

VILLAGE OF LIMA
IN THE COUNTY OF LIVINGSTON, NEW YORK

FINAL
2011-12 BUDGET

For Fiscal Year
Beginning June 1, 2011
and
Ending May 31, 2012

Mayor Carl Luft
Clerk/Treasurer Linda Banfield
Trustee/Deputy Mayor Jean Lacey
Trustee Joseph Schwing
Trustee Paul Fleming
Trustee Jerry Warsaw

I certify that this is a true copy of the budget for the Village of Lima for the fiscal year ended May 31, 2012 as it was adopted by the Village on APRIL 12, 2011.

Signed: _____
Clerk/Treasurer

S E A L

Village of Lima
2011-12 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
2011-12 Budget
BUDGET SUMMARY AND TAX RATE

	- 960 <u>Appropriations</u>	- 590 <u>Estimated Revenues</u>	- 599 <u>Fund Balance</u>	- 510/1001 <u>Tax Levy</u>
A - GENERAL FUND	\$ 804,133	\$ 265,782	\$ 90,905	\$ 447,446
AM - AMBULANCE FUND	100,000	100,000	-	-
F - WATER FUND	309,329	271,530	37,799	-
G - SEWER FUND	383,893	354,700	29,193	-
J - JOINT RECREATION	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>-</u>
TOTAL ALL FUNDS	<u>\$ 1,609,354</u>	<u>\$ 1,004,012</u>	<u>\$ 157,897</u>	<u>\$ 447,446</u>

CALCULATION OF 2011-12 GENERAL FUND TAX RATE:

TOTAL Tax Levy/Assessed Valuation x \$1,000
 $\$447,446 / (\$82,560,421 / \$1,000) =$ **\$ 5.42** Per \$1,000 Assessed Value

Tax Levy WITHOUT Ambulance Debt Service/Assessed Valuation x \$1,000 $\$411,737 / (\$82,560,421 / \$1,000) =$ \$ 4.99 Per \$1,000 Assessed Value
Tax Levy - Ambulance Net Debt Service Only/Assessed Valuation x \$1,000 $\$35,709 / (\$82,560,421 / \$1,000) =$ \$ 0.43 Per \$1,000 Assessed Value

Tax Levy/Full Valuation x \$1,000
 $\$447,446 / (\$82,560,421 / \$1,000) =$ **\$ 5.42** Per \$1,000 Full Value

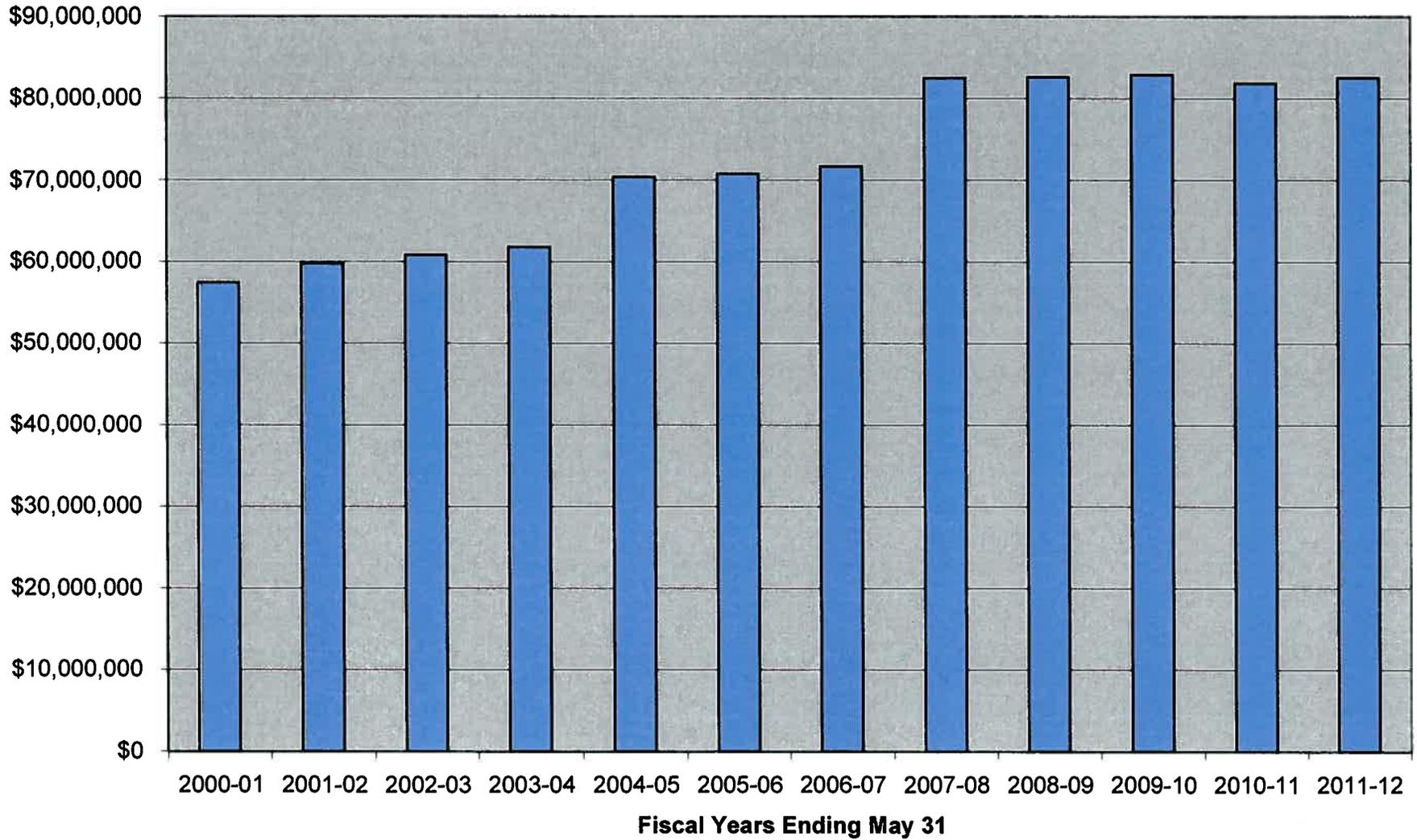
New York State Equalization Rate = 100.00% - Final Town 2010 Rate

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

- | | |
|---------------------------|--|
| February 4 | - Budget Officer to notify heads of Administrative Units to prepare estimates. |
| February 24 | - Heads of Administrative Units to submit estimates to Budget Officer. |
| March 23 | - Budget Officer to file tentative budget with Clerk. |
| March 23 | - Clerk to present tentative budget to Board. |
| April 7 | - Clerk to publish Notice of Budget Hearing. |
| April 12 | - PUBLIC HEARING |
| April 26 (not later than) | - BOARD ADOPTS BUDGET and Salary & Wage Schedule. |
| April 26 | - Board to levy Taxes. |

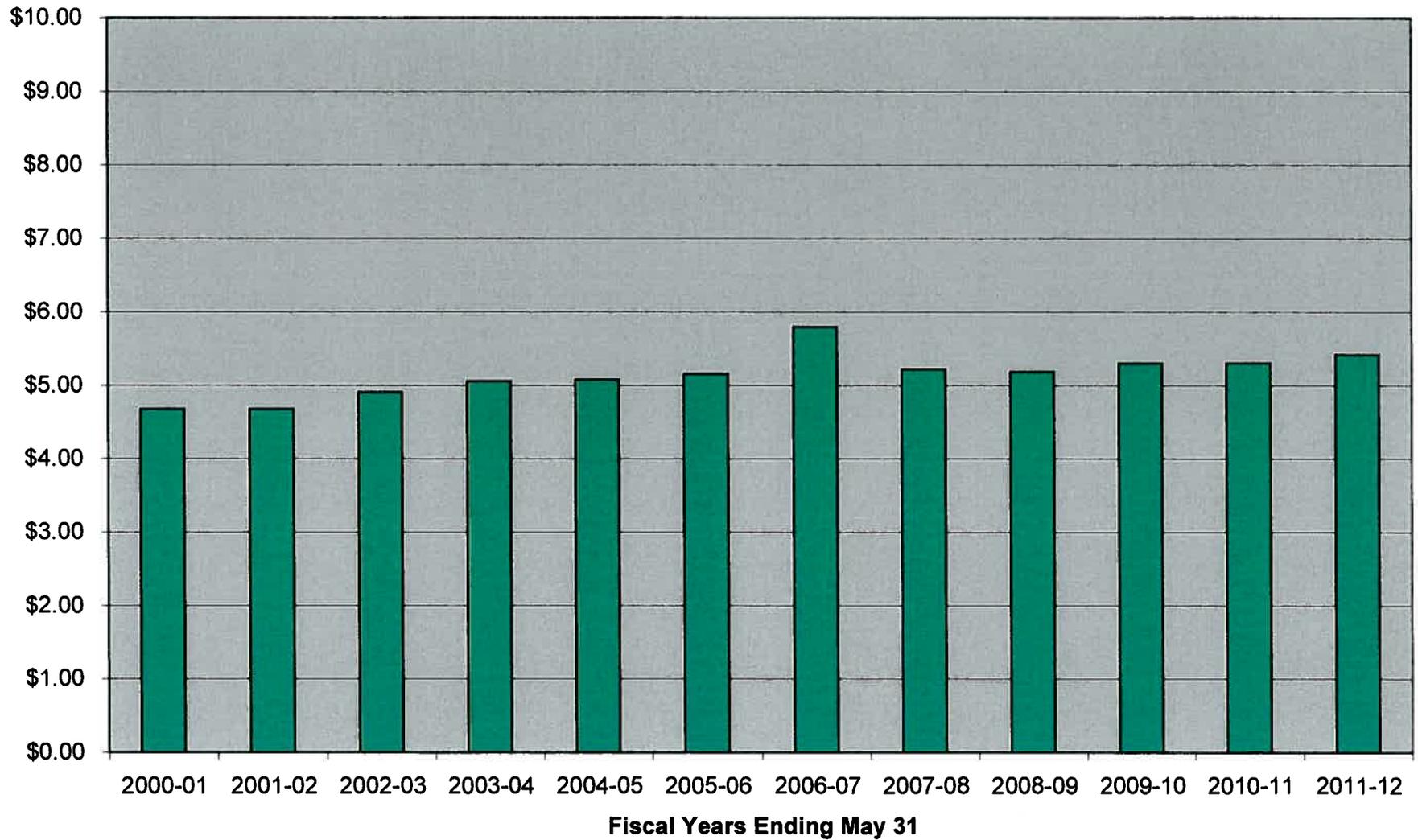
Village of Lima
2011-12 BUDGET

History of Taxable Assessed Value



Village of Lima
2011-12 BUDGET

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



Village of Lima
2011-12 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
1980-81	77,058	9.12%	39.30	9.17%	1,960,766	-0.04%	12.91%	15,187,963	5.07
1981-82	77,000	-0.08%	3.67	N/A	20,979,743 ¹	N/A	118.92%	17,641,896	4.36
1982-83	83,091	7.91%	3.90	6.26%	21,305,521	1.55%	106.90%	19,930,328	4.17
1983-84	87,514	5.32%	4.10	5.13%	21,344,971	0.19%	101.15%	21,102,295	4.15
1984-85	92,286	5.45%	4.32	5.35%	21,365,589	0.10%	96.71%	22,092,430	4.18
1985-86	118,162	28.04%	4.34	0.41%	27,245,691 ¹	27.52%	113.41%	24,024,064	4.92
1986-87	132,977	12.54%	4.65	7.28%	28,581,266	4.90%	110.76%	25,804,682	5.15
1987-88	137,000	3.03%	3.99	-14.32%	34,366,435 ¹	20.24%	125.89%	27,298,781	5.02
1988-89	163,635	19.44%	4.62	15.79%	35,450,177	3.15%	114.17%	31,050,343	5.27
1989-90	174,797	6.82%	4.76	3.12%	36,722,120	3.59%	104.14%	35,262,262	4.96
1990-91	184,705	5.67%	4.93	3.51%	37,489,486	2.09%	96.97%	38,660,912	4.78
1991-92	199,481	8.00%	4.24	-13.85%	46,995,125 ¹	25.36%	111.98%	41,967,427	4.75
1992-93	210,388	5.47%	4.45	4.84%	47,278,389	0.60%	99.98%	47,287,847	4.45
1993-94	220,000	4.57%	4.59	3.22%	47,898,283	1.31%	92.30%	51,894,131	4.24
1994-95	226,500	2.95%	4.69	2.06%	48,320,322	0.88%	94.47%	51,148,854	4.43
1995-96	226,500	0.00%	4.51	-3.86%	50,258,187 ¹	4.01%	99.60%	50,460,027	4.49
1996-97	230,197	1.63%	4.51	-0.01%	51,084,195	1.64%	99.85%	51,160,936	4.50
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	434,414	-1.16%	5.31	0.08%	81,876,292	-1.23%	95.00%	86,185,570	5.04
2011-12 ^B	447,446	3.00%	5.42	2.13%	82,560,421 ^T	0.84%	100.00%	82,560,421	5.42
Amt. Increase	\$ 13,032		\$ 0.11						
% Increase	3.00%		2.13%						

Notes: 1 Revaluation.
B Budget.
T Tentative rolls.

COMPUTATION OF CONSTITUTIONAL TAXING POWER:

AVERAGE FULL VALUATION BASED ON LAST FIVE COMPLETED ASSESSMENT ROLLS (see instruction 1)						
For Fiscal Years Ending (See Instruction 2)	Column 1		Column 2		Column 3	
	Taxable Assessed Valuation of Real Estate (Include Special Franchises; Exclude Pension and Aged Exempt Property)		State Equalization Rate		Full Valuation of Taxable Real Estate (See Instruction 3) (Column 1 divided by Column 2)	
	EDPCODE	AMOUNT	EDPCODE	AMOUNT	EDPCODE	AMOUNT
5.* 05/31/11	5PTLAV1 \$	81,876,292	5PTLEQ1 95.00%		5PTLFV1 \$	86,185,571
6.* 05/31/10	5PTLAV1 \$	82,892,365	5PTLEQ1 100.00%		5PTLFV1 \$	82,892,365
7.* 05/31/09	5PTLAV1 \$	82,618,812	5PTLEQ1 100.00%		5PTLFV1 \$	82,618,812
8.* 05/31/08	5PTLAV1 \$	82,493,608	5PTLEQ1 100.00%		5PTLFV1 \$	82,493,608
9.* 05/31/07	5PTLAV1 \$	71,668,834	5PTLEQ1 95.00%		5PTLFV1 \$	75,440,878

* Enter latest taxable assessed valuation for which a final State Equalization rate has been established on line 5; enter preceding year's valuation on line 6, etc.

