

VILLAGE OF LIMA
IN THE COUNTY OF LIVINGSTON, NEW YORK

FINAL
2016-17 BUDGET

For Fiscal Year
Beginning June 1, 2016
and
Ending May 31, 2017

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

CERTIFICATION OF CLERK

I certify that this is a true copy of the budget for the Village of Lima for the fiscal year ending May 31, 2017 as it was adopted by the Village on April 12, 2016.

I also certify that the date of the most recent assessment roll is March 1, 2016 and the taxable assessed valuation on which taxes are levied for the fiscal year ending May 31, 2017 is \$84,024,016.

Signed: _____
Clerk/Treasurer

SEAL

Date: _____

VILLAGE OF LIMA
2016-17 BUDGET
TABLE OF CONTENTS

	<u>Page</u>
Budget Summary & Tax Rate -----	3
History of Taxable Assessed Value - Bar Chart -----	4
Tax Rate History Bar Chart -----	5
History of Tax Levy & Tax Rate -----	6
 <u>GENERAL FUND:</u>	
History -----	7
General Fund Tax Rate Analysis -----	8
Budget Summary -----	9
Expenses by Major Category Pie Chart -----	10
Expenses by Object Code Pie Chart -----	11
Expenditures -----	12
Revenues by Major Category Pie Chart -----	17
Revenues -----	18
Fund Balance Estimate -----	20
 <u>AMBULANCE FUND:</u>	
History -----	21
Expenditures -----	22
Revenues -----	22
 <u>WATER FUND:</u>	
History -----	23
Budget Summary -----	24
Expenses by Major Category Pie Chart -----	25
Expenses by Object Code Pie Chart -----	26
Expenditures -----	27
Revenues by Major Category Pie Chart -----	29
Revenues -----	30
Fund Balance Estimate -----	31
 <u>SEWER FUND:</u>	
History -----	32
Budget Summary -----	33
Expenses by Major Category Pie Chart -----	34

VILLAGE OF LIMA
2016-17 BUDGET
TABLE OF CONTENTS

Expenses by Object Code Pie Chart -----	35
Expenditures -----	36
Revenues by Major Category Pie Chart -----	38
Revenues -----	39
Fund Balance Estimate -----	40
 <u>JOINT RECREATION FUND:</u>	
Expenditures -----	41
Revenues -----	41
Summary of Reserve Funds -----	42
Reserve Funds -----	43
 <u>DEBT SERVICE:</u>	
Debt Service by Chronological Maturity Date -----	68
Debt Service Bar Chart - Ambulance Facility -----	70
Debt Service Bar Chart - EFC Bond -----	71
Schedule of Budgeted Salaries -----	72
 <u>EQUIPMENT LISTING AND PLANNING GUIDE:</u>	
Department of Public Works -----	73
Fire Department / Ambulance -----	77
General Office -----	78
 <u>APPENDIX A:</u>	
Constitutional Tax Limit Form	
Tax Cap Calculation	
Tax Freeze Certification	

Prepared with the Assistance of:

BERNARD P. DONEGAN, INC.
PO Box 70
Victor, New York 14564
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VILLAGE OF LIMA
2016-17 BUDGET
BUDGET SUMMARY AND TAX RATE

	- 960 Appropriations	- 590 Estimated Revenues	- 599 Use of Fund Balance	- 510/1001 Tax Levy
A - GENERAL FUND	\$ 896,680	\$ 299,770	\$ 106,070	\$ 490,841
AM - AMBULANCE FUND	129,436	129,436	-	-
F - WATER FUND	335,638	258,630	77,008	-
G - SEWER FUND	406,396	355,095	51,301	-
J - JOINT RECREATION	5,000	5,000	-	-
TOTAL ALL FUNDS	<u>\$ 1,773,150</u>	<u>\$ 1,047,931</u>	<u>\$ 234,378</u>	<u>\$ 490,841</u>

CALCULATION OF 2016-17 GENERAL FUND TAX RATE:

TOTAL Tax Levy/Assessed Valuation x \$1,000
 \$490,841 /(\$84,024,016/1000) **\$ 5.84** **Per \$1,000 Assessed Value**

Tax Levy WITHOUT Ambulance Debt Service/Assessed Valuation x \$1,000	\$ 464,397 /(\$84,024,016/1000)	\$ 5.53	Per \$1,000 Assessed Value
<i>Tax Levy - Ambulance Net Debt Service Only/Assessed Valuation x \$1,000</i>	<i>\$31,444 /(\$84,024,016/1000)</i>	<i>\$ 0.37</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)	\$26,444 /(\$84,024,016/1000)	\$ 0.31	Per \$1,000 Assessed Value

Tax Levy/Full Valuation x \$1,000
 \$ 490,841 /(\$84,024,016/1000) **\$ 5.84** **Per \$1,000 Full Value**

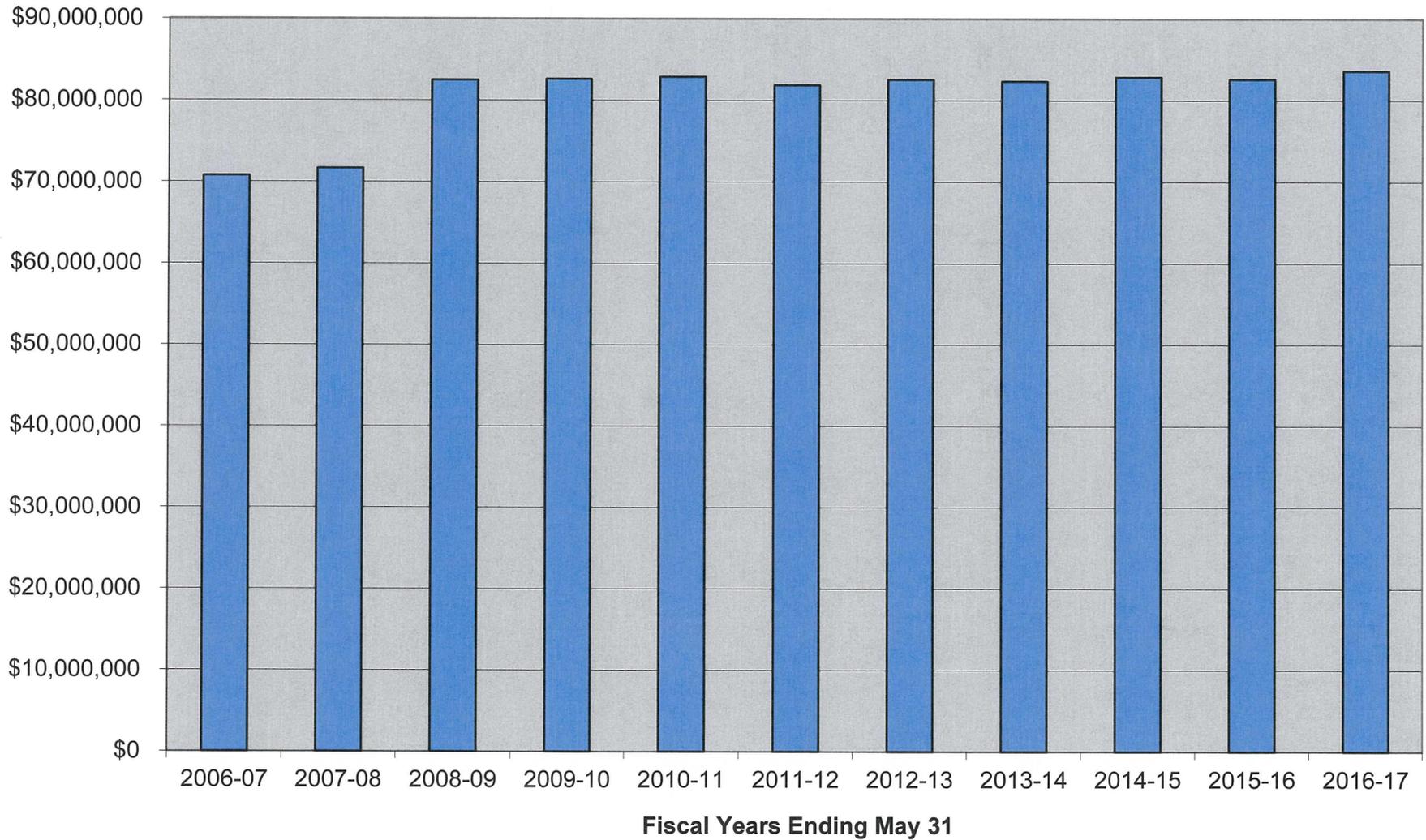
New York State Equalization Rate = 100.00% - Final Town 2015 Rate

***** 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 12 (IF NECESSARY) - **Adopt Resolution to exceed Tax Levy Limit**
- March 23 - Budget Officer to file tentative budget with Clerk.
- March 23 - Clerk to present tentative budget to Board.
- April 5 - Clerk to publish Notice of Budget Hearing.
- April 12 (prior to) - **SUBMIT TAX LEVY CALCULATION TO OFFICE OF THE STATE COMPTROLLER.**
- April 12 - **PUBLIC HEARING**
- April 28 (not later than) - **BOARD ADOPTS BUDGET and Salary & Wage Schedule.**
- April 28 - Board to levy Taxes.

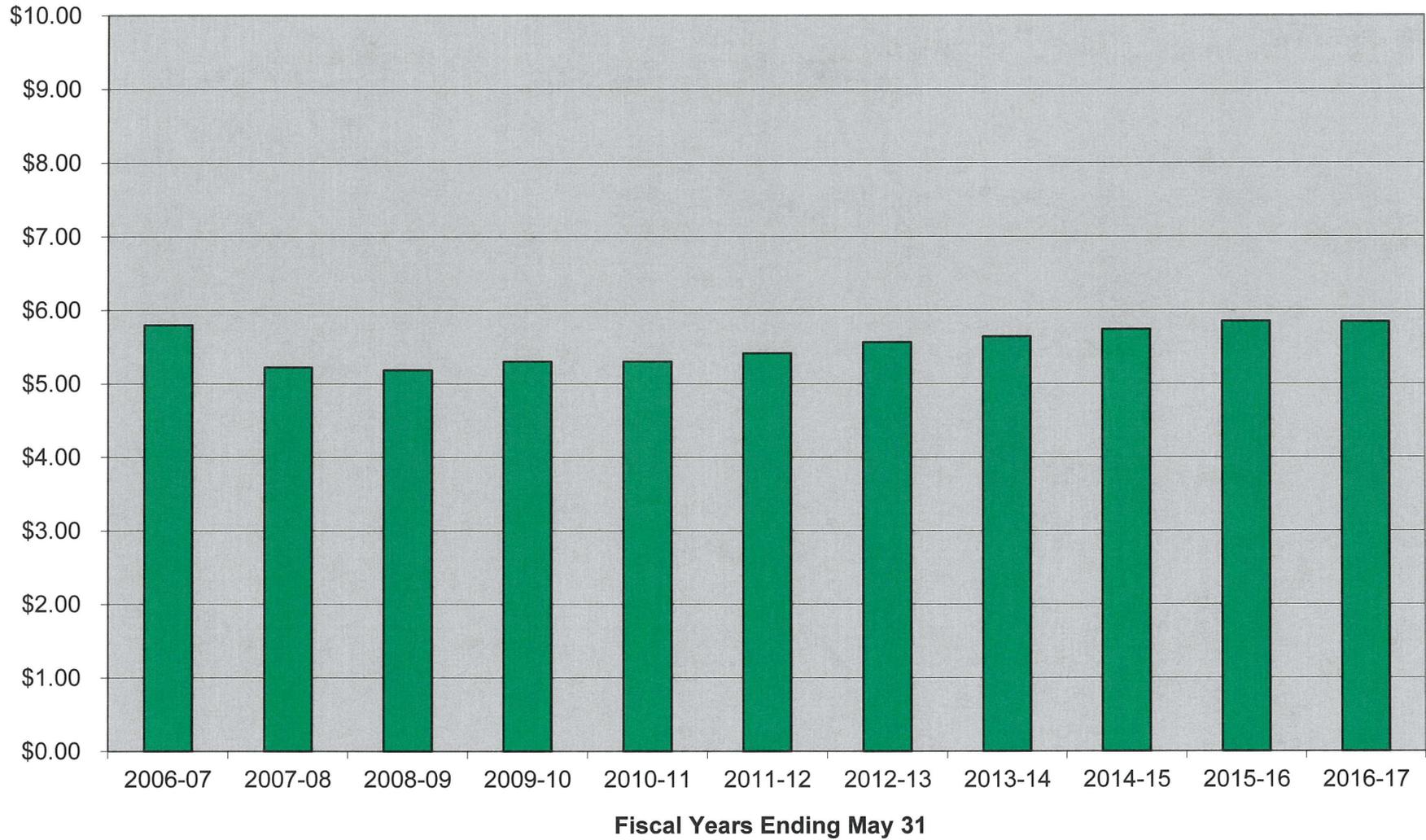
Village of Lima
2016-17 BUDGET

History of Taxable Assessed Value



Village of Lima
2016-17 BUDGET

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



VILLAGE OF LIMA
2016-17 BUDGET

HISTORY OF TAX LEVY AND TAX RATE

Fiscal Year	Tax Levy	% Change from Previous Year Levy	Tax Rate per \$1,000 Assessed	% Change from Previous Year Tax Rate	Assessed Value	% Change from Previous Year Assessed Value	NYS Equalization Rate	Full Value	Tax Rate per \$1,000 Full Value
1997-98	\$ 245,000	6.43%	\$ 4.68	3.81%	\$ 52,371,384	2.52%	99.62%	\$ 52,571,154	\$ 4.66
1998-99	249,877	1.99%	4.68	0.10%	53,474,914	2.11%	96.03%	55,685,634	4.49
1999-00	260,744	4.35%	4.68	-0.06%	55,713,256 ¹	4.19%	100.00%	55,713,256	4.68
2000-01	268,855	3.11%	4.68	0.00%	57,447,467	3.11%	100.00%	57,447,467	4.68
2001-02	279,829	4.08%	4.68	0.04%	59,771,030	4.04%	100.00%	59,771,030	4.68
2002-03	298,553	6.69%	4.91	4.80%	60,849,639	1.80%	97.36%	62,499,629	4.78
2003-04	312,758	4.76%	5.06	3.11%	61,824,186	1.60%	95.00%	65,078,091	4.81
2004-05	357,542	14.32%	5.08	0.40%	70,394,179 ¹	13.86%	100.00%	70,394,179	5.08
2005-06	364,675	2.00%	5.15	1.47%	70,758,299	0.52%	97.00%	72,946,700	5.00
2006-07	415,474	13.93%	5.80	12.48%	71,668,834	1.29%	95.00%	75,440,878	5.51
2007-08	430,829	3.70%	5.22	-9.91%	82,493,608 ¹	15.10%	100.00%	82,493,608	5.22
2008-09	428,456	-0.55%	5.19	-0.70%	82,618,812	0.15%	100.00%	82,618,812	5.19
2009-10	439,504	2.58%	5.30	2.24%	82,892,365	0.33%	100.00%	82,892,365	5.30
2010-11	434,070	-1.24%	5.30	0.00%	81,876,292	-1.23%	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 ^E	489,070	3.00%	5.85	1.89%	83,620,713	1.21%	100.00%	83,620,713	5.85
2016-17 ^B	490,840	0.36%	5.84	-0.17%	84,024,016	0.48%	100.00%	84,024,016	5.84
Amt. Increase	\$ 1,770		\$ (0.01)						
% Increase	0.36%		-0.17%						

Notes: 1 Revaluation.
E Estimated.
B Budget.

