

VILLAGE OF LIMA
IN THE COUNTY OF LIVINGSTON, NEW YORK

ADOPTED
2025-26 BUDGET

For Fiscal Year
Beginning June 1, 2025
and
Ending May 31, 2026

Mayor John Skiptunas
Trustee/Deputy Mayor Brian Smith
Trustee Carolyn Fleming
Trustee Melinda Fleming
Trustee Josh Petraitis
Clerk/Treasurer Elissa Sackett

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, 2026 as it was adopted by the Village on April 8, 2025.

I also certify that the date of the most recent assessment roll is March 1, 2024 and the taxable assessed valuation on which taxes are levied for the fiscal year ending May 31, 2026 is \$123,667,677.

Signed: _____
Clerk/Treasurer

SEAL

Date: _____

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2025-26 BUDGET
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2025-26 BUDGET
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Prepared with the Assistance of:
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VILLAGE OF LIMA #1141

2025-26 BUDGET - Board Calendar

JMS/LMH

Board Meetings
2nd & 4th Tuesday

THE SENTINEL

Published Thursday Weekly

Due the Prior Friday

Mid-
December

(1) **TAX CAP INFORMATION:**

- (1.1) OSC will begin providing information.
- (1.2) OSC will provide online form of the tax cap formula.

Tuesday
02-04-25
9:30 a.m.

(2) **FIRST WORKSESSION WITH CLERK/TREASURER, MAYOR & DPW SUPT.:**

- (2. 1) Retirement information.
- (2. 2) Medical information and other fringe benefits.
- (2. 3) Cash balances in all reserves and projected balances at fiscal year-end.
- (2. 4) Project fiscal year-end balances, revenues, expenses and fund balances.
- (2. 5) Insurance data.
- (2. 6) Equipment Listing Guide updated.
- (2. 7) Current water/sewer rate schedules - number of units/consumption data.
- (2. 8) Equalization rate notices.
- (2. 9) Water consumption - gallons and dollars.
- (2.10) Water purchased - gallons.

Tuesday
02-04-25

(3) **NOTICE TO DEPARTMENT HEADS:**

Budget Officer (Mayor) to provide, not later than February 13, written notice to administrative heads that they are to complete ESTIMATE OF EXPENDITURES and ESTIMATE OF REVENUES forms. BPD, Inc. will provide this written notice, together with the forms, at First Worksession (Item 2 above). [Village Law, Section 5-502(1)]

Tuesday
02-11-25

(4) **SALARY RATE DECISIONS:**

Board to complete 2025-26 salary/hourly rate decisions.

Wednesday
02-19-25

(5) **BUDGET REQUESTS DUE:**

Heads of administrative units must return ESTIMATE OF EXPENDITURES and ESTIMATE OF REVENUES pages to Clerk/Treasurer for BPD, Inc. no later than February 19. Return EQUIPMENT LISTING AND REPLACEMENT PLANNING GUIDE also. [Village Law, Section 5-502(2)]

JMS/LMH

- Thursday
02-20-25
8:00 a.m.

(6) **SECOND WORKSESSION WITH CLERK/TREASURER:**

 - (6. 1) Estimate of Expenditures.
 - (6. 2) Estimate of Revenues.
 - (6. 3) Equipment Listing Guide.
 - (6. 4) Total taxable assessed value/assessment roll.
 - (6. 5) Salary Rate Decisions.
 - (6. 6) All remaining items.

- Tuesday
03-25-25

(7) **ADOPT RESOLUTION TO EXCEED TAX LEVY LIMIT**
(IF NEEDED – Must be done prior to adopting the final Budget)

Must be adopted by 60% of the voting strength of the Board.

- Tuesday
03-25-25
6:00 p.m.

(8) **BOARD BUDGET WORKSESSION:**

 - (8. 1) Review fund histories.
 - (8. 2) Review tentative Village Constitutional Tax Limit report.
 - (8. 3) Review salary decisions (Salary & Benefits Worksheets).
 - (8. 4) Review status of all Capital Reserves.
 - (8. 5) Review Equipment Listing and Replacement Planning Guide.
 - (8. 6) Review calculation of tax rate and levy formula.
 - (8. 7) Review Tentative Budget for all completed funds.
 - (8. 8) Determine necessary dollar size of cuts to meet desired tax rate in preparation for second board worksession.
 - (8. 9) Review completed Tentative Budget, tax levy and rate, make any necessary adjustments. File pencil copy with Clerk/Treasurer. Leave Estimate of Expenditures and Estimate of Revenues notebook with Clerk/Treasurer.

- Tuesday
03-25-25

(9) **REVIEW/ALTER TENTATIVE BUDGET:**

Village Clerk to present tentative budget to Board for review and preliminary alteration no later than March 31. [Village Law, Section 5-508(1)]

- Thursday
04-03-25

(10) **PUBLIC NOTICE** - Public Hearing on Budget:

Public Notice of Budget Hearing must be published not less than five days prior to such hearing and never later than April 10. [Village Law, Section 5-508(3)]

VILLAGE OF LIMA #1141

2025-26 BUDGET - Board Calendar

JMS/LMH

Board Meetings
2nd & 4th Tuesday
THE SENTINEL
Published Thursday Weekly
Due the Prior Friday