Note: Amounts from the prior year's constitutional tax limit form are included for your information and assistance in completing this form. Preceding year's amounts are shown beginning on page 9 and are numbered to correspond with the line numbers on this form

10. Total Full Valuation (column 3, lines 5 through 9)	(5P10TFV) \$	<u>409,631,233</u>
11. Five-Year Average Full Valuation (1/5 of line 10)	(5P11AFV) \$	<u>81,926,247</u>
12. 2% of Five-Year Average Full Valuation (2% of line 11)	(5P12CTL) \$	<u>1,638,525</u>
13. Total Exclusions (BEFORE PROCEEDING FURTHER, COMPUTE EXCLUSIONS ON PAGES 3 & 4 AND ENTER TOTAL FROM LINE 34 HERE)	(5P13EXC) \$	<u>155,419</u>
14. Maximum Taxing Power (line 12 plus line 13)	(5P14MAX) \$	<u>1,793,944</u>
15. Tax Levy - General Village Purposes	(5P150) \$	<u>447,446</u>
16. Constitutional Tax Margin (line 14 minus line 15)	(5P16MRG) \$	<u>1,346,498</u>

EXCLUSIONS FROM TAX LIMIT: (THESE ITEMS ARE ADDED TO
THE TAX LIMIT(LINE 12) TO DETERMINE TOTAL TAXING
POWER)

DEBT SERVICE

17. Water Bonds and Notes	- (See Instruction 4)		
	- Principal	(5P170) \$	<u>0</u>
18.	- Interest	(5P180) \$	<u>0</u>
19. Bonds and Notes Issued After January 1, 1950 for Revenue Producing Improvements or Services (See Instruction 5)	- Principal	(5P190)	<u>70,000</u>
20.	- Interest	(5P200)	<u>40,001</u>
21. Less: Revenues Designated for such Debt Service (See Instruction 5)		(5P210)	<u>110,001</u>
22. Net Amount of Exclusions for Debt Service for Revenue Producing Purposes (lines 19 and 20 minus line 21)		(5P220) \$	<u>0</u>
23. All Other Bonds	- Principal	(5P230) \$	<u>39,000</u>
24.	- Interest	(5P240) \$	<u>32,419</u>
25. Capital Notes	- Principal	(5P250)	<u></u>
26.	- Interest	(5P260)	<u></u>

27.	Bond Anticipation Notes (See Instruction 6)		
	- Principal	(5P270)	_____
28.	- Interest	(5P280) \$	<u>0</u>
29.	Total Exclusions for Debt Service (lines 17, 18 and 22 through 28)	(5P290) \$	<u>71,419</u>
30.	LESS: Revenue Designated by Law for Debt Service (Specify and cite law, See Instruction 7)	(5P300)	_____
31.	Net Debt Service (line 29 minus line 30)	(5P310) \$	<u>71,419</u>

OTHER EXCLUSIONS

32.	Budgetary Appropriations Required by Section 107.00 of the Local Finance Law (Down Payment on Bonds to be Issued, See Instruction 9)	(5P320)	_____
33.	Budgetary Appropriations for Object or Purpose for Which a Period of Probable Usefulness is Provided by Section 11.00 of the Local Finance Law (See Instruction 9)		

Budget Code or Page Number	Object or Purpose (Specify)	Amount
HR-3	Fire Equipment	<u>48,000</u>
HR-2	Street Reserve	<u>23,000</u>
HR-9	Fire Air Packs	<u>6,000</u>
	Mark Tubbs Park	<u>2,000</u>
	Fire Dept. - Buildings & Grounds	<u>5,000</u>

Show total of above amounts under line 33 here (5P330) \$ 84,000

34. TOTAL EXCLUSIONS (line 31 through 33) \$ 155,419

Note: Insert This Amount on Line 13 of Page 3

SIGNATURE OF FISCAL OFFICER _____

NAME OF FISCAL OFFICER Linda Banfield

TITLE Clerk/Treasurer DATE _____

ADDRESS PO Box 20A

Lima, New York 14485

TELEPHONE (daytime) (585) 624-2210

FAX NUMBER (585) 624-6129

Village of Lima
2011-12 Budget
GENERAL FUND HISTORY

Fiscal Year	GENERAL FUND (WITHOUT AMBULANCE FUND)						Ending Fund Balance General Fund	Fund Balance Used
	Beginning Fund Balance	Total Revenues	Total Expenses	Transfer to Reserves	Adjustments			
2007-08	\$ 336,416	\$ 725,867	\$ 651,112	\$ (83,992)	\$ (12,534)	\$ 314,645	\$ 21,771	
2008-09	314,645	729,345	704,446	(88,500)	29,305	280,349	34,296	
2009-10	280,349	800,516	726,435	(91,215)	52,838	316,054	(35,705)	
2010-11 ^E	316,054	718,522	672,643	(78,526)	-	283,407	32,647	
2011-12 ^B	283,407	713,229	720,133	(90,500)	-	186,003	97,405	

AMBULANCE FUND				
Beginning Fund Balance	Revenues	Expenses	Adjustments	Ending Fund Balance Ambulance Fund
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	38,426	550	0	37,876
37,876	120,839	109,227	0	49,488
49,488	110,000	102,000	0	57,488
57,488	100,000	100,000	0	57,488

UNRESERVED FUND BALANCE
\$ 314,645
318,225
365,542
340,895
243,491

RESERVES			
Beginning Fund Balance	Transfers	Net of Revenues & Expenses	Ending Fund Balance General Fund
\$ 639,972	\$ 83,992	\$ 12,534	\$ 736,500
736,500	88,500	(29,305)	795,697
795,697	91,215	(466,673) ¹	420,239
420,239	78,526	-	498,765
498,765	84,000	126,000	708,765

GRAND TOTAL FUND BALANCE (AUD)
\$ 1,051,145
1,113,922
785,781
839,660
952,256

Notes: 1 Net of revenue from sale of backhoe, reserve interest earnings and expenditure for fire truck (\$413,880) and ambulance.
E Estimated.
B Budgeted.

Village of Lima
2011-12 Budget
GENERAL FUND TAX RATE ANALYSIS

	Amount Budgeted	Tax Rate per \$1,000 Assessed Value*	Percent of Total Appropriations
General Government Support:			
Insurance	\$ 18,113	\$ 0.22	2.25%
Contingency	30,891	0.37	3.84%
All Other	147,648	1.79	18.36%
Total General Government Support	\$ 196,652	\$ 2.38	24.46%
Public Safety:			
Fire	62,800	0.76	7.81%
All Other	1,000	0.01	0.12%
Total Public Safety	\$ 63,800	\$ 0.77	7.93%
Health	46,200	0.56	5.75%
Transportation	169,919	2.06	21.13%
Culture & Recreation	21,250	0.26	2.64%
Home & Community Services	70,250	0.85	8.74%
Employee Benefits	80,642	0.98	10.03%
Transfer to Capital Reserves for:			
Fire Equipment (HR-3)	48,000	0.58	5.97%
Streets (HR-2)	23,000	0.28	2.86%
Fire Air Packs (HR-9)	6,000	0.07	0.75%
Mark Tubbs Park	2,000	0.02	0.25%
Fire Dept. - Buildings & Grounds	5,000	0.06	0.62%
Total Transfers	\$ 84,000	\$ 1.02	10.45%
Debt Service - Principal	39,000	0.47	4.85%
Debt Service - Interest	32,419	0.39	4.03%
TOTAL APPROPRIATIONS	\$ 804,133	\$ 9.74	100.00%
Less: Other Revenues	(265,782)	(3.22)	-33.05%
Appropriated Fund Balance	(90,905)	(1.10)	-11.30%
REAL PROPERTY TAX LEVY	\$ 447,446	\$ 5.42	55.64%

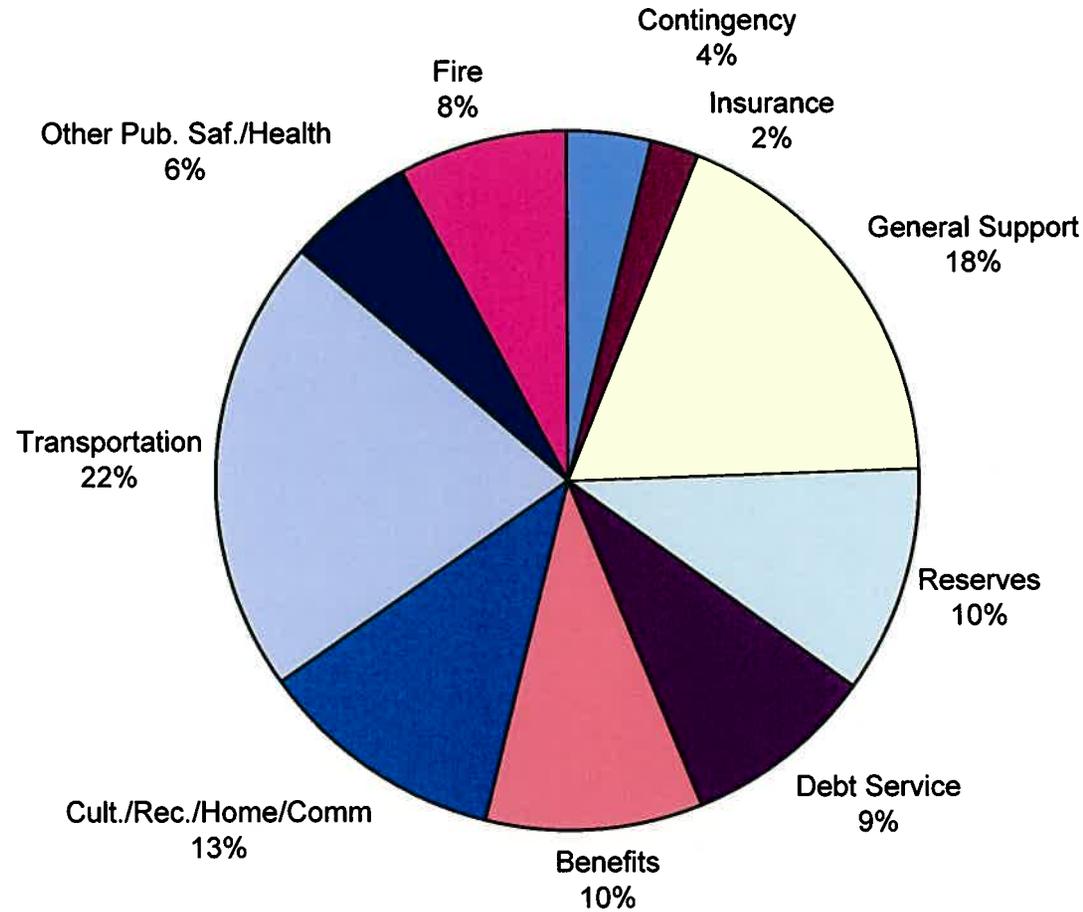
*2011-12 Assessed Value = \$ 82,560,421

Village of Lima
2011-12 Budget
GENERAL FUND BUDGET SUMMARY

	<u>2009-10 Prior Year Actual</u>	<u>2010-11 Current Year Budget</u>	<u>2011-12 Budget</u>
A960 BUDGETED APPROPRIATIONS	\$ 817,654	\$ 798,926	\$ 804,133
A510 LESS: Estimated Revenues	361,012	293,910	265,782
A599 LESS: Appropriated Fund Balance	<u>17,138</u>	<u>70,602</u>	<u>90,905</u>
A510/1001 TAX LEVY	<u><u>\$ 439,504</u></u>	<u><u>\$ 434,414</u></u>	<u><u>\$ 447,446</u></u>

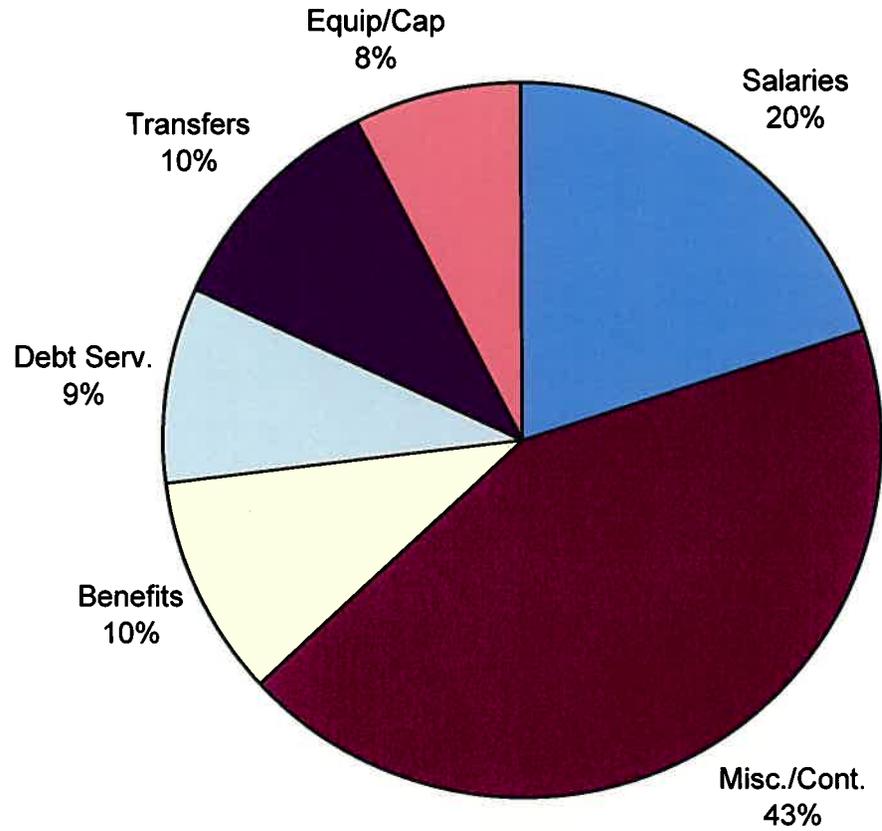
Village of Lima
2011-12 BUDGET

General Fund Expenses by Major Category



Village of Lima
2011-12 BUDGET

General Fund Expenses by Object Code



Village of Lima
2011-12 Budget

GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE					YEAR-TO-	PROJECTED	DEPT BDGT	ADOPTED
		2007-08	2008-09	2009-10	BUDGET 2010-11	DATE 01/31/11	YEAR-END	REQUEST 2011-12	BUDGET 2011-12
TRUSTEES									
Salary	A1010.1	\$ 7,050	\$ 7,350	\$ 7,550	\$ 7,550	\$ 3,775	\$ 7,550	\$ 7,550	\$ 7,550
Contractual	.4	0	0	0	0	0	0	0	0
MAYOR									
Salary	A1210.1	3,500	3,650	3,800	3,800	1,900	3,800	3,800	3,800
Contractual	.4	526	(71)	261	1,000	161	500	1,000	750
ACCOUNTING									
Contractual	A1320.4	490	1,122	1,006	1,250	0	1,250	1,250	1,250
TREASURER									
Salary	A1325.1	16,992	17,764	18,067	20,826	12,088	20,000	21,254	21,254
Equip./Cap. Outlay	.2	479	0	250	500	110	500	500	500
Contractual	.4	11,568	9,409	9,500	12,000	4,617	12,000	11,000	11,000
BUDGET									
Contractual	A1340.4	2,503	3,000	2,868	3,200	3,145	3,200	3,320	3,320
ASSESSMENT									
Salary	A1355.1	0	0	0	0	0	0	0	0
Contractual	.4	348	348	348	350	348	350	350	350
LAW									
Contractual	A1420.4	10,841	6,709	4,912	6,886	1,241	6,886	6,920	6,920
ENGINEER									
Contractual	A1440.4	623	0	759	2,000	268	500	500	500
ELECTIONS									
Contractual	A1450.4	641	938	0	500	0	0	750	750
PUBLIC WORKS ADMINISTRATION									
Salary	A1490.1	22,896	23,620	24,446	24,935	16,304	24,935	25,434	25,434
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	35	100	70	100	39	100	100	100
BUILDINGS									
Contractual	A1620.4	0	0	0	0	0	0	0	0
CENTRAL GARAGE									
Salary	A1640.1	40,641	45,500	49,815	45,000	27,508	45,000	42,001	42,001
Equip./Cap. Outlay	.2	3,271	984	745	1,000	0	1,000	1,000	1,000
Contractual	.4	16,048	18,225	17,491	19,150	10,259	19,150	19,150	19,150
UNALLOCATED INSURANCE									
Contractual	A1910.4	24,679	27,252	22,858	21,902	15,161	19,000	18,113	18,113
MUNICIPAL ASSOCIATION DUES									
Contractual	A1920.4	2,533	2,385	1,977	2,500	2,020	2,020	2,020	2,020
CONTINGENCY									
Contractual	A1990.4	N/A	N/A	N/A	30,824	0	0	31,011	30,891
TOTAL GENERAL GOVERNMENT SUPPORT		\$ 165,664	\$ 168,285	\$ 166,723	\$ 205,273	\$ 98,944	\$ 167,741	\$ 197,022	\$ 196,652

