0	0	0	7,650	7,650	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	\$ 7,650	\$ 7,650	\$ 0	\$ 0
Miscellaneous	G2770	583	20	15,105	20	9	9	20	20
TOTAL MISCELLANEOUS		\$ 583	\$ 20	\$ 15,105	\$ 20	\$ 9	\$ 9	\$ 20	\$ 20
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		\$ 361,881	\$ 366,414	\$ 381,012	\$ 355,095	\$ 283,444	\$ 362,534	\$ 354,895	\$ 354,895

VILLAGE OF LIMA
2017-18 BUDGET

SEWER FUND - UNRESERVED FUND BALANCE ESTIMATE *

YEAR ENDING MAY 31, 2017

		2016-17 Budget	Year-to-Date 01-31-17	Projected Year-End	
Balance Beginning of Year June 1, 2016	G-909	\$ 414,968	\$ 414,968	\$ 414,968	
Plus Estimated Revenues and Receipts	G-980	355,095	283,444	362,534	
Less Estimated Expenses and Disbursements to Reserves	G-522	<u>406,396</u>	<u>281,562</u>	<u>378,446</u>	
Estimated Ending Fund Balance		<u>\$ 363,667</u>	<u>\$ 416,850</u>	<u>\$ 399,056</u>	100%
Estimated Amount of Fund Balance Used		\$ 51,301		\$ 15,912	
APPROPRIATED FUND BALANCE	G-599	\$ 51,301 <i>2016-17</i>		\$ 49,806 <i>2017-18</i>	12.48%
Unappropriated Fund Balance	G-909 - G-599			\$ 349,250	87.52%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 94,612	

* 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
2017-18 BUDGET

JOINT RECREATION FUND - EXPENDITURES

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2016-17	YEAR-TO- DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	2015-16					
JOINT RECREATIONS PROJECT:									
CR7145.1	Salary	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	.2 Equip./Cap. Outlay	0	0	0	0	0	0	0	0
	.4 Contractual	0	7,509	4,950	5,000	5,000	5,000	6,000	6,000
	Transfer from								
CR9901.0	General Fund	0	0	0	0	0	0	0	0
TOTAL EXPENSES		\$ 0	\$ 7,509	\$ 4,950	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000

JOINT RECREATION FUND - REVENUES

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2016-17	YEAR-TO- DATE 01/31/17	PROJECTED YEAR-END	DEPT BDGT REQUEST 2017-18	ADOPTED BUDGET 2017-18
		2013-14	2014-15	2015-16					
CR2001	Parks & Recreation Charges	\$ 1,588	\$ 6,500	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CR2390	Contribution from T. Lima	0	0	0	0	0	0	0	0
CR3820	Joint Youth Rec. - St. Aid	0	0	0	0	0	0	0	0
CR2401	Interest & Earnings	3	2	1	0	0	0	0	0
	Transfer from								
CR5031	General Fund	0	0	0	5,000	5,000	5,000	6,000	6,000
TOTAL REVENUES		\$ 1,591	\$ 6,502	\$ 5,001	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000

VILLAGE OF LIMA
2017-18 BUDGET

SUMMARY OF RESERVE FUNDS

Name of Reserve	BALANCE AS OF 01-31-17	PROJECTED REVENUES FOR CURRENT FISCAL YEAR	PROJECTED EXPENSES FOR CURRENT FISCAL YEAR	PROJECTED BALANCE AS OF MAY 31, 2017
FIRE EQUIPMENT RESERVE - HR-3	\$ 230,999	\$ 44,000	\$ 0	\$ 274,999
WATER RESERVE - HR-1	266,833	7,500	0	274,333
SEWER RESERVE - HR-4	31,788	5,000	0	36,788
STREETS AND/OR EQUIPMENT RESERVE - HR-2	120,496	27,000	0	147,496
AMBULANCE RESERVE - HR-5	36,285	0	0	36,285
HIGHWAY GARAGE - HR-6	8,515	0	0	8,515
FIRE AIR PACKS RESERVE - HR-9	33,763	4,000	0	37,763
PARK RESERVE	21,924	2,000	0	23,924
FIRE DEPARTMENT - BUILDING/GROUNDS MAINTENANCE RESERVE	34,248	12,500	0	46,748
AMBULANCE - BUILDING/GROUNDS MAINTENANCE RESERVE	60,075	0	0	60,075
MOWER REPLACEMENT RESERVE	16,048	0	0	16,048
FIRE DEPARTMENT MISC. EQUIPMENT FUND	4,665	1,500	0	6,165