- PRIOR TO (11) **TAX LEVY CALCULATION TO STATE COMPTROLLER** (prior to adoption of budget)
- 04-08-25
- Submit to State Comptroller information necessary for calculating the Tax Levy Limit for the coming fiscal year.
- Tuesday (12) **PUBLIC HEARING ON BUDGET:** (Regular Board Meeting)
- 04-08-25
- Public Hearing on Proposed Budget must be held no later than April 15. [Village Law, Section 5-508(3)]
- Tuesday* (13) **ADOPTION OF BUDGET:** (Regular Board Meeting)
- 04-08-25*
- est.*
- Board resolution adopting Budget and appended Salary & Wage Schedule - **must take place no later than May 1.** [Village Law, Section 5-508(4)]
- Tuesday* (14) **LEVY OF TAXES:** (Regular Board Meeting)
- 04-08-25*
- est.*
- Adoption by the Board of a resolution providing for the levy of taxes and for the addition to the tax roll of any unpaid charges - must take place **not later than May 15.** [RPTL, Section 1420(1); Village Law, Section 5-518(5)]
- Tuesday* (15) **EXECUTION OF TAX WARRANT:** (Regular Board Meeting)
- 04-08-25*
- est.*
- Mayor and Clerk must execute tax warrant **not later than May 20.** [RPTL, Section 1426(1)]

Board Meetings: 2nd & 4th Tuesday

Village of Lima
2025-26 BUDGET
REAL PROPERTY TAX CAP CALCULATION

2025-26

The Village is limited to a tax levy increase of 2% or the rate of inflation, whichever is less.

Lesser of:

A) Rate of Inflation Calculation (using CPI-U):

NYS Calculation of
Rate of Inflation =

Average of 12 Month Period ending November 2024 - Average of 12 Month Period Ending November 2023
Average of 12 Month Period Ending November 2023

$$\frac{312,951 - 303,873}{303,873} = \frac{9,078}{303,873} = 2.99\% \quad \mathbf{A}$$

B) Tax Levy Increase of 2%

2.00%

B

% Change

Base: Tax Levy Base (Prior Year)

(Line 1) \$ 646,808

C

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

(Line 2) 1.0022

D

Total Prior Year Tax with Growth Factor

\$ 648,231

0.22%

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

(Line 3) 7,695

Prior Year Tax Base Before Inflation

\$ 655,926

1.41%

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

1.0200

E

(From A or B above)

Total Prior Year Tax with Inflation Growth Factor

\$ 669,044

3.44%

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

(Line 4) (2,138)

Tax Levy Limit Before Adjustments/Exclusions

\$ 666,907

3.11%

Adjustments for Transfer of Local Government Functions:

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

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

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

-

Tax Levy Limit Adjusted for Transfer of Local Government Functions

\$ 666,907

3.11%

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

0

TAX LEVY LIMIT FOR BUDGET YEAR

\$ 666,907

F

3.11%

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) \$ 0

H

Total Exclusions

\$ -

ADJUSTED 2025-26 TAX LEVY LIMIT FOR TAX CAP CALCULATION

\$ 666,907

3.11% **K**

3.11%

2025-26 TAX LEVY

17.01% increase from prior year

(Line 22) \$ 756,808

L

CARRYOVER FOR NEXT FISCAL YEAR

\$ -

M

Lesser of:

A) **UNUSED PORTION OF TAX LEVY LIMITATION FOR BUDGET YEAR**

\$ -

N

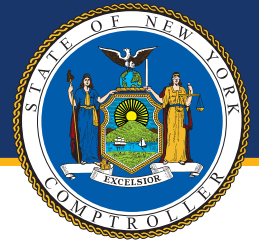
=F-L

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

\$ 10,004

O

=F*1.50%



Property Tax Cap

Inflation and Allowable Levy Growth Factors

| Inflation Factors and Allowable Levy Growth Factors by Fiscal Year | | | | | | | | | | |
|--|------------------------|------------------------------|------------------|------------------------------|------------------|------------------------------|------------------|------------------------------|----------------------|------------------------------|
| Fiscal Year | Fiscal Years Beginning | | | | | | | | | |
| | 2021 | | 2022 | | 2023 | | 2024 | | 2025 | |
| | Inflation Factor | Allowable Levy Growth Factor | Inflation Factor | Allowable Levy Growth Factor | Inflation Factor | Allowable Levy Growth Factor | Inflation Factor | Allowable Levy Growth Factor | Inflation Factor | Allowable Levy Growth Factor |
| Jan 1 - Dec 31 | 1.56% | 1.0156 | 2.30% | 1.0200 | 7.17% | 1.0200 | 6.26% | 1.0200 | 3.30% | 1.0200 |
| Mar 1 - Feb 28 | 1.46% | 1.0146 | 3.00% | 1.0200 | 7.69% | 1.0200 | 5.43% | 1.0200 | 3.18% | 1.0200 |
| Apr 1 - Mar 31 | 1.43% | 1.0143 | 3.33% | 1.0200 | 7.92% | 1.0200 | 5.06% | 1.0200 | 3.07% | 1.0200 |
| Jun 1 - May 31 | 1.31% | 1.0131 | 4.23% | 1.0200 | 8.06% | 1.0200 | 4.37% | 1.0200 | 2.99% | 1.0200 |
| Jul 1 - Jun 30 | 1.23% | 1.0123 | 4.70% | 1.0200 | 8.00% | 1.0200 | 4.12% | 1.0200 | 2.95% | 1.0200 |
| Aug 1 - Jul 31 | 1.14% | 1.0114 | 5.21% | 1.0200 | 7.91% | 1.0200 | 3.85% | 1.0200 | Coming February 2025 | |
| Sep 1 - Aug 31 | 1.09% | 1.0109 | 5.72% | 1.0200 | 7.75% | 1.0200 | 3.61% | 1.0200 | | |
| Oct 1 - Sep 30 | 1.18% | 1.0118 | 6.22% | 1.0200 | 7.45% | 1.0200 | 3.49% | 1.0200 | | |

As defined in law, the allowable levy growth factor is the lesser of one plus the inflation factor or one and two-one-hundredths. For periods where the inflation factor is less than 2 percent, the allowable levy growth factor is equal to one plus the inflation factor.