Village of Lima
2011-12 Budget

GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE				BUDGET	YEAR-TO-DATE	PROJECTED	DEPT BDGT	ADOPTED
		2007-08	2008-09	2009-10	2010-11	01/31/11	YEAR-END	REQUEST 2011-12	BUDGET 2011-12
TRAFFIC CONTROL									
Contractual	A3310.4	215	42	778	500	0	500	500	500
FIRE DEPARTMENT									
Salary	A3410.1	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	15,358	15,812	0	18,575	3,936	18,575	15,100	15,100
Contractual	.4	45,493	41,824	44,985	47,450	31,965	47,450	47,700	47,700
CONTROL OF DOGS									
Salary	A3510.1	0	0	0	0	0	0	0	0
Contractual	.4	4,238	3,468	3,877	4,000	1,493	1,493	500	500
TOTAL PUBLIC SAFETY		\$ 65,304	\$ 61,146	\$ 49,640	\$ 70,525	\$ 37,395	\$ 68,018	\$ 63,800	\$ 63,800
REGISTRAR OF VITAL STATISTICS									
Contractual	A4020.4	171	310	430	200	63	200	200	200
AMBULANCE									
Equip./Cap. Outlay	A4540.2	0	0	90,000	6,000	615	6,000	6,000	6,000
Contractual	.4	32,106	28,327	36,958	40,000	19,197	40,000	40,000	40,000
TOTAL HEALTH		\$ 32,277	\$ 28,637	\$ 127,388	\$ 46,200	\$ 19,875	\$ 46,200	\$ 46,200	\$ 46,200
STREET MAINTENANCE									
Salary	A5110.1	30,174	33,606	34,524	35,000	28,433	40,000	40,011	40,011
Equip./Cap. Outlay	.2	39,334	67,571	37,874	500	0	500	500	500
Contractual	.4	22,780	22,143	22,620	35,000	16,926	30,000	35,000	35,000
PERMANENT IMPROVEMENTS									
Equip./Cap. Outlay	A5112.2	17,392	16,909	14,504	20,434	19,565	19,565	26,900	26,900
Contractual	.4	0	0	0	0	0	0	0	0
SNOW REMOVAL									
Salary	A5142.1	7,932	8,066	7,190	8,500	3,427	8,500	8,508	8,508
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	3,376	11,615	12,729	14,000	1,881	14,000	16,000	16,000
STREET LIGHTING									
Contractual	A5182.4	35,630	33,983	33,851	38,000	23,586	38,000	38,000	38,000
SIDEWALKS									
Equip./Cap. Outlay	A5410.2	580	770	0	1,000	0	1,000	1,000	1,000
Contractual	.4	792	2,283	2,250	3,500	2,068	3,500	3,500	3,500
OFF STREET PARKING									
Equip./Cap. Outlay	A5650.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	565	500	0	500	500	500
TOTAL TRANSPORTATION		\$ 157,990	\$ 196,946	\$ 166,107	\$ 156,434	\$ 95,886	\$ 155,565	\$ 169,919	\$ 169,919

Village of Lima
2011-12 Budget
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE					YEAR-TO-	PROJECTED	DEPT BDGT	ADOPTED
		2007-08	2008-09	2009-10	BUDGET	DATE		REQUEST	BUDGET
					2010-11	01/31/11	YEAR-END	2011-12	2011-12
PARKS									
Salary	A7110.1	5,428	6,955	6,868	6,500	3,913	6,000	6,500	6,500
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	1,070	1,388	1,016	1,600	481	1,400	1,400	1,400
JOINT YOUTH PROGRAMS									
Contractual	A7320.4	7,250	7,250	8,000	8,000	8,000	8,000	8,000	6,000
HISTORIAN									
Contractual	A7510.4	151	134	0	150	0	150	100	100
CELEBRATIONS									
Contractual	A7550.4	5,569	6,964	4,862	7,000	4,947	6,500	6,500	6,500
ADULT RECREATION									
Contractual	A7620.4	698	892	830	900	900	900	900	750
TOTAL CULTURE & RECREATION		\$ 20,166	\$ 23,583	\$ 21,576	\$ 24,150	\$ 18,241	\$ 22,950	\$ 23,400	\$ 21,250
ZONING									
Salary	A8010.1	0	0	0	0	0	0	0	0
Contractual	.4	23,246	26,521	28,622	28,500	18,093	28,500	29,500	29,500
PLANNING									
Salary	A8020.1	0	0	0	0	0	0	0	0
Contractual (Includes Master Plan)	.4	18,485	26,911	2,540	8,750	5,566	8,750	8,500	8,500
REFUSE & GARBAGE									
Contractual	A8160.4	3,163	2,455	1,623	5,500	557	5,000	5,000	5,000
STREET CLEANING									
Salary	A8170.1	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	303	430	0	750	0	750	750	750
COMMUNITY BEAUTIFICATION									
Contractual	A8510.4	4,665	4,040	1,523	3,000	0	3,000	3,000	3,000
DRAINAGE									
Equip./Cap. Outlay	A8540.2	0	0	0	0	0	0	0	0
Contractual	.4	122	374	0	1,000	0	1,000	1,000	1,000
SHADE TREES									
Contractual	A8560.4	4,344	5,857	4,736	4,500	50	4,500	3,500	3,500
LAWN MOWING									
Salary	A8989.1	6,415	5,393	5,376	6,501	3,801	6,501	6,500	6,500
Equip./Cap. Outlay	.2	11,564	11,840	18,854	12,500	12,948	12,948	9,500	9,500
Contractual	.4	2,452	2,617	3,069	3,000	1,234	3,000	3,000	3,000
TOTAL HOME & COMMUNITY SERVICES		\$ 74,759	\$ 86,438	\$ 66,343	\$ 74,001	\$ 42,248	\$ 73,949	\$ 70,250	\$ 70,250

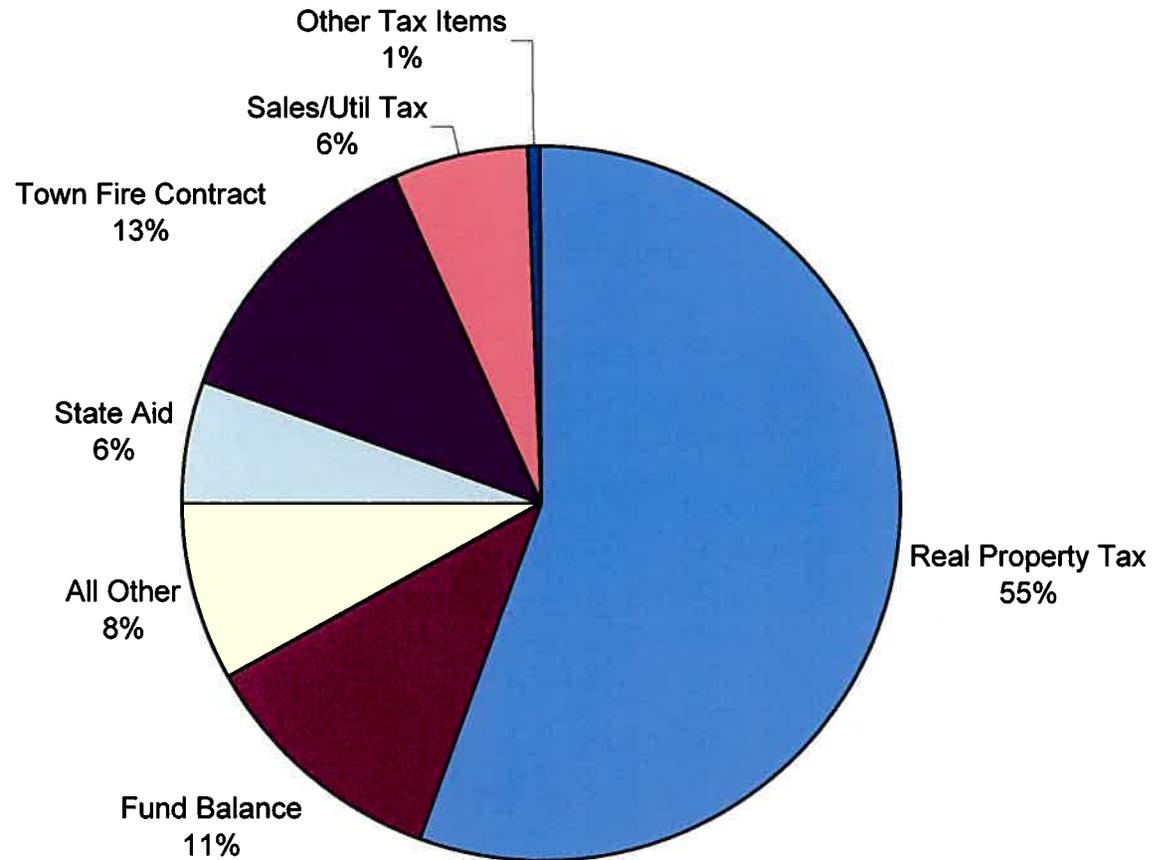
Village of Lima
2011-12 Budget

GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE				YEAR-TO-			DEPT BDGT	ADOPTED
		2007-08	2008-09	2009-10	BUDGET 2010-11	DATE 01/31/11	PROJECTED YEAR-END	REQUEST 2011-12	BUDGET 2011-12
EMPLOYEE BENEFITS									
State Retirement	A9010.8	10,119	10,969	8,902	17,262	14,372	14,372	23,430	23,430
Social Security	A9030.8	10,447	11,245	11,687	11,896	7,517	11,896	11,353	11,353
Workmens Comp.	A9040.8	7,572	8,298	6,493	5,827	5,827	5,827	5,970	5,970
Unemployment Ins.	A9050.8	0	0	0	0	0	0	0	0
Hospital & Medical Ins.	A9060.8	27,890	33,405	26,745	35,733	13,566	33,000	39,890	39,890
TOTAL EMPLOYEE BENEFITS		\$ 56,028	\$ 63,917	\$ 53,827	\$ 70,718	\$ 41,282	\$ 65,095	\$ 80,642	\$ 80,642
SERIAL BONDS									
Principal	A9710.6	38,669	38,000	39,000	39,000	0	39,000	39,000	39,000
Interest	A9710.7	16,318	37,494	35,831	34,125	17,063	34,125	32,419	32,419
BOND ANTICIPATION NOTES									
Principal	A9730.6	0	0	0	0	0	0	0	0
Interest	A9730.7	23,384	0	0	0	0	0	0	0
TOTAL DEBT SERVICE		\$ 78,371	\$ 75,494	\$ 74,831	\$ 73,125	\$ 17,063	\$ 73,125	\$ 71,419	\$ 71,419
Interfund Transfer (Ambulance Fac.)	A9950.9	\$ 553	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTERFUND TRANSFERS		\$ 553	\$ 0	\$ 0	\$ 0				
TOTAL EXPENSES		\$ 651,112	\$ 704,446	\$ 726,435	\$ 720,426	\$ 370,934	\$ 672,643	\$ 722,653	\$ 720,133
INTERFUND TRANSFERS - CAPITAL PROJECTS									
Fire Equipment (HR-3)	A9950.9	41,592	44,000	51,715	50,000	0	50,000	50,000	48,000
Streets (HR-2)	A9950.9	18,400	19,000	20,000	20,000	0	20,000	25,000	23,000
Ambulance (HR-5)	A9950.9	9,000	10,000	10,000	0	0	0	0	0
Highway Garage (HR-6)	A9950.9	0	0	0	0	26	26	0	0
Fire Department Air Packs (HR-9)	A9950.9	12,500	13,000	7,000	6,000	0	6,000	6,000	6,000
Defibulator & Misc. Equip. (HR-10)	A9950.9	0	0	0	0	0	0	0	0
Mark Tubbs Park Reserve	A9950.9	2,500	2,500	2,500	2,500	0	2,500	2,500	2,000
Fire Depart. - Building & Grounds	A9950.9	0	0	0	0	0	0	7,000	5,000
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 83,992	\$ 88,500	\$ 91,215	\$ 78,500	\$ 26	\$ 78,526	\$ 90,500	\$ 84,000
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 735,104	\$ 792,946	\$ 817,654	\$ 798,926	\$ 370,960	\$ 751,169	\$ 813,153	\$ 804,133