Total: General Fund	\$ 561,658
Ambulance Fund	96,359
Water Fund	274,333
Sewer Fund	36,788
Grand Total:	\$ 969,139

VILLAGE OF LIMA
2017-18 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	218,722	40,000	3,092	261,814
2015-16	261,814	44,000	(3,307)	302,507
2016-17 ^E	302,507	44,000	(71,508)	274,999
2017-18 ^B	274,999	46,000	-	320,999

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2017-18 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	312,107	7,500	1,988	321,595
2015-16	321,595	7,500	(44,027)	285,068
2016-17 ^E	285,068	7,500	(18,235)	274,333
2017-18 ^B	274,333	7,500	-	281,833

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2017-18 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	5,000	48	16,376
2010-11	16,376	3,000	50	19,426
2011-12	19,426	3,000	5,034	27,460
2012-13	27,460	3,000	5,597	36,057
2013-14	36,057	3,000	(25,611)	13,446
2014-15	13,446	3,000	6,225	22,671
2015-16	22,671	3,000	571	26,242
2016-17 ^E	26,242	5,000	5,546	36,788
2017-18 ^B	36,788	5,000	-	41,788

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2017-18 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 2015-16:

Balance as of 05-31-16 Annual Report: \$ 141,512

CURRENT FISCAL YEAR 2016-17

Balance as of 01-31-17: 120,496

Estimated Additional Revenue to Year End:

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

Estimated Additional Expenses to Year End:

_____	_____	
_____	_____	
_____	_____	-

Estimated Balance at Current Year End: \$ 147,496

BUDGET YEAR 2017-18:

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 2017-18 Budget Year \$ 174,496

Appropriation:

_____	_____	
_____	_____	
_____	_____	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2018 \$ 174,496

VILLAGE OF LIMA
2017-18 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	139,914	27,000	7,634	174,548
2015-16	174,548	27,000	(60,036)	141,512
2016-17 ^E	141,512	27,000	(21,016)	147,496
2017-18 ^B	147,496	27,000	-	174,496

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2017-18 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 2015-16:

Balance as of 05-31-16 Annual Report: \$ 146,612

CURRENT FISCAL YEAR 2016-17

Balance as of 01-31-17: 36,285

Estimated Additional Revenue to Year End:

Transfer from Pay per Ride Amb. Fund	-	
Transfer from Ambulance Fund	-	
Interest Earnings at 0.00%	-	
	-	-

Estimated Additional Expenses to Year End:

		-

Estimated Balance at Current Year End: \$ 36,285

BUDGET YEAR 2017-18:

Budget Year Additional Revenue:

Transfer from Ambulance Fund	20,000	
Transfer from Pay per Ride Amb. Fund	-	
Interest Earnings at 0.00%	-	
	-	20,000

Total Available for 2017-18 Budget Year \$ 56,285

Appropriation:

		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2018 \$ 56,285

VILLAGE OF LIMA
2017-18 BUDGET
AMBULANCE RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Transfer from Pay per Ride to Ambulance Fund	Net Activity	Ending Fund Balance
2006-07	\$ 40,828	9,000	1,443	51,271
2007-08	51,271	9,000	1,604	61,875
2008-09	61,875	10,000	669	72,544
2009-10	72,544	-	(21,906)	50,638
2010-11	50,638	25,000	(57,468)	18,170
2011-12	18,170	101,317	(101,281)	18,206
2012-13	18,206	48,403	21,335	87,944
2013-14	87,944	10,000	526	98,470
2014-15	98,470	10,000	19,604	128,074
2015-16	128,074	10,000	8,538	146,612
2016-17 ^E	146,612	-	(110,327)	36,285
2017-18 ^B	36,285	20,000	-	56,285

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2017-18 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	15,942	-	6	15,948
2015-16	15,948	-	(7,435)	8,513
2016-17 ^E	8,513	-	2	8,515
2017-18 ^B	8,515	-	-	8,515

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2017-18 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	25,737	4,000	11	29,748
2015-16	29,748	4,000	8	33,756
2016-17 ^E	33,756	4,000	7	37,763
2017-18 ^B	37,763	4,500	-	42,263

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2017-18 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	17,907	2,000	7	19,914
2015-16	19,914	2,000	6	21,920
2016-17 ^E	21,920	2,000	4	23,924
2017-18 ^B	23,924	2,000	-	25,924

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2017-18 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	36,480	15,000	(829)	50,651
2015-16	50,651	15,000	2,409	68,060
2016-17 ^E	68,060	12,500	(33,812)	46,748
2017-18 ^B	46,748	12,000	-	58,748

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2017-18 BUDGET
**AMBULANCE - BUILDING &
GROUNDS MAINTENANCE RESERVE HISOTRY**