Historical Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, all items, by month — Continued

[1982-84=100, unless otherwise noted]

| Year | Jan. | Feb. | Mar. | Apr. | May | Jun. | Jul. | Aug. | Sep. | Oct. | Nov. | Dec. |
|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 1971..... | 39.8 | 39.9 | 40.0 | 40.1 | 40.3 | 40.6 | 40.7 | 40.8 | 40.8 | 40.9 | 40.9 | 41.1 |
| 1972..... | 41.1 | 41.3 | 41.4 | 41.5 | 41.6 | 41.7 | 41.9 | 42.0 | 42.1 | 42.3 | 42.4 | 42.5 |
| 1973..... | 42.6 | 42.9 | 43.3 | 43.6 | 43.9 | 44.2 | 44.3 | 45.1 | 45.2 | 45.6 | 45.9 | 46.2 |
| 1974..... | 46.6 | 47.2 | 47.8 | 48.0 | 48.6 | 49.0 | 49.4 | 50.0 | 50.6 | 51.1 | 51.5 | 51.9 |
| 1975..... | 52.1 | 52.5 | 52.7 | 52.9 | 53.2 | 53.6 | 54.2 | 54.3 | 54.6 | 54.9 | 55.3 | 55.5 |
| 1976..... | 55.6 | 55.8 | 55.9 | 56.1 | 56.5 | 56.8 | 57.1 | 57.4 | 57.6 | 57.9 | 58.0 | 58.2 |
| 1977..... | 58.5 | 59.1 | 59.5 | 60.0 | 60.3 | 60.7 | 61.0 | 61.2 | 61.4 | 61.6 | 61.9 | 62.1 |
| 1978..... | 62.5 | 62.9 | 63.4 | 63.9 | 64.5 | 65.2 | 65.7 | 66.0 | 66.5 | 67.1 | 67.4 | 67.7 |
| 1979..... | 68.3 | 69.1 | 69.8 | 70.6 | 71.5 | 72.3 | 73.1 | 73.8 | 74.6 | 75.2 | 75.9 | 76.7 |
| 1980..... | 77.8 | 78.9 | 80.1 | 81.0 | 81.8 | 82.7 | 82.7 | 83.3 | 84.0 | 84.8 | 85.5 | 86.3 |
| 1981..... | 87.0 | 87.9 | 88.5 | 89.1 | 89.8 | 90.6 | 91.6 | 92.3 | 93.2 | 93.4 | 93.7 | 94.0 |
| 1982..... | 94.3 | 94.6 | 94.5 | 94.9 | 95.8 | 97.0 | 97.5 | 97.7 | 97.9 | 98.2 | 98.0 | 97.6 |
| 1983..... | 97.8 | 97.9 | 97.9 | 98.6 | 99.2 | 99.5 | 99.9 | 100.2 | 100.7 | 101.0 | 101.2 | 101.3 |
| 1984..... | 101.9 | 102.4 | 102.6 | 103.1 | 103.4 | 103.7 | 104.1 | 104.5 | 105.0 | 105.3 | 105.3 | 105.3 |
| 1985..... | 105.5 | 106.0 | 106.4 | 106.9 | 107.3 | 107.6 | 107.8 | 108.0 | 108.3 | 108.7 | 109.0 | 109.3 |
| 1986..... | 109.6 | 109.3 | 108.8 | 108.6 | 108.9 | 109.5 | 109.5 | 109.7 | 110.2 | 110.3 | 110.4 | 110.5 |
| 1987..... | 111.2 | 111.6 | 112.1 | 112.7 | 113.1 | 113.5 | 113.8 | 114.4 | 115.0 | 115.3 | 115.4 | 115.4 |
| 1988..... | 115.7 | 116.0 | 116.5 | 117.1 | 117.5 | 118.0 | 118.5 | 119.0 | 119.8 | 120.2 | 120.3 | 120.5 |
| 1989..... | 121.1 | 121.6 | 122.3 | 123.1 | 123.8 | 124.1 | 124.4 | 124.6 | 125.0 | 125.6 | 125.9 | 126.1 |
| 1990..... | 127.4 | 128.0 | 128.7 | 128.9 | 129.2 | 129.9 | 130.4 | 131.6 | 132.7 | 133.5 | 133.8 | 133.8 |
| 1991..... | 134.6 | 134.8 | 135.0 | 135.2 | 135.6 | 136.0 | 136.2 | 136.6 | 137.2 | 137.4 | 137.8 | 137.9 |
| 1992..... | 138.1 | 138.6 | 139.3 | 139.5 | 139.7 | 140.2 | 140.5 | 140.9 | 141.3 | 141.8 | 142.0 | 141.9 |
| 1993..... | 142.6 | 143.1 | 143.6 | 144.0 | 144.2 | 144.4 | 144.4 | 144.8 | 145.1 | 145.7 | 145.8 | 145.8 |
| 1994..... | 146.2 | 146.7 | 147.2 | 147.4 | 147.5 | 148.0 | 148.4 | 149.0 | 149.4 | 149.5 | 149.7 | 149.7 |
| 1995..... | 150.3 | 150.9 | 151.4 | 151.9 | 152.2 | 152.5 | 152.5 | 152.9 | 153.2 | 153.7 | 153.6 | 153.5 |
| 1996..... | 154.4 | 154.9 | 155.7 | 156.3 | 156.6 | 156.7 | 157.0 | 157.3 | 157.8 | 158.3 | 158.6 | 158.6 |
| 1997..... | 159.1 | 159.6 | 160.0 | 160.2 | 160.1 | 160.3 | 160.5 | 160.8 | 161.2 | 161.6 | 161.5 | 161.3 |
| 1998..... | 161.6 | 161.9 | 162.2 | 162.5 | 162.8 | 163.0 | 163.2 | 163.4 | 163.6 | 164.0 | 164.0 | 163.9 |
