

VILLAGE OF LIMA
IN THE COUNTY OF LIVINGSTON, NEW YORK

FINAL
2014-15 BUDGET

For Fiscal Year
Beginning June 1, 2014
and
Ending May 31, 2015

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, 2014 as it was adopted by the Village on April 8, 2014.

I also certify that the date of the most recent assessment roll is March 1, 2013 and the taxable assessed valuation on which taxes are levied for the fiscal year ending May 31, 2015 is \$82,618,513.

Signed: _____
Clerk/Treasurer

SEAL

Date: _____

Village of Lima
2014-15 Budget
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Prepared with the Assistance of:

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

Bernard P. Donegan, Inc.

Village of Lima
2014-15 Budget
BUDGET SUMMARY AND TAX RATE

	- 960 Appropriations	- 590 Estimated Revenues	- 599 Use of Fund Balance	- 510/1001 Tax Levy
A - GENERAL FUND	\$ 856,569	\$ 283,295	\$ 98,449	\$ 474,825
AM - AMBULANCE FUND	129,430	129,430	-	-
F - WATER FUND	328,916	262,130	66,786	-
G - SEWER FUND	391,983	355,100	36,883	-
J - JOINT RECREATION	6,500	6,500	-	-
TOTAL ALL FUNDS	\$ 1,713,398	\$ 1,036,455	\$ 202,118	\$ 474,825

CALCULATION OF 2014-15 GENERAL FUND TAX RATE:

TOTAL Tax Levy/Assessed Valuation x \$1,000
 $\$474,825 / (\$82,618,513/\$1,000) =$ **\$ 5.75 Per \$1,000 Assessed Value**

Tax Levy WITHOUT Ambulance Debt Service/Assessed Valuation x \$1,000 $\$446,675 / (\$82,618,513/\$1,000) =$	\$ 5.41	Per \$1,000 Assessed Value
Tax Levy - Ambulance Net Debt Service Only /Assessed Valuation x \$1,000 $\$33,150 / (\$82,618,513/\$1,000) =$	\$ 0.40	Per \$1,000 Assessed Value
Tax Levy - Ambulance Net Debt Service Only /Assessed Valuation x \$1,000 (with \$5,000 Contribution from Ambulance) $\$28,150 / (\$82,618,513/\$1,000) =$	\$ 0.34	Per \$1,000 Assessed Value

Tax Levy/Full Valuation x \$1,000
 $\$474,825 / (\$82,618,513/\$1,000) =$ **\$ 5.75 Per \$1,000 Full Value**

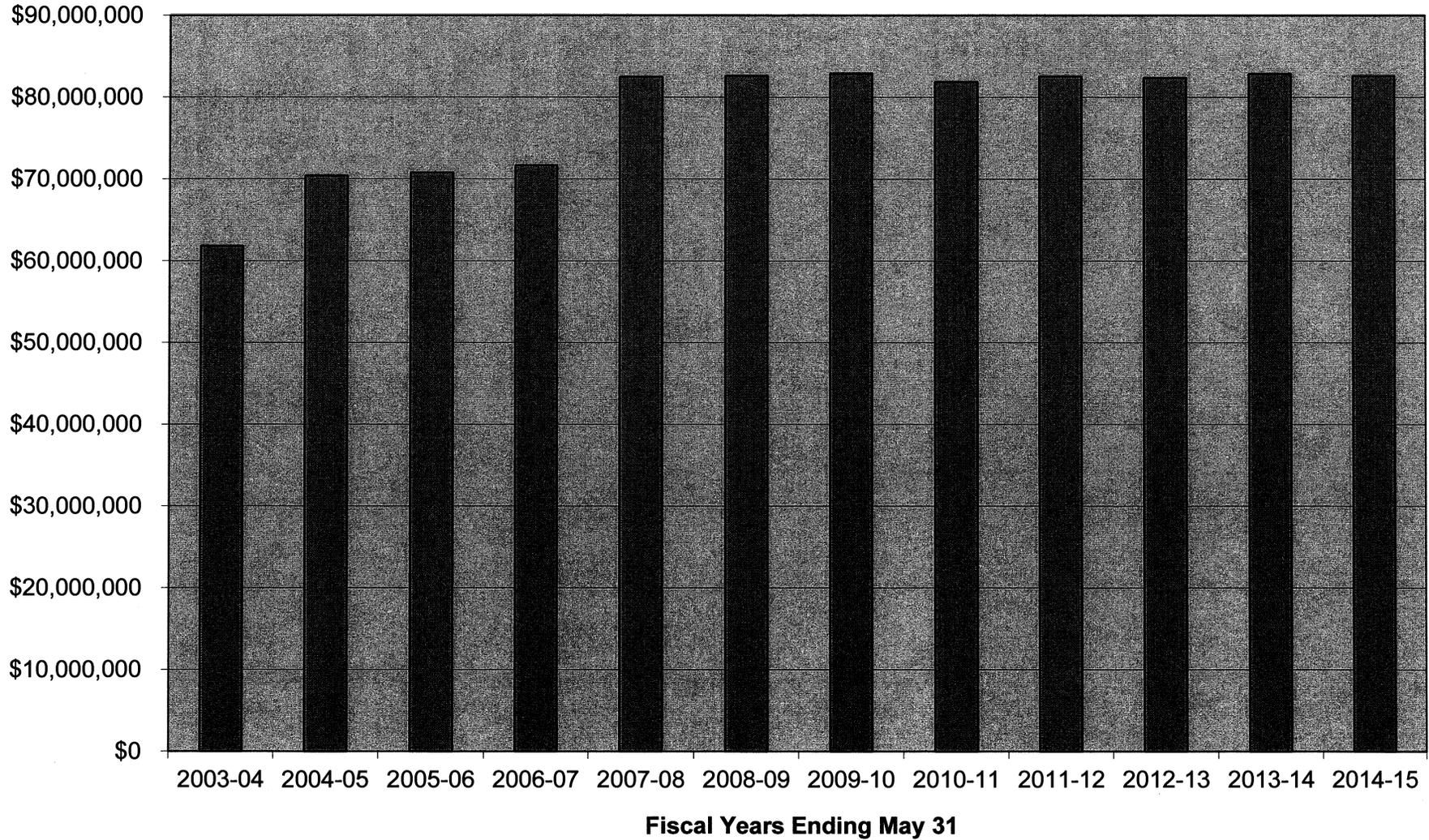
New York State Equalization Rate = 100.00% - Final Town 2013 Rate

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

- February 5 - 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 26 - Budget Officer to file tentative budget with Clerk.
- March 26 - Clerk to present tentative budget to Board.
- April 3 - Clerk to publish Notice of Budget Hearing.
- April 8 (prior to) - **SUBMIT TAX LEVY CALCULATION TO OFFICE OF THE STATE COMPTROLLER.**
- April 8 - **PUBLIC HEARING**
- April 22 (not later than) - **BOARD ADOPTS BUDGET and Salary & Wage Schedule.**
- April 22 - Board to levy Taxes.

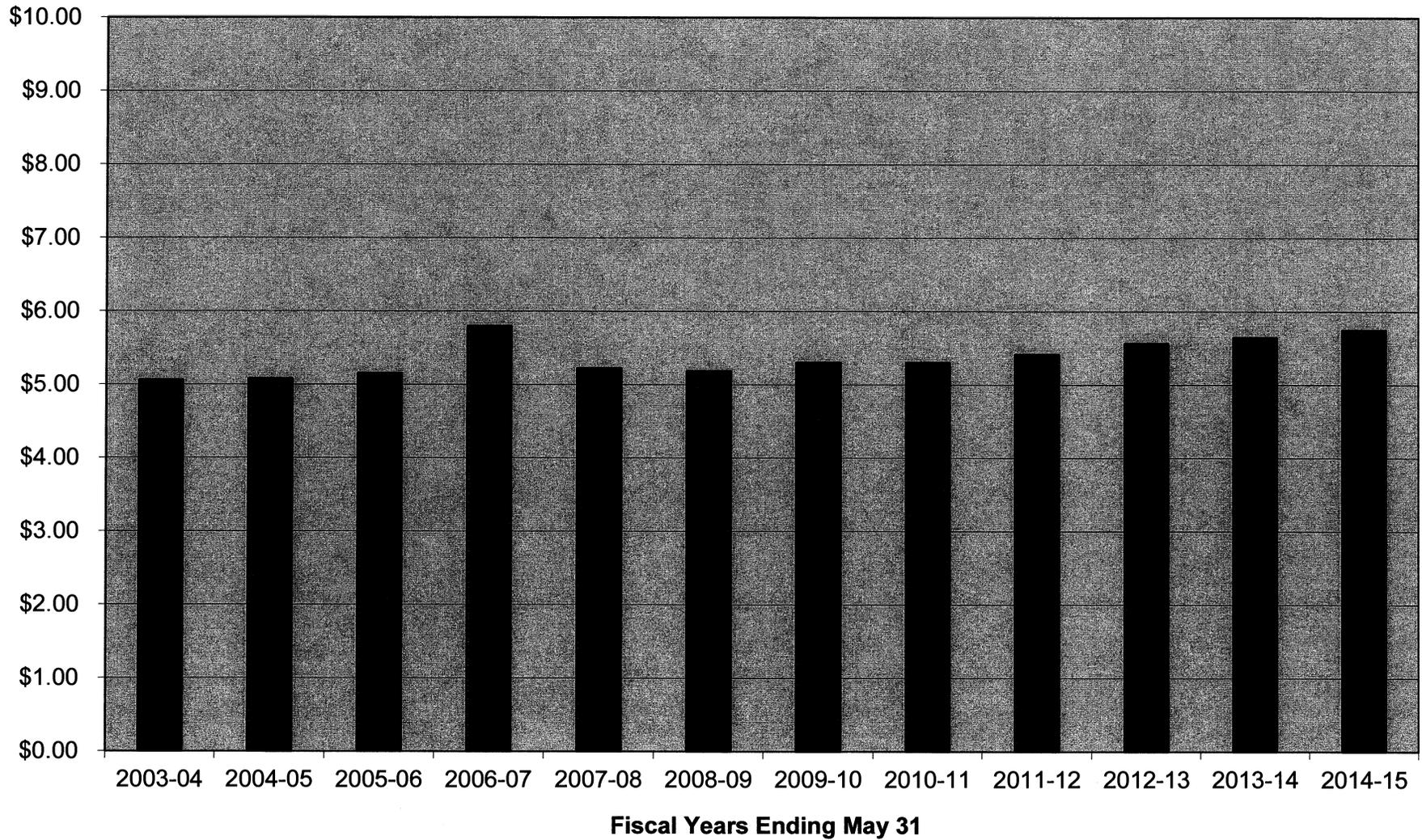
Village of Lima
2014-15 BUDGET

History of Taxable Assessed Value



Village of Lima
2014-15 BUDGET

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



Village of Lima
2014-15 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
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	434,070	-1.24%	5.30	0.00%	81,876,292	-1.23%	95.00%	86,185,570	5.04
2011-12	447,096	3.00%	5.42	2.14%	82,560,421	0.84%	100.00%	82,560,421	5.42
2012-13	458,373	2.52%	5.56	2.76%	82,369,344	-0.23%	100.00%	82,369,344	5.56
2013-14 ^E	467,900	2.08%	5.65	1.45%	82,882,631	0.62%	100.00%	82,882,631	5.65
2014-15 ^B	474,825	1.48%	5.75	1.80%	82,618,513	-0.32%	100.00%	82,618,513	5.75
Amt. Increase	\$ 6,925		\$ 0.10						
% Increase	1.48%		2.65%						

Notes: 1 Revaluation.
B Budget.