Village of Lima
2011-12 BUDGET

General Fund Revenues by Major Category



Village of Lima
2011-12 Budget
GENERAL FUND - REVENUES

DESCRIPTION	ACCOUNT CODE					YEAR-TO-	PROJECTED	DEPT BDGT	ADOPTED
		2007-08	2008-09	2009-10	BUDGET	DATE		REQUEST	BUDGET
		2007-08	2008-09	2009-10	2010-11	01/31/11	YEAR-END	2011-12	2011-12
Real Property Taxes	A1001	\$ 430,829	\$ 428,456	\$ 439,504	\$ 434,414	\$ 434,414	\$ 434,414	\$ 447,446	\$ 447,446
Other Payments Lieu of Taxes	A1081	4,141	3,833	4,008	3,500	3,881	3,881	3,500	3,500
Interest & Penalties	A1090	3,232	3,622	2,543	750	1,810	1,810	750	750
Sales Tax	A1120	34,985	34,641	32,083	30,000	18,055	34,055	30,000	30,000
Franchises	A1170	16,755	18,550	20,237	16,000	10,847	16,000	16,000	19,000
TOTAL OTHER TAX ITEMS		\$ 59,113	\$ 60,646	\$ 58,871	\$ 50,250	\$ 34,593	\$ 55,745	\$ 50,250	\$ 53,250
Treasurer Fees	A1230	250	270	220	250	160	250	250	250
Safety Inspection Fees	A1560	2,511	1,545	2,030	2,000	1,156	1,500	2,000	2,000
Vital Statistics Fees	A1603	111	310	430	200	63	100	200	200
Ambulance Charges	A1640	0	0	0	0	0	0	0	0
Zoning Fees	A2110	160	125	650	125	1,324	1,324	125	125
TOTAL DEPARTMENTAL INCOME		\$ 3,032	\$ 2,250	\$ 3,330	\$ 2,575	\$ 2,703	\$ 3,174	\$ 2,575	\$ 2,575
Fire Protection	A2262a	123,207	134,096	103,795	93,438	0	66,623	66,623	66,706
Debt Service Ambulance Facility	A2262b	0	0	0	36,563	0	36,563	35,709	35,709
Misc. Rev. - Other Govts.	A2389	6,635	8,268	6,311	7,000	5,267	7,000	7,000	7,000
Capital Projects - Other Govts.	A2397	0	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL CHARGES		\$ 129,842	\$ 142,364	\$ 110,106	\$ 137,001	\$ 5,267	\$ 110,186	\$ 109,332	\$ 109,415
Interest & Earnings	A2401	11,740	13,734	3,855	1,500	1,187	1,500	1,500	1,500
TOTAL USE OF MONEY & PROPERTY		\$ 11,740	\$ 13,734	\$ 3,855	\$ 1,500	\$ 1,187	\$ 1,500	\$ 1,500	\$ 1,500
Business & Occupational Licenses	A2501	395	595	125	100	165	480	200	200
Other Licenses	A2545	0	0	0	0	0	0	0	0
Other Permits	A2590	0	0	25	0	0	0	0	0
TOTAL LICENSES AND PERMITS		\$ 395	\$ 595	\$ 150	\$ 100	\$ 165	\$ 480	\$ 200	\$ 200
Fines & Forfeitures	A2610	0	0	0	0	0	0	0	0
TOTAL FINES & FORFEITURES		\$ 0							
Sale of Scrap & Materials	A2650	30,555	25,710	0	10	0	10	10	10
Sale of Equipment	A2665	0	0	16,119	0	0	0	0	0
Insurance Recoveries	A2680	0	465	1,272	10	0	10	10	10
TOTAL SALE PROPERTY/COMPENSATION		\$ 30,555	\$ 26,175	\$ 17,391	\$ 20	\$ 0	\$ 20	\$ 20	\$ 20
Refunds - Prior Yrs. Exps.	A2701	0	45	22	10	50	10	10	10
Miscellaneous	A2770	17,154	19,363	28,679	10	4,105	4,105	1,500	1,500
TOTAL MISCELLANEOUS		\$ 17,154	\$ 19,408	\$ 28,701	\$ 20	\$ 4,155	\$ 4,115	\$ 1,510	\$ 1,510
State Aid - Per Capita	A3001	15,564	16,342	16,342	12,000	15,354	15,354	12,000	12,000
State Aid - Mortgage Tax	A3005	10,251	6,495	12,519	5,000	8,959	8,959	6,000	6,000
State Aid - FEMA & STAR	A3089	0	0	0	10	0	10	10	10
State Aid - CHIPS	A3501	17,392	12,880	18,532	20,434	19,565	19,565	26,900	26,900
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		\$ 43,207	\$ 35,717	\$ 47,393	\$ 37,444	\$ 43,878	\$ 43,888	\$ 44,910	\$ 44,910

Village of Lima
2011-12 Budget
GENERAL FUND - REVENUES

DESCRIPTION	ACCOUNT CODE					YEAR-TO-	PROJECTED YEAR-END	DEPT BDGT	ADOPTED
		2007-08	2008-09	2009-10	BUDGET	DATE		REQUEST	BUDGET
		2010-11			2011-12	2011-12		2011-12	2011-12
Federal Aid - Snow Emergency	A4589	0	0	0	0	0	0	0	
TOTAL FEDERAL AID		\$ 0	\$ 0						
Interfund Transfer - Debt Service	A5031	0	0	0	0	0	0	0	
Interfund Transfer - Ambulance Fund	A5031	0	0	91,215	65,000	0	65,000	46,000	
Interfund Transfer - Joint Youth	A5031	0	0	0	0	0	0	0	
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 91,215	\$ 65,000	\$ 0	\$ 65,000	\$ 46,000	
TOTAL REVENUES		\$ 725,867	\$ 729,345	\$ 800,516	\$ 728,324	\$ 526,361	\$ 718,522	\$ 703,744	

Village of Lima
2011-12 Budget
GENERAL FUND - UNRESERVED FUND BALANCE ESTIMATE*
(without Ambulance Fund)

Year Ending May 31, 2011

		<u>2010-11 Budget</u>	<u>Year-to-Date 31-Jan-11</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2010	A-909	\$ 316,054	\$ 316,054	\$ 316,054	
Plus Estimated Revenues and Receipts	A-980	728,324	526,361	718,522	
Less Estimated Expenses and Disbursements to Reserves	A-522	<u>798,926</u>	<u>370,960</u>	<u>751,169</u>	
Estimated Ending Fund Balance		<u>\$ 245,452</u>	<u>\$ 471,455</u>	<u>\$ 283,407</u>	100%
Estimated Amount of Fund Balance Used		\$ 70,602		\$ 32,647	
APPROPRIATED FUND BALANCE	A-599	\$ 70,602		\$ 90,905	32.08%
		<i>10-11</i>		<i>11-12</i>	
Unappropriated Fund Balance	A-909 - A-599			\$ 192,502	67.92%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one month of expenses)				\$ 62,597	

* 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
2011-12 Budget
AMBULANCE FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Ending Fund Balance
2008-09	\$ 0	38,426	550	-	37,876
2009-10	37,876	120,839	109,227	-	49,488
2010-11 ^E	49,488	110,000	102,000	-	57,488
2011-12 ^B	57,488	100,000	100,000	-	57,488

Notes: E Estimated.
 B Budgeted.

Village of Lima
2011-12 Budget

AMBULANCE FUND - EXPENDITURES									
ACCOUNT	DESCRIPTION	2007-08	2008-09	2009-10	BUDGET 2010-11	YEAR-TO- DATE 01/31/11	PROJECTED YEAR-END	DEPT BDGT REQUEST 2011-12	ADOPTED BUDGET 2011-12
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)	\$ 0	\$ 550	\$ 18,012	\$ 10,000	\$ 8,451	\$ 12,000	\$ 12,000	\$ 12,000
	Transfer to								
AM9950.9	General Fund	0	0	91,215	65,000	0	65,000	46,000	52,402
	Transfer to								
AM9950.9	Ambulance Reserve	0	0	0	25,000	0	25,000	42,000	35,598
TOTAL EXPENSES		\$ 0	\$ 550	\$ 109,227	\$ 100,000	\$ 8,451	\$ 102,000	\$ 100,000	\$ 100,000
AMBULANCE FUND - REVENUES									
ACCOUNT	DESCRIPTION	2007-08	2008-09	2009-10	BUDGET 2010-11	YEAR-TO- DATE 01/31/11	PROJECTED YEAR-END	REQUEST 2011-12	ADOPTED BUDGET 2011-12
AM1640	Ambulance Income	\$ 0	\$ 38,426	\$ 120,839	\$ 100,000	\$ 96,605	\$ 110,000	\$ 100,000	\$ 100,000
	Transfer from								
AM5031	General Fund	0	0	0	0	0	0	0	0
TOTAL REVENUES		\$ 0	\$ 38,426	\$ 120,839	\$ 100,000	\$ 96,605	\$ 110,000	\$ 100,000	\$ 100,000

Village of Lima
2011-12 Budget
WATER FUND HISTORY

4 Quarter Billing

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Ending Fund Balance
1981-82	41,494	130,929	126,457	4,737	50,703
1982-83	50,703	162,411	136,047	(3,304)	73,763
1983-84	73,763	133,871	138,110	-	69,524
1984-85	69,524	145,739	159,578	-	55,685
1985-86	55,685	166,929	139,883	-	82,731
1986-87	82,731	161,470	161,732	-	82,469
1987-88	82,469	153,533	161,678	-	74,324
1988-89	74,324	206,319	167,759	-	112,884
1989-90	112,884	265,949	285,845	-	92,988
1990-91	92,988	284,445	285,774	(1)	91,658
1991-92	91,658	263,676	264,678	-	90,656
1992-93	90,656	282,857	262,980	1	110,534
1993-94	110,534	281,977	278,064	-	114,447
1994-95	114,447	280,076	264,705	-	129,818
1995-96	129,818	298,158	275,183	-	152,793
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 ^E	422,707	273,876	277,929	-	418,654
2011-12 ^B	418,654	271,530	309,329	-	380,856

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
N/A			128,265	
N/A			128,023	
N/A	72,542	1.904	123,806	1.707
N/A	74,074	2.154	129,622	1.750
N/A	76,629	1.825	156,311	2.040
N/A	71,499	2.262	152,439	2.132
N/A	66,425	2.434	141,089	2.124
N/A	75,183	2.231	185,217	2.464
N/A	68,745	4.158	241,797	3.517
88,117	62,853	4.547	226,169	3.598
82,046	62,286	4.249	244,182	3.920
71,938	60,783	4.327	249,808	4.110
78,462	59,854	4.646	251,332	4.199
81,573	60,457	4.378	247,524	4.094
77,541	61,896	4.446	261,735	4.229
80,651	59,302	5.407	249,461	4.207
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 [*]
65,000	51,619	5.384	229,513	4.446 [*]
65,000	53,000	5.836	230,000	4.340

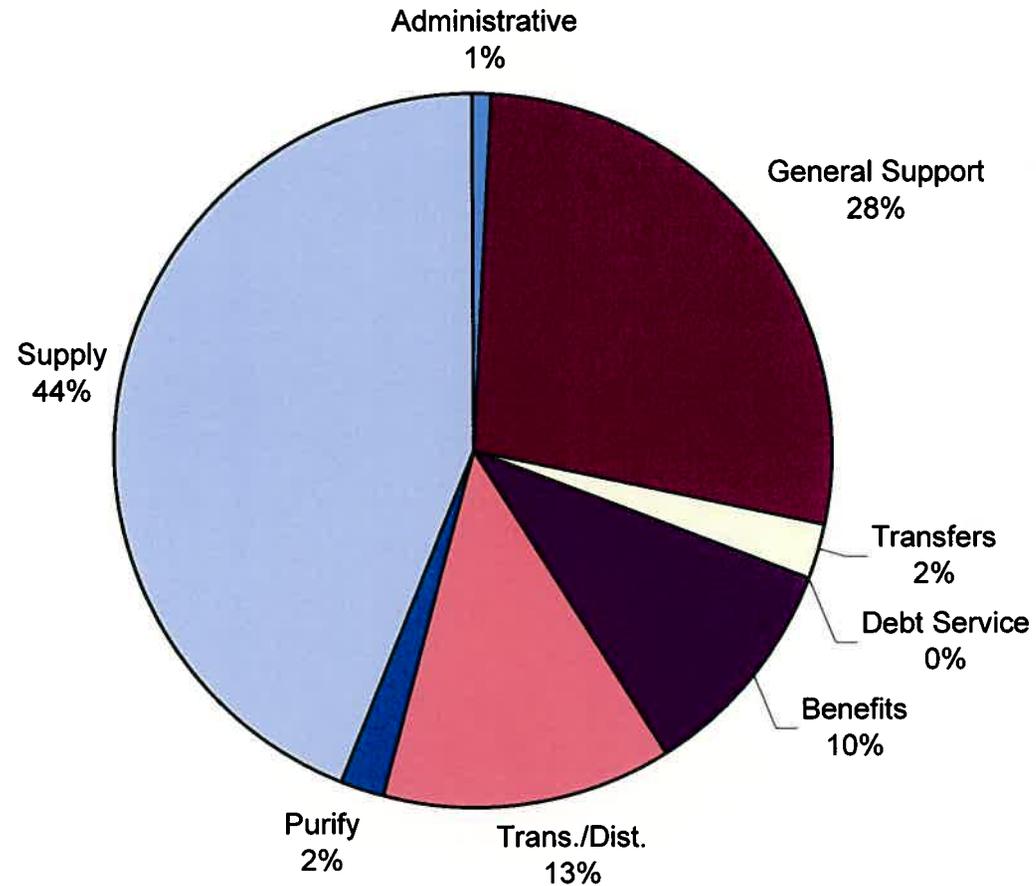
- Notes:
- 1 Residual Equity Transfers.
 - 2 Adjustment to exclude Capital Reserves
 - 3 Net of Reserve Interest Earnings and Reserve Expenditures.
- E Estimated.
B Budgeted.
* July 1, 2009 Rates = \$3.64 V/\$4.44 T

Village of Lima
2011-12 Budget
WATER FUND BUDGET SUMMARY

	<u>2009-10 Prior Year Actual</u>	<u>2010-11 Current Year Budget</u>	<u>2011-12 Budget</u>
F960 BUDGETED APPROPRIATIONS	\$ 297,600	\$ 303,163	\$ 309,329
F510 LESS: Estimated Revenues	295,749	276,530	271,530
F599 LESS: Appropriated Fund Balance	<u>1,851</u>	<u>26,633</u>	<u>37,799</u>
F510/1001 TAX LEVY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