| 1999..... | 164.3 | 164.5 | 165.0 | 166.2 | 166.2 | 166.2 | 166.7 | 167.1 | 167.9 | 168.2 | 168.3 | 168.3 |
| 2000..... | 168.8 | 169.8 | 171.2 | 171.3 | 171.5 | 172.4 | 172.8 | 172.8 | 173.7 | 174.0 | 174.1 | 174.0 |
| 2001..... | 175.1 | 175.8 | 176.2 | 176.9 | 177.7 | 178.0 | 177.5 | 177.5 | 178.3 | 177.7 | 177.4 | 176.7 |
| 2002..... | 177.1 | 177.8 | 178.8 | 179.8 | 179.8 | 179.9 | 180.1 | 180.7 | 181.0 | 181.3 | 181.3 | 180.9 |
| 2003..... | 181.7 | 183.1 | 184.2 | 183.8 | 183.5 | 183.7 | 183.9 | 184.6 | 185.2 | 185.0 | 184.5 | 184.3 |
| 2004..... | 185.2 | 186.2 | 187.4 | 188.0 | 189.1 | 189.7 | 189.4 | 189.5 | 189.9 | 190.9 | 191.0 | 190.3 |
| 2005..... | 190.7 | 191.8 | 193.3 | 194.6 | 194.4 | 194.5 | 195.4 | 196.4 | 198.8 | 199.2 | 197.6 | 196.8 |
| 2006..... | 198.3 | 198.7 | 199.8 | 201.5 | 202.5 | 202.9 | 203.5 | 203.9 | 202.9 | 201.8 | 201.5 | 201.8 |
| 2007..... | 202.416 | 203.499 | 205.352 | 206.686 | 207.949 | 208.352 | 208.299 | 207.917 | 208.490 | 208.936 | 210.177 | 210.036 |
| 2008..... | 211.080 | 211.693 | 213.528 | 214.823 | 216.632 | 218.815 | 219.964 | 219.086 | 218.783 | 216.573 | 212.425 | 210.228 |
| 2009..... | 211.143 | 212.193 | 212.709 | 213.240 | 213.856 | 215.693 | 215.351 | 215.834 | 215.969 | 216.177 | 216.330 | 215.949 |
| 2010..... | 216.687 | 216.741 | 217.631 | 218.009 | 218.178 | 217.965 | 218.011 | 218.312 | 218.439 | 218.711 | 218.803 | 219.179 |
| 2011..... | 220.223 | 221.309 | 223.467 | 224.906 | 225.964 | 225.722 | 225.922 | 226.545 | 226.889 | 226.421 | 226.230 | 225.672 |
| 2012..... | 226.665 | 227.663 | 229.392 | 230.085 | 229.815 | 229.478 | 229.104 | 230.379 | 231.407 | 231.317 | 230.221 | 229.601 |
| 2013..... | 230.280 | 232.166 | 232.773 | 232.531 | 232.945 | 233.504 | 233.596 | 233.877 | 234.149 | 233.546 | 233.069 | 233.049 |
| 2014..... | 233.916 | 234.781 | 236.293 | 237.072 | 237.900 | 238.343 | 238.250 | 237.852 | 238.031 | 237.433 | 236.151 | 234.812 |
| 2015..... | 233.707 | 234.722 | 236.119 | 236.599 | 237.805 | 238.638 | 238.654 | 238.316 | 237.945 | 237.838 | 237.336 | 236.525 |
| 2016..... | 236.916 | 237.111 | 238.132 | 239.261 | 240.229 | 241.018 | 240.628 | 240.849 | 241.428 | 241.729 | 241.353 | 241.432 |
| 2017..... | 242.839 | 243.603 | 243.801 | 244.524 | 244.733 | 244.955 | 244.786 | 245.519 | 246.819 | 246.663 | 246.669 | 246.524 |
| 2018..... | 247.867 | 248.991 | 249.554 | 250.546 | 251.588 | 251.989 | 252.006 | 252.146 | 252.439 | 252.885 | 252.038 | 251.233 |
| 2019..... | 251.712 | 252.776 | 254.202 | 255.548 | 256.092 | 256.143 | 256.571 | 256.558 | 256.759 | 257.346 | 257.208 | 256.974 |
| 2020..... | 257.971 | 258.678 | 258.115 | 256.389 | 256.394 | 257.797 | 259.101 | 259.918 | 260.280 | 260.388 | 260.229 | 260.474 |
| 2021..... | 261.582 | 263.014 | 264.877 | 267.054 | 269.195 | 271.696 | 273.003 | 273.567 | 274.310 | 276.589 | 277.948 | 278.802 |
| 2022..... | 281.148 | 283.716 | 287.504 | 289.109 | 292.296 | 296.311 | 296.276 | 296.171 | 296.808 | 298.012 | 297.711 | 296.797 |
| 2023..... | 299.170 | 300.840 | 301.836 | 303.363 | 304.127 | 305.109 | 305.691 | 307.026 | 307.789 | 307.671 | 307.051 | 306.746 |
| 2024..... | 308.417 | 310.326 | 312.332 | 313.548 | 314.069 | 314.175 | 314.540 | 314.796 | 315.301 | 315.664 | 315.493 | 315.605 |