VILLAGE OF LIMA
2016-17 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 ^E	353,262	787,076	761,493	(88,000)	290,846	62,417
2016-17 ^B	290,846	790,610	806,180	(90,500)	184,776	106,070

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 ^E	32,203	101,000	109,337	(22,000)	1,866	30,337
2016-17 ^B	1,866	129,436	109,436	(20,000)	1,866	0

* 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 ^E	385,465	888,076	870,830	(110,000)	292,711	92,754
2016-17 ^B	292,711	920,046	915,616	(110,500)	186,642	106,070

E Estimated.

B Budgeted.

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	88,000	658,249
658,249	90,500	748,749

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	22,000	198,123
198,123	20,000	218,123

F = D + E

G = C + F

TOTAL RESERVES		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund
\$ 790,807	\$ (374,119)	\$ 416,688
416,688	30,499	447,187
447,187	46,606	493,793
493,793	170,775	664,568
664,568	(65,726)	598,842
598,842	147,530	746,372
746,372	110,000	856,372
856,372	110,500	966,872

GRAND TOTAL FUND BALANCE
\$ 785,780
852,781
912,484
1,071,384
1,038,133
1,131,837
1,149,083
1,153,513

VILLAGE OF LIMA
2016-17 BUDGET
GENERAL FUND TAX RATE ANALYSIS

	Amount Budgeted	Tax Rate per \$1,000 Assessed Value*	Percent of Total Appropriations
General Government Support:			
Insurance	\$ 22,451	\$ 0.27	2.50%
Contingency	35,395	0.42	3.95%
All Other	<u>170,346</u>	<u>2.03</u>	<u>19.00%</u>
Total General Government Support	\$ 228,192	\$ 2.72	25.45%
Public Safety:			
Fire	64,600	0.77	7.20%
All Other	<u>1,000</u>	<u>0.01</u>	<u>0.11%</u>
Total Public Safety	\$ 65,600	\$ 0.78	7.32%
Health	64,700	0.77	7.22%
Transportation	206,133	2.45	22.99%
Culture & Recreation	25,977	0.31	2.90%
Home & Community Services	61,237	0.73	6.83%
Employee Benefits	91,454	1.09	10.20%
Transfer to Capital Reserves for:			
Fire Equipment (HR-3)	44,000	0.52	4.91%
Streets (HR-2)	27,000	0.32	3.01%
Fire Department Air Packs (HR-9)	4,000	0.05	0.45%
Park Reserve	2,000	0.02	0.22%
Fire Dept. - Building & Grounds	12,500	0.15	1.39%
Fire Dept. - Misc. Equipment	<u>1,000</u>	<u>0.01</u>	<u>0.11%</u>
Total Transfers	\$ 90,500	\$ 1.08	10.09%
Debt Service - Principal	39,000	0.46	4.35%
Debt Service - Interest	<u>23,888</u>	<u>0.28</u>	<u>2.66%</u>
TOTAL APPROPRIATIONS	\$ 896,680	\$ 10.67	100.00%
Less: Other Revenues	(299,770)	(3.57)	-33.43%
Appropriated Fund Balance	(106,070)	(1.26)	-11.83%
REAL PROPERTY TAX LEVY	\$ 490,840	\$ 5.84	54.74%

*2016-17 Assessed Value = \$ 84,024,016

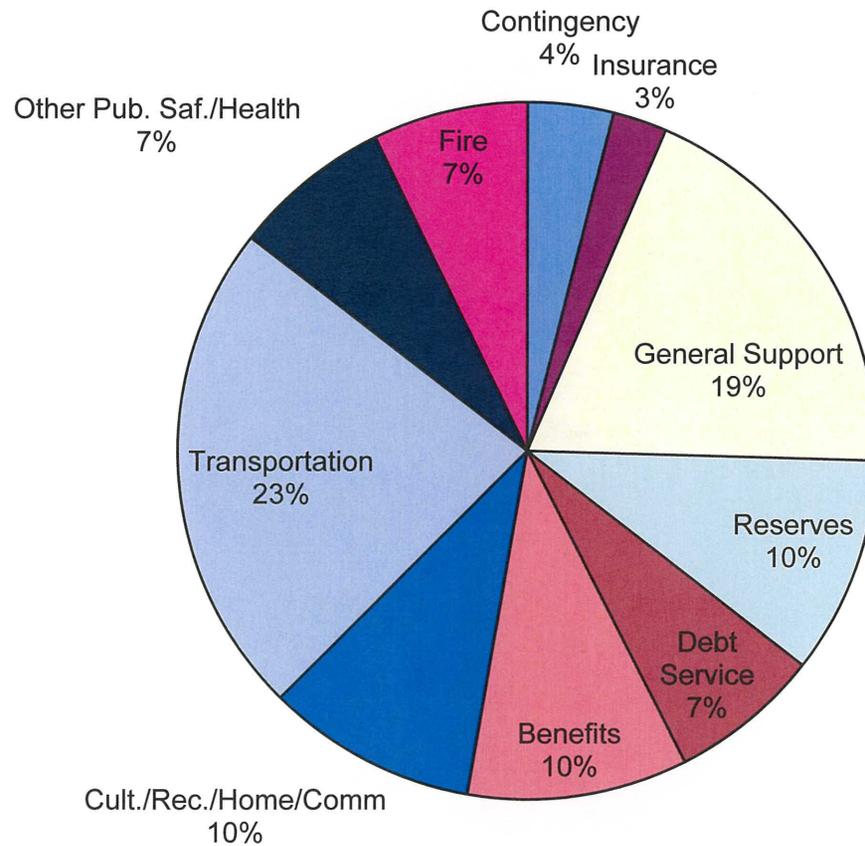
VILLAGE OF LIMA
2016-17 BUDGET

GENERAL FUND BUDGET SUMMARY

	<u>2014-15 Prior Year Actual</u>	<u>2015-16 Current Year Adopted Budget</u>	<u>2015-16 Current Year Projected Year End</u>	<u>2016-17 Budget</u>
A960 BUDGETED APPROPRIATIONS	\$ 762,514	\$ 881,524	\$ 849,493	\$ 896,680
A510 LESS: Estimated Revenues	265,210	302,174	298,006	299,770
A599 LESS: Appropriated Fund Balance	<u>22,479</u>	<u>90,280</u>	<u>62,417</u>	<u>106,070</u>
A510/1001 TAX LEVY	<u>\$ 474,825</u>	<u>\$ 489,070</u>	<u>\$ 489,070</u>	<u>\$ 490,840</u>

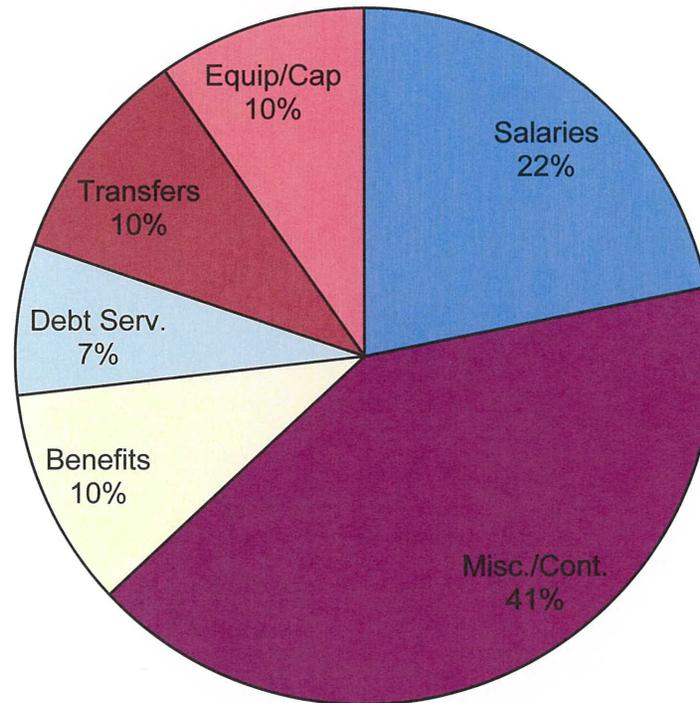
Village of Lima
2016-17 BUDGET

General Fund Expenses by Major Category



Village of Lima
2016-17 BUDGET

General Fund Expenses by Object Code



VILLAGE OF LIMA
2016-17 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
TRUSTEES									
Salary	A1010.1	\$ 7,650	\$ 7,850	\$ 8,050	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,150	\$ 8,150
Contractual	.4	0	0	0	0	0	0	0	0
MAYOR									
Salary	A1210.1	4,000	4,150	4,275	4,400	4,400	4,400	4,500	4,500
Contractual	.4	160	228	180	500	185	300	500	500
ACCOUNTING									
Contractual	A1320.4	1,429	1,180	1,500	1,500	1,115	1,115	1,500	1,500
TREASURER									
Salary	A1325.1	19,040	19,965	20,507	23,900	15,010	23,900	24,616	24,616
Equip./Cap. Outlay	.2	272	50	496	500	150	500	500	500
Contractual	.4	9,290	9,789	10,982	11,000	5,367	11,000	11,000	11,000
BUDGET									
Contractual	A1340.4	3,440	3,390	3,680	3,800	3,649	3,649	3,860	3,860
ASSESSMENT									
Salary	A1355.1	0	0	0	0	0	0	0	0
Contractual	.4	350	350	350	350	350	350	360	360
LAW									
Contractual	A1420.4	9,533	6,950	6,975	6,975	0	6,975	6,975	6,975
ENGINEER									
Contractual	A1440.4	0	0	0	500	500	500	500	500
ELECTIONS									
Contractual	A1450.4	375	0	0	1,000	0	1,000	1,000	1,000
PUBLIC WORKS ADMINISTRATION									
Salary	A1490.1	27,144	33,178	27,530	28,600	19,858	28,600	29,458	29,458
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	99	134	109	150	85	150	150	150
BUILDINGS									
Contractual	A1620.4	0	0	0	0	0	0	0	0
CENTRAL GARAGE									
Salary	A1640.1	48,470	48,695	48,094	47,474	35,247	47,474	50,276	50,276
Equip./Cap. Outlay	.2	0	0	0	1,000	0	1,000	1,000	1,000
Contractual	.4	18,406	23,774	25,441	23,000	10,030	23,000	24,000	24,000

VILLAGE OF LIMA
2016-17 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
UNALLOCATED INSURANCE									
Contractual	A1910.4a	23,322	17,887	21,966	16,932	20,265	21,769	17,515	17,515
Contractual - Ambulance	A1910.4b	0	0	0	4,837	4,837	4,837	4,936	4,936
MUNICIPAL ASSOCIATION DUES									
Contractual	A1920.4	1,807	1,807	1,897	2,000	1,807	1,807	2,000	2,000
PURCHASE OF LAND									
Contractual	A1940.4	22,523	0	0	0	0	0	0	0
GENERAL GOV'T SUPPORT - OTHER									
Contractual	A1989.4	746	0	0	0	0	0	0	0
CONTINGENCY									
Contractual	A1990.4	N/A	N/A	N/A	34,711	0	0	35,395	35,395
TOTAL GENERAL GOVERNMENT SUPPORT		\$ 198,056	\$ 179,377	\$ 182,032	\$ 221,228	\$ 130,955	\$ 190,426	\$ 228,192	\$ 228,192
TRAFFIC CONTROL									
Contractual	A3310.4	82	0	260	500	0	500	500	500
FIRE DEPARTMENT									
Salary	A3410.1	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	15,739	163,616	15,029	16,000	6,840	16,000	17,600	17,600
Contractual	.4	50,168	54,467	49,234	48,500	25,748	48,500	47,000	47,000
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		\$ 65,989	\$ 218,083	\$ 64,523	\$ 65,500	\$ 32,588	\$ 65,000	\$ 65,600	\$ 65,600
REGISTRAR OF VITAL STATISTICS									
Contractual	A4020.4	262	190	140	200	260	260	200	200
AMBULANCE									
Equip./Cap. Outlay	A4540.2	2,418	6,037	2,154	8,500	0	8,500	8,500	8,500
Contractual	.4	34,207	43,569	37,553	56,000	13,949	56,000	56,000	56,000
HEALTH - OTHER									
Contractual	A4989.4	0	0	0	0	0	0	0	0
TOTAL HEALTH		\$ 36,887	\$ 49,796	\$ 39,847	\$ 64,700	\$ 14,209	\$ 64,760	\$ 64,700	\$ 64,700