Fiscal Year	Beginning Fund Balance	Transfer from Ambulance Fund	Net Activity	Ending Fund Balance
2011-12	\$ -	-	12,003	12,003
2012-13	12,003	12,000	14	24,017
2013-14	24,017	12,000	16	36,033
2014-15	36,033	12,000	16	48,049
2015-16	48,049	12,000	14	60,063
2016-17 ^E	60,063	-	12	60,075
2017-18 ^B	60,075	-	-	60,075

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2017-18 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 2015-16:

Balance as of 05-31-16 Annual Report: \$ 17,978

CURRENT FISCAL YEAR 2016-17

Balance as of 01-31-17: 16,048

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: \$ 16,048

BUDGET YEAR 2017-18:

Budget Year Additional Revenue:

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

Total Available for 2017-18 Budget Year \$ 16,048

Appropriation:

		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2018 \$ 16,048

VILLAGE OF LIMA
2017-18 BUDGET

MOWER REPLACEMENT RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2011-12	\$ -	-	4,468	4,468
2012-13	4,468	-	5,020	9,488
2013-14	9,488	-	(889)	8,599
2014-15	8,599	-	9,027	17,626
2015-16	17,626	-	352	17,978
2016-17 ^E	17,978	-	(1,930)	16,048
2017-18 ^B	16,048	-	-	16,048

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2017-18 BUDGET
FIRE EQUIPMENT RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	from General Fund	Net Activity	Ending Fund Balance
2015-16	-	1,000	615	1,615
2016-17 ^E	1,615	1,000	3,050	5,665
2017-18 ^B	5,665	1,500	-	7,165

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 2015-16:

Balance as of 05-31-16 Annual Report:		\$ 8,426
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CURRENT FISCAL YEAR 2016-17

Balance as of 01-31-17:		8,426
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Estimated Additional Revenue to Year End:

Interest Earnings	-	
	-	

Estimated Additional Expenses to Year End:

Transfer to General Fund	???	
	-	

Estimated Balance at Current Year End:

		\$ 8,426
--	--	----------

BUDGET YEAR 2017-18:

Budget Year Additional Revenue:

Interest Earnings	-	
	-	

Total Available for 2017-18 Budget Year

		\$ 8,426
--	--	----------

Appropriation:

Claims from NYS	???	
	-	

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2018

		\$ 8,426
--	--	----------

VILLAGE OF LIMA
2017-18 BUDGET

DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2017-18

Due Date	Payee/ Purpose	Instrum./ Rate	Dated/ Final Maturity	Total Amount Due	Object of Expense Code		Outstanding Principal 05/31/18	Source	
					.6 Principal	.7 Interest		Function Code	Fund
07/01/17	EFC/M&T WWTP	'13 Ref. SB 3.9200% ¹	07/10/13 01/15/32	12,990.35	0	12,990.35 ²	See January	G	9710.0 SEWER
07/15/17	EFC/M&T WWTP	Admin. Fee		3,150.00	N/A	N/A	N/A	G	1380.4 SEWER
11/15/17	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	11,090.63	0	11,090.63	See May	A	9710.0 GENERAL
01/01/18	EFC/M&T WWTP	'13 Ref. SB 3.9200% ¹	07/10/13 01/15/32	85,150.95	75,000	10,150.95 ²	1,185,000	G	9710.0 SEWER
05/15/18	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	50,090.62	39,000	11,090.62	468,000	A	9710.0 GENERAL
TOTAL				\$ 162,472.55	\$ 114,000	\$ 45,322.55	\$ 1,653,000		