**Tax Base Growth Factors for Villages
For Fiscal Years Starting in 2025**

| | | |
|-------------------|---------------------------|--------|
| Herkimer County | Village of Herkimer | 1.0056 |
| Herkimer County | Village of Ilion | 1.0011 |
| Herkimer County | Village of Middleville | 1.0000 |
| Herkimer County | Village of Mohawk | 1.0000 |
| Herkimer County | Village of Newport | 1.0000 |
| Herkimer County | Village of Poland | 1.0000 |
| Herkimer County | Village of West Winfield | 1.0000 |
| Jefferson County | Village of Adams | 1.0008 |
| Jefferson County | Village of Alexandria Bay | 1.0382 |
| Jefferson County | Village of Antwerp | 1.0000 |
| Jefferson County | Village of Black River | 1.0029 |
| Jefferson County | Village of Brownville | 1.0294 |
| Jefferson County | Village of Cape Vincent | 1.0028 |
| Jefferson County | Village of Carthage | 1.0044 |
| Jefferson County | Village of Chaumont | 1.0000 |
| Jefferson County | Village of Clayton | 1.0000 |
| Jefferson County | Village of Deferiet | 1.0006 |
| Jefferson County | Village of Dexter | 1.0291 |
| Jefferson County | Village of Ellisburg | 1.0838 |
| Jefferson County | Village of Evans Mills | 1.0003 |
| Jefferson County | Village of Glen Park | 1.0001 |
| Jefferson County | Village of Mannsville | 1.0000 |
| Jefferson County | Village of Philadelphia | 1.0039 |
| Jefferson County | Village of Sackets Harbor | 1.0168 |
| Jefferson County | Village of Theresa | 1.0133 |
| Jefferson County | Village of West Carthage | 1.0078 |
| Lewis County | Village of Castorland | 1.0059 |
| Lewis County | Village of Constableville | 1.0396 |
| Lewis County | Village of Copenhagen | 1.0229 |
| Lewis County | Village of Croghan | 1.0069 |
| Lewis County | Village of Lowville | 1.0193 |
| Lewis County | Village of Lyons Falls | 1.0172 |
| Lewis County | Village of Port Leyden | 1.0069 |
| Lewis County | Village of Turin | 1.0133 |
| Livingston County | Village of Avon | 1.0011 |
| Livingston County | Village of Caledonia | 1.0006 |
| Livingston County | Village of Dansville | 1.0032 |
| Livingston County | Village of Geneseo | 1.0001 |
| Livingston County | Village of Leicester | 1.0095 |
| Livingston County | Village of Lima | 1.0022 |
| Livingston County | Village of Livonia | 1.0028 |
| Livingston County | Village of Mount Morris | 1.0124 |
| Livingston County | Village of Nunda | 1.0045 |
| Madison County | Village of Canastota | 1.0019 |
| Madison County | Village of Cazenovia | 1.0085 |
| Madison County | Village of Chittenango | 1.0046 |
| Madison County | Village of De Ruyter | 1.0107 |

Village of Lima
2025-26 BUDGET
BUDGET SUMMARY AND TAX RATE

| | - 960 <u>Appropriations</u> | - 590 <u>Estimated Revenues</u> | - 599 <u>Use of Fund Balance</u> | - 510/1001 <u>Tax Levy</u> |
|---------------------|--------------------------------|------------------------------------|-------------------------------------|-------------------------------|
| A - GENERAL FUND | \$ 1,145,275 | \$ 276,710 | \$ 111,756 | \$ 756,808 |
| AM - AMBULANCE FUND | 145,000 | 145,000 | - | - |
| F - WATER FUND | 671,034 | 496,650 | 174,384 | - |
| G - SEWER FUND | <u>514,810</u> | <u>427,575</u> | <u>87,235</u> | <u>-</u> |
| TOTAL ALL FUNDS | <u>\$ 2,476,118</u> | <u>\$ 1,345,935</u> | <u>\$ 373,374</u> | <u>\$ 756,808</u> |

CALCULATION OF 2025-26 GENERAL FUND TAX RATE:

TOTAL Tax Levy/Assessed Valuation x \$1,000
 \$ 756,808 /(\$123,667,677/1000) **\$ 6.12 Per \$1,000 Assessed Value**

| | | |
|--|---------|----------------------------|
| Tax Levy WITHOUT Ambulance Debt Service/Assessed Valuation x \$1,000 \$ 738,042 /(\$123,667,677/1000) | \$ 5.97 | Per \$1,000 Assessed Value |
| Tax Levy - Ambulance Net Debt Service Only /Assessed Valuation x \$1,000 \$23,766 /(\$123,667,677/1000) | \$ 0.19 | Per \$1,000 Assessed Value |
| Tax Levy - Ambulance Net Debt Service Only /Assessed Valuation x \$1,000 (with \$5,000 Contribution from Ambulance Fund) \$18,766 /(\$123,667,677/1000) | \$ 0.15 | Per \$1,000 Assessed Value |

Tax Levy/Full Valuation x \$1,000
 \$ 756,808 /(\$137,408,530/1000) \$ 5.51 Per \$1,000 Full Value