VILLAGE OF LIMA
2016-17 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
STREET MAINTENANCE									
Salary	A5110.1	34,419	41,575	41,633	46,176	36,946	46,176	48,792	48,792
Equip./Cap. Outlay	.2	0	0	0	500	0	500	500	500
Contractual	.4	61,839	69,010	32,217	39,500	18,383	39,500	39,500	39,500
PERMANENT IMPROVEMENTS									
Equip./Cap. Outlay	A5112.2	0	35,644	40,198	45,000	31,810	45,000	45,000	45,000
Contractual	.4	0	0	0	0	0	0	0	0
SNOW REMOVAL									
Salary	A5142.1	3,705	8,115	7,777	10,242	941	10,242	10,841	10,841
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	10,587	17,936	16,428	17,500	1,869	16,000	17,500	17,500
STREET LIGHTING									
Contractual	A5182.4	35,584	35,331	41,397	39,000	26,118	39,000	39,000	39,000
SIDEWALKS									
Equip./Cap. Outlay	A5410.2	0	0	0	1,000	795	1,000	1,000	1,000
Contractual	.4	2,326	3,234	3,856	3,500	1,295	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	187	500	0	0	500	500
TOTAL TRANSPORTATION		\$ 148,460	\$ 210,845	\$ 183,693	\$ 202,918	\$ 118,156	\$ 200,918	\$ 206,133	\$ 206,133
PARKS									
Salary	A7110.1	5,698	7,610	6,618	9,025	3,911	9,025	10,202	10,202
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	911	701	1,373	2,500	747	2,500	2,500	2,500
JOINT YOUTH PROGRAMS									
Contractual	A7320.4	6,500	6,500	6,500	5,000	5,000	5,000	5,000	5,000
HISTORIAN									
Contractual	A7510.4	0	0	0	25	0	0	25	25
CELEBRATIONS									
Contractual	A7550.4	7,354	5,601	6,106	8,500	2,981	5,000	7,500	7,500
ADULT RECREATION									
Contractual	A7620.4	750	750	750	750	750	750	750	750
TOTAL CULTURE & RECREATION		\$ 21,213	\$ 21,162	\$ 21,347	\$ 25,800	\$ 13,390	\$ 22,275	\$ 25,977	\$ 25,977

VILLAGE OF LIMA
2016-17 BUDGET
GENERAL FUND - EXPENDITURES

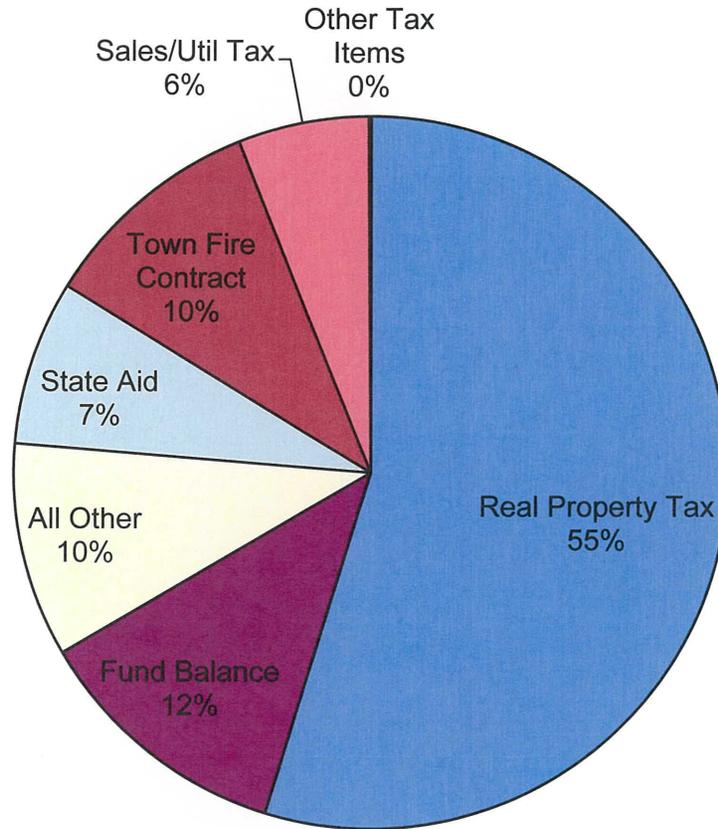
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
ZONING									
Salary	A8010.1	0	0	0	0	0	0	0	0
Contractual	.4	15,573	16,294	13,191	18,000	9,800	18,000	18,000	18,000
PLANNING									
Salary	A8020.1	0	0	0	0	0	0	0	0
Contractual (Master Plan/Revitalization)	.4	3,035	2,679	3,529	7,000	2,621	7,000	6,500	6,500
REFUSE & GARBAGE									
Contractual	A8160.4	6,202	1,769	2,023	5,000	598	5,000	5,000	5,000
STREET CLEANING									
Salary	A8170.1	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	250	0	250	250	250
COMMUNITY BEAUTIFICATION									
Contractual	A8510.4	2,578	2,695	2,854	3,300	80	3,300	3,300	3,300
DRAINAGE									
Equip./Cap. Outlay	A8540.2	0	0	0	0	0	0	0	0
Contractual	.4	877	0	975	1,000	867	867	1,000	1,000
SHADE TREES									
Contractual	A8560.4	240	2,440	134	3,500	1,670	3,000	3,500	3,500
LAWN MOWING									
Salary	A8989.1	3,652	4,708	4,867	8,458	4,129	8,458	9,187	9,187
Equip./Cap. Outlay	.2	7,685	21,096	10,521	12,500	0	12,500	12,500	12,500
Contractual	.4	2,305	2,300	1,960	2,000	789	2,000	2,000	2,000
TOTAL HOME & COMMUNITY SERVICES		\$ 42,147	\$ 53,981	\$ 40,054	\$ 61,008	\$ 20,555	\$ 60,375	\$ 61,237	\$ 61,237
EMPLOYEE BENEFITS									
State Retirement	A9010.8	20,475	26,955	28,092	25,069	32,902	32,902	23,100	23,100
Social Security	A9030.8	11,766	13,193	12,707	13,078	9,702	13,078	13,740	13,740
Workmens Comp.	A9040.8	5,965	5,941	6,507	6,482	7,165	7,165	6,297	6,297
Unemployment Ins.	A9050.8	0	0	0	0	0	0	0	0
Hospital & Medical Ins.	A9060.8	39,155	32,923	33,412	43,147	15,484	40,000	48,318	48,318
TOTAL EMPLOYEE BENEFITS		\$ 77,361	\$ 79,012	\$ 80,718	\$ 87,776	\$ 65,253	\$ 93,145	\$ 91,454	\$ 91,454

VILLAGE OF LIMA
2016-17 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
SERIAL BONDS									
Principal	A9710.6	39,000	39,000	39,000	39,000	0	39,000	39,000	39,000
Interest	A9710.7	30,713	29,006	27,300	25,594	12,797	25,594	23,888	23,888
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		\$ 69,713	\$ 68,006	\$ 66,300	\$ 64,594	\$ 12,797	\$ 64,594	\$ 62,888	\$ 62,888
Interfund Transfer (Ambulance Fac.)	A9950.9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0				
TOTAL EXPENSES		\$ 659,826	\$ 880,262	\$ 678,514	\$ 793,524	\$ 407,903	\$ 761,493	\$ 806,180	\$ 806,180
INTERFUND TRANSFERS - CAPITAL PROJECTS									
Fire Equipment (HR-3)	A9950.9	40,000	40,000	40,000	40,000	0	40,000	44,000	44,000
Streets (HR-2)	A9950.9	23,000	23,000	23,000	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	4,000	4,000
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	15,000	0	15,000	12,500	12,500
Fire Dept. - Misc. Equipment	A9950.9	0	0	0	0	0	0	1,000	1,000
Lawnmower Reserve	A9950.9	0	0	0	0	0	0	0	0
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 84,000	\$ 84,000	\$ 84,000	\$ 88,000	\$ 0	\$ 88,000	\$ 90,500	\$ 90,500
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 743,826	\$ 964,262	\$ 762,514	\$ 881,524	\$ 407,903	\$ 849,493	\$ 896,680	\$ 896,680

Village of Lima
2016-17 BUDGET

General Fund Revenues by Major Category



VILLAGE OF LIMA
2016-17 BUDGET
GENERAL FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
Real Property Taxes	A1001	\$ 458,373	\$ 467,592	\$ 474,825	\$ 489,070	\$ 489,070	\$ 489,070	\$ 490,840	\$ 490,840
Other Payments Lieu of Taxes	A1081	3,880	3,925	0	0	0	0	\$ 0	0
Interest & Penalties	A1090	2,631	3,088	2,622	1,000	1,327	1,327	1,000	1,000
Sales Tax	A1120	37,131	36,362	37,600	33,000	28,146	33,000	33,000	33,000
Franchises	A1170	21,599	20,710	19,939	20,000	10,263	20,000	20,000	20,000
TOTAL OTHER TAX ITEMS		\$ 65,241	\$ 64,085	\$ 60,161	\$ 54,000	\$ 39,737	\$ 54,327	\$ 54,000	\$ 54,000
Treasurer Fees	A1230	280	330	250	250	370	370	250	250
Safety Inspection Fees	A1560	2,363	3,310	2,318	2,000	6,299	6,299	2,000	2,000
Vital Statistics Fees	A1603	212	190	140	200	260	260	200	200
Ambulance Charges	A1640	0	0	0	0	0	0	0	0
Zoning Fees	A2110	300	300	1,600	150	300	300	150	150
TOTAL DEPARTMENTAL INCOME		\$ 3,155	\$ 4,130	\$ 4,308	\$ 2,600	\$ 7,229	\$ 7,229	\$ 2,600	\$ 2,600
Fire Protection	A2262a	95,501	95,503	94,955	65,000	0	65,000	65,000	65,000
Debt Service Ambulance Facility	A2262b	0	0	0	27,297	0	27,297	26,444	26,444
Misc. Rev. - Other Govts.	A2389	5,217	8,591	6,602	6,500	3,701	4,000	4,000	4,000
Capital Projects - Other Govts.	A2397	0	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL CHARGES		\$ 100,718	\$ 104,094	\$ 101,557	\$ 98,797	\$ 3,701	\$ 96,297	\$ 95,444	\$ 95,444
Interest & Earnings	A2401	1,375	891	515	200	136	150	150	150
TOTAL USE OF MONEY & PROPERTY		\$ 1,375	\$ 891	\$ 515	\$ 200	\$ 136	\$ 150	\$ 150	\$ 150
Business & Occupational Licenses	A2501	510	535	545	200	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		\$ 510	\$ 535	\$ 545	\$ 200	\$ 0	\$ 0	\$ 100	\$ 100
Fines & Forfeitures	A2610	0	0	0	0	0	0	0	0
TOTAL FINES & FORFEITURES		\$ 0	\$ 0	\$ 0	\$ 0				
Sale of Scrap & Materials	A2650	0	0	0	10	485	485	10	10
Sale of Equipment	A2665	248	40,204	19,276	0	0	0	0	0
Insurance Recoveries	A2680	263	1,596	502	10	0	0	10	10
TOTAL SALE PROPERTY/COMPENSATION		\$ 511	\$ 41,800	\$ 19,778	\$ 20	\$ 485	\$ 485	\$ 20	\$ 20
Refunds - Prior Yrs. Exps.	A2701	138	116	0	10	0	0	10	10
Miscellaneous	A2770	49,830	1,608	5,635	1,000	2,507	2,507	1,000	1,000
TOTAL MISCELLANEOUS		\$ 49,968	\$ 1,724	\$ 5,635	\$ 1,010	\$ 2,507	\$ 2,507	\$ 1,010	\$ 1,010

VILLAGE OF LIMA
2016-17 BUDGET
GENERAL FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
State Aid - Per Capita	A3001	15,047	16,752	15,047	13,000	17,324	17,324	14,000	14,000
State Aid - Mortgage Tax	A3005	10,498	12,472	10,390	8,000	8,540	8,540	8,000	8,000
State Aid - FEMA & STAR	A3089	0	0	2,274	10	0	0	10	10
State Aid - CHIPS	A3501	0	30,840	45,000	45,000	31,810	31,810	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		\$ 25,545	\$ 60,064	\$ 72,711	\$ 66,010	\$ 57,674	\$ 57,674	\$ 67,010	\$ 67,010
Federal Aid - Snow Emergency	A4589	0	0	0	0	0	0	0	0
TOTAL FEDERAL AID		\$ 0	\$ 0	\$ 0	\$ 0				
Interfund Transfer - Debt Service	A5031	0	0	0	0	0	0	0	0
Interfund Transfer - Amb. Debt Service	A5031	0	0	0	10,000	10,000	10,000	10,000	10,000
Interfund Transfer - Ambulance Fund	A5031	0	0	0	69,337	69,337	69,337	69,436	69,436
Interfund Transfer - Joint Youth	A5031	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 79,337	\$ 79,337	\$ 79,337	\$ 79,436	\$ 79,436
TOTAL REVENUES		\$ 705,396	\$ 744,915	\$ 740,035	\$ 791,244	\$ 679,875	\$ 787,076	\$ 790,610	\$ 790,610