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
2017-18 BUDGET

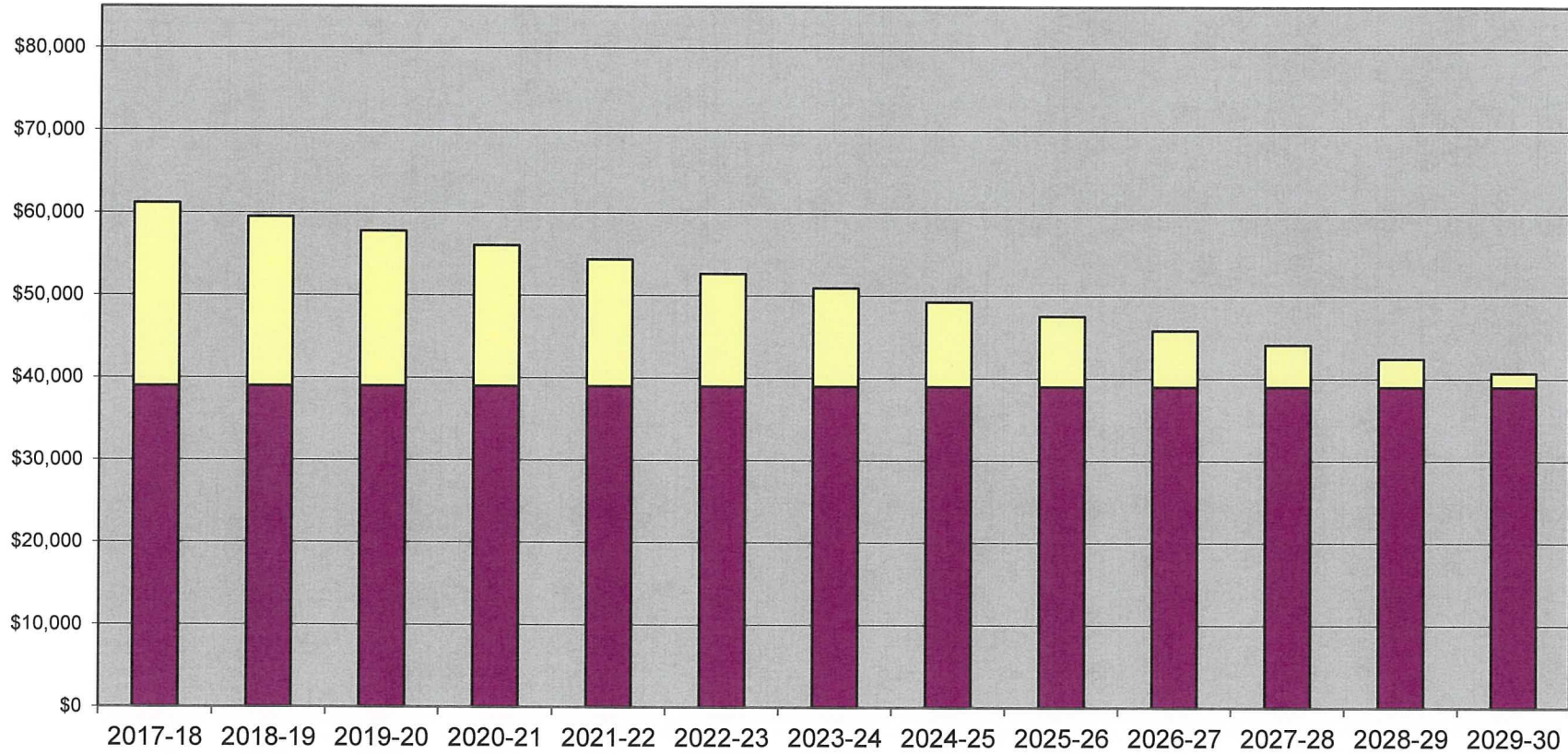
DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2017-18

SUMMARY:

<u>GENERAL FUND</u>		
A9710.6 Serial Bonds - Principal	=	\$ 39,000.00
A9710.7 Serial Bonds - Interest	=	22,181.25
TOTAL GENERAL FUND		<u>\$ 61,181.25</u>
 <u>SEWER FUND</u>		
G9710.6 Serial Bonds - Principal	=	\$ 75,000.00
G9710.7 Serial Bonds - Interest	=	23,141.30
TOTAL SEWER FUND		<u>\$ 98,141.30</u>
 G1380.4 Fiscal Agent Fees (M&T Bank)	 =	 \$ 3,150.00
 TOTAL DEBT SERVICE		 <u><u>\$ 162,472.55</u></u>