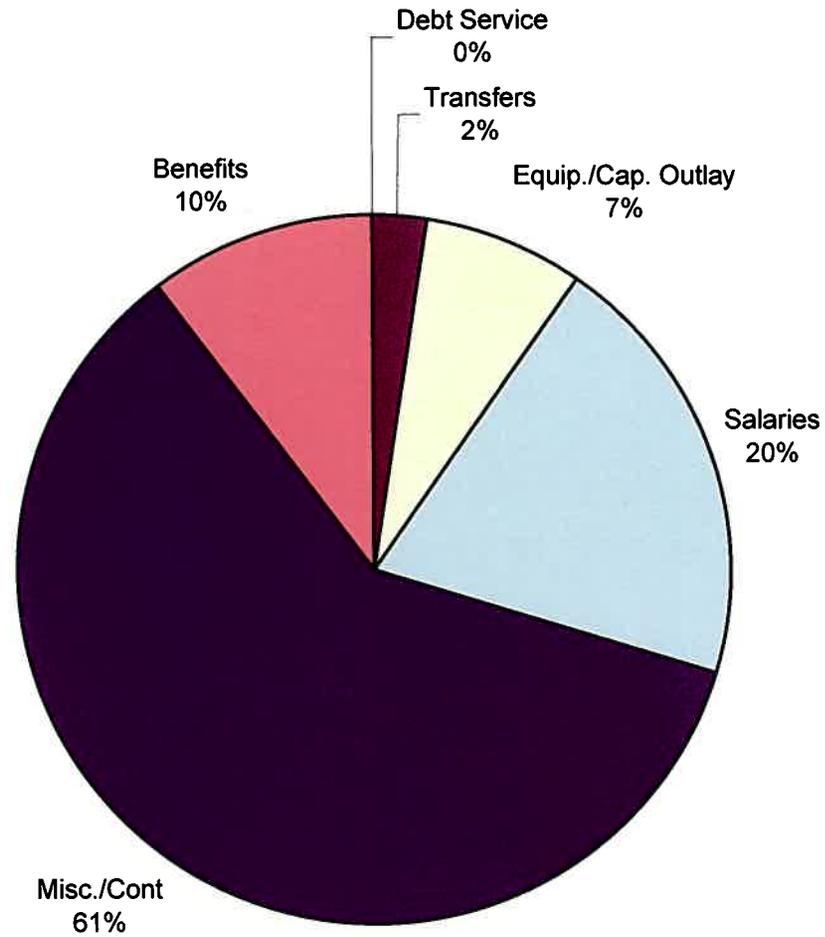
Village of Lima
2011-12 BUDGET

Water Fund Expenses by Major Category



Village of Lima
2011-12 BUDGET

Water Fund Expenses by Object Code



Village of Lima
2011-12 Budget
WATER FUND - EXPENDITURES

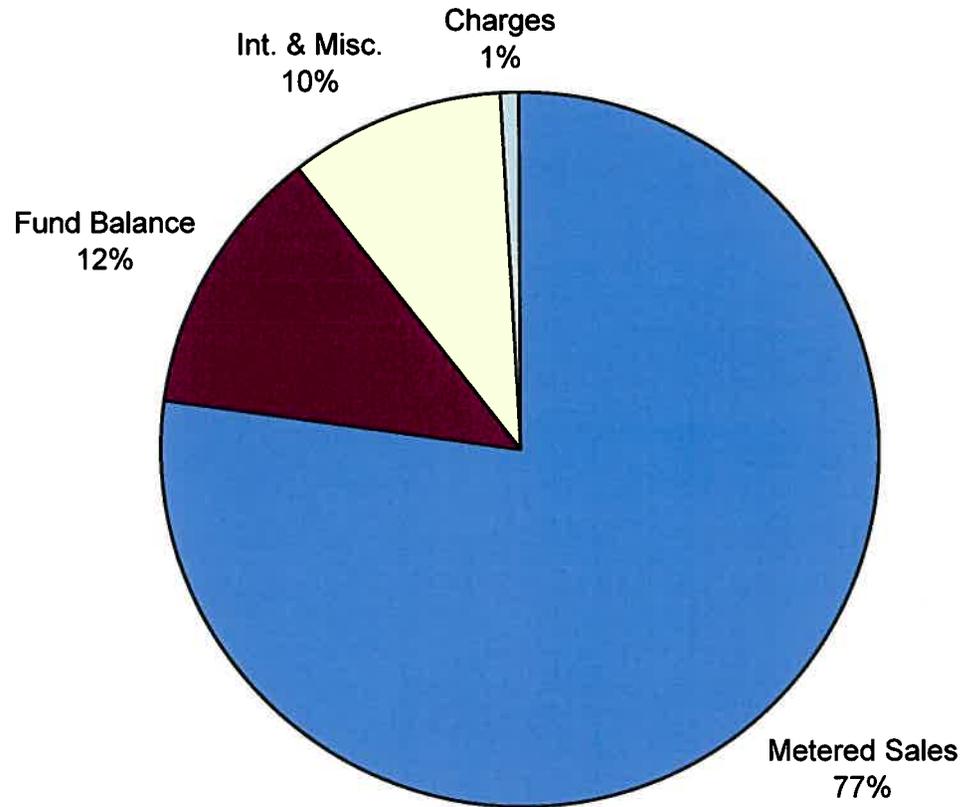
DESCRIPTION	ACCOUNT CODE					YEAR-TO-	PROJECTED	DEPT BDGT REQUEST	ADOPTED BUDGET
		2007-08	2008-09	2009-10	BUDGET 2010-11	DATE 01/31/11			
BOARD OF TRUSTEES									
Salary	F1010.1	\$ 3,525	\$ 3,675	\$ 3,775	\$ 3,775	\$ 3,775	\$ 3,775	\$ 3,775	\$ 3,775
MAYOR									
Salary	F1210.1	1,750	1,825	1,900	1,900	1,900	1,900	1,900	1,900
ACCOUNTING									
Contractual	F1320.4	424	500	625	625	625	625	625	625
TREASURER									
Salary	F1325.1	12,185	12,613	13,147	15,402	8,771	15,000	15,717	15,717
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	2,160	2,250	2,340	2,400	2,400	2,400	2,490	2,490
LAW									
Contractual	F1420.4	2,953	2,953	3,041	3,041	3,041	3,041	3,074	3,074
ENGINEER									
Contractual	F1440.4	0	0	0	0	0	0	0	0
PUBLIC WORKS									
Salary	F1490.1	22,896	23,620	24,446	24,935	16,304	24,935	25,434	25,434
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	6,908	6,866	6,812	6,159	6,159	6,159	5,005	5,005
CONTINGENCY									
Contractual	F1990.4	N/A	N/A	N/A	24,833	0	0	27,439	27,439
TOTAL GENERAL GOVERNMENT		\$ 52,802	\$ 54,302	\$ 56,086	\$ 83,070	\$ 42,974	\$ 57,835	\$ 85,459	\$ 85,459
WATER ADMINISTRATION									
Salary	F8310.1	3,431	3,682	3,399	5,451	1,431	5,451	1,005	1,005
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	1,590	1,306	767	1,200	427	1,200	1,200	1,200
SUPPLY, POWER & PUMPING									
Salary	F8320.1	5,789	5,430	5,231	5,533	3,330	5,533	5,532	5,532
Equip./Cap. Outlay	.2	4,350	50,268	0	0	0	0	0	0
Contractual	.4	117,910	124,763	128,222	127,000	84,141	127,000	130,000	130,000

Village of Lima
2011-12 Budget
WATER FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE					YEAR-TO-	PROJECTED	DEPT BDGT	ADOPTED
		2007-08	2008-09	2009-10	BUDGET	DATE		REQUEST	BUDGET
		2007-08	2008-09	2009-10	2010-11	01/31/11	YEAR-END	2011-12	2011-12
PURIFICATION									
Equip./Cap. Outlay	F8330.2	0	0	945	500	0	500	500	500
Contractual	.4	4,737	4,966	4,991	6,000	3,381	6,000	6,000	6,000
TRANSM. & DISTRIBUTION									
Salary	F8340.1	8,275	6,913	4,871	7,335	3,711	7,335	8,338	8,338
Equip./Cap. Outlay	.2	19,667	8,558	29,150	0	0	0	22,500	22,500
Contractual	.4	8,876	8,069	6,061	9,500	4,283	9,500	9,500	9,500
TOTAL HOME & COMMUNITY		\$ 174,625	\$ 213,955	\$ 183,637	\$ 162,519	\$ 100,704	\$ 162,519	\$ 184,575	\$ 184,575
EMPLOYEE BENEFITS									
State Retirement	F9010.8	2,717	4,568	3,998	6,771	6,771	6,771	9,475	9,475
Social Security	F9030.8	4,300	4,717	4,228	4,965	2,926	4,965	4,897	4,897
Workers Compensation	F9040.8	3,277	3,494	2,733	2,327	2,327	2,327	2,255	2,255
Unemployment Ins.	F9050.8	0	0	0	0	0	0	0	0
Hospital & Medical	F9060.8	11,553	13,218	16,918	13,512	12,826	13,512	15,168	15,168
TOTAL EMPLOYEE BENEFITS		\$ 21,847	\$ 25,997	\$ 27,877	\$ 27,575	\$ 24,850	\$ 27,575	\$ 31,795	\$ 31,795
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							
TOTAL EXPENSES		\$ 249,274	\$ 294,254	\$ 267,600	\$ 273,163	\$ 168,528	\$ 247,929	\$ 301,829	\$ 301,829
INTERFUND TRANSFERS - CAPITAL PROJECTS									
Debt Service	F9905.9	0	0	0	0	0	0	0	0
Capital Reserve (HR-1)	F9950.9	30,000	30,000	30,000	30,000	0	30,000	7,500	7,500
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 0	\$ 30,000	\$ 7,500	\$ 7,500
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 279,274	\$ 324,254	\$ 297,600	\$ 303,163	\$ 168,528	\$ 277,929	\$ 309,329	\$ 309,329

Village of Lima
2011-12 BUDGET

Water Fund Revenues by Major Category



Village of Lima
2011-12 Budget
WATER FUND - REVENUES

DESCRIPTION	ACCOUNT CODE					YEAR-TO-	PROJECTED YEAR-END	DEPT BDGT	ADOPTED
		2007-08	2008-09	2009-10	BUDGET 2010-11	DATE 01/31/11		REQUEST 2011-12	BUDGET 2011-12
Metered Water Sales	F2140	\$ 252,931	\$ 246,143	\$ 247,426	\$ 235,000	\$ 172,168	\$ 230,000	\$ 230,000	\$ 230,000
Metered Sales-Other Govt.	F2141	0	0	0	9,000	6,743	9,000	9,000	9,000
Water Service Charge	F2144	2,941	2,312	2,189	1,000	819	1,000	1,000	1,000
Water Service Chg-Other Govt.	F2145	0	0	0	1,500	1,183	1,500	1,500	1,500
Interest & Penalties	F2148	3,852	3,310	4,162	3,000	2,350	3,000	3,000	3,000
TOTAL HOME & COMMUNITY SERVICES		\$ 259,724	\$ 251,765	\$ 253,777	\$ 249,500	\$ 183,262	\$ 244,500	\$ 244,500	\$ 244,500
Interest & Earnings	F2401	18,317	7,583	2,311	1,000	961	1,000	1,000	1,000
TOTAL USE OF MONEY & PROPERTY		\$ 18,317	\$ 7,583	\$ 2,311	\$ 1,000	\$ 961	\$ 1,000	\$ 1,000	\$ 1,000
Sale of Equipment	F2665	0	0	10,746	10	0	10	10	10
Insurance Recoveries	F2680	0	0	0	10	0	10	10	10
TOTAL SALE PROPERTY/COMPENSATION		\$ 0	\$ 0	\$ 10,746	\$ 20	\$ 0	\$ 20	\$ 20	\$ 20
Refund of Prior Yr. Exp.	F2701	0	0	0	10	716	716	10	10
Miscellaneous	F2770	28,777	28,806	28,915	26,000	22,840	27,640	26,000	26,000
TOTAL MISCELLANEOUS		\$ 28,777	\$ 28,806	\$ 28,915	\$ 26,010	\$ 23,556	\$ 28,356	26,010	26,010
Interfund Transfer	F5031	0	0	0	0			0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0					
TOTAL REVENUES		\$ 306,818	\$ 288,154	\$ 295,749	\$ 276,530	\$ 207,780	\$ 273,876	\$ 271,530	\$ 271,530

Village of Lima
2011-12 Budget
WATER FUND - UNRESERVED FUND BALANCE ESTIMATE*

Year Ending May 31, 2011

		<u>2010-11 Budget</u>	<u>Year-to-Date 31-Jan-11</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2010	F-909	\$ 422,707	\$ 422,707	\$ 422,707	
Plus Estimated Revenues and Receipts	F-980	276,530	207,780	273,876	
Less Estimated Expenses and Disbursements to Reserves	F-522	<u>303,163</u>	<u>168,528</u>	<u>277,929</u>	
Estimated Ending Fund Balance		<u>\$ 396,074</u>	<u>\$ 461,960</u>	<u>\$ 418,654</u>	100%
Estimated Amount of Fund Balance Used		26,633		4,053	
APPROPRIATED FUND BALANCE	F-599	\$ 26,633		\$ 37,799	9.03%
		<i>10-11</i>		<i>11-12</i>	
Unappropriated Fund Balance	F-909 - F-599			\$ 380,856	90.97%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 69,482	

* 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
2011-12 Budget
SEWER FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Ending Fund Balance	Sewer Rents	State O&M Aid
1981-82	114,110	120,729	129,472	8,559	113,926	102,414	7,542
1982-83	113,926	120,285	139,027	(6,375)	88,809	107,837	6,821
1983-84	88,809	122,595	138,968	-	72,436	109,192	8,528
1984-85	72,436	125,764	113,948	-	84,252	110,040	9,934
1985-86	84,252	126,568	165,548	-	45,272	112,170	8,035
1986-87	45,272	128,777	131,531	-	42,518	115,561	8,009
1987-88	42,518	153,005	132,459	-	63,064	141,418	6,979
1988-89	63,064	190,877	158,669	-	95,272	174,576	5,440
1989-90	95,272	191,173	188,275	-	98,170	178,254	3,714
1990-91	98,170	228,447	196,509	-	130,108	179,036	3,240
1991-92	130,108	198,120	175,928	-	152,300	191,752	-
1992-93	152,300	209,197	154,441	-	207,056	202,036	-
1993-94	207,056	207,795	198,677	-	216,174	199,385	-
1994-95	216,174	211,564	286,099	-	141,639	200,185	-
1995-96	141,639	213,839	215,744	(1)	139,733	203,995	-
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 ^E	315,430	360,250	350,985	-	324,696	355,000	-
2011-12 ^B	324,696	354,700	383,893	-	295,502	350,000	-