VILLAGE OF LIMA

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.* 05/31/15	5PTLAV1 \$	82,618,513	5PTLEQ1 100.00%		5PTLFV1 \$	82,618,513
6.* 05/31/14	5PTLAV1 \$	82,882,631	5PTLEQ1 100.00%		5PTLFV1 \$	82,882,631
7.* 05/31/13	5PTLAV1 \$	82,369,344	5PTLEQ1 100.00%		5PTLFV1 \$	82,369,344
8.* 05/31/12	5PTLAV1 \$	82,560,421	5PTLEQ1 100.00%		5PTLFV1 \$	82,560,421
9.* 05/31/11	5PTLAV1 \$	81,876,292	5PTLEQ1 95.00%		5PTLFV1 \$	86,185,571

* 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>416,616,480</u>
11. Five-Year Average Full Valuation (1/5 of line 10)	(5P11AFV) \$	<u>83,323,296</u>
12. 2% of Five-Year Average Full Valuation (2% of line 11)	(5P12CTL) \$	<u>1,666,466</u>
13. Total Exclusions (BEFORE PROCEEDING FURTHER, COMPUTE EXCLUSIONS ON PAGES 3 & 4 AND ENTER TOTAL FROM LINE 34 HERE)	(5P13EXC) \$	<u>154,300</u>
14. Maximum Taxing Power (line 12 plus line 13)	(5P14MAX) \$	<u>1,820,766</u>
15. Tax Levy - General Village Purposes	(5P150) \$	<u>474,825</u>
16. Constitutional Tax Margin (line 14 minus line 15)	(5P16MRG) \$	<u>1,345,940</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>75,000</u>
20.	- Interest	(5P200) <u>27,024</u>
21. Less: Revenues Designated for such Debt Service (See Instruction 5)		(5P210) <u>102,024</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>27,300</u>
25. Capital Notes	- Principal	(5P250) _____
26.	- Interest	(5P260) _____

27. Bond Anticipation Notes (See Instruction 6)		
- Principal	(5P270)	_____
28. - Interest	(5P280) \$	_____ 0
29. Total Exclusions for Debt Service (lines 17, 18 and 22 through 28)	(5P290) \$	_____ 66,300
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) \$	_____ 66,300

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
<u>HR-3</u>	<u>Fire Equipment</u>	<u>40,000</u>
<u>HR-2</u>	<u>Street Reserve</u>	<u>27,000</u>
<u>HR-9</u>	<u>Fire Air Packs</u>	<u>4,000</u>
_____	<u>Park Reserve</u>	<u>2,000</u>
_____	<u>Fire Dept. - Buildings & Grounds</u>	<u>15,000</u>
_____	<u>LawnMower Reserve</u>	<u>0</u>

Show total of above amounts under line 33 here (5P330) \$ _____ 88,000

34. TOTAL EXCLUSIONS (line 31 through 33) \$ _____ 154,300

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

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	
2007-08	\$ 336,416	\$ 725,866	\$ 651,109	\$ (96,028)	\$ 315,145	\$ 21,271
2008-09	315,145	729,346	704,445	(54,807)	285,239	29,906
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 ^E	327,547	637,481	599,625	(84,000)	281,404	46,144
2014-15 ^B	281,404	633,365	639,139	(88,000)	187,630	93,774

D

GENERAL FUND RESERVES (Without Ambulance & Ambulance Bldg & Grounds)		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund
\$ 588,701	\$ 85,424	\$ 674,125
674,125	44,138	718,263
718,263	(352,213) ¹	366,050
366,050	62,967	429,017
429,017	34,567	463,584
463,584	89,023	552,607
552,607	35,367	587,974
587,974	(162,000)	425,974

Notes: 1 Net of revenue from sale of backhoe, reserve interest earnings and expenditure for fire truck (\$413,830) and ambulance.

B

Fiscal Year	AMBULANCE FUND				Unreserved Ending Fund Balance General	Fund Balance Used
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves		
2007-08	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
2008-09	0	38,426	550	0	37,876	(37,876)
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 ^E	79,269	123,307	101,251	(22,056)	79,269	0
2014-15 ^B	79,269	129,430	107,430	(22,000)	79,269	0

E

AMBULANCE RESERVE (With Ambulance & Ambulance Bldg & Grounds)		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance Ambulance Reserve
\$ 51,271	\$ 10,604	\$ 61,875
61,875	10,669	72,544
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	22,056	134,017
134,017	22,000	156,017

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

C = A + B

Fiscal Year	TOTAL GENERAL FUND					Fund Balance Used
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves	Unreserved Ending Fund Balance	
2007-08	\$ 336,416	\$ 725,866	\$ 651,109	\$ (96,028)	\$ 315,145	\$ 21,271
2008-09	315,145	767,772	704,995	(54,807)	323,115	(7,970)
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 ^E	406,816	760,788	700,876	(106,056)	360,673	46,144
2014-15 ^B	360,673	762,795	746,569	(110,000)	266,899	93,774

F = D + E

TOTAL RESERVES		
Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund
\$ 639,972	\$ 96,028	\$ 736,000
736,000	54,807	790,807
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	57,423	721,991
721,991	(140,000)	581,991

G = C + F

TOTAL FUND BALANCE (AUD)
\$ 1,051,145
1,113,922
785,780
852,781
912,484
1,071,384
1,082,664
848,890

E Estimated.
B Budgeted.

Village of Lima
2014-15 Budget

GENERAL FUND TAX RATE ANALYSIS

	Amount Budgeted	Tax Rate per \$1,000 Assessed Value*	Percent of Total Appropriations
General Government Support:			
Insurance	\$ 20,615	\$ 0.25	2.41%
Contingency	33,441	0.40	3.90%
All Other	<u>159,014</u>	<u>1.92</u>	<u>18.56%</u>
Total General Government Support	\$ 213,070	\$ 2.58	24.87%
Public Safety:			
Fire	64,085	0.78	7.48%
All Other	<u>1,000</u>	<u>0.01</u>	<u>0.12%</u>
Total Public Safety	\$ 65,085	\$ 0.79	7.60%
Health	62,700	0.76	7.32%
Transportation	182,766	2.21	21.34%
Culture & Recreation	23,537	0.28	2.75%
Home & Community Services	64,261	0.78	7.50%
Employee Benefits	90,851	1.10	10.61%
Transfer to Capital Reserves for:			
Fire Equipment (HR-3)	40,000	0.48	4.67%
Streets (HR-2)	27,000	0.33	3.15%
Fire Air Packs (HR-9)	4,000	0.05	0.47%
Park Reserve	2,000	0.02	0.23%
Fire Dept. - Buildings & Grounds	<u>15,000</u>	<u>0.18</u>	<u>1.75%</u>
Total Transfers	\$ 88,000	\$ 1.07	10.27%
Debt Service - Principal	39,000	0.47	4.55%
Debt Service - Interest	<u>27,300</u>	<u>0.33</u>	<u>3.19%</u>
TOTAL APPROPRIATIONS	\$ 856,569	\$ 10.37	100.00%
Less: Other Revenues	(283,295)	(3.43)	-33.07%
Appropriated Fund Balance	(98,449)	(1.19)	-11.49%
REAL PROPERTY TAX LEVY	\$ 474,825	\$ 5.75	55.43%

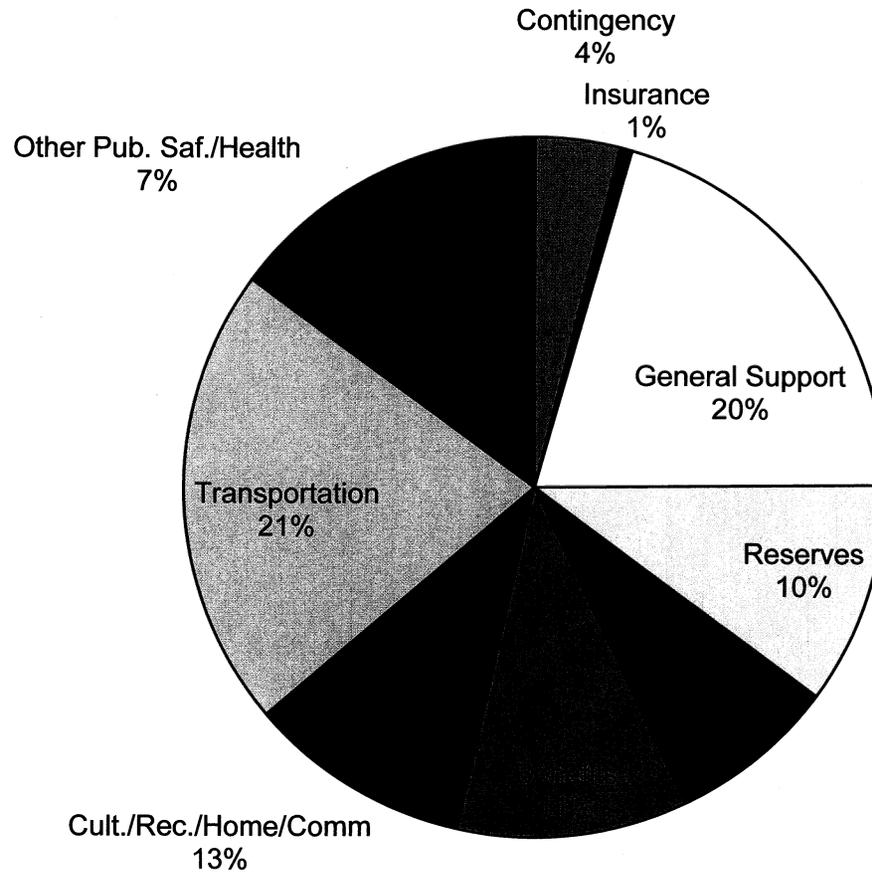
*2014-15 Assessed Value = \$ 82,618,513

Village of Lima
2014-15 Budget
GENERAL FUND BUDGET SUMMARY

	<u>2012-13 Prior Year Actual</u>	<u>2013-14 Current Year Adopted Budget</u>	<u>2013-14 Current Projected Year End</u>	<u>2014-15 Budget</u>
A960 BUDGETED APPROPRIATIONS	\$ 867,092	\$ 845,555	\$ 806,932	\$ 856,569
A510 LESS: Estimated Revenues	247,023	279,475	292,888	283,295
A599 LESS: Appropriated Fund Balance	<u>161,696</u>	<u>98,180</u>	<u>46,144</u>	<u>98,449</u>
A510/1001 TAX LEVY	<u>\$ 458,373</u>	<u>\$ 467,900</u>	<u>\$ 467,900</u>	<u>\$ 474,825</u>

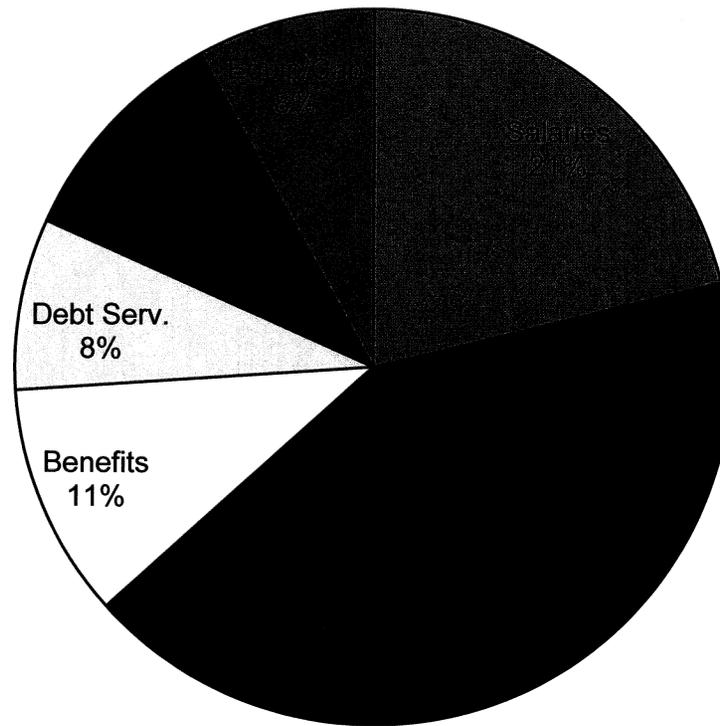
Village of Lima
2014-15 BUDGET

General Fund Expenses by Major Category



Village of Lima
2014-15 BUDGET

General Fund Expenses by Object Code



Village of Lima
2014-15 Budget

GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2013-14	YEAR-TO- DATE 01/31/14	PROJECTED YEAR-END	DEPT BDGT REQUEST 2014-15	ADOPTED BUDGET 2014-15
		2010-11	2011-12	2012-13					
TRUSTEES									
Salary	A1010.1	\$ 7,550	\$ 7,550	\$ 7,650	\$ 7,850	\$ 3,925	\$ 7,850	\$ 8,050	\$ 8,050
Contractual	.4	0	0	0	0	0	0	0	0
MAYOR									
Salary	A1210.1	3,800	3,800	4,000	4,150	2,075	4,150	4,275	4,275
Contractual	.4	403	245	160	500	114	500	500	500
ACCOUNTING									
Contractual	A1320.4	0	1,199	1,429	1,400	1,180	1,180	1,500	1,500
TREASURER									
Salary	A1325.1	18,923	18,620	19,040	22,528	13,805	13,805	23,204	23,204
Equip./Cap. Outlay	.2	500	0	272	500	0	500	500	500
Contractual	.4	9,726	9,250	9,290	11,000	5,223	11,000	11,000	11,000
BUDGET									
Contractual	A1340.4	3,145	3,203	3,440	3,560	3,390	3,390	3,680	3,680
ASSESSMENT									
Salary	A1355.1	0	0	0	0	0	0	0	0
Contractual	.4	348	348	350	350	350	350	350	350
LAW									
Contractual	A1420.4	4,103	6,948	9,533	6,950	2,617	6,950	6,975	6,975
ENGINEER									
Contractual	A1440.4	268	2,170	0	500	0	500	500	500
ELECTIONS									
Contractual	A1450.4	0	500	375	500	0	0	0	0
PUBLIC WORKS ADMINISTRATION									
Salary	A1490.1	24,935	25,433	27,144	26,959	33,178	33,178	27,767	27,767
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	109	99	99	125	134	134	130	130
BUILDINGS									
Contractual	A1620.4	0	0	0	0	0	0	0	0
CENTRAL GARAGE									
Salary	A1640.1	49,409	42,115	48,470	44,867	30,706	44,867	46,083	46,083
Equip./Cap. Outlay	.2	0	0	0	1,000	0	1,000	1,000	1,000
Contractual	.4	18,982	18,837	18,406	21,000	13,516	21,000	21,500	21,500
UNALLOCATED INSURANCE									
Contractual	A1910.4a	17,193	17,524	23,322	14,895	17,145	18,000	15,685	15,685
Contractual - Ambulance	A1910.4b	0	0	0	0	0	0	4,930	4,930
MUNICIPAL ASSOCIATION DUES									
Contractual	A1920.4	2,020	1,920	1,807	2,000	1,807	1,807	2,000	2,000
PURCHASE OF LAND									
Contractual	A1940.4	0	0	22,523	0	0	0	0	0
GENERAL GOV'T SUPPORT - OTHER									
Contractual	A1989.4	0	0	746	0	0	0	0	0
CONTINGENCY									
Contractual	A1990.4	N/A	N/A	N/A	33,026	0	0	33,616	33,441
TOTAL GENERAL GOVERNMENT SUPPORT		\$ 161,414	\$ 159,761	\$ 198,056	\$ 203,660	\$ 129,165	\$ 170,161	\$ 213,245	\$ 213,070