Village of Lima
2017-18 Budget

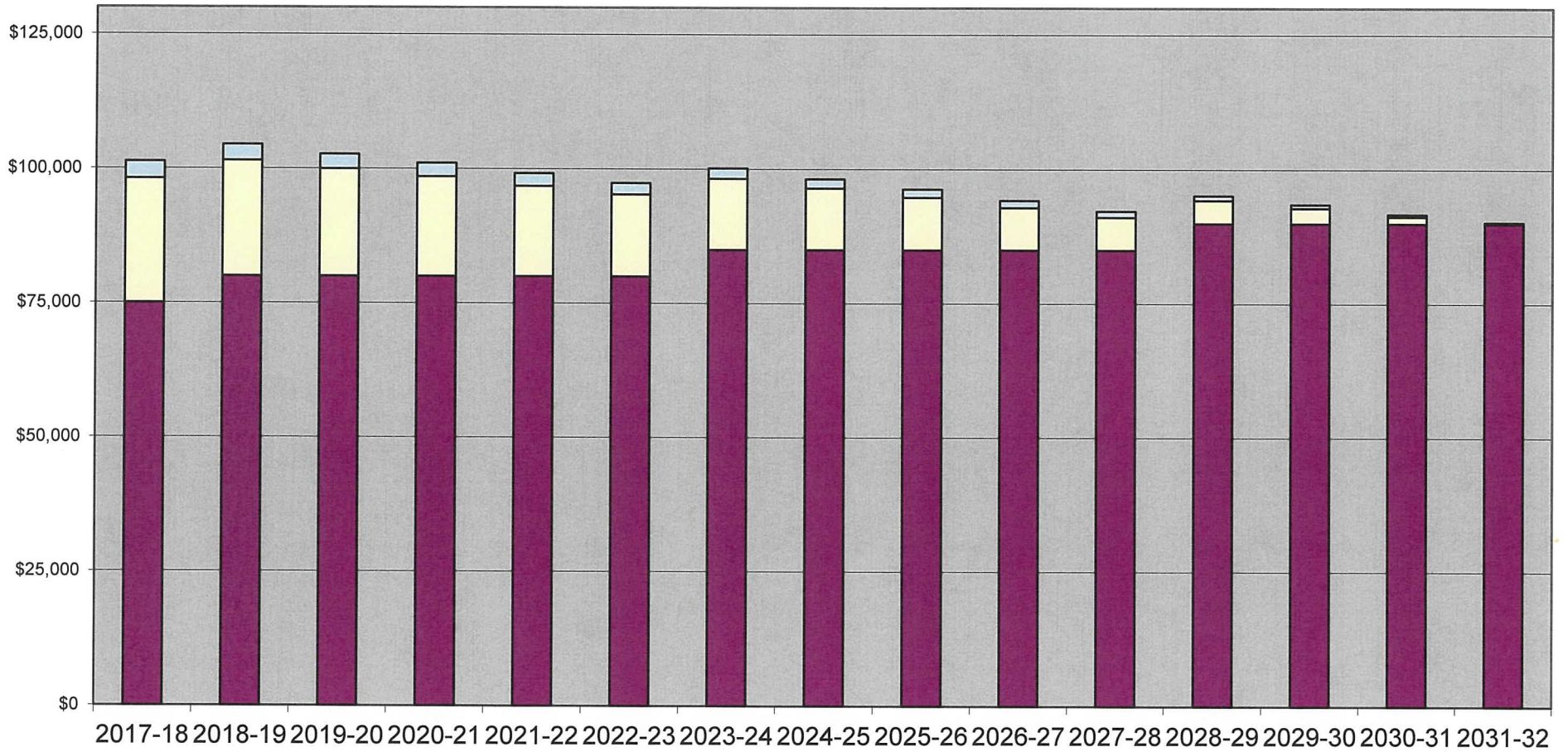
Total Debt Service - Ambulance Facility



Fiscal Year Ending May 31

Village of Lima
2017-18 Budget

TOTAL DEBT SERVICE - EFC BOND



Fiscal Year Ending May 31

VILLAGE OF LIMA
2017-18 BUDGET
SCHEDULE OF BUDGETED 2017-18 SALARIES

Administrative Unit	Functional Unit & Position Title	Number of Persons	Total Budgeted	Allocation by Funds		
				"A" General Fund	"F" Water Fund	"G" Sewer Fund
Legislative	Trustees	4	\$ 16,300	\$ 8,150	\$ 4,075	\$ 4,075
Executive	Mayor	1	9,225	4,613	2,306	2,306
Finance	Clerk/Treasurer	2	62,014	25,134	18,440	18,440
Assessment	Assessor's Clerk	1	0	0		
Public Works Administration	Working Foreman	1	67,100	30,195	30,195	6,710
Central Garage	Laborers		51,543	51,543		
Street Maintenance	Laborers		50,021	50,021		
Snow Removal	Laborers		11,114	11,114		
Parks	Laborers		10,457	10,457		
Street Cleaning	Laborers		0	0		
Lawn Mowing	Laborers		9,417	9,417		
Zoning	Board		368	368		
Planning	Board		1,428	1,428		
Planning	Secretary		887	887		
Water Administration	Laborers		1,272		1,272	
Source of Supply, Power & Pumping	Laborers		6,905		6,905	
Transmission & Distribution	Laborers		10,436		10,436	
Sanitary Sewers	Laborers		3,321			3,321
Sewage Treatment & Disposal	Operator		66,340			66,340
	Laborers		20,590			20,590
TOTALS			\$ 398,738	\$ 203,326	\$ 73,630	\$ 121,783
Percentage				50.99%	18.47%	30.54%