VILLAGE OF LIMA
2016-17 BUDGET

GENERAL FUND - UNRESERVED FUND BALANCE ESTIMATE*
(without Ambulance Fund)
YEAR ENDING MAY 31, 2016

		<u>2015-16 Budget</u>	<u>Year-to-Date 01-31-16</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2015	A-909	\$ 353,262	\$ 353,262	\$ 353,262	
Plus Estimated Revenues and Receipts	A-980	659,907	612,542	686,076	
Less Estimated Expenses and Disbursements to Reserves	A-522	<u>750,187</u>	<u>383,948</u>	<u>718,156</u>	
Estimated Ending Fund Balance		<u>\$ 262,982</u>	<u>\$ 581,857</u>	<u>\$ 321,183</u>	100%
Estimated Amount of Fund Balance Used		\$ 90,280		\$ 32,080	
APPROPRIATED FUND BALANCE	A-599	\$ 90,280 <i>2015-16</i>		\$ 106,070 <i>2016-17</i>	33.02%
Unappropriated Fund Balance	A-909 - A-599			\$ 215,113	66.98%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one month of expenses)				\$ 59,846	

* 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
2016-17 BUDGET

AMBULANCE FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Net Transfer (to) / from Reserves	Ending Fund Balance
2008-09	\$ 0	38,426	550	-	37,876
2009-10	37,876	120,839	109,227	-	49,488
2010-11	49,488	145,464	142,703	32,468	84,717
2011-12	84,717	142,163	121,128	(12,039) ¹	93,713
2012-13	93,713	149,821	133,910	(30,355) ¹	79,269
2013-14	79,269	136,903	122,998	-	93,173
2014-15	93,173	111,405	159,202	-	45,376
2015-16 ^E	45,376	101,000	131,337	-	15,039
2016-17 ^B	15,039	129,436	129,436	-	15,039

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

VILLAGE OF LIMA
2016-17 BUDGET

AMBULANCE FUND - EXPENDITURES

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
AMBULANCE									
AM4540.2	Equip./Cap. Outlay	0	0	0	0	0	0	0	
.4	Contractual	0	0	0	0	0	0	0	
AM4989.4	Contractual (MedEx)	\$ 36,493	\$ 35,620	\$ 79,881	\$ 30,000	\$ 19,119	\$ 30,000	\$ 30,000	
	Transfer to								
AM9950.9	General Fund	49,014	55,378	47,321	69,337	4,837	69,337	69,436	
	Transfer to General Fund								
AM9950.9	Ambulance Debt Service	0	0	0	10,000	0	10,000	10,000	
	Transfer to								
AM9950.9	Ambulance Reserve	48,403	32,000	32,000	10,000	0	10,000	10,000	
	Transfer to								
AM9950.9	Ambulance Buildings & Grounds Reserve	0	0	0	12,000	0	10,000	10,000	
TOTAL EXPENSES		\$ 133,910	\$ 122,998	\$ 159,202	\$ 131,337	\$ 23,956	\$ 131,337	\$ 129,436	

AMBULANCE FUND - REVENUES

ACCOUNT CODE	DESCRIPTION				BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
AM1640	Ambulance Income	\$ 149,821	\$ 136,903	\$ 111,405	\$ 131,337	\$ 67,333	\$ 101,000	\$ 129,436	
	Transfer from								
AM5031	General Fund	0	0	0	0	0	0	0	
TOTAL REVENUES		\$ 149,821	\$ 136,903	\$ 111,405	\$ 131,337	\$ 67,333	\$ 101,000	\$ 129,436	

VILLAGE OF LIMA
2016-17 BUDGET

WATER FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Unreserved Ending Fund Balance
1997-98	\$ 129,167	\$ 294,240	\$ 299,591	215	\$ 124,031
1998-99	124,031	291,027	313,873	-	101,185
1999-00	101,185	328,795	314,880	(1)	115,099
2000-01	115,099	331,960	274,750	153,964 ¹	326,273
2001-02	326,273	332,951	318,473	1	340,752
2002-03	340,752	324,120	288,254	-	376,618
2003-04	376,618	301,609	251,172	-	427,055
2004-05	427,055	314,442	270,442	(2)	471,053
2005-06	471,053	305,690	245,529	2	531,216
2006-07	531,216	301,380	253,257	(1)	579,338
2007-08	579,338	306,818	279,274	(221,985) ²	384,897
2008-09	384,897	288,154	324,254	60,996 ³	409,793
2009-10	409,793	295,749	297,600	14,765 ³	422,707
2010-11	422,707	274,418	266,429	(7,141) ³	423,555
2011-12	423,555	293,355	262,330	(1,762) ³	452,818
2012-13	452,818	283,618	266,821	(2,670) ³	466,945
2013-14	466,945	308,526	292,087	18,192	501,576
2014-15	501,576	269,874	280,815	(1,988)	488,648
2015-16 ^E	488,648	272,634	300,042	-	461,240
2016-17 ^B	461,240	258,630	335,638	-	384,231

4 Quarter Billing

Water Purchased (x1,000 Gals.)	Water Billed (x1,000 Gals.)	Effective Cost per 1,000 Gals. Sold	Metered Water Sales	Effective Rate per 1,000 Gals. Billed
69,212	61,448	4.876	257,582	4.192
77,173	62,283	5.039	257,288	4.131
74,920	65,056	4.840	271,900	4.179
71,280	62,254	4.413	264,027	4.241
78,190	63,831	4.989	267,157	4.185
65,012	62,507	4.612	272,121	4.353
71,718	60,798	4.131	252,717	4.157
76,841	61,429	4.403	266,403	4.337
73,222	59,274	4.142	252,794	4.265
71,772	55,940	4.527	237,956	4.254
70,199	57,643	4.845	246,630	4.279
76,369	53,529	6.058	232,293	4.340
72,669	52,815	5.635	233,537	4.422
73,291	54,023	4.932	238,601	4.417
66,831	53,562	4.898	239,439	4.470
65,455	51,403	5.191	234,663	4.565
67,055	59,467	4.912	233,251	3.922
70,975	63,802	4.401	238,152	3.733
67,000	58,000	5.173	240,000	4.138*
67,000	58,000	5.787	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, 2015 Rates = \$4.03 V/\$4.83 T

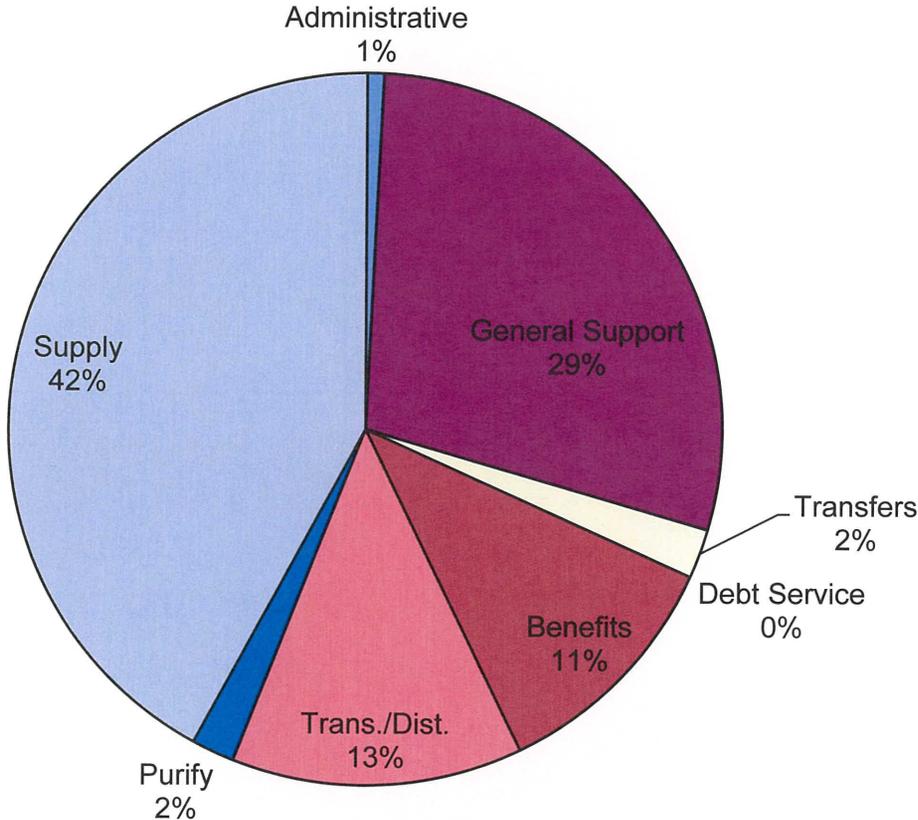
VILLAGE OF LIMA
2016-17 BUDGET

WATER FUND BUDGET SUMMARY

	<u>2014-15 Prior Year Actual</u>	<u>2015-16 Current Year Adopted Budget</u>	<u>2015-16 Current Year Projected Year End</u>	<u>2016-17 Budget</u>
F960 BUDGETED APPROPRIATIONS	\$ 280,815	\$ 331,000	\$ 300,042	\$ 335,638
F510 LESS: Estimated Revenues	269,874	261,030	272,634	258,630
F599 LESS: Appropriated Fund Balance	<u>10,941</u>	<u>69,970</u>	<u>27,408</u>	<u>77,008</u>
F510/1001 TAX LEVY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

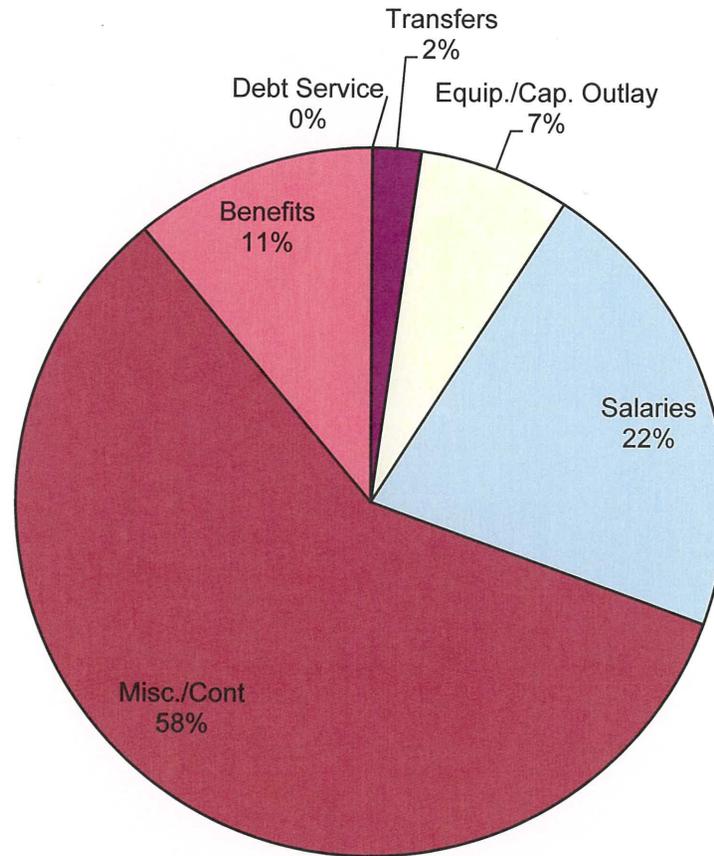
Village of Lima
2016-17 BUDGET

Water Fund Expenses by Major Category



Village of Lima
2016-17 BUDGET

Water Fund Expenses by Object Code



VILLAGE OF LIMA
2016-17 BUDGET
WATER FUND - EXPENDITURES

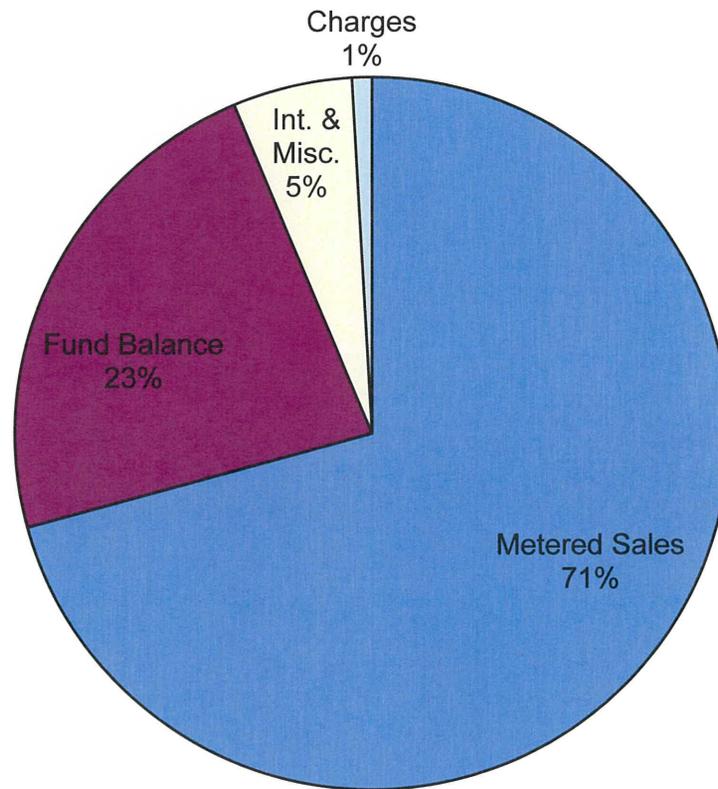
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
BOARD OF TRUSTEES									
Salary	F1010.1	\$ 3,825	\$ 3,925	\$ 4,025	\$ 4,050	\$ 4,050	\$ 4,050	\$ 4,075	\$ 4,075
MAYOR									
Salary	F1210.1	2,000	2,075	2,138	2,200	2,200	2,200	2,250	2,250
ACCOUNTING									
Contractual	F1320.4	625	700	750	750	750	750	750	750
TREASURER									
Salary	F1325.1	13,236	13,355	14,829	17,653	10,289	17,653	18,181	18,181
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	2,580	2,670	2,760	2,850	2,850	2,850	2,895	2,895
LAW									
Contractual	F1420.4	3,086	3,100	3,200	3,200	0	3,200	3,300	3,300
ENGINEER									
Contractual	F1440.4	0	0	0	0	0	0	0	0
PUBLIC WORKS									
Salary	F1490.1	27,990	26,109	27,766	28,600	19,800	28,600	29,458	29,458
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	520	5,645	5,682	5,559	5,559	5,559	5,820	5,820
CONTINGENCY									
Contractual	F1990.4	N/A	N/A	N/A	29,409	0	0	29,831	29,831
TOTAL GENERAL GOVERNMENT		\$ 53,862	\$ 57,578	\$ 61,149	\$ 94,271	\$ 45,498	\$ 64,862	\$ 96,560	\$ 96,560
WATER ADMINISTRATION									
Salary	F8310.1	1,021	921	1,120	1,167	724	1,167	1,241	1,241
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	746	1,200	1,300	1,300	992	1,300	1,300	1,300
SUPPLY, POWER & PUMPING									
Salary	F8320.1	3,983	2,156	6,171	6,320	2,558	6,320	6,736	6,736
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	122,850	124,494	123,844	134,500	84,902	134,500	134,500	134,500