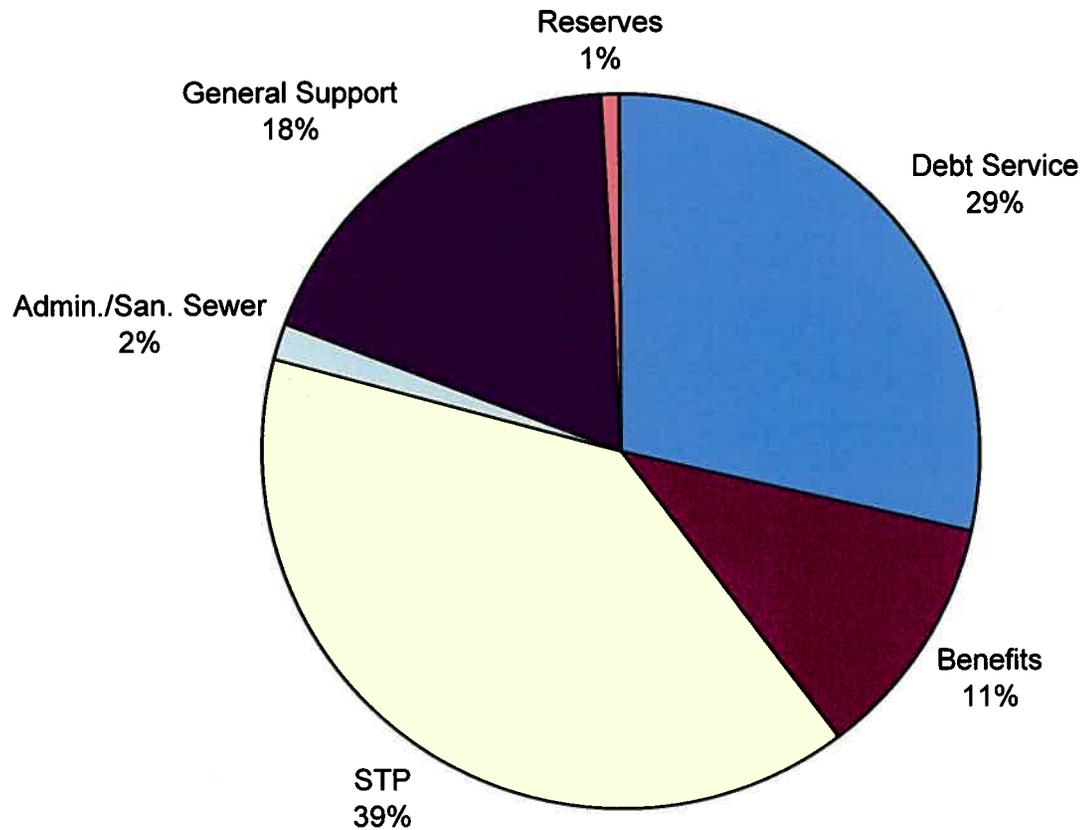
- Notes:
- 1 Residual Equity Transfers.
 - 2 Adjustment to exclude Capital Reserves
 - 3 Net of Reserve Interest Earnings and Reserve Expenditures.
 - E Estimated.
 - B Budgeted.

Village of Lima
2011-12 Budget
SEWER FUND BUDGET SUMMARY

	<u>2009-10 Prior Year Actual</u>	<u>2010-11 Current Year Budget</u>	<u>2011-12 Budget</u>
G960 BUDGETED APPROPRIATIONS	\$ 305,850	\$ 379,738	\$ 383,893
G510 LESS: Estimated Revenues	363,694	343,700	354,700
G599 LESS: Appropriated Fund Balance	<u>(57,844)</u>	<u>36,038</u>	<u>29,193</u>
G510/1001 TAX LEVY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

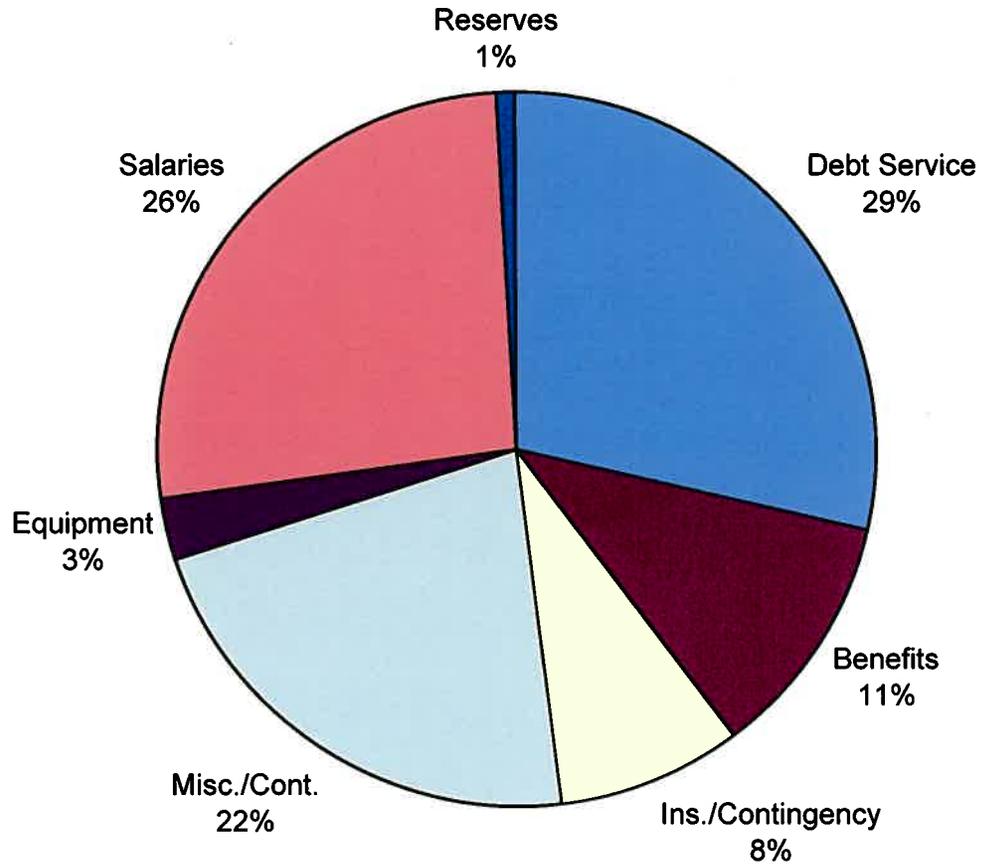
Village of Lima
2011-12 BUDGET

Sewer Fund Expenses by Major Category



Village of Lima
2011-12 BUDGET

Sewer Fund Expenses by Object Code



Village of Lima
2011-12 Budget
SEWER FUND - EXPENDITURES

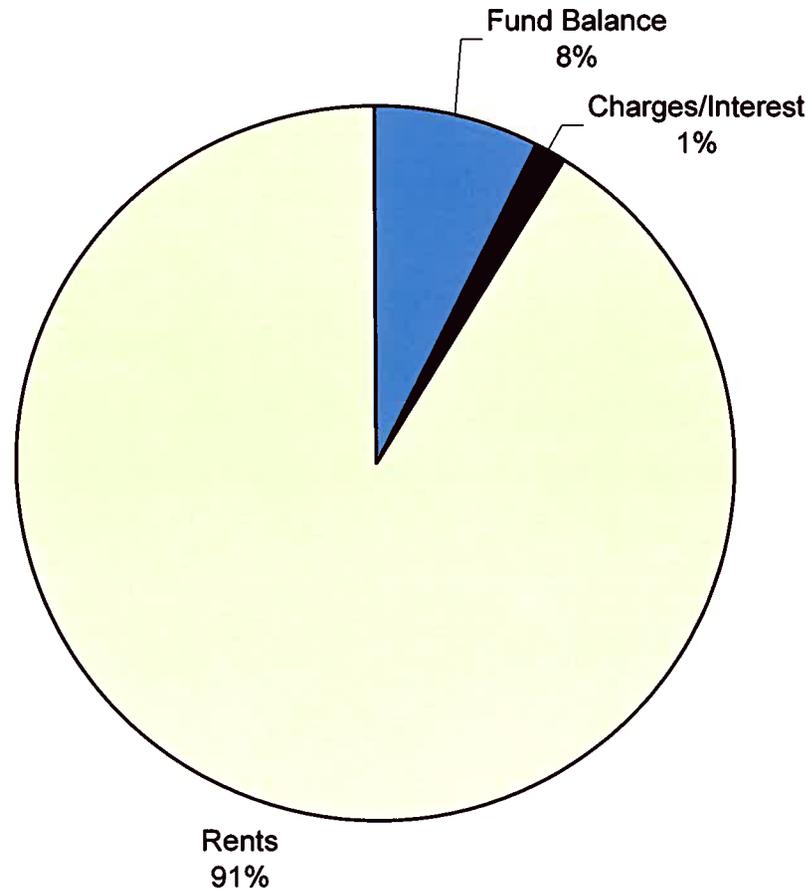
DESCRIPTION	ACCOUNT CODE	2007-08	2008-09	2009-10	BUDGET	YEAR-TO-DATE	PROJECTED	DEPT BDGT	ADOPTED
		2010-11	01/31/11	YEAR-END	2011-12	2011-12			
BOARD OF TRUSTEES									
Salary	G1010.1	\$ 3,525	\$ 3,675	\$ 3,775	\$ 3,775	\$ 3,775	\$ 3,775	\$ 3,775	\$ 3,775
MAYOR									
Salary	G1210.1	1,750	1,825	1,900	1,900	1,900	1,900	1,900	1,900
ACCOUNTING									
Contractual	G1320.4	0	500	625	625	0	0	625	625
TREASURER									
Salary	G1325.1	12,225	12,457	13,149	15,402	8,771	15,000	15,717	15,717
Contractual	.4	0	0	0	0	0	0	0	0
BUDGET OFFICER									
Contractual	G1340.4	2,160	2,250	2,340	2,400	2,400	2,400	2,490	2,490
EFC ADMINISTRATION FEE									
Contractual	G1380.4	4,887	4,725	4,562	4,237	4,400	4,400	4,237	4,237
LAW									
Contractual	G1420.4	3,611	3,611	3,718	3,718	0	3,718	3,751	3,751
ENGINEER									
Contractual	G1440.4	0	0	0	0	0	0	0	0
PUBLIC WORKS									
Salary	G1490.1	5,088	5,249	5,432	5,541	3,623	5,541	5,652	5,652
Contractual	.4	0	0	0	0	0	0	0	0
UNALLOCATED INSURANCE									
Contractual	G1910.4	6,908	6,866	6,812	7,751	7,751	7,751	7,557	7,557
CONTINGENCY									
Contractual	G1990.4	N/A	N/A	N/A	24,639	0	0	24,627	24,627
TOTAL GENERAL GOVERNMENT		\$ 40,154	\$ 41,158	\$ 42,313	\$ 69,988	\$ 32,620	\$ 44,485	\$ 70,331	\$ 70,331
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	1,626	1,361	1,055	1,200	430	1,200	1,200	1,200
SANITARY SEWERS									
Salary	G8120.1	627	568	289	2,821	31	2,821	2,503	2,503
Equip./Cap. Outlay	.2	0	0	0	1,000	0	750	1,000	1,000
Contractual	.4	1,273	0	0	2,500	437	2,500	2,000	2,000
SEWAGE TREATMENT DISP.									
Salary	G8130.1	59,393	61,743	65,688	77,673	43,009	77,673	71,682	71,682
Equip./Cap. Outlay	.2	6,188	5,460	3,883	10,000	548	5,000	10,000	10,000
Contractual	.4	69,586	68,784	50,276	70,000	38,741	70,000	70,000	70,000
TOTAL HOME & COMMUNITY		\$ 138,693	\$ 137,916	\$ 121,191	\$ 165,194	\$ 83,196	\$ 159,944	\$ 158,384	\$ 158,384

Village of Lima
2011-12 Budget
SEWER FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE						YEAR-TO-DATE	PROJECTED	DEPT BDGT REQUEST	ADOPTED BUDGET
		2007-08	2008-09	2009-10	BUDGET 2010-11	01/31/11	YEAR-END	2011-12	2011-12	
EMPLOYEE BENEFITS										
State Retirement	G9010.8	4,399	7,174	6,856	11,604	11,604	11,604	16,533	16,533	
Social Security	G9030.8	6,266	6,045	6,818	8,585	4,622	8,585	8,714	8,714	
Workers Compensation	G9040.8	5,840	5,992	4,709	3,875	3,875	3,875	3,699	3,699	
Unemployment Ins.	G9050.8	0	0	0	0	0	0	0	0	
Hospital & Medical	G9060.8	10,319	11,270	14,695	11,786	11,786	11,786	13,231	13,231	
TOTAL EMPLOYEE BENEFITS		\$ 26,824	\$ 30,481	\$ 33,078	\$ 35,850	\$ 31,887	\$ 35,850	\$ 42,177	\$ 42,177	
DEBT SERVICE										
SB - Principal	G9710.6	65,000	65,000	65,000	65,000	65,000	65,000	70,000	70,000	
SB - Interest	.7	41,391	41,359	41,268	40,706	40,706	40,706	40,001	40,001	
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		\$ 106,391	\$ 106,359	\$ 106,268	\$ 105,706	\$ 105,706	\$ 105,706	\$ 110,001	\$ 110,001	
TOTAL EXPENSES		\$ 312,062	\$ 315,914	\$ 302,850	\$ 376,738	\$ 253,408	\$ 345,985	\$ 380,893	\$ 380,893	
INTERFUND TRANSFERS										
Debt Service	G9905.9	0	0	0	0	0	0	0	0	
Capital Reserve (HR-4)	G9950.9	1,000	2,000	3,000	3,000	3,000	5,000	3,000	3,000	
Capital Project	G9905.9	0	0	0	0	0	0	0	0	
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 1,000	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 5,000	\$ 3,000	\$ 3,000	
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 313,062	\$ 317,914	\$ 305,850	\$ 379,738	\$ 256,408	\$ 350,985	\$ 383,893	\$ 383,893	

Village of Lima
2011-12 BUDGET

Sewer Fund Revenues by Major Category



Village of Lima
2011-12 Budget
SEWER FUND - REVENUES

DESCRIPTION	ACCOUNT CODE					YEAR-TO-	PROJECTED YEAR-END	DEPT BDGT	ADOPTED
		2007-08	2008-09	2009-10	BUDGET	DATE		REQUEST	BUDGET
					2010-11	01/31/11		2011-12	2011-12
Sewer Rents	G2120	\$ 291,535	\$ 319,439	\$ 357,708	\$ 340,000	\$ 269,588	\$ 355,000	\$ 350,000	\$ 350,000
Sewer Charges	G2122	50	315	0	100	0	100	100	100
Interest & Penalties	G2128	2,824	3,358	4,906	3,000	4,099	4,500	4,000	4,000
TOTAL SEWER RENTS & CHARGES		\$ 294,409	\$ 323,112	\$ 362,614	\$ 343,100	\$ 273,687	\$ 359,600	\$ 354,100	\$ 354,100
Interest & Earnings	G2401	5,299	2,480	685	500	608	650	500	500
TOTAL USE OF MONEY & PROPERTY		\$ 5,299	\$ 2,480	\$ 685	\$ 500	\$ 608	\$ 650	\$ 500	\$ 500
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					
Miscellaneous	G2770	0	0	395	100	0	0	100	100
TOTAL MISCELLANEOUS		\$ 0	\$ 0	\$ 395	\$ 100	\$ 0	\$ 0	\$ 100	\$ 100
State Aid - O & M	G3901	0	0	0	0	0	0	0	0
TOTAL STATE AID		\$ 0	\$ 0	\$ 0					
Interfund Transfer	G5031	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0					
TOTAL REVENUES		\$ 299,708	\$ 325,592	\$ 363,694	\$ 343,700	\$ 274,294	\$ 360,250	\$ 354,700	\$ 354,700