2016-17 Budgeted Totals	\$ 373,168	\$ 188,927	\$ 69,534	\$ 114,707
Percentage		50.63%	18.63%	30.74%

VILLAGE OF LIMA
2017-18 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)	2017-18 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2017-18	2018-19	2020-21
PICKUP TRUCKS:									
2011 Ford 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		\$35,000		
2015 F-250 4X4 Pickup (VIN = 1FTBF2B63FEC2117) 9 ft. Western Ultra Mount Plow	2015 2015	\$26,500	4 Yrs.	-19					
DUMP TRUCKS:									
2015 F-500 4X4 Dump Truck (VIN = 1FDUF5HT1GEB06218) 9' Pro Plus Western Plow Snow ex 9300 3 yard plastic sander	2016 2016 2016	\$82,000	4-5 Yrs.	2020	\$82,000				
2014 F-550 4X4 Dump Truck (VIN = 1FDUF5HTXEEA86144) 10' Icebreaker Sander (S.N. 031014203489948231) Western 9' Snow Plow (S.N. 76901)	2013 2013 2013	\$80,000	3 Yrs.	2020	\$80,000				
BACKHOES:									
2016 John Deere 310sl 4x4 Back-Hoe (S.N. 1T0310SLLGF302306)	2016	\$95,000	4-5 Yrs.	2020	\$95,000				
OFFICE MACHINES:									
Sharp Calculator (Sewer Plant) (UX2183)	1979	\$125	Yrs.						
Dell Computer	2006	\$995	5 Yrs.						
TRACTORS:									
2016 John Deere 2032R Tractor Curtis Hard Cab 54 inch Plow	2016 2016 2016	\$25,000	4-5 Yrs.	2020	\$25,000				
2014 John Deere 2032 Tractor Enclosed Cab with Heater 47 inch Snow Blower	2014 2014 2004	\$22,500 \$2,029			\$22,500 \$2,029				
2006 S185 Bobcat	2006	\$15,664	3 Yrs.		\$17,000				

VILLAGE OF LIMA
2017-18 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)	2017-18 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2017-18	2018-19	2020-21
OTHER EQUIPMENT:									
2015 exmark lzs 902d 60 inch zero turn Lawnmower (ID# ex606682)	2016	\$13,303	4-5 Yrs.	2020	\$13,303				
John Deere X700 with Mower	2013	\$9,500	Yrs.		\$9,500				
Jacobsen Turfcut Lawnmower 4 W.D. (S.N. 69180-421201696)	2016	\$14,540	5 Yrs.		\$17,000				
2016 exmark lzs 902d 60 inch zero turn Lawnmower (ID# ex624021)	2016	\$13,303	4-5 Yrs.	2020	\$13,303				
Bush Hog Rotary Mower		\$499	Yrs.						
Emglo Compressor (013085005)	1985	\$1,100	Yrs.						
Homelite Trash Pump		\$1,000	Yrs.	06-86					
Multiquip Trash Pump	1986	\$800	5 Yrs.	-91	\$1,000				
Homelite Generator			Yrs.						
Asplundh Wood Chipper	1988	\$12,500	15 Yrs.						
Kohler "60" Generator with Trailer	1989	\$20,000	Yrs.						
Z920A John Deere Zero-Turn w/ 54" Deck (1TC920AVECT030271)	2012	\$8,856	4 Yrs.	2017	\$10,000	A8989.2	\$12,500		

VILLAGE OF LIMA
2017-18 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)	2017-18 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2017-18	2018-19	2020-21
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
2017-18 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)	2017-18 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2017-18	2018-19	2020-21
Tractor Mount Cement Mixer									
Replacement Mower									
Stand-by Chlorine Pump									
Misc. Equipment - Central Garage						A1640.2	1,000		
Misc. Equipment - Streets						A5110.2	500		
Misc. Equipment - CHIPS						A5112.2	45,000		
Misc. Equipment - Sidewalks						A5410.2	1,000		
Misc. Equipment - Purification						F8330.2	500		
Misc. Equipment - Sewer						G8120.2	1,000		
Misc. Equipment - Pumps, Motors & Elec. Controllers			Yrs.			G8130.2	10,000		
Remote Water Meters/ Valves & Hydrant Replacement			Yrs.			F8340	\$22,500	\$22,500	\$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		\$570,347					\$129,000	\$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
2017-18 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)	2017-18 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2017-18	2018-19	2020-21
AMBULANCE:									
Ambulance	2016	\$145,348	8 Yrs.	2018	\$140,000	HR-5	\$0	\$0	
Ambulance	2009	\$125,000	8 Yrs.	2016	\$140,000	HR-5	\$0	\$130,000	
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		
Scoop Stretcher	2016	\$2,000	5 Yrs.		\$2,000	A4540.2	\$0		
Defibulator	1990		Yrs.		\$6,000		\$0		
Uniforms/Jackets	2005	\$8,000				A4540.2	\$2,500		
Annie & Baby Resuscitation Dummies	1991		Yrs.			A4540.2	\$0		
Miscellaneous Equipment			Yrs.			A4540.2	\$2,500		
TOTAL AMBULANCE		\$381,048			\$376,800		\$7,000	\$130,000	\$0
FIRE TRUCKS:									
Q-238 Quint	2017	\$75,000	20 Yrs.		\$550,000	HR-3	\$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		\$300,000		
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	\$0 \$0		
TOTAL FIRE DEPARTMENT		\$816,000			\$2,085,000		\$300,000	\$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
2017-18 BUDGET
EQUIPMENT LISTING GUIDE
GENERAL OFFICE