VILLAGE OF LIMA
2016-17 BUDGET
WATER FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
PURIFICATION									
Equip./Cap. Outlay	F8330.2	0	0	0	500	0	500	500	500
Contractual	.4	3,556	4,271	5,364	6,000	2,758	5,500	6,000	6,000
TRANSM. & DISTRIBUTION									
Salary	F8340.1	10,037	7,987	8,041	9,545	4,749	9,545	10,180	10,180
Equip./Cap. Outlay	.2	20,212	40,910	20,648	22,500	13,098	22,500	22,500	22,500
Contractual	.4	8,360	7,578	10,365	11,500	1,995	10,500	11,500	11,500
TOTAL HOME & COMMUNITY		\$ 170,765	\$ 189,517	\$ 176,853	\$ 193,332	\$ 111,774	\$ 191,832	\$ 194,456	\$ 194,456
EMPLOYEE BENEFITS									
State Retirement	F9010.8	11,028	12,574	11,690	10,811	10,811	10,811	9,859	9,859
Social Security	F9030.8	4,655	4,222	4,806	5,550	3,344	5,500	5,770	5,770
Workers Compensation	F9040.8	2,236	2,202	2,395	2,386	2,386	2,386	2,286	2,286
Unemployment Ins.	F9050.8	0	0	0	0	0	0	0	0
Hospital & Medical	F9060.8	16,775	18,493	16,422	17,151	15,484	17,151	19,207	19,207
TOTAL EMPLOYEE BENEFITS		\$ 34,694	\$ 37,491	\$ 35,313	\$ 35,898	\$ 32,025	\$ 35,848	\$ 37,122	\$ 37,122
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				
TOTAL EXPENSES		\$ 259,321	\$ 284,587	\$ 273,315	\$ 323,500	\$ 189,297	\$ 292,542	\$ 328,138	\$ 328,138
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		\$ 266,821	\$ 292,087	\$ 280,815	\$ 331,000	\$ 189,297	\$ 300,042	\$ 335,638	\$ 335,638

Village of Lima
2016-17 BUDGET

Water Fund Revenues by Major Category



VILLAGE OF LIMA
2016-17 BUDGET
WATER FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
Metered Water Sales	F2140	\$ 228,598	\$ 229,754	\$ 232,102	\$ 230,000	\$ 184,970	\$ 240,000	\$ 230,000	\$ 230,000
Metered Sales-Other Govt.	F2141	12,355	13,600	9,878	10,000	5,287	7,500	7,500	7,500
Water Service Charge	F2144	715	3,005	1,680	1,300	3,650	4,000	1,500	1,500
Water Service Chg-Other Govt.	F2145	1,971	2,509	1,815	1,500	2,284	2,284	1,500	1,500
Interest & Penalties	F2148	4,538	3,946	4,162	2,000	2,535	2,750	2,000	2,000
TOTAL HOME & COMMUNITY SERVICES		\$ 248,177	\$ 252,815	\$ 249,637	\$ 244,800	\$ 198,726	\$ 256,534	\$ 242,500	\$ 242,500
Interest & Earnings	F2401	890	544	339	200	97	100	100	100
TOTAL USE OF MONEY & PROPERTY		\$ 890	\$ 544	\$ 339	\$ 200	\$ 97	\$ 100	\$ 100	\$ 100
Sale of Equipment	F2665	0	0	0	10	0	0	10	10
Insurance Recoveries	F2680	0	0	0	10	0	0	10	10
TOTAL SALE PROPERTY/COMPENSATION		\$ 0	\$ 0	\$ 0	\$ 20	\$ 0	\$ 0	\$ 20	\$ 20
Refund of Prior Yr. Exp.	F2701	0	0	0	10	0	0	10	10
Miscellaneous	F2770	34,551	55,168	19,898	16,000	11,063	16,000	16,000	16,000
TOTAL MISCELLANEOUS		\$ 34,551	\$ 55,168	\$ 19,898	\$ 16,010	\$ 11,063	\$ 16,000	16,010	16,010
Interfund Transfer	F5031	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0				
TOTAL REVENUES		\$ 283,618	\$ 308,526	\$ 269,874	\$ 261,030	\$ 209,886	\$ 272,634	\$ 258,630	\$ 258,630

VILLAGE OF LIMA
2016-17 BUDGET

WATER FUND - UNRESERVED FUND BALANCE ESTIMATE*

YEAR ENDING MAY 31, 2016

		<u>2015-16 Budget</u>	<u>Year-to-Date 01-31-16</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2015	F-909	\$ 488,648	\$ 488,648	\$ 488,648	
Plus Estimated Revenues and Receipts	F-980	261,030	209,886	272,634	
Less Estimated Expenses and Disbursements to Reserves	F-522	<u>331,000</u>	<u>189,297</u>	<u>300,042</u>	
Estimated Ending Fund Balance		<u>\$ 418,678</u>	<u>\$ 509,237</u>	<u>\$ 461,240</u>	100%
Estimated Amount of Fund Balance Used		69,970		27,408	
APPROPRIATED FUND BALANCE	F-599	\$ 69,970		\$ 77,008	16.70%
		<i>2015-16</i>		<i>2016-17</i>	
Unappropriated Fund Balance	F-909 - F-599			\$ 384,232	83.30%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 75,011	

* 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
2016-17 BUDGET

SEWER FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Unreserved Ending Fund Balance	Sewer Rents	State O&M Aid
1997-98	\$ 153,709	\$ 221,448	\$ 234,717	(215)	\$ 140,225	\$ 211,922	-
1998-99	140,225	222,849	168,562		194,512	208,536	-
1999-00	194,512	231,817	197,071	-	229,258	217,347	-
2000-01	229,258	260,010	228,235	6,659 ¹	267,692	238,851	-
2001-02	267,692	316,534	208,164	1	376,063	238,095	-
2002-03	376,063	288,294	275,878	-	388,479	272,919	-
2003-04	388,479	282,456	300,447	1	370,489	263,671	-
2004-05	370,489	280,526	306,448	(1)	344,566	271,288	-
2005-06	344,566	274,720	301,207	(1)	318,078	263,741	-
2006-07	318,078	269,549	315,817	1	271,811	258,988	-
2007-08	271,811	299,708	313,062	(8,404) ²	250,052	291,535	-
2008-09	250,052	325,592	317,914	(95) ³	257,635	319,439	-
2009-10	257,635	363,694	305,850	(49) ³	315,430	357,708	-
2010-11	315,430	362,803	316,872	(3,050) ³	358,311	356,919	-
2011-12	358,311	360,742	322,863	(5,034) ³	391,156	354,636	-
2012-13	391,156	355,328	340,034	(5,599) ³	400,852	351,783	-
2013-14	400,852	361,881	372,473	23,613	413,873	361,753	-
2014-15	413,873	366,414	349,707	(6,235)	424,345	359,406	-
2015-16 ^E	424,345	371,880	399,566	-	396,659	350,000	-
2016-17 ^B	396,659	355,095	406,396	-	345,359	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.

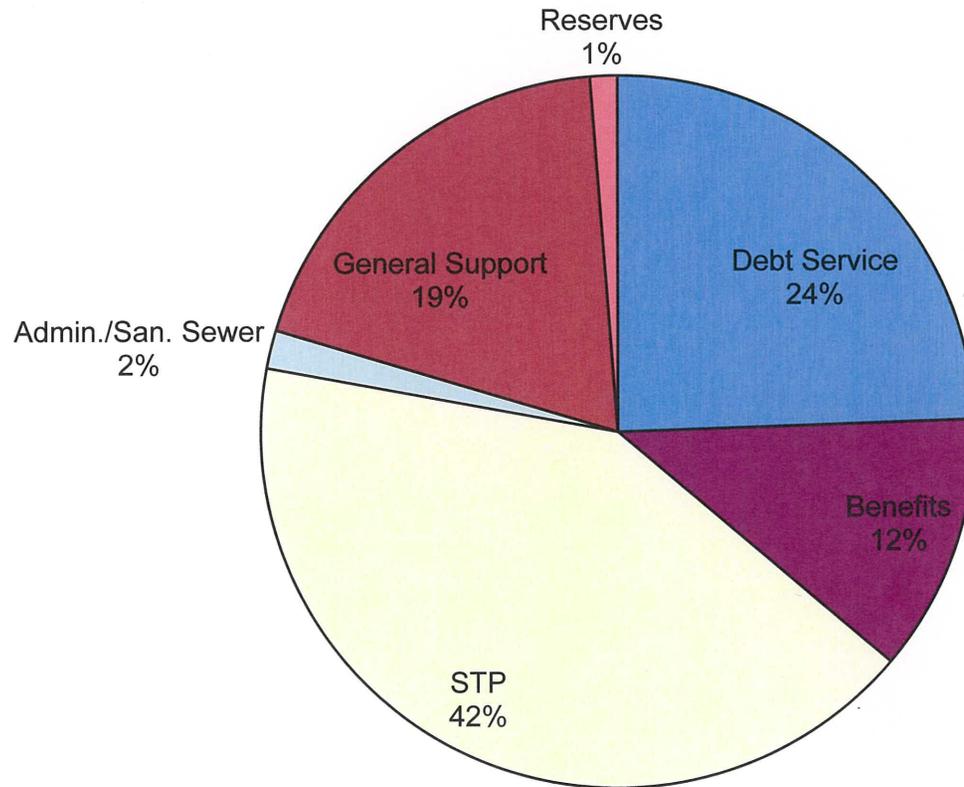
VILLAGE OF LIMA
2016-17 BUDGET

SEWER FUND BUDGET SUMMARY

	<u>2014-15 Prior Year Actual</u>	<u>2015-16 Current Year Adopted Budget</u>	<u>2015-16 Current Year Projected Year End</u>	<u>2016-17 Budget</u>
G960 BUDGETED APPROPRIATIONS	\$ 349,707	\$ 413,082	\$ 399,566	\$ 406,396
G510 LESS: Estimated Revenues	366,414	354,800	371,880	355,095
G599 LESS: Appropriated Fund Balance	<u>(16,707)</u>	<u>58,282</u>	<u>27,686</u>	<u>51,301</u>
G510/1001 TAX LEVY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