Village of Lima
2011-12 Budget
SEWER FUND - UNRESERVED FUND BALANCE ESTIMATE *

Year Ending May 31, 2011

		<u>2010-11 Budget</u>	<u>Year-to-Date 31-Jan-11</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2010	G-909	\$ 315,430	\$ 315,430	\$ 315,430	
Plus Estimated Revenues and Receipts	G-980	343,700	274,294	360,250	
Less Estimated Expenses and Disbursements to Reserves	G-522	<u>379,738</u>	<u>256,408</u>	<u>350,985</u>	
Estimated Ending Fund Balance		<u>\$ 279,392</u>	<u>\$ 333,316</u>	<u>\$ 324,695</u>	100%
Estimated Amount of Fund Balance Used		\$ 36,038		\$ (9,265)	
APPROPRIATED FUND BALANCE	G-599	\$ 36,038		\$ 29,193	8.99%
		<i>10-11</i>		<i>11-12</i>	
Unappropriated Fund Balance	G-909 - G-599			\$ 295,502	91.01%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 87,746	

* 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
2011-12 Budget

JOINT RECREATION FUND - EXPENDITURES										
ACCOUNT CODE	DESCRIPTION	2007-08	2008-09	2009-10	BUDGET 2010-11	YEAR-TO-DATE 01/31/11	PROJECTED YEAR-END	DEPT BDGT REQUEST 2011-12	ADOPTED BUDGET 2011-12	
JOINT RECREATIONS PROJECT:										
CR7145.1	Salary	\$ 18,537	\$ 20,454	\$ 22,374	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
.2	Equip./Cap. Outlay	0	0	0	0	0	0	0	0	0
.4	Contractual	12,327	13,997	6,856	15,000	0	15,000	16,000	12,000	
	Transfer from									
CR9901.0	General Fund	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES		\$ 30,864	\$ 34,451	\$ 29,230	\$ 15,000	\$ 0	\$ 15,000	\$ 16,000	\$ 12,000	
JOINT RECREATION FUND - REVENUES										
ACCOUNT CODE	DESCRIPTION	2007-08	2008-09	2009-10	BUDGET 2010-11	YEAR-TO-DATE 01/31/11	PROJECTED YEAR-END	REQUEST 2011-12	ADOPTED BUDGET 2011-12	
	Parks & Recreation									
CR2001	Charges	\$ 23,596	\$ 15,113	\$ 17,421	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Contribution from									
CR2390	T. Lima	7,250	7,250	12,000	6,000	0	6,000	8,000	6,000	
CR3820	Joint Youth Rec. - St. Aid	0	0	0	0	0	0	0	0	0
CR2401	Interest & Earnings	0	0	4	0	0	0	0	0	0
	Transfer from									
CR5031	General Fund	0	0	0	8,000	0	8,000	8,000	6,000	
TOTAL REVENUES		\$ 30,846	\$ 22,363	\$ 29,425	\$ 14,000	\$ 0	\$ 14,000	\$ 16,000	\$ 12,000	

Village of Lima
2011-12 Budget

FIRE EQUIPMENT RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	(Transfer from General Fund)	Estimated Interest Earnings	Total Expenses	Adjustments	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	1,715	(413,830)	18,548	184,194
2010-11 ^E	184,194	50,000	314	-	4,002	238,509
2011-12 ^B	238,509	48,000	1,193	-		287,702

Notes: E Estimated.
 B Budgeted.

Village of Lima
2011-12 Budget
WATER RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Revenues (Transfer from Water Fund)	Estimated Interest Earnings	Total Expenses	Adjustments	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	30,000	-	(14,764)	-	296,225
2010-11 ^E	296,225	30,000	492	(923)	-	325,794
2011-12 ^B	325,794	7,500	1,629	-	-	334,923

Notes: E Estimated.
 B Budgeted.

Village of Lima
2011-12 Budget
SEWER RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Revenues (Transfer from Sewer Fund)	Estimated Interest Earnings	Total Expenses	Adjustments	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 ^E	14,376	5,000	60	-	-	19,436
2011-12 ^B	19,436	3,000	97	-		22,533

Notes: E Estimated.
 B Budgeted.

Village of Lima
2011-12 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 2009-10:

Balance as on 05-31-10 Annual Report: \$ 80,840

CURRENT FISCAL YEAR 2010-11:

Balance on 01-31-11 79,395

Estimated Additional Revenue to Year End:

Transfer from General Fund	20,000	
Interest Earnings at 0.50%	132	

20,132

Estimated Additional Expenses to Year End:

	-	
	-	

-

Estimated Balance at Current Year End:

\$ 99,528

BUDGET YEAR 2011-12:

Budget Year Additional Revenue:

Transfer from General Fund	23,000	
Interest Earnings at 0.50%	498	

23,498

Total Available for 2011-12 Budget Year

\$ 123,025

Appropriation:

Dump Truck		
Dodge Pickup		

-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2011

\$ 123,025

Village of Lima
2011-12 Budget

STREETS AND/OR EQUIPMENT RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	(Transfer from General Fund)	Estimated Interest Earnings	Total Expenses	Adjustments	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	20,000	-	(21,516)	-	80,840
2010-11 ^E	80,840	20,000	132	(1,445)	-	99,527
2011-12 ^B	99,527	23,000	498	-	-	123,025

Notes: E Estimated.
B Budgeted.

Village of Lima
2011-12 Budget

AMBULANCE RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Revenues (Transfer from Pay per Ride Ambulance Fund)	Estimated Interest Earnings	Total Expenses	Adjustments	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 ^E	50,638	25,000	204	-	-	75,842
2011-12 ^B	75,842	35,598	379	(126,000)	-	(14,181)

Notes: E Estimated.
B Budgeted.

Village of Lima
2011-12 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 2009-10:

Balance as on 05-31-10 Annual Report:		\$ 15,824
---------------------------------------	--	-----------

CURRENT FISCAL YEAR 2010-11:

Balance on 01-31-11		<u>15,866</u>
---------------------	--	---------------

Estimated Additional Revenue to Year End:

Transfer from General Fund	26		
Interest Earnings at 0.50%	26		52
chips???	-		
	-		

Estimated Additional Expenses to Year End:

Chips???	-		
	-		
	-		-

Estimated Balance at Current Year End:		<u>\$ 15,918</u>
--	--	------------------

BUDGET YEAR 2011-12:

Budget Year Additional Revenue:

Transfer from General Fund	-		
Interest Earnings at 0.50%	80		80
	80		

Total Available for 2011-12 Budget Year		\$ 15,998
---	--	-----------

Appropriation:

	-		
	-		
	-		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2012		<u>\$ 15,998</u>
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Village of Lima
2011-12 Budget

HIGHWAY GARAGE RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	(Transfer from General Fund)	Estimated Interest Earnings	Total Expenses	Adjustments	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
2009-10 ^E	15,824	26	68	-		15,918
2010-11 ^B	15,918	-	80	-		15,998

Notes: E Estimated.
B Budgeted.

Village of Lima
2011-12 Budget

FIRE AIR PACKS RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	(Transfer from General Fund)	Estimated Interest Earnings	Total Expenses	Adjustments	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 ^E	73,910	6,000	282	-		80,192
2011-12 ^B	80,192	6,000	401	-		86,593

Notes: E Estimated.
B Budgeted.

Village of Lima
2011-12 Budget

DEFIBULATOR/MISCELLANEOUS EQUIPMENT RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Revenues (Transfer from General Fund)	Estimated Interest Earnings	Total Expenses	Adjustments	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 ^E	1,033	-	4	-	-	1,037
2011-12 ^B	1,037	-	5	-		1,042

Notes: E Estimated.
B Budgeted.

Village of Lima
2011-12 Budget

MARK TUBBS PARK RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	(Transfer from General Fund)	Estimated Interest Earnings	Total Expenses	Adjustments	Ending Fund Balance
2006-07	\$ -	2,000	509	-		2,509
2007-08	2,509	2,500	154	-		5,163
2008-09	5,163	2,500	51	-		7,714
2009-10	7,714	2,500	35	-		10,249
2010-11 ^E	10,249	2,500	16	-	-	12,765
2011-12 ^B	12,765	2,000	63	-		14,828

Notes: E Estimated.
B Budgeted.

Village of Lima
2011-12 Budget

**FIRE DEPARTMENT - BUILDINGS and
GROUNDS MAINTENANCE RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	(Transfer from General Fund)	Estimated Interest Earnings	Total Expenses	Adjustments	Ending Fund Balance
2006-07	\$ -					-
2007-08	-					-
2008-09	-					-
2009-10	-					-
2010-11 ^E	-					-
2011-12 ^B	-	5,000	-	-		5,000

Notes: E Estimated.
B Budgeted.

Village of Lima
2011-12 Budget

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 2009-10:

Balance as on 05-31-10 Annual Report: \$ 9,641

CURRENT FISCAL YEAR 2010-11:

Balance on 01-31-11 9,641

Estimated Additional Revenue to Year End:		
Interest Earnings	16	
	-	16

Estimated Additional Expenses to Year End:		
Transfer to General Fund	???	
	-	-

Estimated Balance at Current Year End: \$ 9,657

BUDGET YEAR 2011-12:

Budget Year Additional Revenue:		
Interest Earnings	48	
	-	48

Total Available for 2011-12 Budget Year		\$ 9,705
Appropriation:		
Claims from NYS	???	
	-	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2012 \$ 9,705

Village of Lima
2011-12 Budget

DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2011-12

Due Date	Payee/ Purpose	Instrum./ Rate	Dated/ Final Maturity	Total Amount Due	Object of Expense Code		Outstanding Principal 05/31/12	Source	
					.6 Principal	.7 Interest		Function Code	Fund
07/01/11	M&T (EFC) Administration Fee	SB - CWSRF 2.3835% N	07-24-03 01-15-32	\$ 4,237.00 ¹	\$ 0	\$ 0	N/A	G 1380.4	Sewer
07/15/11	M&T (EFC) WWTP	SB - CWSRF 2.3835% N	07-24-03 01-15-32	20,000.39	0	20,000.39 ²	See January	G 9710.0	Sewer
11/15/11	Rural Develop. Ambulance Facility	SB 4.375%	12-14-07 05-15-30	16,297.95	0	16,297.95	See May	A 9710.0	General
01/15/12	M&T (EFC) WWTP	SB - CWSRF 2.3835% N	07-24-03 01-15-32	90,000.39	70,000	20,000.39 ²	1,625,000	G 9710.0	Sewer
05/15/12	Rural Develop. Ambulance Facility	SB 4.375%	12-14-07 05-15-30	55,120.80	39,000	16,120.80	702,000	A 9710.0	General
TOTAL				\$ 185,656.53	\$ 109,000	\$ 72,419.53	\$ 2,327,000		

Notes:

- SB = Serial Bonds
- N = Net Interest Cost
- N/A = Not Applicable
- 1 = This is not debt service; however, a fee will be due each July 1.
- 2 = Estimated. M&T will send voucher for the actual amount due approximately two weeks prior to the due date.

Village of Lima
2011-12 Budget

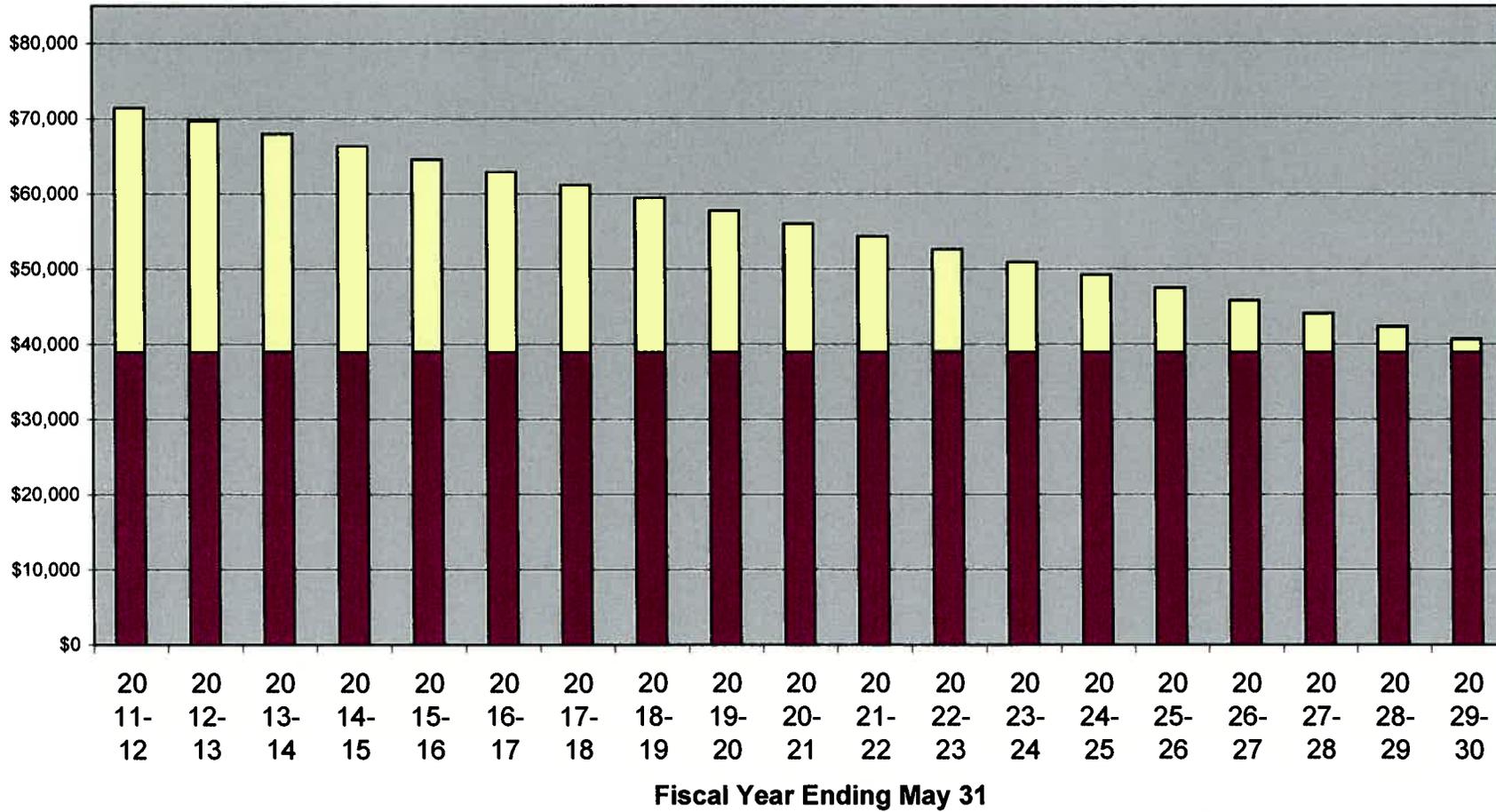
DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2011-12