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2017-18 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2017-18	2018-19	2020-21
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*	2016	\$1,318	5 Yrs.	2021					
Computer*	2016	\$1,318	5 Yrs.	2021	\$3,000				
Computer Software Upgrade - Windows 10	2016	\$0			\$2,000				
Back up Hard Drive	2014	\$495	5 Yrs.	2019	\$495				
Laser Printer	2015	\$150	5 Yrs.	2020	\$150	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		\$18,669			\$19,326		\$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.

APPENDIX A

Constitutional Tax Limit Form

Tax Cap Calculation Form

Constitutional Tax Limit

[Print/View Summary](#)

Village of Lima (240446802700)

Fiscal Year Ending: 05/31/2018

Status: Certified

[Tax Limit Form](#)[Assessing Status](#)

Non-Assessing

[Taxable Assessed Value](#)

Taxable Assessed Value	ORPTS Final Roll Date
\$85,566,831	07/01/2016

[Budget](#)**Budget Adoption Date:**

04/11/2017

Tax Levy:

\$500,657

Fiscal Year	Assessment Roll Date	Taxable Assessed Value	Equalization Rate Established Date	Equalization Rate	Taxable Full Value
2018	07/01/2016	\$85,566,831	08/01/2016	0.9600	\$89,132,116
2017	07/01/2015	\$84,024,016	07/29/2015	1.0000	\$84,024,016
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

Five Year Total Full Valuation	\$422,277,989
Five Year Average Full Valuation	\$84,455,598
Constitutional Tax Limit	\$1,689,112
Tax Levy	\$500,657
Total Exclusions	\$159,987
Tax Levy Subject to Tax Limit	\$340,670
Percentage of Tax Limit Exhausted	20.17%
Constitutional Tax Margin	\$1,348,442

[Debt Exclusions](#)

Revenue Producing Improvement Debts	Principal	Interest	Total
Bonds			
Wastewater Treatment Plant Improvements	\$75,000	\$23,141	\$98,141

Other Debt	Principal	Interest	Total
Other Bonds			
Construction of Ambulance Facility	\$39,000	\$22,181	\$61,181

Summary		
Revenue Producing Improvement Debt Total		\$98,141
Revenues Designated for Such Debt Service from Schedule A	-	\$53,335
Revenue Producing Improvement Debt Net Exclusions	=	\$44,806
Other Debt Total	+	\$61,181
Sub Total	=	\$105,987
Revenues Designated by Law for Debt Service from Schedule B	-	\$0
Debt Service Net Exclusions	=	\$105,987
Object/Purpose with a Period of Probable Usefulness from Schedule C	+	\$54,000
Other Exclusions	+	\$0
Total Exclusions	=	\$159,987

[Schedules](#)[Schedule A](#)

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	\$354,895	\$301,560	\$53,335
		Total	\$53,335

[Schedule B](#)

No entries.

[Schedule C](#)

Page Number or Budget Code	Applicable Paragraph Of Local Finance Law Sec.11.00	Object or Purpose	Amount
A1640.2	Equipment, Machinery, Apparatus Or Furnishings	Central Garage Equipment	\$1,000
A3410.2	Fire-Fighting Vehicles & Apparatus	Fire Equipment	\$16,000
A5110.2	Machinery & Apparatus For Construction & Maintenance	Street Equipment	\$500
F8340.2	Water Meters	Remote Water Meters/Valves and Hydrant Replacement	\$22,500
A8989.2	Machinery & Apparatus For Construction & Maintenance	Lawnmower	\$12,500
F8330.2	Water	Water Purification	\$500
A5410.2	Curbs, Sidewalks & Gutters	Equipment - Sidewalks	\$1,000
Total			\$54,000

[Other Exclusions](#)

No entries.