Village of Lima
2014-15 Budget
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2013-14	YEAR-TO- DATE 01/31/14	PROJECTED YEAR-END	DEPT BDGT REQUEST 2014-15	ADOPTED BUDGET 2014-15
		2010-11	2011-12	2012-13					
TRAFFIC CONTROL									
Contractual	A3310.4	118	604	82	500	0	500	500	500
FIRE DEPARTMENT									
Salary	A3410.1	0	0	0	0	0	0	0	0
Equip./Cap. Outlay	.2	17,797	71,786	15,739	13,400	699	13,400	16,085	16,085
Contractual	.4	46,526	47,341	50,168	50,618	20,838	50,618	48,500	48,000
CONTROL OF DOGS									
Salary	A3510.1	0	0	0	0	0	0	0	0
Contractual	.4	1,493	0	0	500	0	0	500	500
TOTAL PUBLIC SAFETY		\$ 65,934	\$ 119,731	\$ 65,989	\$ 65,018	\$ 21,537	\$ 64,518	\$ 65,585	\$ 65,085
REGISTRAR OF VITAL STATISTICS									
Contractual	A4020.4	95	151	262	200	160	180	200	200
AMBULANCE									
Equip./Cap. Outlay	A4540.2	96,939	7,750	2,418	6,500	1,820	6,500	7,500	7,500
Contractual	.4	33,011	35,970	34,207	54,807	17,043	54,807	55,000	55,000
HEALTH - OTHER									
Contractual	A4989.4	0	0	0	0	0	0	0	0
TOTAL HEALTH		\$ 130,045	\$ 43,871	\$ 36,887	\$ 61,507	\$ 19,023	\$ 61,487	\$ 62,700	\$ 62,700
STREET MAINTENANCE									
Salary	A5110.1	34,783	45,547	34,419	42,729	30,254	42,729	44,824	44,824
Equip./Cap. Outlay	.2	23,776	1,983	0	500	0	500	500	500
Contractual	.4	24,877	35,387	61,839	37,000	18,008	37,000	38,000	38,000
PERMANENT IMPROVEMENTS									
Equip./Cap. Outlay	A5112.2	19,565	22,473	0	30,000	30,840	30,840	30,000	30,000
Contractual	.4	0	0	0	0	0	0	0	0
SNOW REMOVAL									
Salary	A5142.1	8,513	2,283	3,705	9,484	3,604	9,484	9,942	9,942
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	13,329	9,563	10,587	16,000	6,286	16,000	16,500	16,500
STREET LIGHTING									
Contractual	A5182.4	35,706	36,189	35,584	38,000	24,302	38,000	38,000	38,000
SIDEWALKS									
Equip./Cap. Outlay	A5410.2	0	0	0	1,000	0	1,000	1,000	1,000
Contractual	.4	2,542	2,105	2,326	3,500	3,002	3,500	3,500	3,500
OFF STREET PARKING									
Equip./Cap. Outlay	A5650.2	0	0	0	0	0	0	0	0
Contractual	.4	414	500	0	500	0	500	500	500
TOTAL TRANSPORTATION		\$ 163,505	\$ 156,030	\$ 148,460	\$ 178,713	\$ 116,296	\$ 179,553	\$ 182,766	\$ 182,766

Village of Lima
2014-15 Budget
GENERAL FUND - EXPENDITURES

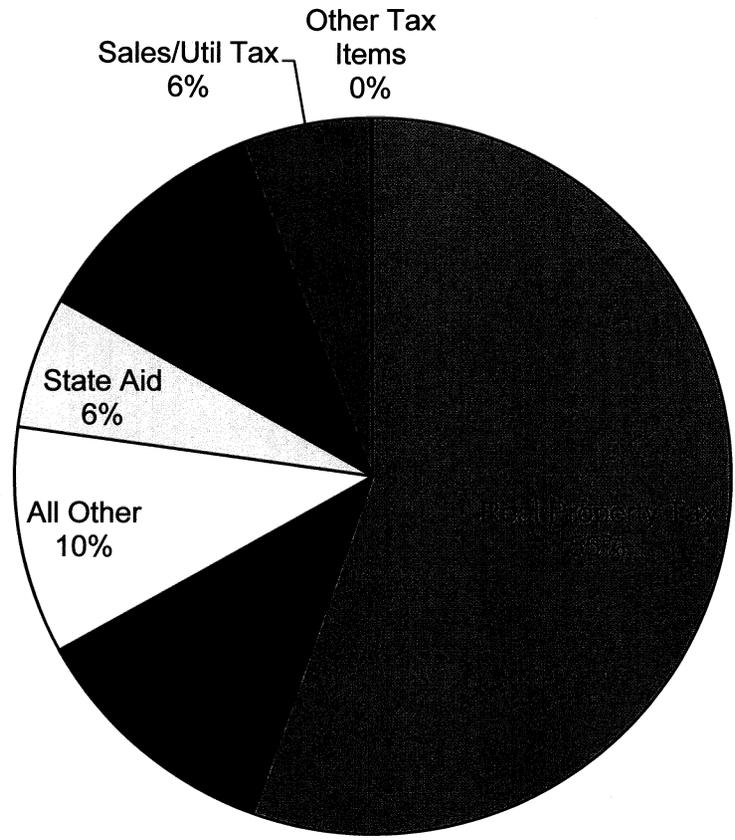
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET	YEAR-TO-DATE	PROJECTED	DEPT BDGT	ADOPTED
		2010-11	2011-12	2012-13	2013-14	01/31/14	YEAR-END	REQUEST	BUDGET
								2014-15	2014-15
PARKS									
Salary	A7110.1	5,597	5,793	5,698	8,488	6,683	8,488	8,762	8,762
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	656	1,085	911	1,200	571	1,200	1,000	1,000
JOINT YOUTH PROGRAMS									
Contractual	A7320.4	8,000	6,000	6,500	6,500	6,500	6,500	6,500	6,500
HISTORIAN									
Contractual	A7510.4	0	0	0	25	0	25	25	25
CELEBRATIONS									
Contractual	A7550.4	6,509	5,889	7,354	6,500	4,453	6,500	6,500	6,500
ADULT RECREATION									
Contractual	A7620.4	900	750	750	750	750	750	750	750
TOTAL CULTURE & RECREATION		\$ 21,662	\$ 19,517	\$ 21,213	\$ 23,463	\$ 18,957	\$ 23,463	\$ 23,537	\$ 23,537
ZONING									
Salary	A8010.1	0	0	0	0	0	0	0	0
Contractual	.4	24,046	26,426	15,573	24,000	11,257	24,000	24,000	21,000
PLANNING									
Salary	A8020.1	0	0	0	0	0	0	0	0
Contractual (Master Plan/Revitalization)	.4	6,030	5,016	3,035	8,000	2,538	7,000	7,500	7,500
REFUSE & GARBAGE									
Contractual	A8160.4	1,599	1,003	6,202	5,000	1,395	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	750	0	250	250	250
COMMUNITY BEAUTIFICATION									
Contractual	A8510.4	1,918	2,724	2,578	3,300	0	3,300	3,300	3,300
DRAINAGE									
Equip./Cap. Outlay	A8540.2	0	0	0	0	0	0	0	0
Contractual	.4	0	1,704	877	1,000	0	1,000	1,000	1,000
SHADE TREES									
Contractual	A8560.4	4,623	3,358	240	3,500	2,440	3,500	3,500	3,500
LAWN MOWING									
Salary	A8989.1	4,933	3,433	3,652	7,078	4,068	7,078	8,211	8,211
Equip./Cap. Outlay	.2	12,948	8,857	7,685	10,000	0	12,500	12,500	12,500
Contractual	.4	2,283	2,980	2,305	3,000	754	2,000	2,000	2,000
TOTAL HOME & COMMUNITY SERVICES		\$ 58,380	\$ 55,501	\$ 42,147	\$ 65,628	\$ 22,452	\$ 65,628	\$ 67,261	\$ 64,261

Village of Lima
2014-15 Budget
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2013-14	YEAR-TO- DATE 01/31/14	PROJECTED YEAR-END	DEPT BDGT REQUEST 2014-15	ADOPTED BUDGET 2014-15
		2010-11	2011-12	2012-13					
		EMPLOYEE BENEFITS							
State Retirement	A9010.8	14,372	20,749	20,475	28,916	26,955	26,955	27,090	27,090
Social Security	A9030.8	11,787	11,638	11,766	12,220	9,712	12,220	12,689	12,689
Workmens Comp.	A9040.8	5,827	5,970	5,965	5,941	5,941	5,941	6,507	6,507
Unemployment Ins.	A9050.8	0	0	0	0	0	0	0	0
Hospital & Medical Ins.	A9060.8	33,340	35,200	39,155	48,483	16,248	45,000	44,565	44,565
TOTAL EMPLOYEE BENEFITS		\$ 65,326	\$ 73,557	\$ 77,361	\$ 95,560	\$ 58,856	\$ 90,116	\$ 90,851	\$ 90,851
SERIAL BONDS									
Principal	A9710.6	39,000	39,000	39,000	39,000	0	39,000	39,000	39,000
Interest	A9710.7	34,125	32,419	30,713	29,006	14,503	29,006	27,300	27,300
BOND ANTICIPATION NOTES									
Principal	A9730.6	0	30,000	0	0	0	0	0	0
Interest	A9730.7	0	675	0	0	0	0	0	0
TOTAL DEBT SERVICE		\$ 73,125	\$ 102,094	\$ 69,713	\$ 68,006	\$ 14,503	\$ 68,006	\$ 66,300	\$ 66,300
Interfund Transfer (Ambulance Fac.)	A9950.9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES		\$ 739,391	\$ 730,062	\$ 659,826	\$ 761,555	\$ 400,788	\$ 722,932	\$ 772,244	\$ 768,569
INTERFUND TRANSFERS - CAPITAL PROJECTS									
Fire Equipment (HR-3)	A9950.9	50,000	48,000	40,000	40,000	0	40,000	40,000	40,000
Streets (HR-2)	A9950.9	20,000	23,000	23,000	23,000	0	23,000	28,000	27,000
Ambulance (HR-5)	A9950.9	0	0	0	0	0	0	0	0
Highway Garage (HR-6)	A9950.9	0	0	0	0	0	0	0	0
Fire Department Air Packs (HR-9)	A9950.9	6,000	6,000	4,000	4,000	0	4,000	4,000	4,000
Park Reserve	A9950.9	2,500	2,000	2,000	2,000	0	2,000	2,000	2,000
Fire Depart. - Building & Grounds	A9950.9	0	5,000	15,000	15,000	0	15,000	15,000	15,000
Lawnmower Reserve	A9950.9	0	0	0	0	0	0	0	0
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 78,500	\$ 84,000	\$ 84,000	\$ 84,000	\$ 0	\$ 84,000	\$ 89,000	\$ 88,000
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 817,891	\$ 814,062	\$ 743,826	\$ 845,555	\$ 400,788	\$ 806,932	\$ 861,244	\$ 856,569