SUMMARY:

<u>GENERAL FUND</u>		
A9710.6 Serial Bonds - Principal	=	\$ 39,000.00
A9710.7 Serial Bonds - Interest	=	<u>32,418.75</u>
TOTAL GENERAL FUND		\$ 71,418.75
 <u>SEWER FUND</u>		
G9710.6 Serial Bonds - Principal	=	\$ 70,000.00
G9710.7 Serial Bonds - Interest	=	<u>40,000.78</u>
TOTAL SEWER FUND		\$ 110,000.78
 G1380.4 Administration Fees (EFC)	 =	 <u>4,237.00</u>
TOTAL DEBT SERVICE		<u><u>\$ 185,656.53</u></u>

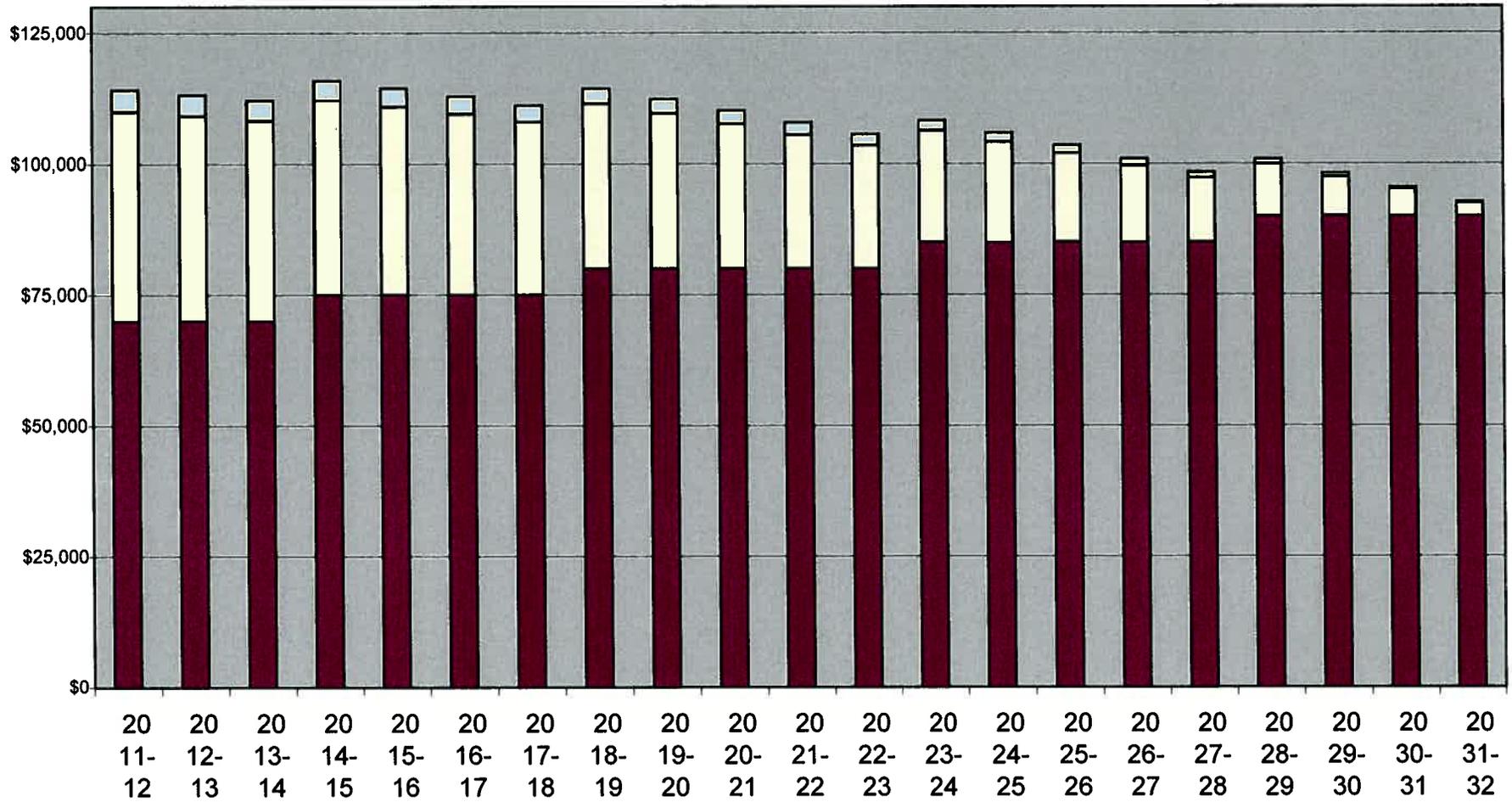
Village of Lima
2011-12 Budget

Total Debt Service - Ambulance Facility



Village of Lima
2011-12 Budget

TOTAL DEBT SERVICE - EFC BOND



Fiscal Year Ending May 31

Village of Lima
SCHEDULE OF BUDGETED 2011-12 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	\$ 15,100	\$ 7,550	\$ 3,775	\$ 3,775
Executive	Mayor	1	7,600	3,800	1,900	1,900
Finance	Clerk/Treasurer	2	52,689	21,254	15,717	15,717
Assessment	Assessor's Clerk	1	0	0		
Public Works Administration	Working Foreman	1	56,519	25,434	25,434	5,652
Central Garage	Laborers		42,001	42,001		
Street Maintenance	Laborers		40,011	40,011		
Snow Removal	Laborers		8,508	8,508		
Parks	Laborers		6,500	6,500		
Street Cleaning	Laborers		0	0		
Lawn Mowing	Laborers		6,500	6,500		
Zoning	Board		340	340		
Planning	Board		1,080	1,080		
Planning	Secretary		368	368		
Water Administration	Laborers		1,005		1,005	
Source of Supply, Power & Pumping	Laborers		5,532		5,532	
Transmission & Distribution	Laborers		8,338		8,338	
Sanitary Sewers	Laborers		2,503			2,503
Sewage Treatment & Disposal	Operator		55,183			55,183
	Laborers		16,499			16,499
TOTALS			\$ 326,275	\$ 163,345	\$ 61,701	\$ 101,229
Percentage				50.06%	18.91%	31.03%

2010-11 Budgeted Totals	\$ 332,518	\$ 161,075	\$ 64,331	\$ 107,112
Percentage		48.44%	19.35%	32.21%

Village of Lima - 2011-12 Budget
EQUIPMENT LISTING REPLACEMENT GUIDE

DEPARTMENT OF PUBLIC WORKS

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2011 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2011-12	2012-13	2013-14
PICKUP TRUCKS:									
2001 Dodge 3/4-Ton 4X4 (To be replaced June '08) Pickup (VIN = 3B7KF26Z81M276479) 8 1/2 ft. Meyer Snow Plow Serial Number 9983	2000	\$25,295	6 Yrs.	--06	\$ 26,000				
	2000	\$2,695			\$ 2,695				
2008 F-250 4X4 Pickup (VIN = 1FTNF21558EE36061) Western 9' ultra mount Plow	2008	\$26,500	4 Yrs.	--12			\$28,868		
	2008								
DUMP TRUCKS:									
2007 Ford 550 Dump Truck (VIN = 1FDAF57R18EC21718)	2007	\$ 38,500	3 Yrs.	}	65,000				
10' Icebreaker Sander (S.N. 07092330000194823-1)	2007	4,304							
Western 9' Snow Plow (S.N. 66901)	2007	2,800							
2008 F-550 4X4 Dump Truck (VIN = 1FDAF57R69EA04568) 10' Icebreaker Sander (S.N. 08100130384394823-1) Western 9' ultra mount Plow	2008	\$ 159,000							
	2008								
	2008								
BACKHOES:									
'10 Caterpillar 4X4 Back-Hoe 416E (S.N. LMS00223)	2009	66,124	4 Yrs.		66,124				
OFFICE MACHINES:									
Sharp Calculator (Sewer Plant) (UX2183)	1979	\$125	Yrs.						
Dell Computer	2006	\$995	5 Yrs.						
TRACTORS:									
John Deere 2520 4X4 Tractor	2009	\$12,529			\$12,529				
Enclosed Cab	2009	\$4,000			\$4,000				
62 inch Mower Deck	2009	\$2,075			\$2,075				
Curtis Cab with Heater	2004	\$3,500			\$3,500				
47 inch Snow Blower	2004	\$2,029			\$2,029				
2006 5185 Bobcat	2006	\$15,664	3 Yrs.		\$17,000				

CONTINUED ON NEXT PAGE

Village of Lima - 2011-12 Budget
EQUIPMENT LISTING REPLACEMENT GUIDE

DEPARTMENT OF PUBLIC WORKS

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2011 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2011-12	2012-13	2013-14
OTHER EQUIPMENT:									
26 H.P. Jacobsen Lawn Mower 4 W.D. T628D (S.N. 94671402308)	2006	\$14,540	5 Yrs.		\$17,000				
Street Sweeper									
John Deere X700 with Mower	2009	\$9,427	Yrs.		\$94,727				
2008 Z-Trak 997 zero turn Lawnmower (DMA210137)	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.						
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.						
2007 Z-Trak 757 zero turn John Deere Lawnmower (TC0757A060144)	2007	\$6,715	3 Yrs.	2011-12	\$10,000		\$9,500		
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				

CONTINUED ON NEXT PAGE

Village of Lima - 2011-12 Budget
EQUIPMENT LISTING REPLACEMENT GUIDE

DEPARTMENT OF PUBLIC WORKS

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2011 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2011-12	2012-13	2013-14
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.						
Tractor Mount Cement Mixer									
Replacement Mower									
Stand-by Chlorine Pump						A1640.2	1,000		
Misc. Equipment - Central Garage						A5110.2	500		
Misc. Equipment - Streets						A5112.2	26,900		
Misc. Equipment - CHIPS						A5410.2	1,000		
Misc. Equipment - Sidewalks						F8330.2	500		
Misc. Equipment - Purification						G8120.2	1,000		
Misc. Equipment - Sewer						G8130.2	10,000		
Misc. Equipment - Pumps, Motors & Elec. Controllers			Yrs.						
Remote Water Meters			Yrs.			F8340	\$17,500		
Hydrants			Yrs.						
Motor for Tamper			Yrs.						
Airator			Yrs.						

CONTINUED ON NEXT PAGE

Village of Lima - 2011-12 Budget
EQUIPMENT LISTING REPLACEMENT GUIDE

DEPARTMENT OF PUBLIC WORKS

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2011 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2011-12	2012-13	2013-14
Non-Metallic Chain (Clarifier)			Yrs.						
Cave-In Protection Box			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 Framing & Trap Doors for Sewer Treatment Plant			Yrs.						
TOTAL DEPARTMENT OF PUBLIC WORKS		\$552,849			\$378,079		\$96,768	\$0	\$0

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 - 2011-12 Budget
EQUIPMENT LISTING REPLACEMENT GUIDE

FIRE DEPARTMENT / AMBULANCE

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2011 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2011-12	2012-13	2013-14
AMBULANCE:									
Ambulance	1998	\$90,000	5 Yrs.	2003	\$140,000	HR-5	\$126,000		
Ambulance	2009	\$125,000	5 Yrs.	2015	\$140,000	HR-5			
Pagers/Equipment/Radios	1987	\$200	5 Yrs.	1994	\$3,000	A4540.2	\$5,000		
Power Stretchers - 2	2009	\$21,000	8 Yrs.						
Stretcher/Chair Carrier/Air Splints	1987	\$500	5 Yrs.	1994	\$800		\$0		
Defibulator	1990		Yrs.		\$6,000				
Uniforms/Jackets	2005	\$8,000				A4540.2	\$1,000		
Annie & Baby Resuscitation Dummies	1991		Yrs.						
TOTAL AMBULANCE		\$323,700			\$374,800		\$132,000	\$0	\$0
FIRE TRUCKS:									
AT-238 Aerial Truck	1972	\$30,000	14 Yrs.	2013	\$300,000				
P-235 Pumper	2010	\$430,000	20 Yrs.	2030	\$450,000				
R-239 Rescue	1990	\$60,000	25 Yrs.	2015	\$230,000				
P-234 Pumper	1994	\$150,000	20 Yrs.	2014	\$530,000				
TA-238 Tanker	1990	\$76,000	30 Yrs.	2020	\$130,000				
2007 G-232 Grass Truck	2007	\$25,000	10 Yrs.	2017	\$40,000				
Turn-out Gear, Box Lights, Pagers, Pump, Type A Foam, Thermal Camera, Hose, Pass Alarms, Spare Bottles & SCBA Test Air Packs						A3410.2 HR-9	\$15,100 \$0		
TOTAL FIRE DEPARTMENT		\$771,000			\$1,680,000		\$15,100	\$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 - 2011-12 Budget
EQUIPMENT LISTING REPLACEMENT GUIDE

GENERAL OFFICE

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2011 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2011-12	2012-13	2013-14
OFFICE MACHINES:									
Typewriter - Swintech	2003	\$250	15 Yrs.	--00					
Typewriter - Swintech	1999	\$250	15 Yrs.	--00	\$250				
Calculator - Victor	2002	\$200	15 Yrs.	--05					
Calculator - Swintech	2001	\$200	15 Yrs.	--99	\$175				
Konica-Minolta (1/2 Village, 1/2 Town)	2009	\$1,100	5 Yrs.	--11	Leased				
Computer	2001	\$1,200	5 Yrs.	--06					
Computer	2003	\$1,700	5 Yrs.	--03	\$3,000				
Computer Software Upgrade				2011-12					
Laser Printer	2010	\$250				HR-8			
Computer - Accounting Program (updated 2005)	2005	\$5,000	5 Yrs.		\$5,000				
Desks/Counters/Cabinets	Oct. 2005	\$8,000	15 Yrs.		\$8,000	HR-8			
Misc. Equipment (small equipment)						A1325.2	\$ 500		
TOTAL GENERAL OFFICE		\$18,150			\$16,425		\$500	\$0	\$0

Form Completed By: L. Banfield

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