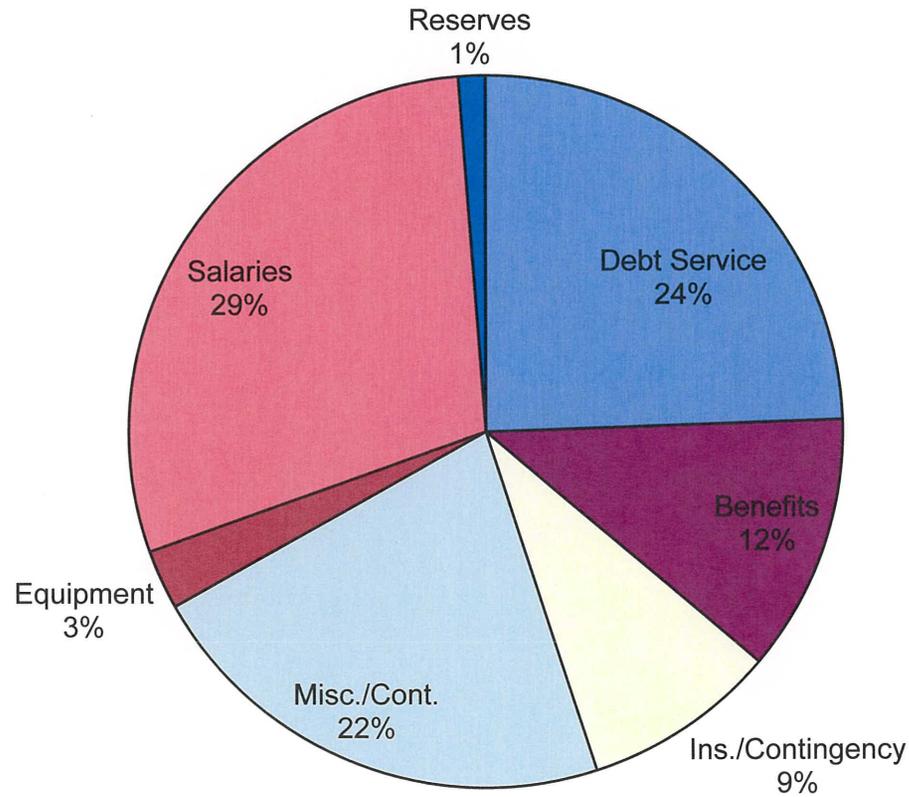
Village of Lima
2016-17 BUDGET

Sewer Fund Expenses by Major Category



Village of Lima
2016-17 BUDGET

Sewer Fund Expenses by Object Code



VILLAGE OF LIMA
2016-17 BUDGET
SEWER FUND - EXPENDITURES

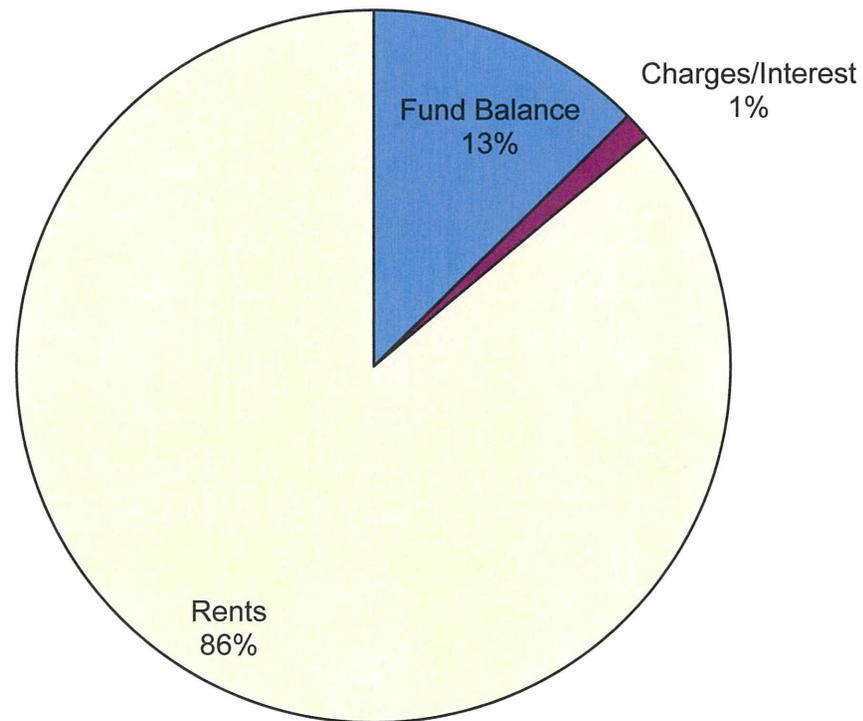
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
BOARD OF TRUSTEES									
Salary	G1010.1	\$ 3,825	\$ 3,925	\$ 4,025	\$ 4,050	\$ 0	\$ 4,050	\$ 4,075	\$ 4,075
MAYOR									
Salary	G1210.1	2,000	2,075	2,137	2,200	0	2,200	2,250	2,250
ACCOUNTING									
Contractual	G1320.4	625	700	750	750	750	750	750	750
TREASURER									
Salary	G1325.1	13,236	13,355	14,821	17,653	10,289	17,653	18,181	18,181
Contractual	.4	0	0	0	0	0	0	0	0
BUDGET OFFICER									
Contractual	G1340.4	2,580	2,670	2,760	2,850	2,850	2,850	2,895	2,895
EFC ADMINISTRATION FEE									
Contractual	G1380.4	4,062	3,887	3,856	3,524	3,524	3,524	3,336	3,336
LAW									
Contractual	G1420.4	3,751	3,800	3,900	3,900	0	3,900	4,000	4,000
ENGINEER									
Contractual	G1440.4	0	0	0	0	0	0	0	0
PUBLIC WORKS									
Salary	G1490.1	8,605	6,447	6,289	6,356	4,400	6,356	6,546	6,546
Contractual	.4	0	0	0	0	0	0	0	0
UNALLOCATED INSURANCE									
Contractual	G1910.4	7,785	8,489	8,526	8,215	8,215	8,215	8,316	8,316
CONTINGENCY									
Contractual	G1990.4	N/A	N/A	N/A	28,120	0	0	27,450	27,450
TOTAL GENERAL GOVERNMENT		\$ 46,469	\$ 45,348	\$ 47,064	\$ 77,618	\$ 30,028	\$ 49,498	\$ 77,799	\$ 77,799

VILLAGE OF LIMA
2016-17 BUDGET
SEWER FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
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	1,048	1,200	1,300	1,300	812	1,300	1,300	1,300
SANITARY SEWERS									
Salary	G8120.1	1,535	1,529	2,731	3,117	283	3,117	3,240	3,240
Equip./Cap. Outlay	.2	0	0	0	1,000	0	1,000	1,000	1,000
Contractual	.4	0	0	0	1,500	0	1,000	1,500	1,500
SEWAGE TREATMENT DISP.									
Salary	G8130.1	67,950	70,629	77,302	81,332	56,765	81,332	84,409	84,409
Equip./Cap. Outlay	.2	0	1,447	3,780	26,000	20,469	26,000	10,000	10,000
Contractual	.4	66,096	99,006	66,741	70,000	58,573	85,104	75,000	75,000
TOTAL HOME & COMMUNITY		\$ 136,629	\$ 173,811	\$ 151,854	\$ 184,249	\$ 136,902	\$ 198,853	\$ 176,449	\$ 176,449
EMPLOYEE BENEFITS									
State Retirement	G9010.8	19,069	21,218	19,943	18,621	18,621	18,621	16,875	16,875
Social Security	G9030.8	7,347	7,348	8,129	9,923	5,443	9,923	10,294	10,294
Workers Compensation	G9040.8	3,697	3,644	3,901	3,935	3,935	3,935	3,762	3,762
Unemployment Ins.	G9050.8	0	0	0	0	0	0	0	0
Hospital & Medical	G9060.8	14,632	16,132	13,792	14,974	14,974	14,974	16,768	16,768
TOTAL EMPLOYEE BENEFITS		\$ 44,745	\$ 48,342	\$ 45,765	\$ 47,453	\$ 42,973	\$ 47,453	\$ 47,699	\$ 47,699
DEBT SERVICE									
SB - Principal	G9710.6	70,000	70,000	75,000	75,000	75,000	75,000	75,000	75,000
SB - Interest	.7	39,191	31,972	27,024	25,762	25,762	25,762	24,449	24,449
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		\$ 109,191	\$ 101,972	\$ 102,024	\$ 100,762	\$ 100,762	\$ 100,762	\$ 99,449	\$ 99,449
TOTAL EXPENSES		\$ 337,034	\$ 369,473	\$ 346,707	\$ 410,082	\$ 310,665	\$ 396,566	\$ 401,396	\$ 401,396
INTERFUND TRANSFERS									
Debt Service	G9905.9	0	0	0	0	0	0	0	0
Capital Reserve (HR-4)	G9950.9	3,000	3,000	3,000	3,000	0	3,000	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	\$ 3,000	\$ 0	\$ 3,000	\$ 5,000	\$ 5,000
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 340,034	\$ 372,473	\$ 349,707	\$ 413,082	\$ 310,665	\$ 399,566	\$ 406,396	\$ 406,396

Village of Lima
2016-17 BUDGET

Sewer Fund Revenues by Major Category



VILLAGE OF LIMA
2016-17 BUDGET
SEWER FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
Sewer Rents	G2120	\$ 349,084	\$ 354,352	\$ 361,045	\$ 350,000	\$ 270,763	\$ 350,000	\$ 350,000	\$ 350,000
Sewer Charges	G2122	50	600	600	100	2,115	2,200	500	500
Interest & Penalties	G2128	5,560	6,110	4,599	4,500	4,429	4,500	4,500	4,500
TOTAL SEWER RENTS & CHARGES		\$ 354,694	\$ 361,062	\$ 366,244	\$ 354,600	\$ 277,307	\$ 356,700	\$ 355,000	\$ 355,000
Interest & Earnings	G2401	399	236	150	150	72	75	75	75
TOTAL USE OF MONEY & PROPERTY		\$ 399	\$ 236	\$ 150	\$ 150	\$ 72	\$ 75	\$ 75	\$ 75
Sale of Equipment	G2665	0	0	0	0	0	0	0	0
Insurance Recoveries	G2680	0	0	0	0	0	0	0	0
Other Comp. for Loss	G2690	0	0	0	0	0	0	0	0
TOTAL SALE PROPERTY/COMPENSATION		\$ 0	\$ 0	\$ 0	\$ 0				
Miscellaneous	G2770	235	583	20	50	15,105	15,105	20	20
TOTAL MISCELLANEOUS		\$ 235	\$ 583	\$ 20	\$ 50	\$ 15,105	\$ 15,105	\$ 20	\$ 20
State Aid - O & M	G3901	0	0	0	0	0	0	0	0
TOTAL STATE AID		\$ 0	\$ 0	\$ 0	\$ 0				
Interfund Transfer	G5031	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0				
TOTAL REVENUES		\$ 355,328	\$ 361,881	\$ 366,414	\$ 354,800	\$ 292,484	\$ 371,880	\$ 355,095	\$ 355,095

VILLAGE OF LIMA
2016-17 BUDGET

SEWER FUND - UNRESERVED FUND BALANCE ESTIMATE *

YEAR ENDING MAY 31, 2016

		2015-16 Budget	Year-to-Date 01-31-16	Projected Year-End	
Balance Beginning of Year June 1, 2015	G-909	\$ 424,354	\$ 424,354	\$ 424,354	
Plus Estimated Revenues and Receipts	G-980	354,800	292,484	371,880	
Less Estimated Expenses and Disbursements to Reserves	G-522	<u>413,082</u>	<u>310,665</u>	<u>399,566</u>	
Estimated Ending Fund Balance		<u>\$ 366,072</u>	<u>\$ 406,173</u>	<u>\$ 396,668</u>	100%
Estimated Amount of Fund Balance Used		\$ 58,282		\$ 27,686	
APPROPRIATED FUND BALANCE	G-599	\$ 58,282 <i>2015-16</i>		\$ 51,301 <i>2016-17</i>	12.93%
Unappropriated Fund Balance	G-909 - G-599			\$ 345,368	87.07%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 99,891	

* 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
2016-17 BUDGET

JOINT RECREATION FUND - EXPENDITURES

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
JOINT RECREATIONS PROJECT:									
CR7145.1	Salary	\$ 16,688	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	.2 Equip./Cap. Outlay	0	0	0	0	0	0	0	0
	.4 Contractual	6,988	0	7,509	5,000	0	5,000	5,000	5,000
	Transfer from								
CR9901.0	General Fund	0	0	0	0	0	0	0	0
TOTAL EXPENSES		\$ 23,676	\$ 0	\$ 7,509	\$ 5,000	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000

JOINT RECREATION FUND - REVENUES

ACCOUNT CODE	DESCRIPTION				BUDGET 2015-16	YEAR-TO- DATE 01/31/16	PROJECTED YEAR-END	DEPT BDGT REQUEST 2016-17	ADOPTED BUDGET 2016-17
		2012-13	2013-14	2014-15					
CR2001	Parks & Recreation Charges	\$ 14,518	\$ 1,588	\$ 6,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CR2390	Contribution from T. Lima	10,833	0	0	0	0	0	0	0
CR3820	Joint Youth Rec. - St. Aid	0	0	0	0	0	0	0	0
CR2401	Interest & Earnings	5	3	2	0	0	0	0	0
	Transfer from								
CR5031	General Fund	0	0	0	5,000	0	5,000	5,000	5,000
TOTAL REVENUES		\$ 25,356	\$ 1,591	\$ 6,502	\$ 5,000	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000

VILLAGE OF LIMA
2016-17 BUDGET

SUMMARY OF RESERVE FUNDS

Name of Reserve	BALANCE AS OF 01-31-16	PROJECTED REVENUES FOR CURRENT FISCAL YEAR	PROJECTED EXPENSES FOR CURRENT FISCAL YEAR	PROJECTED BALANCE AS OF MAY 31, 2016
FIRE EQUIPMENT RESERVE - HR-3	\$ 261,867	\$ 40,000	\$ 0	\$ 301,867
WATER RESERVE - HR-1	274,332	7,500	0	281,832
SEWER RESERVE - HR-4	23,709	3,000	0	26,709
STREETS AND/OR EQUIPMENT RESERVE - HR-2	114,502	27,000	0	141,502
AMBULANCE RESERVE - HR-5	128,100	10,000	0	138,100
HIGHWAY GARAGE - HR-6	8,513	0	0	8,513
FIRE AIR PACKS RESERVE - HR-9	29,754	4,000	0	33,754
PARK RESERVE	19,918	2,000	0	21,918
FIRE DEPARTMENT - BUILDING/GROUNDS MAINTENANCE RESERVE	44,960	15,000	0	59,960
AMBULANCE - BUILDING/GROUNDS MAINTENANCE RESERVE	48,058	12,000	0	60,058
MOWER REPLACEMENT RESERVE	17,880	0	0	17,880
FIRE DEPARTMENT MISC. EQUIPMENT FUND	615	1,000	0	1,615

Total: General Fund	\$ 587,008
Ambulance Fund	198,158
Water Fund	281,832
Sewer Fund	26,709
Grand Total:	\$ 1,093,707

VILLAGE OF LIMA
2016-17 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 ^E	261,814	40,000	53	301,867
2016-17 ^B	301,867	44,000	(250,000)	95,867

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2016-17 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 ^E	321,595	7,500	(47,263)	281,832
2016-17 ^B	281,832	7,500	-	289,332