Village of Lima
2014-15 BUDGET

General Fund Revenues by Major Category



Village of Lima
2014-15 Budget
GENERAL FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2013-14	YEAR-TO- DATE 01/31/14	PROJECTED YEAR-END	DEPT BDGT REQUEST 2014-15	ADOPTED BUDGET 2014-15
		2010-11	2011-12	2012-13					
		Real Property Taxes	A1001	\$ 434,070					
Other Payments Lieu of Taxes	A1081	3,881	3,866	3,880	3,500	3,925	3,925	0	0
Interest & Penalties	A1090	3,510	2,277	2,631	750	1,565	1,565	1,000	1,000
Sales Tax	A1120	34,181	34,945	37,131	30,000	28,074	28,074	30,000	30,000
Franchises	A1170	21,922	21,888	21,599	20,000	10,473	20,000	20,000	20,000
TOTAL OTHER TAX ITEMS		\$ 63,494	\$ 62,976	\$ 65,241	\$ 54,250	\$ 44,037	\$ 53,564	\$ 51,000	\$ 51,000
Treasurer Fees	A1230	210	310	280	250	240	250	250	250
Safety Inspection Fees	A1560	1,794	2,498	2,363	2,000	1,993	2,000	2,000	2,000
Vital Statistics Fees	A1603	95	151	212	200	180	180	200	200
Ambulance Charges	A1640	399	0	0	0	0	0	0	0
Zoning Fees	A2110	1,524	440	300	125	0	0	125	125
TOTAL DEPARTMENTAL INCOME		\$ 4,022	\$ 3,399	\$ 3,155	\$ 2,575	\$ 2,413	\$ 2,430	\$ 2,575	\$ 2,575
Fire Protection	A2262a	103,185	98,928	95,501	65,000	0	65,000	65,000	65,000
Debt Service Ambulance Facility	A2262b	0	0	0	29,003	0	29,003	28,150	28,150
Misc. Rev. - Other Govts.	A2389	7,006	5,333	5,217	6,000	8,140	8,500	6,500	6,500
Capital Projects - Other Govts.	A2397	0	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL CHARGES		\$ 110,191	\$ 104,261	\$ 100,718	\$ 100,003	\$ 8,140	\$ 102,503	\$ 99,650	\$ 99,650
Interest & Earnings	A2401	3,074	2,048	1,375	600	327	400	400	400
TOTAL USE OF MONEY & PROPERTY		\$ 3,074	\$ 2,048	\$ 1,375	\$ 600	\$ 327	\$ 400	\$ 400	\$ 400
Business & Occupational Licenses	A2501	480	595	510	200	205	205	200	200
Other Licenses	A2545	0	0	0	0	0	0	0	0
Other Permits	A2590	0	0	0	0	0	0	0	0
TOTAL LICENSES AND PERMITS		\$ 480	\$ 595	\$ 510	\$ 200	\$ 205	\$ 205	\$ 200	\$ 200
Fines & Forfeitures	A2610	0	0	0	0	0	0	0	0
TOTAL FINES & FORFEITURES		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Scrap & Materials	A2650	0	0	0	10	0	0	10	10
Sale of Equipment	A2665	10,150	5,009	248	0	0	0	0	0
Insurance Recoveries	A2680	0	0	263	10	836	836	10	10
TOTAL SALE PROPERTY/COMPENSATION		\$ 10,150	\$ 5,009	\$ 511	\$ 20	\$ 836	\$ 836	\$ 20	\$ 20
Refunds - Prior Yrs. Exps.	A2701	50	0	138	10	116	116	10	10
Miscellaneous	A2770	4,245	8,733	49,830	1,000	1,464	1,464	1,000	1,000
TOTAL MISCELLANEOUS		\$ 4,295	\$ 8,733	\$ 49,968	\$ 1,010	\$ 1,580	\$ 1,580	\$ 1,010	\$ 1,010

Village of Lima
2014-15 Budget
GENERAL FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2013-14	YEAR-TO- DATE 01/31/14	PROJECTED YEAR-END	DEPT BDGT REQUEST 2014-15	ADOPTED BUDGET 2014-15
		2010-11	2011-12	2012-13					
		State Aid - Per Capita	A3001	15,354					
State Aid - Mortgage Tax	A3005	8,959	12,386	10,498	7,500	12,472	12,472	8,000	8,000
State Aid - FEMA & STAR	A3089	0	0	0	10	0	0	10	10
State Aid - CHIPS	A3501	19,565	22,473	0	30,000	30,840	30,840	30,000	30,000
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		\$ 43,878	\$ 49,906	\$ 25,545	\$ 49,510	\$ 60,063	\$ 60,063	\$ 51,010	\$ 51,010
Federal Aid - Snow Emergency	A4589	0	0	0	0				
TOTAL FEDERAL AID		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interfund Transfer - Debt Service	A5031	0	0	0	0	0	0	0	0
Interfund Transfer - Amb. Debt Service	A5031	0	0	0	10,000	0	10,000	10,000	10,000
Interfund Transfer - Ambulance Fund	A5031	0	0	0	61,307	0	61,307	67,430	67,430
Interfund Transfer - Joint Youth	A5031	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 71,307	\$ 0	\$ 71,307	\$ 77,430	\$ 77,430
TOTAL REVENUES		\$ 673,654	\$ 684,023	\$ 705,396	\$ 747,375	\$ 585,501	\$ 760,788	\$ 762,795	\$ 758,120

Village of Lima
2014-15 Budget

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

Year Ending May 31, 2013

		<u>2013-14 Budget</u>	<u>Year-to-Date 01/31/14</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2013	A-909	\$ 327,547	\$ 327,547	\$ 327,547	
Plus Estimated Revenues and Receipts	A-980	624,068	487,990	637,481	
Less Estimated Expenses and Disbursements to Reserves	A-522	<u>722,248</u>	<u>380,535</u>	<u>683,625</u>	
Estimated Ending Fund Balance		<u>\$ 229,367</u>	<u>\$ 435,002</u>	<u>\$ 281,404</u>	100%
Estimated Amount of Fund Balance Used		\$ 98,180		\$ 46,144	
APPROPRIATED FUND BALANCE	A-599	\$ 98,180		\$ 98,449	34.98%
		13-14		14-15	
Unappropriated Fund Balance	A-909 - A-599			\$ 182,955	65.02%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one month of expenses)				\$ 56,969	

* 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
2014-15 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 ^E	79,269	123,307	123,307	-	79,269
2014-15 ^B	79,269	129,430	129,430	-	79,269

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

Village of Lima
2014-15 Budget
WATER FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Unreserved Ending Fund Balance
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	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 ^E	466,945	279,385	300,563	-	445,767
2014-15 ^B	445,767	262,130	328,916	-	378,981

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
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
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
65,000	53,000	5.671	230,000	4.340*
65,000	53,000	6.206	230,000	4.340

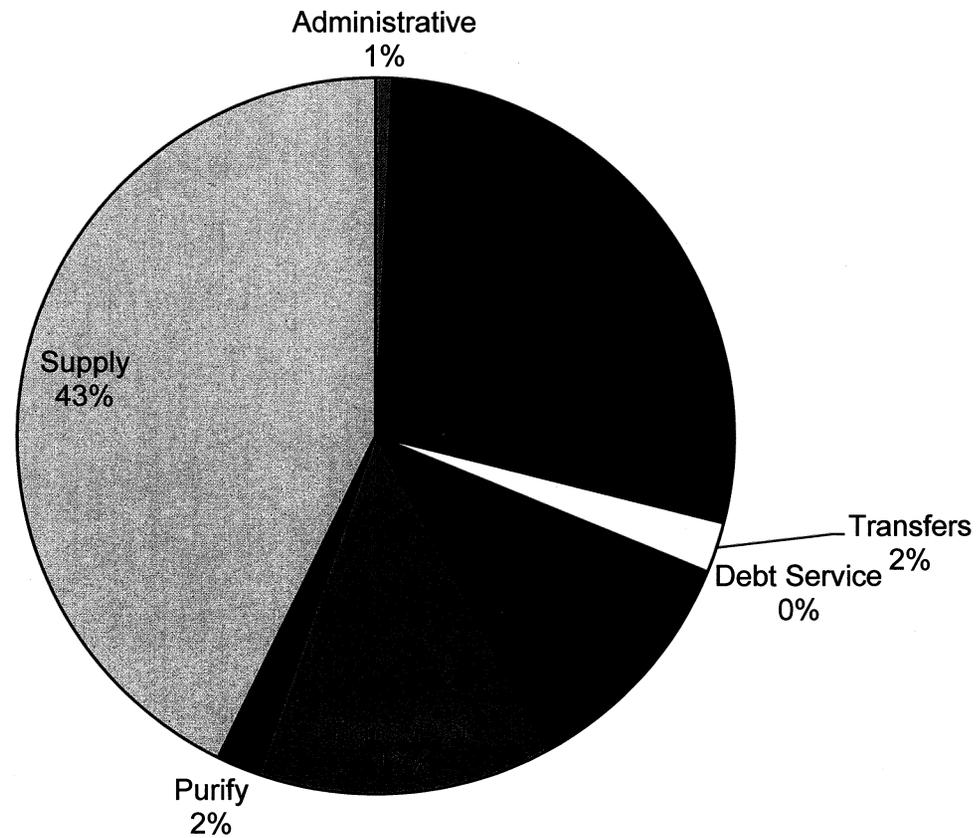
- Notes:
- 1 Residual Equity Transfers.
 - 2 Adjustment to exclude Capital Reserves
 - 3 Net of Reserve Interest Earnings and Reserve Expenditures.
- E Estimated.
B Budgeted.
* July 1, 2012 Rates = \$3.71 V/\$4.51 T

Village of Lima
2014-15 Budget
WATER FUND BUDGET SUMMARY

	<u>2012-13 Prior Year Actual</u>	<u>2013-14 Current Year Adopted Budget</u>	<u>2013-14 Current Projected Year End</u>	<u>2014-15 Budget</u>
F960 BUDGETED APPROPRIATIONS	\$ 266,821	\$ 328,988	\$ 300,563	\$ 328,916
F510 LESS: Estimated Revenues	283,618	278,530	279,385	262,130
F599 LESS: Appropriated Fund Balance	<u>(16,797)</u>	<u>50,458</u>	<u>21,178</u>	<u>66,786</u>
F510/1001 TAX LEVY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