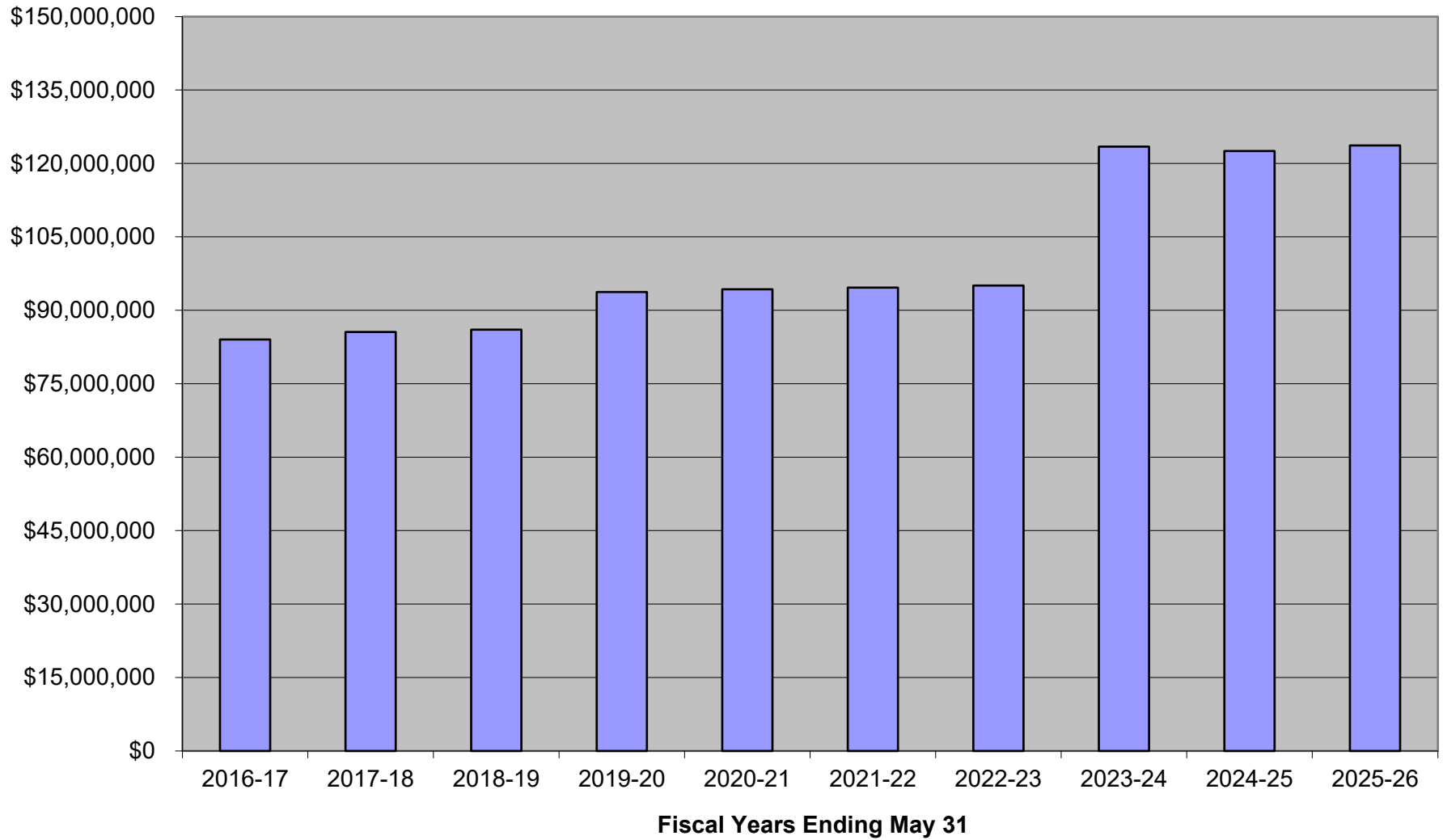
New York State Equalization Rate = 90.00% - Final Village 2024 Rate

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

- February 4 - Budget Officer to notify heads of Administrative Units to prepare estimates.
- February 19 - Heads of Administrative Units to submit estimates to Budget Officer.
- March 25 - Budget Officer to file tentative budget with Clerk.
- March 25 - Clerk to present tentative budget to Board.
- April 3 - Clerk to publish Notice of Budget Hearing.
- April 8 - **SUBMIT TAX LEVY CALCULATION TO OFFICE OF THE STATE COMPTROLLER.**
- April 8 (IF NECESSARY) - **Adopt Resolution to exceed Tax Levy Limit**
- April 8 - **PUBLIC HEARING**
- April 8 (not later than) - **BOARD ADOPTS BUDGET and Salary & Wage Schedule.**
- April 8 - Board to levy Taxes.