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2016-17 BUDGET
SEWER RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Transfer from Sewer Fund	Net Activity	Ending Fund Balance
2006-07	\$ 7,083	-	1,025	8,108
2007-08	8,108	1,000	124	9,232
2008-09	9,232	2,000	96	11,328
2009-10	11,328	3,000	48	14,376
2010-11	14,376	3,000	50	17,426
2011-12	17,426	3,000	5,034	25,460
2012-13	25,460	3,000	5,597	34,057
2013-14	34,057	3,000	(23,611)	13,446
2014-15	13,446	3,000	6,225	22,671
2015-16 ^E	22,671	3,000	1,038	26,709
2016-17 ^B	26,709	5,000	-	31,709

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2016-17 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 2014-15:

Balance as of 05-31-15 Annual Report: \$ 174,548

CURRENT FISCAL YEAR 2015-16:

Balance as of 01-31-16: 114,502

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: \$ 141,502

BUDGET YEAR 2016-17:

Budget Year Additional Revenue:

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

Total Available for 2016-17 Budget Year \$ 168,502

Appropriation:

_____	_____	
_____	_____	
_____	_____	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2017 \$ 168,502

VILLAGE OF LIMA
2016-17 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 ^E	174,548	27,000	(60,046)	141,502
2016-17 ^B	141,502	27,000	-	168,502

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2016-17 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 ^E	128,074	10,000	26	138,100
2016-17 ^B	138,100	10,000	(130,000)	18,100

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2016-17 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 ^E	15,948	-	(7,435)	8,513
2016-17 ^B	8,513	-	-	8,513

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2016-17 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 ^E	29,748	4,000	6	33,754
2016-17 ^B	33,754	4,000	-	37,754

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2016-17 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 ^E	19,914	2,000	4	21,918
2016-17 ^B	21,918	2,000	-	23,918

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2016-17 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 ^E	50,651	15,000	(5,691)	59,960
2016-17 ^B	59,960	12,500	-	72,460

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
 2016-17 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 ^E	48,049	12,000	9	60,058
2016-17 ^B	60,058	10,000	-	70,058

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2016-17 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 2014-15:

Balance as of 05-31-15 Annual Report: \$ 17,626

CURRENT FISCAL YEAR 2015-16

Balance as of 01-31-16: 17,880

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: \$ 17,880

BUDGET YEAR 2016-17:

Budget Year Additional Revenue:

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

Total Available for 2016-17 Budget Year \$ 17,880

Appropriation:

		-
--	--	---

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2017 \$ 17,880

VILLAGE OF LIMA
2016-17 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 ^E	17,626	-	254	17,880
2016-17 ^B	17,880	-	-	17,880

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2016-17 BUDGET
FIRE EQUIPMENT RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	from General Fund	Net Activity	Ending Fund Balance
2015-16 ^E	-	-	615	615
2016-17 ^B	615	1,000	-	1,615

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 2014-15:

Balance as of 05-31-15 Annual Report: \$ 8,426

CURRENT FISCAL YEAR 2015-16

Balance as of 01-31-16: 8,426

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 2016-17:

Budget Year Additional Revenue:

Interest Earnings

-

-

Total Available for 2016-17 Budget Year

\$ 8,426

Appropriation:

Claims from NYS

???

-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2017

\$ 8,426

VILLAGE OF LIMA
2016-17 BUDGET

DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2016-17

Due Date	Payee/ Purpose	Instrum./ Rate	Dated/ Final Maturity	Total Amount Due	Object of Expense Code		Outstanding Principal 05/31/17	Source	
					.6 Principal	.7 Interest		Function Code	Fund
07/01/16	EFC/M&T WWTP	'13 Ref. SB 3.7020% ¹	07/10/13 01/15/32	13,612.09	0	13,612.09 ²	See January	G	9710.0 SEWER
07/15/16	EFC/M&T WWTP	Admin. Fee		3,336.00	N/A	N/A	N/A	G	1380.4 SEWER
11/15/16	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	11,943.75	0	11,943.75	See May	A	9710.0 GENERAL
01/01/17	EFC/M&T WWTP	'13 Ref. SB 3.7020% ¹	07/10/13 01/15/32	85,836.92	75,000	10,836.92 ²	1,260,000	G	9710.0 SEWER
05/15/17	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	50,943.75	39,000	11,943.75	507,000	A	9710.0 GENERAL
TOTAL				\$ 165,672.51	\$ 114,000	\$ 48,336.51	\$ 1,767,000		

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
2016-17 BUDGET

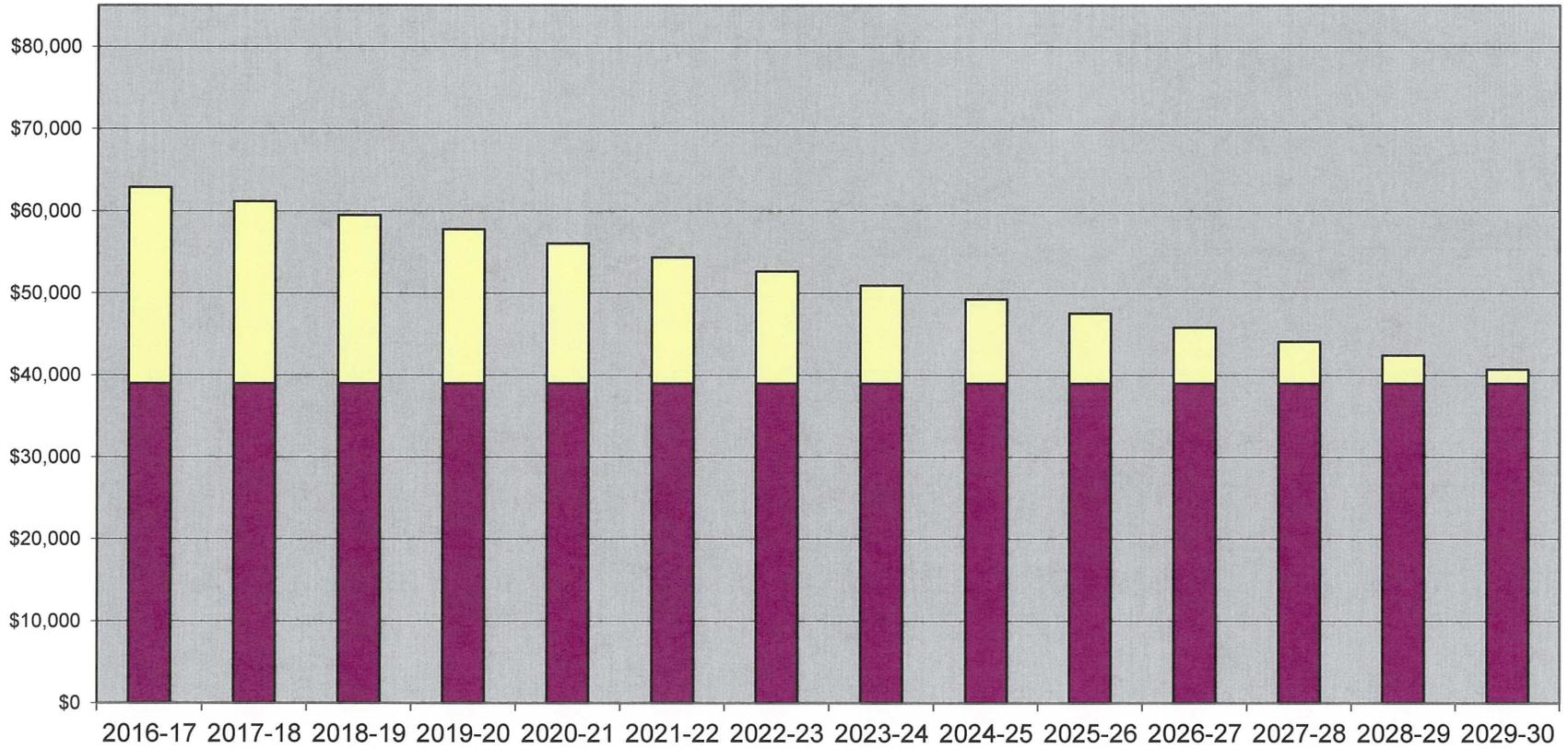
DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2016-17

SUMMARY:

<u>GENERAL FUND</u>		
A9710.6 Serial Bonds - Principal	=	\$ 39,000.00
A9710.7 Serial Bonds - Interest	=	<u>23,887.50</u>
TOTAL GENERAL FUND		\$ 62,887.50
 <u>SEWER FUND</u>		
G9710.6 Serial Bonds - Principal	=	\$ 75,000.00
G9710.7 Serial Bonds - Interest	=	<u>24,449.01</u>
TOTAL SEWER FUND		\$ 99,449.01
 G1380.4 Fiscal Agent Fees (M&T Bank)	 =	 \$ 3,336.00
 TOTAL DEBT SERVICE		 <u><u>\$ 165,672.51</u></u>

Village of Lima
2016-17 Budget

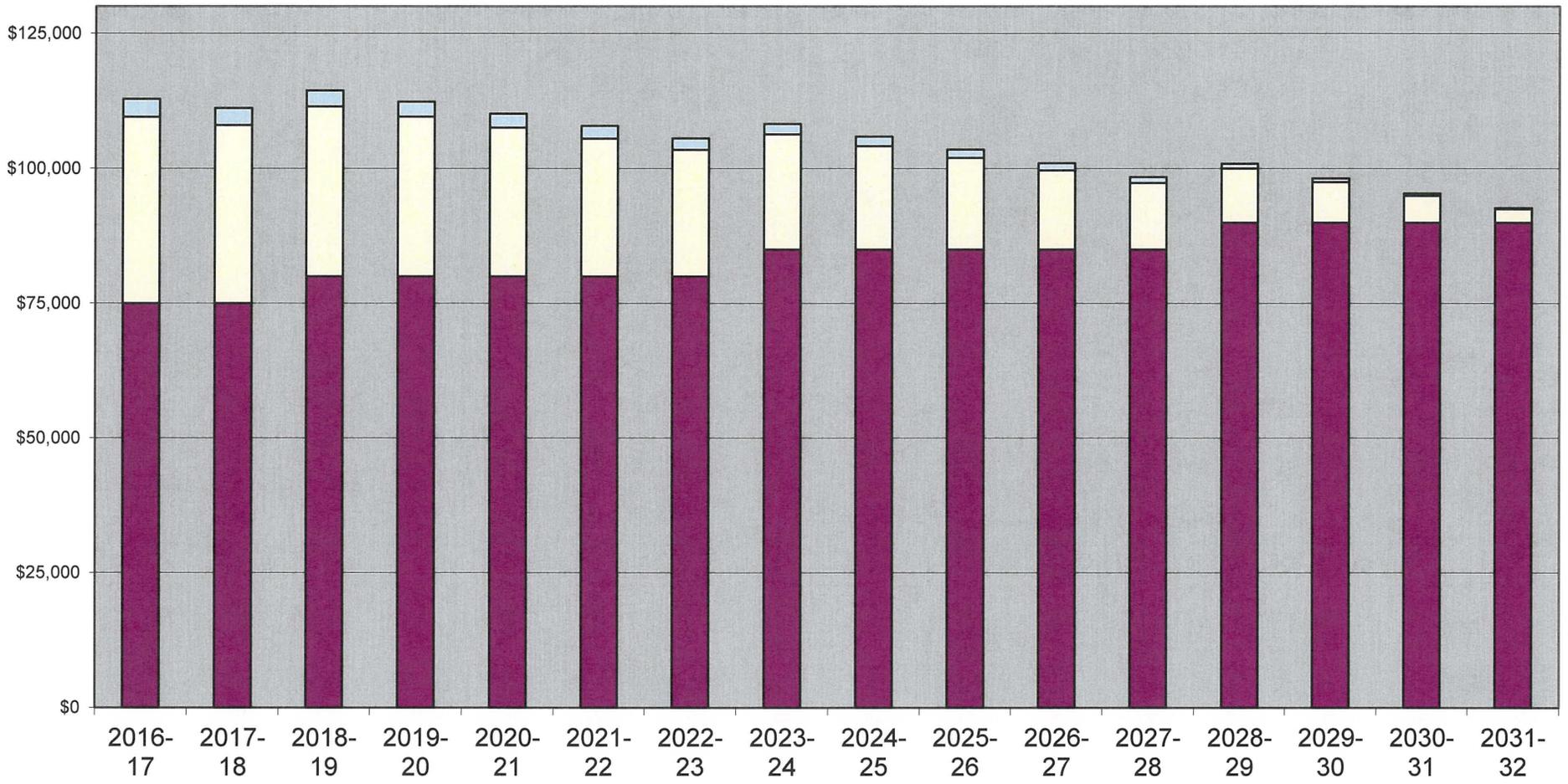
Total Debt Service - Ambulance Facility



Fiscal Year Ending May 31

Village of Lima
2016-17 Budget

TOTAL DEBT SERVICE - EFC BOND



Fiscal Year Ending May 31

VILLAGE OF LIMA
2016-17 BUDGET
SCHEDULE OF BUDGETED 2016-17 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	9,000	4,500	2,250	2,250
Finance	Clerk/Treasurer	2	60,979	24,616	18,181	18,181
Assessment	Assessor's Clerk	1	0	0		
Public Works Administration	Working Foreman	1	65,463	29,458	29,458	6,546
Central Garage	Laborers		50,276	50,276		
Street Maintenance	Laborers		48,792	48,792		
Snow Removal	Laborers		10,841	10,841		
Parks	Laborers		10,202	10,202		
Street Cleaning	Laborers		0	0		
Lawn Mowing	Laborers		9,187	9,187		
Zoning	Board		368	368		
Planning	Board		1,428	1,428		
Planning	Secretary		865	865		
Water Administration	Laborers		1,241		1,241	
Source of Supply, Power & Pumping	Laborers		6,736		6,736	
Transmission & Distribution	Laborers		10,180		10,180	
Sanitary Sewers	Laborers		3,240			3,240
Sewage Treatment & Disposal	Operator		64,722			64,722
	Laborers		19,687			19,687
TOTALS			\$ 389,506	\$ 198,684	\$ 72,121	\$ 118,701
Percentage				51.01%	18.52%	30.47%