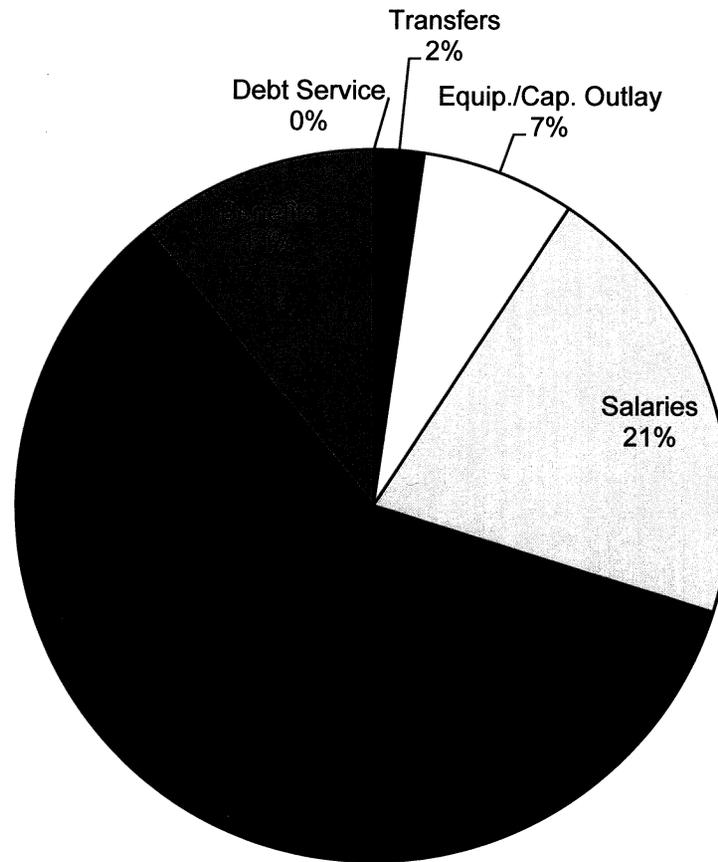
Village of Lima
2014-15 BUDGET

Water Fund Expenses by Major Category



Village of Lima
2014-15 BUDGET

Water Fund Expenses by Object Code



Village of Lima
2014-15 Budget
WATER FUND - EXPENDITURES

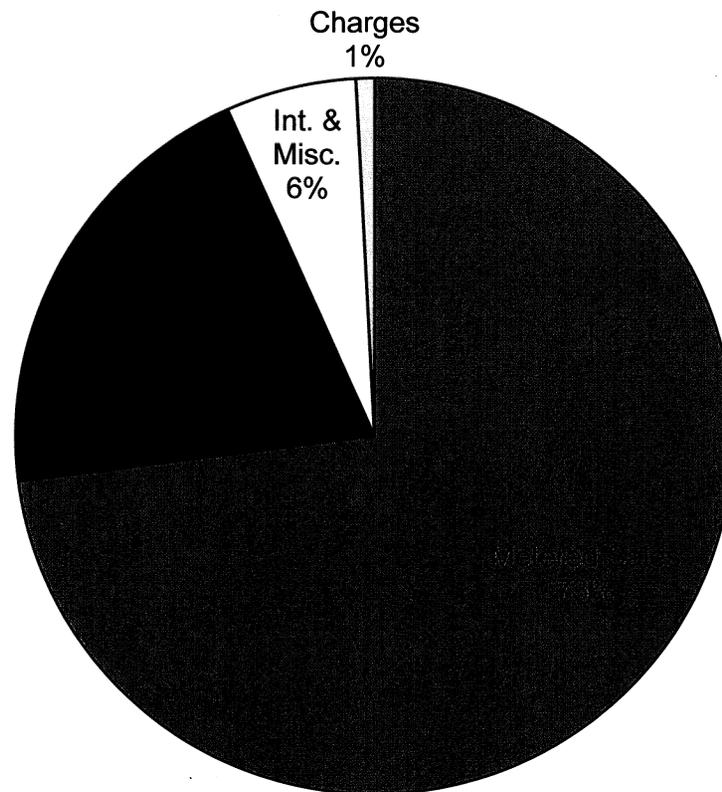
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2013-14	YEAR-TO- DATE 01/31/14	PROJECTED YEAR-END	DEPT BDGT REQUEST 2014-15	ADOPTED BUDGET 2014-15
		2010-11	2011-12	2012-13					
BOARD OF TRUSTEES									
Salary	F1010.1	\$ 3,775	\$ 3,775	\$ 3,825	\$ 3,925	\$ 3,925	\$ 3,925	\$ 4,025	\$ 4,025
MAYOR									
Salary	F1210.1	1,900	1,900	2,000	2,075	2,075	2,075	2,138	2,138
ACCOUNTING									
Contractual	F1320.4	625	625	625	700	700	700	750	750
TREASURER									
Salary	F1325.1	13,558	13,900	13,236	16,638	8,797	16,638	17,138	17,138
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	2,400	2,490	2,580	2,670	2,670	2,670	2,760	2,760
LAW									
Contractual	F1420.4	3,041	3,074	3,086	3,100	2,617	3,100	3,200	3,200
ENGINEER									
Contractual	F1440.4	0	0	0	0	0	0	0	0
PUBLIC WORKS									
Salary	F1490.1	24,935	25,433	27,990	26,959	6,222	26,959	27,767	27,767
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	6,159	5,005	520	5,645	5,645	5,645	5,682	5,682
CONTINGENCY									
Contractual	F1990.4	N/A	N/A	N/A	29,226	0	0	29,220	29,220
TOTAL GENERAL GOVERNMENT		\$ 56,393	\$ 56,202	\$ 53,862	\$ 90,938	\$ 32,651	\$ 61,712	\$ 92,680	\$ 92,680
WATER ADMINISTRATION									
Salary	F8310.1	3,623	1,323	1,021	1,082	906	1,082	1,133	1,133
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	1,300	1,200	746	1,200	897	1,200	1,300	1,300
SUPPLY, POWER & PUMPING									
Salary	F8320.1	4,669	5,936	3,983	5,888	1,755	5,888	6,135	6,135
Equip./Cap. Outlay	.2	1,638	0	0	0	0	0	0	0
Contractual	.4	132,364	116,746	122,850	134,500	78,899	134,500	134,500	134,500

Village of Lima
2014-15 Budget
WATER FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2013-14	YEAR-TO- DATE 01/31/14	PROJECTED YEAR-END	DEPT BDGT REQUEST 2014-15	ADOPTED BUDGET 2014-15
		2010-11	2011-12	2012-13					
		PURIFICATION							
Equip./Cap. Outlay	F8330.2	0	0	0	500	0	500	500	
Contractual	.4	4,584	4,476	3,556	6,000	2,964	6,000	6,000	
TRANSM. & DISTRIBUTION									
Salary	F8340.1	4,509	8,719	10,037	8,890	4,614	8,890	9,265	
Equip./Cap. Outlay	.2	22,204	22,297	20,212	22,500	7,195	22,500	22,500	
Contractual	.4	8,282	6,457	8,360	11,500	4,170	12,300	11,500	
TOTAL HOME & COMMUNITY		\$ 183,173	\$ 167,154	\$ 170,765	\$ 192,060	\$ 101,400	\$ 192,860	\$ 192,832	
EMPLOYEE BENEFITS									
State Retirement	F9010.8	6,771	9,475	11,028	12,574	12,574	12,574	11,690	
Social Security	F9030.8	4,253	4,575	4,655	5,222	2,124	5,222	5,397	
Workers Compensation	F9040.8	2,327	2,255	2,236	2,202	2,202	2,202	2,395	
Unemployment Ins.	F9050.8	0	0	0	0	0	0	0	
Hospital & Medical	F9060.8	13,512	15,168	16,775	18,493	15,468	18,493	16,422	
TOTAL EMPLOYEE BENEFITS		\$ 26,863	\$ 31,473	\$ 34,694	\$ 38,491	\$ 32,368	\$ 38,491	\$ 35,904	
DEBT SERVICE - Bonds Paid in Full 05-15-04									
SB - Principal	F9710.6	0	0	0	0	0	0	0	
SB - Interest	.7	0	0	0	0	0	0	0	
TOTAL DEBT SERVICE		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
TOTAL EXPENSES		\$ 266,429	\$ 254,830	\$ 259,321	\$ 321,488	\$ 166,419	\$ 293,063	\$ 321,416	
INTERFUND TRANSFERS - CAPITAL PROJECTS									
Debt Service	F9905.9	0	0	0	0	0	0	0	
Capital Reserve (HR-1)	F9950.9	0	7,500	7,500	7,500	0	7,500	7,500	
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 0	\$ 7,500	\$ 7,500	\$ 7,500	\$ 0	\$ 7,500	\$ 7,500	
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 266,429	\$ 262,330	\$ 266,821	\$ 328,988	\$ 166,419	\$ 300,563	\$ 328,916	

Village of Lima
2014-15 BUDGET

Water Fund Revenues by Major Category



Village of Lima
2014-15 Budget
WATER FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2013-14	YEAR-TO- DATE 01/31/14	PROJECTED YEAR-END	DEPT BDGT REQUEST 2014-15	ADOPTED BUDGET 2014-15
		2010-11	2011-12	2012-13					
		Metered Water Sales	F2140	\$ 237,473					
Metered Sales-Other Govt.	F2141	0	12,472	12,355	10,000	8,193	10,000	10,000	
Water Service Charge	F2144	2,980	610	715	500	1,565	1,565	1,300	
Water Service Chg-Other Govt.	F2145	0	1,783	1,971	1,500	1,520	1,520	1,500	
Interest & Penalties	F2148	3,281	4,251	4,538	3,000	2,714	3,000	3,000	
TOTAL HOME & COMMUNITY SERVICES		\$ 243,734	\$ 259,819	\$ 248,177	\$ 245,000	\$ 188,619	\$ 246,085	\$ 245,800	
Interest & Earnings	F2401	2,318	1,403	890	500	234	300	300	
TOTAL USE OF MONEY & PROPERTY		\$ 2,318	\$ 1,403	\$ 890	\$ 500	\$ 234	\$ 300	\$ 300	
Sale of Equipment	F2665	0	1,170	0	10	0	0	10	
Insurance Recoveries	F2680	0	0	0	10	0	0	10	
TOTAL SALE PROPERTY/COMPENSATION		\$ 0	\$ 1,170	\$ 0	\$ 20	\$ 0	\$ 0	\$ 20	
Refund of Prior Yr. Exp.	F2701	716	0	0	10	0	0	10	
Miscellaneous	F2770	27,650	30,963	34,551	33,000	27,595	33,000	16,000	
TOTAL MISCELLANEOUS		\$ 28,366	\$ 30,963	\$ 34,551	\$ 33,010	\$ 27,595	\$ 33,000	16,010	
Interfund Transfer	F5031	0	0	0	0	0	0	0	
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
TOTAL REVENUES		\$ 274,418	\$ 293,355	\$ 283,618	\$ 278,530	\$ 216,448	\$ 279,385	\$ 262,130	

Village of Lima
2014-15 Budget

WATER FUND - UNRESERVED FUND BALANCE ESTIMATE*

Year Ending May 31, 2013

		<u>2013-14 Budget</u>	<u>Year-to-Date 01/31/14</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2012	F-909	\$ 466,945	\$ 466,945	\$ 466,945	
Plus Estimated Revenues and Receipts	F-980	278,530	216,448	279,385	
Less Estimated Expenses and Disbursements to Reserves	F-522	<u>328,988</u>	<u>166,419</u>	<u>300,563</u>	
Estimated Ending Fund Balance		<u>\$ 416,487</u>	<u>\$ 516,974</u>	<u>\$ 445,767</u>	100%
Estimated Amount of Fund Balance Used		50,458		21,178	
APPROPRIATED FUND BALANCE	F-599	\$ 50,458		\$ 66,786	14.98%
		13-14		14-15	
Unappropriated Fund Balance	F-909 - F-599			\$ 378,981	85.02%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 75,141	

* 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
2014-15 Budget
SEWER FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Unreserved Ending Fund Balance	Sewer Rents	State O&M Aid
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	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 ^E	400,852	356,411	365,251	-	392,011	350,000	-
2014-15 ^B	392,011	355,100	391,983	-	355,129	350,000	-

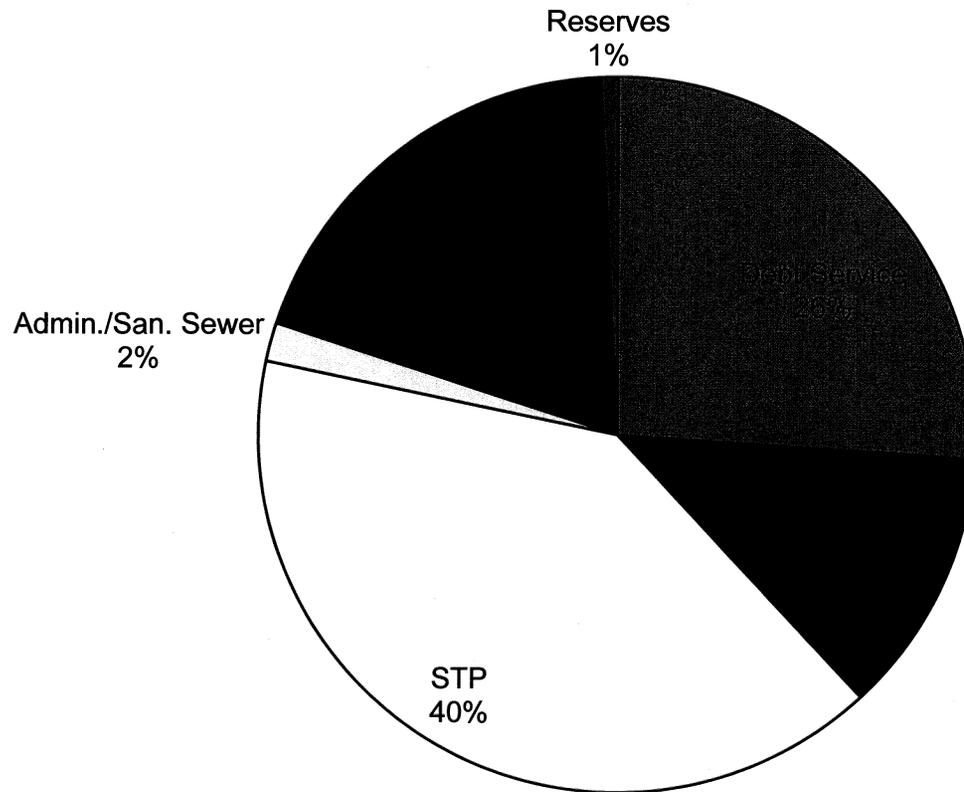
- Notes:
- 1 Residual Equity Transfers.
 - 2 Adjustment to exclude Capital Reserves
 - 3 Net of Reserve Interest Earnings and Reserve Expenditures.
 - E Estimated.
 - B Budgeted.

Village of Lima
2014-15 Budget
SEWER FUND BUDGET SUMMARY

	<u>2012-13 Prior Year Actual</u>	<u>2013-14 Current Year Adopted Budget</u>	<u>2013-14 Current Projected Year End</u>	<u>2014-15 Budget</u>
G960 BUDGETED APPROPRIATIONS	\$ 340,034	\$ 399,250	\$ 365,251	\$ 391,983
G510 LESS: Estimated Revenues	355,328	354,600	356,411	355,100
G599 LESS: Appropriated Fund Balance	<u>(15,294)</u>	<u>44,650</u>	<u>8,840</u>	<u>36,883</u>
G510/1001 TAX LEVY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