[Form History](#)

Date and Time	Status Change	User	Email
04/13/2017 4:49:04 PM	Certified	Linda Banfield (LG240446802700)	volima@rochester.rr.com
03/23/2017 3:40:07 PM	Pre-Budget Data Submitted	Linda Banfield (LG240446802700)	volima@rochester.rr.com
03/23/2017 3:04:29 PM	Open	Linda Banfield (LG240446802700)	volima@rochester.rr.com
01/19/2017 3:00:35 PM	Not Started	Amy McCabe (LGSAMAU04)	amccabe@osc.state.ny.us

Village of Lima
2017-18 BUDGET
REAL PROPERTY TAX CAP CALCULATION

2017-18

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 2016 - Average of 12 Month Period Ending November 2015
Average of 12 Month Period Ending November 2014

$$\frac{239,598 - 236,874}{236,874} = \frac{2,724}{236,874} = 1.15\% \quad \mathbf{A}$$

B) Tax Levy Increase of 2%

2.00% **B** % Change

Base: Tax Levy Base (Prior Year)

(Line 1) \$ 490,840 **C**

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

(Line 2) 1.0030 **D**

Total Prior Year Tax with Growth Factor

\$ 492,313 0.30%

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

(Line 3) 0

Prior Year Tax Base Before Inflation

\$ 492,313 0.30%

3) Allowable Levy Growth Factor (from above)
(lesser of (a) one and two one-hundredths or (b) the sum of one plus the inflation factor. In no case shall the levy growth factor be less than one.)

1.0115 **E (From A or B above)**

Total Prior Year Tax with Inflation Growth Factor

\$ 497,974 1.45%

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

(Line 4) 0

Tax Levy Limit Before Adjustments/Exclusions

\$ 497,974 1.45%

Adjustments for Transfer of Local Government Functions:

5) Costs Incurred from Transfer of Local Government Functions
Savings Realized from Transfer of Local Government Functions

(Line 7a) -
(Line 7b) -

Net of Transfer of Government Functions (as determined by OSC)

-

Tax Levy Limit Adjusted for Transfer of Local Government Functions

\$ 497,974 1.45%

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

5

TAX LEVY LIMIT FOR BUDGET YEAR

\$ 497,979 **F** 1.45%

Exclusions:

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

(Line 5) 0 **G**

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

(Line 6a) \$ - **H**

Total Exclusions

\$ -

ADJUSTED 2017-18 TAX LEVY LIMIT FOR TAX CAP CALCULATION

\$ 497,979 1.45% **K** 1.45%

2017-18 TAX LEVY

2.00% increase from prior year (Line 22) \$ 500,657 **L**

CARRYOVER FOR NEXT FISCAL YEAR

\$ (2,678) **M**

Lesser of:

A) UNUSED PORTION OF TAX LEVY LIMITATION FOR BUDGET YEAR

\$ (2,678) **N =F-L**

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

\$ 7,470 **O =F*1.50%**

Tax Cap/Tax Cap Compliance

Municipality: Village of Lima (240446802700)
Fiscal Year Ending: 05/31/2018
Status: Submitted

Tax Levy Limit Before Adjustments and Exclusions	
Tax Levy FYE 2017	\$490,840
Tax Cap Reserve Plus Interest from FYE 2016 Used to Reduce 2017	\$0
Total Tax Cap Reserve Amount (including interest earned) from FYE 2017	\$0
Tax Base Growth Factor	1.0030
PILOTs Receivable FYE 05/31/2017	\$0
Tort Exclusion Amount Claimed in FYE 05/31/2017	\$0
Allowable Levy Growth Factor	1.0115
PILOTs Receivable FYE 05/31/2018	\$0
Available Carryover from FYE 05/31/2017	\$5
Total Levy Limit Before Adjustments/Exclusions	\$497,979
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	\$497,979
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	\$497,979
Total Tax Cap Reserve Amount Used to Reduce 2018 Levy	\$0
2018 Proposed Levy, Net of Reserve	\$500,657
Difference between Tax Levy Limit Plus Exclusions and Proposed Levy	(\$2,678)
Do you plan to override the cap in 2018?	<input checked="" type="radio"/> Yes <input type="radio"/> No

History

Date and Time	Status Changed To	User	Email
04/05/2017 1:40:02 PM	Submitted	Linda Banfield (LG240446802700)	volima@rochester.rr.com
04/20/2016 3:58:25 PM	Unsubmitted	Linda Banfield (LG240446802700)	volima@rochester.rr.com