2015-16 Budgeted Totals	\$ 373,168	\$ 188,927	\$ 69,534	\$ 114,707
Percentage		50.63%	18.63%	30.74%

VILLAGE OF LIMA
2016-17 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)	2016-17 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2016-17	2017-18	2018-19
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:									
2008 F-550 4X4 Dump Truck TO BE SOLD 5/15/2016 (VIN = 1FDAF57R69EA04568) 10' Icebreaker Sander (S.N. 08100130384394823-1) Western 9' ultra mount Plow	2008 2008 2008	\$ 59,000	3 Yrs.	2015	\$ 80,000				
2014 F-550 4X4 Dump Truck (VIN = 1FDUF5HTXEEA86144) 10' Icebreaker Sander (S.N. 031014203489948231) Western 9' Snow Plow (S.N. 76901)	2013 2013 2013	\$ 80,000	3 Yrs.	2020	\$ 80,000				
BACKHOES:									
'10 Caterpillar 4X4 Back-Hoe 416E (S.N. LMS00223)	2010	66,124	4 Yrs.	2017	90,000			\$90,000	
OFFICE MACHINES:									
Sharp Calculator (Sewer Plant) (UX2183)	1979	\$125	Yrs.						
Dell Computer	2006	\$995	5 Yrs.						
TRACTORS:									
John Deere 2032 Tractor Enclosed Cab with Heater 47 inch Snow Blower	2009 2009 2004	\$22,500 \$2,029			\$22,500 \$2,029				
2006 5185 Bobcat	2006	\$15,664	3 Yrs.		\$17,000				

VILLAGE OF LIMA
2016-17 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)	2016-17 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2016-17	2017-18	2018-19
OTHER EQUIPMENT:									
26 H.P. Jacobsen Lawnmower 4 W.D. T628D (S.N. 94671402308) TO BE SOLD 5/15/2016	2006	\$14,540	5 Yrs.		\$17,000				
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				
2010 Z-Trak 997 zero turn Lawnmower (TCRG997016092) TO BE SOLD 5/15/2016	2010	\$13,000	3 Yrs.		\$13,500				
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		
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				

VILLAGE OF LIMA
2016-17 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)	2016-17 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2016-17	2017-18	2018-19
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
2016-17 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)	2016-17 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2016-17	2017-18	2018-19
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		\$494,405					\$94,000	\$147,500	\$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
2016-17 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)	2016-17 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2016-17	2017-18	2018-19
<u>AMBULANCE:</u>									
Ambulance	2011	\$126,324	8 Yrs.	2018	\$140,000	HR-5	\$0	\$180,000	
Ambulance	2009	\$125,000	8 Yrs.	2016	\$140,000	HR-5	\$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	\$2,000		
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	\$2,000		
TOTAL AMBULANCE		\$362,024			\$376,800		\$138,500	\$0	\$0
<u>FIRE TRUCKS:</u>									
AT-238 Aerial Truck	1972	\$30,000	20 Yrs.		\$250,000	HR-3	\$250,000		
P-235 Pumper	2010	\$430,000	20 Yrs.		\$550,000		\$0		
R-239 Rescue	2014	\$60,000	25 Yrs.	12/34	\$250,000	HR-3	\$0		
P-234 Pumper	1994	\$150,000	20 Yrs.		\$550,000		\$0		
TA-236 Tanker	1990	\$76,000	30 Yrs.		\$140,000		\$0		
2007 G-232 Grass Truck	2007	\$25,000	10 Yrs.		\$45,000		\$0		
Turn-out Gear, Box Lights, Pagers, Pump, Type A Foam, Thermal Camera, Hose, Pass Alarms, Spare Bottles & SCBA Test Air Packs						A3410.2 HR-9	\$17,600 \$0		
TOTAL FIRE DEPARTMENT		\$771,000			\$1,785,000		\$267,600	\$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
2016-17 BUDGET
EQUIPMENT LISTING GUIDE
GENERAL OFFICE

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2016-17 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2016-17	2017-18	2018-19
OFFICE MACHINES:									
Typewriter - Swintech	2003	\$250	15 Yrs.						
Typewriter - Swintech	1999	\$250	15 Yrs.		\$250				
Calculator - Victor	2002	\$200	15 Yrs.						
Calculator - Casio	2014	\$159	15 Yrs.		\$159	A1325.2			
Konica-Minolta (1/2 Village, 1/2 Town)	2009	\$1,100	5 Yrs.		Leased				
Computer*	2001	\$1,200	5 Yrs.	2006					
Computer*	2003	\$1,700	5 Yrs.	2008	\$3,000				
Computer Software Upgrade - Windows 7	April-2011				\$2,000				
Back up Hard Drive	2014	\$495	5 Yrs.		\$495				
Laser Printer	2015	\$150	5 Yrs.		\$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		\$18,933			\$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

Tax Freeze Certification

Print/View Summary

Village of Lima (240446802700)

Fiscal Year Ending: 05/31/2017

Status: Certified

Tax Limit Form

Assessing Status

Non-Assessing

Taxable Assessed Value

Taxable Assessed Value	ORPTS Final Roll Date
\$84,024,016	07/01/2015

Budget

Budget Adoption Date:

04/12/2016

Tax Levy:

\$490,840

Fiscal Year	Assessment Roll Date	Taxable Assessed Value	Equalization Rate Established Date	Equalization Rate	Taxable Full Value
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
2013	07/01/2011	\$82,369,344	07/28/2011	1.0000	\$82,369,344

Five Year Total Full Valuation	\$415,515,217
Five Year Average Full Valuation	\$83,103,043
Constitutional Tax Limit	\$1,662,061
Tax Levy	\$490,840
Total Exclusions	\$227,090
Tax Levy Subject to Tax Limit	\$263,750
Percentage of Tax Limit Exhausted	15.87%
Constitutional Tax Margin	\$1,398,311

Debt Exclusions

Revenue Producing Improvement Debts	Principal	Interest	Total
Bonds			
Wastewater Treatment Plant Improvements	\$75,000	\$24,449	\$99,449

Other Debt	Principal	Interest	Total
Other Bonds			
Construction of Ambulance Facility	\$39,000	\$23,888	\$62,888

Summary		
Revenue Producing Improvement Debt Total		\$99,449
Revenues Designated for Such Debt Service from Schedule A	-	\$1,847
Revenue Producing Improvement Debt Net Exclusions	=	\$97,602
Other Debt Total	+	\$62,888
Sub Total	=	\$160,490
Revenues Designated by Law for Debt Service from Schedule B	-	\$0
Debt Service Net Exclusions	=	\$160,490
Object/Purpose with a Period of Probable Usefulness from Schedule C	+	\$66,600
Other Exclusions	+	\$0
Total Exclusions	=	\$227,090

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	\$303,794	\$301,947	\$1,847
		Total	\$1,847

Schedule B

No entries.

Schedule C

Page Number or Budget Code	Applicable Paragraph Of Local Finance Law Sec.11.00	Object or Purpose	Amount
A3410.2	Fire-Fighting Vehicles & Apparatus	Fire Equipment	\$17,600
G8130.2	Sewer Systems	Pumps, Motors, Electrical Controllers, and Treatment Equipment	\$10,000
F8340.2	Water Meters	Remote Water Meters/Valves and Hydrant Replacement	\$22,500
A8989.2	Machinery & Apparatus For Construction & Maintenance	Lawnmower	\$12,500
G8120.2	Sewer Systems	Sewer Equipment	\$1,000
A5510.2	Machinery & Apparatus For Construction & Maintenance	Street Equipment	\$500
A5410.2	Curbs, Sidewalks & Gutters	Equipment - Sidewalks	\$1,000
F8330.2	Water	Water Purification	\$500
A1640.1	Equipment, Machinery, Apparatus Or Furnishings	Central Garage Equipment	\$1,000
		Total	\$66,600

Other Exclusions

No entries.

Form History

Date and Time	Status Change	User	Email
04/21/2016 6:01:47 PM	Certified	Linda Banfield (LG240446802700)	volima@rochester.rr.com
04/21/2016 6:00:34 PM	Pre-Budget Data Submitted	Linda Banfield (LG240446802700)	volima@rochester.rr.com
04/21/2016 2:05:33 PM	Open	Linda Banfield (LG240446802700)	volima@rochester.rr.com
04/21/2016 10:14:37 AM	Not Started	Scott Waldorf (LGSAMAU03)	swaldorf@osc.state.ny.us

Village of Lima
2016-17 BUDGET
REAL PROPERTY TAX CAP CALCULATION

2016-17

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):

$$\begin{array}{l} \text{NYS Calculation of} \\ \text{Rate of Inflation} = \end{array} \frac{\text{Average of 12 Month Period ending November 2015} - \text{Average of 12 Month Period Ending November 2014}}{\text{Average of 12 Month Period Ending November 2014}}$$

$$\frac{236,874 - 236,589}{236,589} = \frac{0.285}{236,589} = 0.12\% \quad \mathbf{A}$$

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

Base: Tax Levy Base (Prior Year) (Line 1) \$ 489,070 **C**

1) Tax Base Growth Factor
(as calculated by NYS Commissioner of Taxation and Finance.) (Line 2) 1.0020 **D**

Total Prior Year Tax with Growth Factor \$ 490,048 0.20%

2) Plus: Payments in Lieu of Taxes (PILOT) Receivable in Prior Fiscal Year (Line 3) 0

Prior Year Tax Base Before Inflation \$ 490,048 0.20%

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.) **E** (From A or B above) 1.0012

Total Prior Year Tax with Inflation Growth Factor \$ 490,636 0.32%

4) Less: Payments in Lieu of Taxes (PILOT) Receivable in Coming Fiscal Year (Line 4) 0

Tax Levy Limit Before Adjustments/Exclusions \$ 490,636 0.32%

Adjustments for Transfer of Local Government Functions:

5) Costs Incurred from Transfer of Local Government Functions (Line 7a) -
Savings Realized from Transfer of Local Government Functions (Line 7b) -

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

Tax Levy Limit Adjusted for Transfer of Local Government Functions \$ 490,636 0.32%

6) Plus: Available Carryover from Prior Year (Max. 1.5%) 210

TAX LEVY LIMIT FOR BUDGET YEAR \$ 490,846 **F** 0.36%

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 2016-17 TAX LEVY LIMIT FOR TAX CAP CALCULATION \$ 490,846 0.36% **K** 0.36%

2016-17 TAX LEVY 0.36% increase from prior year (Line 22) \$ 490,840 **L**

CARRYOVER FOR NEXT FISCAL YEAR \$ 6 **M**

Lesser of:

A) **UNUSED PORTION OF TAX LEVY LIMITATION FOR BUDGET YEAR** \$ 6 **N** =F-L

B) **MAXIMUM 1.50% OF TAX LEVY LIMITATION FOR BUDGET YEAR** \$ 7,363 **O** =F*1.50%

Real Property Tax Cap / Tax Freeze

Municipality: Village of Lima (240446802700)
Fiscal Year Ending: 05/31/2017
Status: Submitted

Tax Levy Limit Before Adjustments and Exclusions	
Tax Levy FYE 2016	\$489,070
Tax Cap Reserve Plus Interest from FYE 2015 Used to Reduce 2016	\$0
Total Tax Cap Reserve Amount (including interest earned) from FYE 2016	\$0
Tax Base Growth Factor	1.0020
PILOTs Receivable FYE 05/31/2016	\$0
Tort Exclusion Amount Claimed in FYE 05/31/2016	\$0
Allowable Levy Growth Factor	1.0012
PILOTs Receivable FYE 05/31/2017	\$0
Available Carryover from FYE 05/31/2016	\$209
Total Levy Limit Before Adjustments/Exclusions	\$490,845
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	\$490,845
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	\$490,845
Total Tax Cap Reserve Amount Used to Reduce 2017 Levy	\$0
2017 Proposed Levy, Net of Reserve	\$490,840
Difference between Tax Levy Limit Plus Exclusions and Proposed Levy	\$5
Do you plan to override the cap in 2017?	<input type="radio"/> Yes <input checked="" type="radio"/> No

History

Date and Time	Status Changed To	User	Email
04/20/2016 3:58:25 PM	Submitted	Linda Banfield (LG240446802700)	volima@rochester.rr.com
04/13/2015 1:22:49 PM	Unsubmitted	SYSTEM (OSC)	

Real Property Tax Cap / Tax Freeze

Municipality: Village of Lima (240446802700)
Fiscal Year Ending: 05/31/2017
Status: Submitted

Tax Levy Limit Before Adjustments and Exclusions	
Tax Levy FYE 2016	\$489,070
Tax Cap Reserve Plus Interest from FYE 2015 Used to Reduce 2016	\$0
Total Tax Cap Reserve Amount (including interest earned) from FYE 2016	\$0
Tax Base Growth Factor	1.0020
PILOTs Receivable FYE 05/31/2016	\$0
Tort Exclusion Amount Claimed in FYE 05/31/2016	\$0
Allowable Levy Growth Factor	1.0012
PILOTs Receivable FYE 05/31/2017	\$0
Available Carryover from FYE 05/31/2016	\$209
Total Levy Limit Before Adjustments/Exclusions	\$490,845
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Costs Incurred from Transfer of Local Government Functions	\$0
Savings Realized from Transfer of Local Government Functions	\$0
Total Adjustments	\$0
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Exclusions	
Tax Levy Necessary for Expenditures Resulting from Tort Orders/Judgements Over 5%	\$0
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