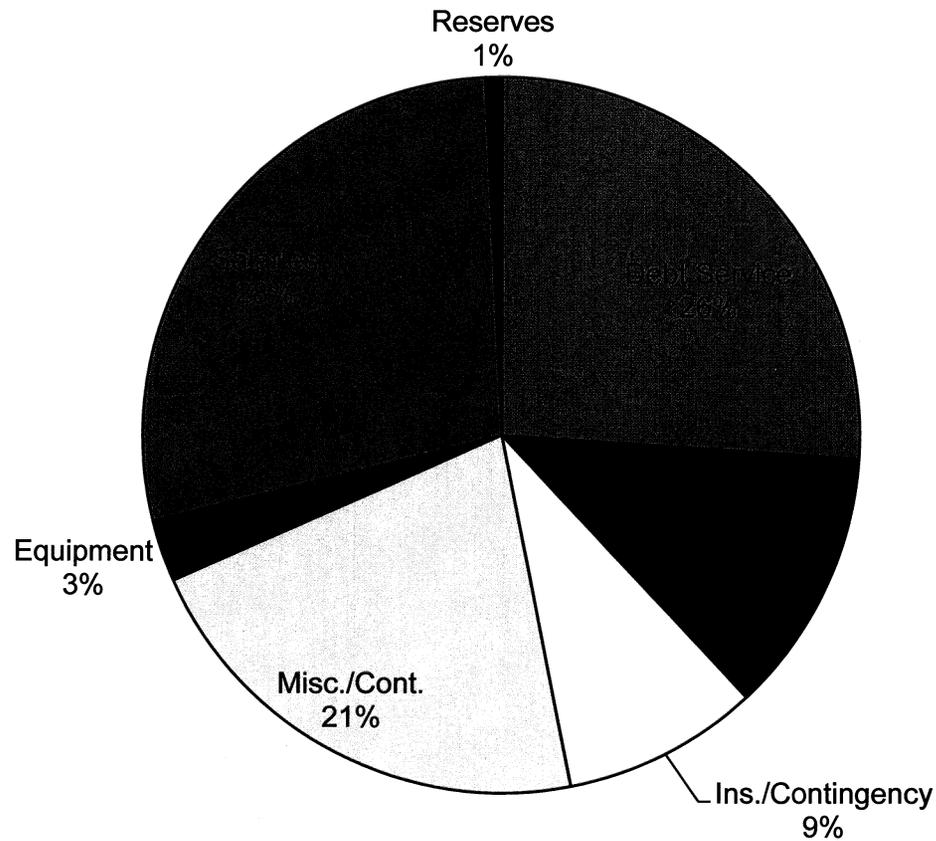
Village of Lima
2014-15 BUDGET

Sewer Fund Expenses by Major Category



Village of Lima
2014-15 BUDGET

Sewer Fund Expenses by Object Code



Village of Lima
2014-15 Budget
SEWER FUND - EXPENDITURES

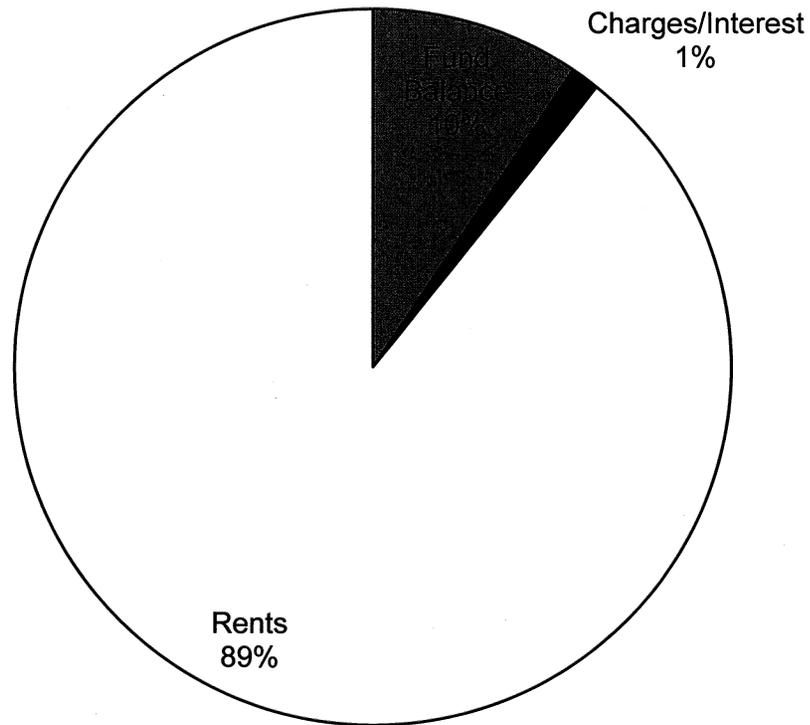
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2013-14	YEAR-TO- DATE 01/31/14	PROJECTED YEAR-END	DEPT BDGT	ADOPTED
		2010-11	2011-12	2012-13				REQUEST	BUDGET
								2014-15	2014-15
BOARD OF TRUSTEES									
Salary	G1010.1	\$ 3,775	\$ 3,775	\$ 3,825	\$ 3,925	\$ 3,925	\$ 3,925	\$ 4,025	\$ 4,025
MAYOR									
Salary	G1210.1	1,900	1,900	2,000	2,075	2,075	2,075	2,138	2,138
ACCOUNTING									
Contractual	G1320.4	0	625	625	700	700	700	750	750
TREASURER									
Salary	G1325.1	13,558	13,900	13,236	16,638	8,797	16,638	17,138	17,138
Contractual	.4	0	0	0	0	0	0	0	0
BUDGET OFFICER									
Contractual	G1340.4	2,400	2,490	2,580	2,670	2,670	2,670	2,760	2,760
EFC ADMINISTRATION FEE									
Contractual	G1380.4	4,400	4,237	4,062	3,887	3,887	3,887	3,856	3,856
LAW									
Contractual	G1420.4	0	3,751	3,751	3,800	2,617	3,800	3,900	3,900
ENGINEER									
Contractual	G1440.4	0	0	0	0	0	0	0	0
PUBLIC WORKS									
Salary	G1490.1	5,541	5,652	8,605	5,991	6,108	6,108	6,171	6,171
Contractual	.4	0	0	0	0	0	0	0	0
UNALLOCATED INSURANCE									
Contractual	G1910.4	7,751	7,557	7,785	8,489	8,489	8,489	8,526	8,526
CONTINGENCY									
Contractual	G1990.4	N/A	N/A	N/A	26,181	0	0	26,087	26,087
TOTAL GENERAL GOVERNMENT		\$ 39,325	\$ 43,887	\$ 46,469	\$ 74,356	\$ 39,268	\$ 48,292	\$ 75,351	\$ 75,351
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	1,269	1,200	1,048	1,200	1,046	1,200	1,300	1,300
SANITARY SEWERS									
Salary	G8120.1	31	12	1,535	2,753	417	2,753	3,027	3,027
Equip./Cap. Outlay	.2	0	0	0	900	0	0	1,000	1,000
Contractual	.4	651	1,495	0	1,500	0	750	1,500	1,500
SEWAGE TREATMENT DISP.									
Salary	G8130.1	65,814	68,144	67,950	76,945	49,400	76,945	77,607	77,607
Equip./Cap. Outlay	.2	764	0	0	10,000	1,447	10,000	10,000	10,000
Contractual	.4	69,192	54,585	66,096	70,000	42,134	70,000	70,000	70,000
TOTAL HOME & COMMUNITY		\$ 137,721	\$ 125,436	\$ 136,629	\$ 163,298	\$ 94,443	\$ 161,648	\$ 164,433	\$ 164,433

Village of Lima
2014-15 Budget
SEWER FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2013-14	YEAR-TO- DATE 01/31/14	PROJECTED YEAR-END	DEPT BDGT	ADOPTED
		2010-11	2011-12	2012-13				REQUEST	BUDGET
								2014-15	2014-15
EMPLOYEE BENEFITS									
State Retirement	G9010.8	11,604	16,533	19,069	21,218	21,218	21,218	19,943	19,943
Social Security	G9030.8	6,855	7,077	7,347	9,346	5,359	9,346	9,539	9,539
Workers Compensation	G9040.8	3,875	3,699	3,697	3,644	3,644	3,644	3,901	3,901
Unemployment Ins.	G9050.8	0	0	0	0	0	0	0	0
Hospital & Medical	G9060.8	11,786	13,231	14,632	16,131	15,468	16,131	13,792	13,792
TOTAL EMPLOYEE BENEFITS		\$ 34,120	\$ 40,540	\$ 44,745	\$ 50,339	\$ 45,688	\$ 50,339	\$ 47,175	\$ 47,175
DEBT SERVICE									
SB - Principal	G9710.6	65,000	70,000	70,000	70,000	70,000	70,000	75,000	75,000
SB - Interest	.7	40,706	40,000	39,191	38,257	31,972	31,972	27,024	27,024
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		\$ 105,706	\$ 110,000	\$ 109,191	\$ 108,257	\$ 101,972	\$ 101,972	\$ 102,024	\$ 102,024
TOTAL EXPENSES		\$ 316,872	\$ 319,863	\$ 337,034	\$ 396,250	\$ 281,372	\$ 362,251	\$ 388,983	\$ 388,983
INTERFUND TRANSFERS									
Debt Service	G9905.9	0	0	0	0	0	0	0	0
Capital Reserve (HR-4)	G9950.9	0	3,000	3,000	3,000	0	3,000	3,000	3,000
Capital Project	G9905.9	0	0	0	0	0	0	0	0
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 0	\$ 3,000	\$ 3,000	\$ 3,000	\$ 0	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 316,872	\$ 322,863	\$ 340,034	\$ 399,250	\$ 281,372	\$ 365,251	\$ 391,983	\$ 391,983

Village of Lima
2014-15 BUDGET

Sewer Fund Revenues by Major Category



Village of Lima
2014-15 Budget
SEWER FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2013-14	YEAR-TO- DATE 01/31/14	PROJECTED YEAR-END	DEPT BDGT REQUEST 2014-15	ADOPTED BUDGET 2014-15
		2010-11	2011-12	2012-13					
		Sewer Rents	G2120	\$ 356,919					
Sewer Charges	G2122	300	465	50	100	300	300	100	100
Interest & Penalties	G2128	4,715	5,061	5,560	4,000	5,328	5,328	4,500	4,500
TOTAL SEWER RENTS & CHARGES		\$ 361,934	\$ 360,162	\$ 354,694	\$ 354,100	\$ 270,749	\$ 355,628	\$ 354,600	\$ 354,600
Interest & Earnings	G2401	868	580	399	400	168	200	400	400
TOTAL USE OF MONEY & PROPERTY		\$ 868	\$ 580	\$ 399	\$ 400	\$ 168	\$ 200	\$ 400	\$ 400
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	1	0	235	100	583	583	100	100
TOTAL MISCELLANEOUS		\$ 1	\$ 0	\$ 235	\$ 100	\$ 583	\$ 583	\$ 100	\$ 100
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		\$ 362,803	\$ 360,742	\$ 355,328	\$ 354,600	\$ 271,500	\$ 356,411	\$ 355,100	\$ 355,100

Village of Lima
2014-15 Budget

SEWER FUND - UNRESERVED FUND BALANCE ESTIMATE *

Year Ending May 31, 2013

		2013-14 Budget	Year-to-Date 01/31/14	Projected Year-End	
Balance Beginning of Year June 1, 2012	G-909	\$ 400,852	\$ 400,852	\$ 400,852	
Plus Estimated Revenues and Receipts	G-980	354,600	271,500	356,411	
Less Estimated Expenses and Disbursements to Reserves	G-522	<u>399,250</u>	<u>281,372</u>	<u>365,251</u>	
Estimated Ending Fund Balance		<u>\$ 356,202</u>	<u>\$ 390,980</u>	<u>\$ 392,012</u>	100%
Estimated Amount of Fund Balance Used		\$ 44,650		\$ 8,840	
APPROPRIATED FUND BALANCE	G-599	\$ 44,650 <i>13-14</i>		\$ 36,883 <i>14-15</i>	9.41%
Unappropriated Fund Balance	G-909 - G-599			\$ 355,129	90.59%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 91,313	

* 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
2014-15 Budget

JOINT RECREATION FUND - EXPENDITURES										
ACCOUNT							YEAR-TO-		DEPT BDGT	ADOPTED
CODE	DESCRIPTION	Actuals			BUDGET	DATE	PROJECTED	REQUEST	BUDGET	
		2010-11	2011-12	2012-13	2013-14	01/31/14	YEAR-END	2014-15	2014-15	
JOINT RECREATIONS PROJECT:										
CR7145.1	Salary	\$ 11,735	\$ 16,551	\$ 16,688	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
.2	Equip./Cap. Outlay	0	0	0	0	0	0	0	0	0
.4	Contractual	12,685	9,704	6,988	13,000	0	13,000	6,500	6,500	6,500
	Transfer from									
CR9901.0	General Fund	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES		\$ 24,420	\$ 26,255	\$ 23,676	\$ 13,000	\$ 0	\$ 13,000	\$ 6,500	\$ 6,500	\$ 6,500
JOINT RECREATION FUND - REVENUES										
ACCOUNT							YEAR-TO-		DEPT BDGT	ADOPTED
CODE	DESCRIPTION	Actuals			BUDGET	DATE	PROJECTED	REQUEST	BUDGET	
		2010-11	2011-12	2012-13	2013-14	01/31/14	YEAR-END	2014-15	2014-15	
	Parks & Recreation									
CR2001	Charges	\$ 15,089	\$ 13,324	\$ 14,518	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Contribution from									
CR2390	T. Lima	13,000	10,000	10,833	6,500	0	6,500	0	0	0
CR3820	Joint Youth Rec. - St. Aid	0	0	0	0	0	0	0	0	0
CR2401	Interest & Earnings	4	4	5	0	0	0	0	0	0
	Transfer from									
CR5031	General Fund	0	0	0	6,500	0	6,500	6,500	6,500	6,500
TOTAL REVENUES		\$ 28,093	\$ 23,328	\$ 25,356	\$ 13,000	\$ 0	\$ 13,000	\$ 6,500	\$ 6,500	\$ 6,500

Village of Lima
2014-15 Budget

SUMMARY OF RESERVE FUNDS

Name of Reserve	Balance as of 01-31-14	Projected Revenues for Current Fiscal Year	Projected Expenses for Current Fiscal Year	Projected Balance as of 05-31-14
Fire Equipment	\$ 328,125	\$ 40,000	\$ 0	\$ 368,125
Water	294,263	7,500	0	301,763
Sewer	3,703	3,000	0	6,703
Street	85,267	28,000	0	113,267
Ambulance	87,988	10,000	0	97,988
Highway Garage	15,938	0	0	15,938
Fire Air Packs	21,733	4,000	0	25,733
Defibulator & Miscellaneous	1,038	0	0	1,038
M. Tubbs Park	15,904	2,000	0	17,904
Fire Dept. - Buildings & Grounds	21,476	15,000	0	36,476
Ambulance - Buildings & Grounds	24,029	12,000	0	36,029
Mower Replacement	9,493	0	0	9,493

Total: General Fund	\$ 587,974
Ambulance Fund	134,017
Water Fund	301,763
Sewer Fund	6,703
Grand Total:	<u>\$ 1,030,456</u>

Village of Lima
2014-15 Budget

FIRE EQUIPMENT RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Revenues (Transfer from General Fund)	Additional Revenues/ 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	20,263	(413,830)	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 ^E	327,959	40,000	166	-	368,125
2014-15 ^B	368,125	40,000	-	(250,000)	158,125

Notes: E Estimated.
B Budgeted.