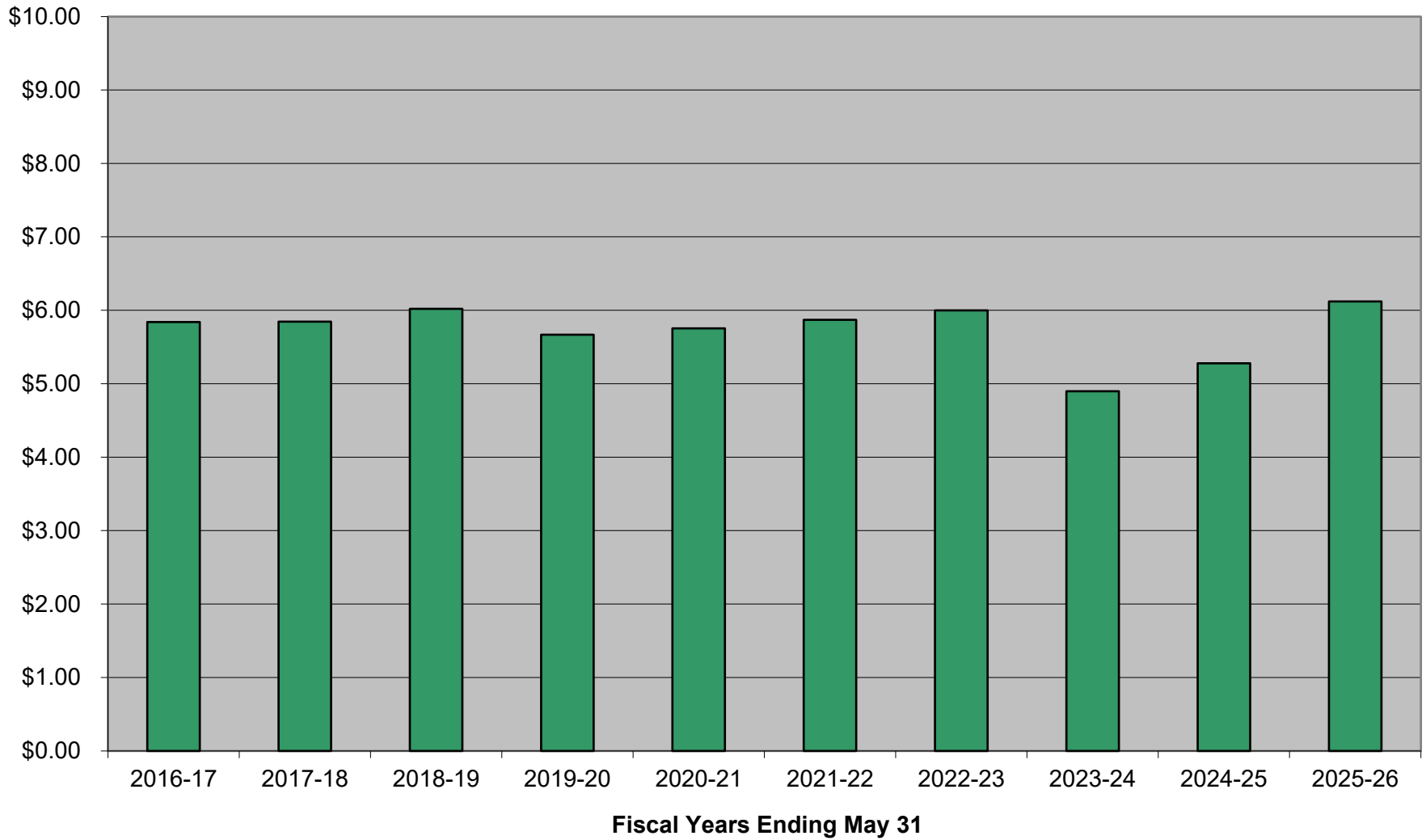
Village of Lima
2025-26 BUDGET

History of Taxable Assessed Value



Village of Lima
2025-26 BUDGET

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



VILLAGE OF LIMA
2025-26 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 |
|----------------------|-------------------|----------------------------------|-------------------------------|--------------------------------------|----------------|--|-----------------------|-------------|---------------------------------|
| 2014-15 | 474,825 | 1.55% | 5.74 | 1.74% | 82,618,513 | -0.32% | 100.00% | 82,618,513 | 5.75 |
| 2015-16 | 489,070 | 3.00% | 5.85 | 1.89% | 83,620,713 | 1.21% | 100.00% | 83,620,713 | 5.85 |
| 2016-17 | 490,639 | 0.32% | 5.84 | -0.16% | 84,024,016 | 0.48% | 100.00% | 84,024,016 | 5.84 |
| 2017-18 | 500,129 | 1.93% | 5.84 | 0.10% | 85,566,831 | 1.84% | 96.00% | 89,132,115 | 5.61 |
| 2018-19 | 517,927 | 3.56% | 6.02 | 2.99% | 86,035,723 | 0.55% | 95.00% | 90,563,918 | 5.72 |
| 2019-20 | 531,200 | 2.56% | 5.67 | -5.84% | 93,717,464 | 8.93% | 100.00% | 93,717,464 | 5.67 |
| 2020-21 | 542,500 | 2.13% | 5.75 | 1.52% | 94,281,184 | 0.60% | 100.00% | 94,281,184 | 5.75 |
| 2021-22 | 555,454 | 2.39% | 5.87 | 2.00% | 94,636,613 | 0.38% | 95.00% | 99,617,487 | 5.58 |
| 2022-23 | 570,302 | 2.67% | 6.00 | 2.21% | 95,062,866 | 0.45% | 93.00% | 102,218,135 | 5.58 |
| 2023-24 | 604,493 | 6.00% | 4.90 | -18.36% | 123,416,707 | 29.83% | 100.00% | 123,416,707 | 4.90 |
| 2024-25 | 646,808 | 7.00% | 5.28 | 7.77% | 122,538,190 | -0.71% | 99.00% | 123,775,949 | 5.23 |
| 2025-26 ^B | 756,808 | 17.01% | 6.12 | 15.94% | 123,667,677 | 0.92% | 90.00% | 137,408,530 | 5.51 |
| Amt. Increase | \$ 110,000 | | \$ 0.84 | | | | | | |
| % Increase | 17.01% | | 15.94% | | | | | | |

Note: B Budget.

VILLAGE OF LIMA
2025-26 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 | Adjustments | Unreserved Ending Fund Balance General Fund | |
| 2014-15 | \$ 346,117 | \$ 740,695 | \$ 627,640 | \$ (105,910) | \$ 0 | \$ 353,262 | \$ (7,145) |
| 2015-16 | 353,262 | 719,040 | 699,700 | (23,997) | 0 | 348,606 | 4,657 |
| 2016-17 | 348,606 | 778,620 | 818,662 | 46,154 | 0 | 354,717 | (6,112) |
| 2017-18 | 354,717 | 770,402 | 643,299 | (98,268) | 0 | 383,553 | (28,835) |
| 2018-19 | 383,553 | 788,641 | 661,786 | (91,356) | 0 | 419,052 | (35,499) |
| 2019-20 | 419,052 | 846,686 | 725,719 | (985) | 0 | 539,034 | (119,982) |
| 2020-21 | 539,034 | 1,063,169 | 1,190,048 | (39,574) | 0 | 372,581 | 166,453 |
| 2021-22 | 372,581 | 982,817 | 944,567 | (112,158) | 0 | 298,673 | 73,908 |
| 2022-23 | 298,673 | 1,425,552 | 1,296,397 | (61,395) | 0 | 366,433 | (67,761) |
| 2023-24 | 366,433 | 1,007,100 | 1,038,984 | (66,140) | 0 | 268,409 | 98,024 |
| 2024-25 ^E | 268,409 | 964,294 | 925,842 | (86,000) | 0 | 220,861 | 47,548 |
| 2025-26 ^B | 220,861 | 1,033,518 | 1,037,775 | (107,500) | 0 | 109,105 | 111,757 |