Village of Lima
2014-15 Budget
WATER RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Revenues (Transfer from Water Fund)	Additional Revenues/ 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	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 ^E	322,799	7,500	-	(28,536)	301,763
2014-15 ^B	301,763	7,500	-	-	309,263

Notes: E Estimated.
 B Budgeted.

Village of Lima
2014-15 Budget
SEWER RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Revenues (Transfer from Sewer Fund)	Additional Revenues/ 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	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 ^E	34,057	3,000	-	(30,354)	6,703
2014-15 ^B	6,703	3,000	-	-	9,703

Notes: E Estimated.
B Budgeted.

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 2012-13:

Balance as on 05-31-13 Annual Report: \$ 128,249

CURRENT FISCAL YEAR 2013-14:

Balance on 01-31-14 85,267

Estimated Additional Revenue to Year End:

<u>Transfer from General Fund</u>	<u>28,000</u>
<u>Interest Earnings at 0.00%</u>	<u>-</u>
_____	_____
_____	_____

28,000

Estimated Additional Expenses to Year End:

_____	_____
_____	_____
_____	_____

-

Estimated Balance at Current Year End:

\$ 113,267

BUDGET YEAR 2014-15:

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 2014-15 Budget Year
Appropriation:

\$ 140,267

_____	_____
_____	_____
_____	_____

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ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2015

\$ 140,267

Village of Lima
2014-15 Budget

STREETS AND/OR EQUIPMENT RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Revenues (Transfer from General Fund)	Additional Revenues/ 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	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 ^E	128,249	28,000	-	(42,982)	113,267
2014-15 ^B	113,267	27,000	-	-	140,267

Notes: E Estimated.
B Budgeted.

Village of Lima
2014-15 Budget
AMBULANCE RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Revenues (Transfer from Pay per Ride Ambulance Fund)	Additional Revenues/ 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	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	-	39,541
2013-14 ^E	39,541	10,000	44	-	39,585
2014-15 ^B	39,585	10,000	-	-	49,585

Notes: E Estimated.
 B Budgeted.

Village of Lima
2014-15 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 2012-13:

Balance as on 05-31-13 Annual Report:		\$ 15,931
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CURRENT FISCAL YEAR 2013-14:

Balance on 01-31-14		15,938
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Estimated Additional Revenue to Year End:

Transfer from General Fund	-	
Interest Earnings at 0.00%	-	
chips???	-	

Estimated Additional Expenses to Year End:

Chips???		
		-

Estimated Balance at Current Year End:		<u>\$ 15,938</u>
--	--	------------------

BUDGET YEAR 2014-15:

Budget Year Additional Revenue:

Transfer from General Fund	-	
Interest Earnings at 0.00%	-	

Total Available for 2014-15 Budget Year		\$ 15,938
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Appropriation:

		-
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ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2015		<u>\$ 15,938</u>
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Village of Lima
2014-15 Budget

HIGHWAY GARAGE RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Revenues (Transfer from General Fund)	Additional Revenues/ 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
2010-11	15,824	-	56	-	15,880
2011-12	15,880	-	32	-	15,912
2012-13	15,912	-	19	-	15,931
2013-14 ^E	15,931	-	7	-	15,938
2014-15 ^B	15,938	-	-	-	15,938

Notes: E Estimated.
B Budgeted.

Village of Lima
2014-15 Budget

FIRE AIR PACKS RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Revenues (Transfer from General Fund)	Additional Revenues/ 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	73,910	6,000	227	-	80,137
2011-12	80,137	6,000	36	(68,471)	17,702
2012-13	17,702	4,000	20	-	21,722
2013-14 ^E	21,722	4,000	11	-	25,733
2014-15 ^B	25,733	4,000	-	-	29,733

Notes: E Estimated.
B Budgeted.

Village of Lima
2014-15 Budget

DEFIBULATOR/MISCELLANEOUS EQUIPMENT RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Revenues (Transfer from General Fund)	Additional Revenues/ 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	1,033	-	3	-	1,036
2011-12	1,036	-	-	-	1,036
2012-13	1,036	-	1	-	1,037
2013-14 ^E	1,037	-	1	-	1,038
2014-15 ^B	1,038	-	-	-	1,038

Notes: E Estimated.
B Budgeted.

Village of Lima
2014-15 Budget

MARK TUBBS PARK RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Revenues (Transfer from General Fund)	Additional Revenues/ Estimated Interest Earnings	Total Expenses/ Adjustments	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 ^E	15,896	2,000	8	-	17,904
2014-15 ^B	17,904	2,000	-	-	19,904

Notes: E Estimated.
B Budgeted.

Village of Lima
2014-15 Budget

FIRE DEPART. - BUILDINGS/GROUNDS MAINTENANCE RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	(Transfer from General Fund)	Revenues/ Estimated Interest Earnings	Total Expenses/ Adjustments	Ending Fund Balance
2011-12	\$ -	17,848	-	-	17,848
2012-13	17,848	15,000	-	(523)	32,325
2013-14 ^E	32,325	15,000	-	(10,849)	36,476
2014-15 ^B	36,476	15,000	-	-	51,476

Notes: E Estimated.
 B Budgeted.

Village of Lima
2014-15 Budget

AMBULANCE - BUILDING/GROUNDS MAINTENANCE RESERVE

Use Restrictions & Legal Reference: Established _____, 2011. Use subject to permissive referendum (Board adopts resolution to use dollars, published in paper within 10 days, 30-day waiting period from date of publication prior to use).

PRIOR FISCAL YEAR 2012-13:

Balance as on 05-31-13 Annual Report:		\$ 24,017
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CURRENT FISCAL YEAR 2013-14:

Balance on 01-31-14		24,029
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Estimated Additional Revenue to Year End:		
Transfer from Ambulance Fund	12,000	
Interest Earnings at 0.00%	-	12,000

Estimated Additional Expenses to Year End:		
_____	_____	
_____	_____	-

Estimated Balance at Current Year End:		<u>\$ 36,029</u>
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BUDGET YEAR 2014-15:

Budget Year Additional Revenue:		
Transfer from Ambulance Fund	12,000	
Interest Earnings at 0.00%	-	12,000

Total Available for 2014-15 Budget Year		\$ 48,029
Appropriation:		
_____	_____	
_____	_____	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2015		<u>\$ 48,029</u>
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Village of Lima
2014-15 Budget

AMBULANCE - BUILDINGS/GROUNDS MAINTENANCE RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Revenues (Transfer from Ambulance Fund)	Additional Revenues/ Estimated Interest Earnings	Total Expenses/ Adjustments	Ending Fund Balance
2011-12	\$ -	-	12,003	-	12,003
2012-13	12,003	12,000	14	-	24,017
2013-14 ^E	24,017	12,000	12	-	36,029
2014-15 ^B	36,029	12,000	-	-	48,029

Notes: E Estimated.
B Budgeted.

Village of Lima
2014-15 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 2012-13:

Balance as on 05-31-13 Annual Report: \$ 9,488

CURRENT FISCAL YEAR 2013-14:

Balance on 01-31-14 9,493

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: \$ 9,493

BUDGET YEAR 2014-15:

Budget Year Additional Revenue:

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

Total Available for 2014-15 Budget Year Appropriation: \$ 9,493

		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2015 \$ 9,493

Village of Lima
2014-15 Budget

MOWER REPLACEMENT RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Revenues (Transfer from General Fund)	Additional Revenues/ Estimated Interest Earnings	Total Expenses/ Adjustments	Ending Fund Balance
2011-12	\$ -	-	4,468	-	4,468
2012-13	4,468	-	5,020	-	9,488
2013-14 ^E	9,488	-	5	-	9,493
2014-15 ^B	9,493	-	-	-	9,493

Notes: E Estimated.
B Budgeted.

Village of Lima
2014-15 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 2012-13:

Balance as on 05-31-13 Annual Report: \$ 9,659

CURRENT FISCAL YEAR 2013-14:

Balance on 01-31-14 9,659

Estimated Additional Revenue to Year End:

Interest Earnings	-	
	-	-

Estimated Additional Expenses to Year End:

Transfer to General Fund	???	
	-	-

Estimated Balance at Current Year End: \$ 9,659

BUDGET YEAR 2014-15:

Budget Year Additional Revenue:

Interest Earnings	-	
	-	-

Total Available for 2014-15 Budget Year \$ 9,659

Appropriation:

Claims from NYS	???	
	-	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2015 \$ 9,659

Village of Lima
2014-15 Budget

DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2014-15

Due Date	Payee/ Purpose	Instrum./ Rate	Dated/ Final Maturity	Total Amount Due	Object of Expense Code		Outstanding Principal 05/31/15	Source	
					.6 Principal	.7 Interest		Function Code	Fund
07/01/14	M&T (EFC) Administration Fee	SB - CWSRF 2.3835% N	07-24-03 01-15-32	\$ 3,856.00 ¹	\$ 0	\$ 0	N/A	G 1380.4	Sewer
07/15/14	M&T (EFC) WWTP	SB - CWSRF 2.3835% N	07-24-03 01-15-32	14,921.90	0	14,921.90 ²	See January	G 9710.0	Sewer
11/15/14	Rural Develop. Ambulance Facility	SB 4.375%	12-14-07 05-15-30	13,762.19	0	13,762.19	See May	A 9710.0	General
01/15/15	M&T (EFC) WWTP	SB - CWSRF 2.3835% N	07-24-03 01-15-32	87,101.66	75,000	12,101.66 ²	1,410,000	G 9710.0	Sewer
05/15/15	Rural Develop. Ambulance Facility	SB 4.375%	12-14-07 05-15-30	52,537.81	39,000	13,537.81	585,000	A 9710.0	General
TOTAL				\$ 172,179.56	\$ 114,000	\$ 54,323.56	\$ 1,995,000		

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
2014-15 Budget

DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2014-15

SUMMARY:

GENERAL FUND

A9710.6 Serial Bonds - Principal	=	\$ 39,000.00
A9710.7 Serial Bonds - Interest	=	<u>27,300.00</u>
TOTAL GENERAL FUND		\$ 66,300.00

SEWER FUND

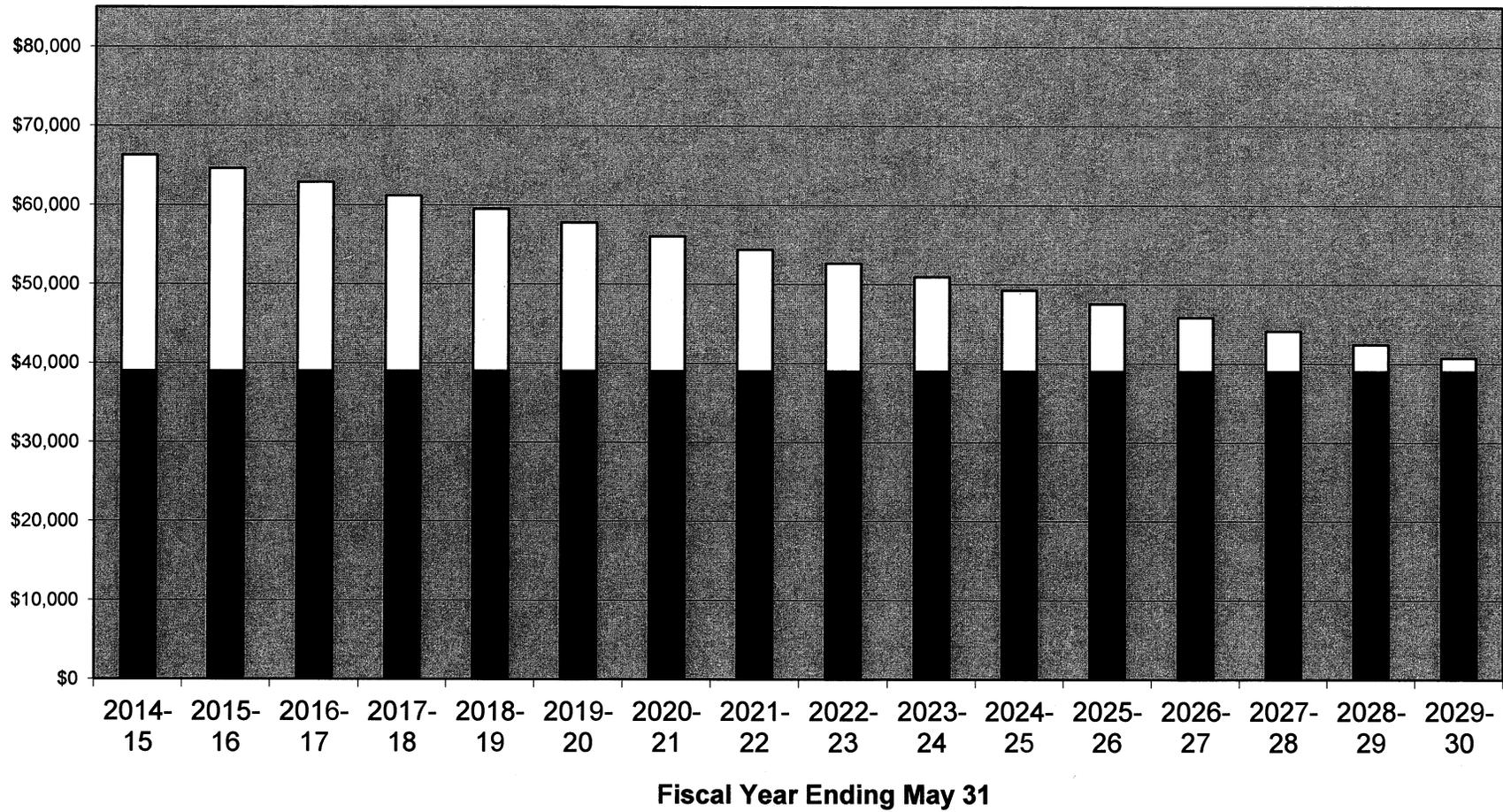
G9710.6 Serial Bonds - Principal	=	\$ 75,000.00
G9710.7 Serial Bonds - Interest	=	<u>27,023.56</u>
TOTAL SEWER FUND		\$ 102,023.56

G1380.4 Administration Fees (EFC)	=	<u>3,856.00</u>
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TOTAL DEBT SERVICE		<u><u>\$ 172,179.56</u></u>
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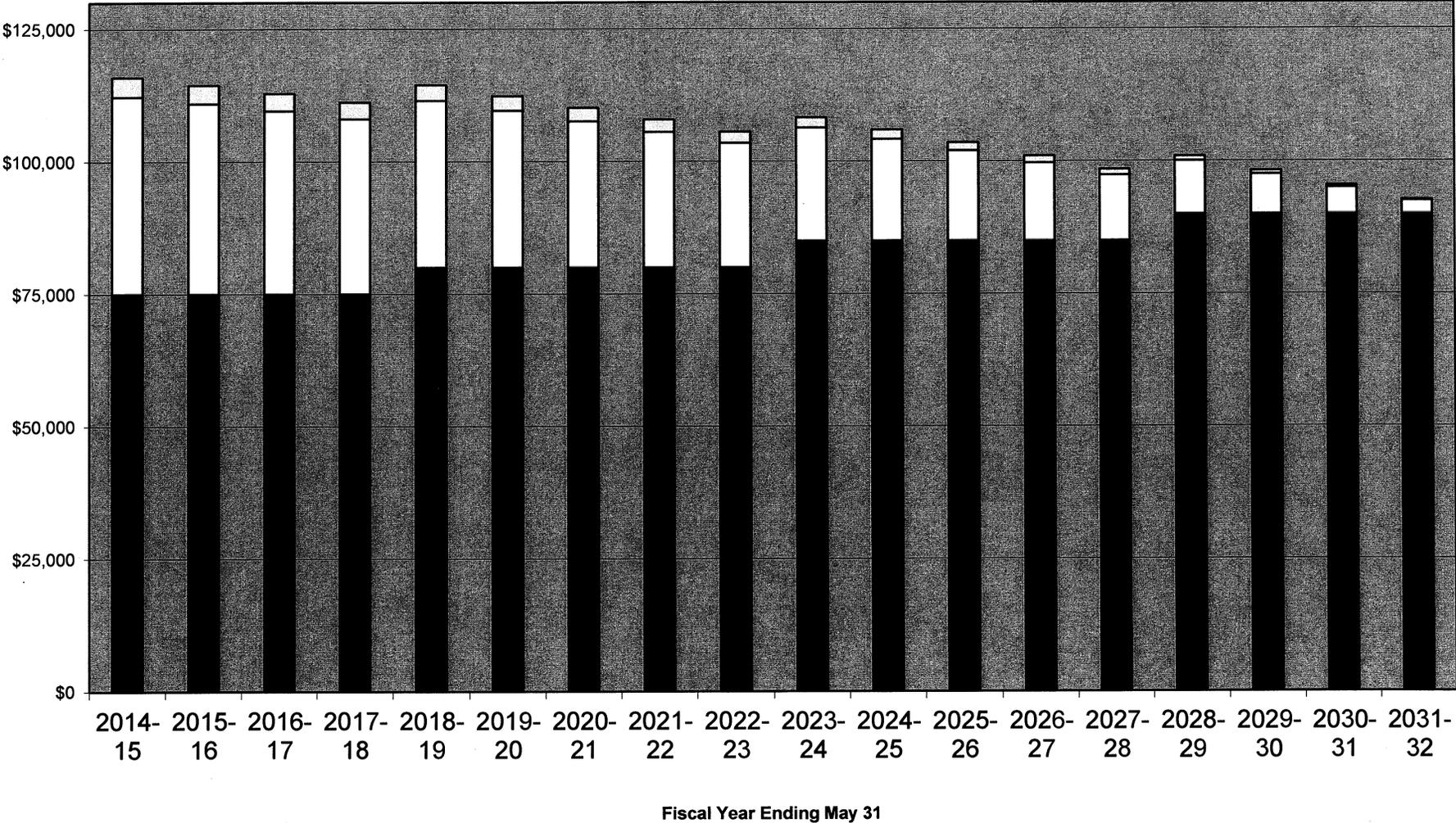
Village of Lima
2014-15 Budget

Total Debt Service - Ambulance Facility



Village of Lima
2014-15 Budget

TOTAL DEBT SERVICE - EFC BOND



Village of Lima
SCHEDULE OF BUDGETED 2014-15 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	\$ 16,100	\$ 8,050	\$ 4,025	\$ 4,025
Executive	Mayor	1	8,550	4,275	2,138	2,138
Finance	Clerk/Treasurer	2	57,481	23,204	17,138	17,138
Assessment	Assessor's Clerk	1	0	0		
Public Works Administration	Working Foreman	1	61,705	27,767	27,767	6,171
Central Garage	Laborers		46,083	46,083		
Street Maintenance	Laborers		44,824	44,824		
Snow Removal	Laborers		9,942	9,942		
Parks	Laborers		8,762	8,762		
Street Cleaning	Laborers		0	0		
Lawn Mowing	Laborers		8,211	8,211		
Zoning	Board		344	344		
Planning	Board		1,404	1,404		
Planning	Secretary		781	781		
Water Administration	Laborers		1,133		1,133	
Source of Supply, Power & Pumping	Laborers		6,135		6,135	
Transmission & Distribution	Laborers		9,265		9,265	
Sanitary Sewers	Laborers		3,027			3,027
Sewage Treatment & Disposal	Operator		60,007			60,007
	Laborers		17,600			17,600
TOTALS			\$ 361,351	\$ 183,645	\$ 67,600	\$ 110,105
Percentage				50.82%	18.71%	30.47%

2013-14 Budgeted Totals	\$ 350,394	\$ 176,610	\$ 65,457	\$ 108,327
Percentage		50.40%	18.68%	30.92%

Village of Lima - 2014-15 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)	2014 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2014-15	2015-16	2016-17
PICKUP TRUCKS:									
2011 Ford F-250 4X4 Pickup (VIN = 1FTBF2B66BEC06885)	2011	\$27,000	4 Yrs.	--15	\$ 27,000				
9 ft. Western Ultra Mount Plow	2011	\$3,000			\$ 3,000				
2008 F-250 4X4 Pickup (VIN = 1FTNF21558EE36061)	2008	\$26,500	4 Yrs.	--12					
Western 9' ultra mount Plow	2008								
DUMP TRUCKS:									
2007 Ford 550 Dump Truck (VIN = 1FDAF57R18EC21718)	2007	\$ 38,500	3 Yrs.	2014	\$ 80,000				
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)	2008	\$ 59,000	3 Yrs.	2015	\$ 80,000				
10' Icebreaker Sander (S.N. 08100130384394823-1)	2008								
Western 9' ultra mount Plow	2008								
20138 F-550 4X4 Dump Truck (VIN = 1FDUF5HTXEEA86144)	2013	\$ 80,000	3 Yrs.	2020	\$ 80,000				
10' Icebreaker Sander (S.N. 031014203489948231)	2013								
Western 9' Snow Plow (S.N. 76901)	2013								
BACKHOES:									
'10 Caterpillar 4X4 Back-Hoe 416E (S.N. LMS00223)	2010	66,124	4 Yrs.		80,000				
OFFICE MACHINES:									
Sharp Calculator (Sewer Plant) (UX2183)	1979	\$125	Yrs.						
Dell Computer	2006	\$995	5 Yrs.						
TRACTORS:									
John Deere 2520 4X4 Tractor (TO BE SOLD 05/2014)	2009	\$12,529		2014	\$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				

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DEPARTMENT OF PUBLIC WORKS

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2014 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2014-15	2015-16	2016-17
OTHER EQUIPMENT:									
26 H.P. Jacobsen Lawn Mower 4 W.D. T628D (S.N. 94671402308)	2006	\$14,540	5 Yrs.		\$17,000				
John Deere X700 with Mower	2013	\$9,500	Yrs.		\$9,500				
2008 Z-Trak 997 zero turn Lawnmower (DMA210137)	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.						
Z920A John Deere Zero-Turn w/ 54" Deck (1TC920AVECT030271)	2012	\$8,856	4 Yrs.	2015-16	\$10,000	A8989.2	\$12,500		
Sno-Pusher for Case Backhoe	2001	\$800	Yrs.		\$800				
1996 Stone 4000 Roller	2000	\$8,500	Yrs.						
John Deere Box Scraper	2000	\$500	Yrs.						
Homelite Chain Saw		\$125	Yrs.						
Stihl Cutoff Saw	1986	\$700	3 Yrs.	--89	\$900				

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Village of Lima - 2014-15 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)	2014 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2014-15	2015-16	2016-17
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									
Misc. Equipment - Central Garage						A1640.2	1,000		
Misc. Equipment - Streets						A5110.2	500		
Misc. Equipment - CHIPS						A5112.2	30,000		
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.						

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Village of Lima - 2014-15 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)	2014 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2014-15	2015-16	2016-17
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 Framing & Trap Doors for Sewer Treatment Plant			Yrs.						
TOTAL DEPARTMENT OF PUBLIC WORKS		\$537,072			\$483,033		\$79,000	\$22,500	\$22,500

Form Completed By: B. Luft

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

Village of Lima - 2014-15 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)	2014 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2014-15	2015-16	2016-17
AMBULANCE:									
Ambulance	2011	\$126,324	8 Yrs.	2019	\$140,000	HR-5			
Ambulance	2009	\$125,000	8 Yrs.	2016	\$140,000	HR-5			
Pagers/Equipment/Radios	1987	\$200	5 Yrs.		\$3,000	A4540.2	\$1,500		
Power Stretchers - 2	2009	\$21,000	8 Yrs.						
Stretcher/Chair Carrier/Air Splints	1987	\$500	5 Yrs.		\$800		\$0		
Defibulator	1990		Yrs.		\$6,000				
Uniforms/Jackets	2005	\$8,000				A4540.2	\$2,500		
Annie & Baby Resuscitation Dummies	1991		Yrs.			A4540.2	\$0		
Miscellaneous Equipment			Yrs.			A4540.2	\$3,500		
TOTAL AMBULANCE		\$360,024			\$374,800		\$7,500	\$0	\$0
FIRE TRUCKS:									
AT-238 Aerial Truck	1972	\$30,000	14 Yrs.		\$500,000				
P-235 Pumper	2010	\$430,000	20 Yrs.		\$490,000				
R-239 Rescue (TO BE REPLACED 12/2014)	1990	\$60,000	25 Yrs.	12/14	\$250,000	HR-3	\$250,000		
P-234 Pumper	1994	\$150,000	20 Yrs.		\$550,000				
TA-236 Tanker	1990	\$76,000	30 Yrs.		\$140,000				
2007 G-232 Grass Truck	2007	\$25,000	10 Yrs.		\$45,000				
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	\$16,085 \$0		
TOTAL FIRE DEPARTMENT		\$771,000			\$1,975,000		\$266,085	\$0	\$0

Form Completed By:

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Village of Lima - 2014-15 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)	2014 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2014-15	2015-16	2016-17
OFFICE MACHINES:									
Typewriter - Swintech	2003	\$250	15 Yrs.						
Typewriter - Swintech	1999	\$250	15 Yrs.		\$250				
Calculator - Victor	2002	\$200	15 Yrs.						
Calculator - Swintech	2001	\$200	15 Yrs.		\$175				
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				
Laser Printer	2010	\$250				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		\$18,579			\$18,697		\$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.

* Replaced Hard Drives of both computers on 07/14/2010 for \$887.81