D

| GENERAL FUND RESERVES (Without Ambulance & Ambulance Bldg & Grounds) | | |
|---|-----------------------------------|----------------------------------|
| Beginning Fund Balance | Net Transfer (to) / from Reserves | Ending Fund Balance General Fund |
| \$ 464,339 | \$ 105,910 | \$ 570,249 |
| 570,249 | 23,997 | 594,246 |
| 594,246 | (46,154) | 548,092 |
| 548,092 | 98,268 | 646,360 |
| 646,360 | 91,356 | 737,716 |
| 737,716 | 985 | 738,701 |
| 738,701 | 39,574 | 778,275 |
| 778,275 | 112,158 | 890,433 |
| 890,433 | 61,395 | 951,828 |
| 951,828 | 66,140 | 1,017,968 |
| 1,017,968 | 86,000 | 1,103,968 |
| 1,103,968 | 107,500 | 1,211,468 |

B

| Fiscal Year | AMBULANCE FUND | | | | | Unreserved Ending Fund Balance General Fund | Fund Balance Used |
|----------------------|------------------------|----------|----------|-----------------------------------|-------------|---|-------------------|
| | Beginning Fund Balance | Revenues | Expenses | Net Transfer (to) / from Reserves | Adjustments | | |
| 2014-15 | 93,174 | 111,405 | 130,756 | (41,620) | \$ 0 | 32,203 | 60,971 |
| 2015-16 | 32,203 | 112,311 | 75,893 | (30,552) | 0 | 38,068 | (5,866) |
| 2016-17 | 38,068 | 101,364 | 183,491 | 79,806 | 0 | 35,748 | 2,321 |
| 2017-18 | 35,748 | 100,630 | 63,556 | (28,544) | 0 | 44,277 | (8,530) |
| 2018-19 | 44,277 | 125,202 | 78,955 | (20,175) | 0 | 70,349 | (26,072) |
| 2019-20 | 70,349 | 112,904 | 88,528 | (13,532) | 0 | 81,193 | (10,844) |
| 2020-21 | 81,193 | 81,199 | 73,845 | (35,000) | 0 | 53,547 | 27,646 |
| 2021-22 | 53,547 | 95,076 | 46,082 | (20,000) | 0 | 82,541 | (28,994) |
| 2022-23 | 82,541 | 154,333 | 102,585 | (20,000) | 0 | 114,289 | (31,748) |
| 2023-24 | 114,289 | 188,294 | 187,285 | 105,802 | 0 | 221,101 | (106,811) |
| 2024-25 ^E | 221,101 | 139,020 | 142,930 | (35,000) | 0 | 182,191 | 38,910 |
| 2025-26 ^B | 182,191 | 145,000 | 145,000 | (35,000) | 0 | 147,191 | 35,000 |

E

| AMBULANCE RESERVE (With Ambulance & Ambulance Bldg & Grounds) | | |
|--|-----------------------------------|---------------------------------------|
| Beginning Fund Balance | Net Transfer (to) / from Reserves | Ending Fund Balance Ambulance Reserve |
| 134,503 | 41,620 | 176,123 |
| 176,123 | 30,552 | 206,675 |
| 206,675 | (79,806) | 126,869 |
| 126,869 | 28,544 | 155,413 |
| 155,413 | 20,175 | 175,588 |
| 175,588 | 13,532 | 189,120 |
| 189,120 | 35,000 | 224,120 |
| 224,120 | 20,000 | 244,120 |
| 244,120 | 20,000 | 264,120 |
| 264,120 | (105,802) | 158,318 |
| 158,318 | 35,000 | 193,318 |
| 193,318 | 35,000 | 228,318 |

Note: * 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 | Adjustments | Unreserved Ending Fund Balance | |
| 2014-15 | 439,291 | 852,100 | 758,396 | (147,530) | 0 | 385,465 | 53,826 |
| 2015-16 | 385,465 | 831,351 | 775,593 | (54,549) | 0 | 386,674 | (1,209) |
| 2016-17 | 386,674 | 879,984 | 1,002,153 | 125,960 | 0 | 390,465 | (3,791) |
| 2017-18 | 390,465 | 871,032 | 706,855 | (126,812) | 0 | 427,830 | (37,365) |
| 2018-19 | 427,830 | 913,843 | 740,741 | (111,531) | 0 | 489,401 | (61,571) |
| 2019-20 | 489,401 | 959,590 | 814,247 | (14,517) | 0 | 620,227 | (130,826) |
| 2020-21 | 620,227 | 1,144,368 | 1,263,893 | (74,574) | 0 | 426,128 | 194,099 |
| 2021-22 | 426,128 | 1,077,893 | 990,649 | (132,158) | 0 | 381,214 | 44,914 |
| 2022-23 | 381,214 | 1,579,885 | 1,398,982 | (81,395) | (51,749) | 428,974 | (99,509) |
| 2023-24 | 428,974 | 1,195,394 | 1,226,269 | 39,662 | (41,748) | 447,763 | (8,787) |
| 2024-25 ^E | 447,763 | 1,103,314 | 1,068,772 | (121,000) | 0 | 403,052 | 86,458 |
| 2025-26 ^B | 403,052 | 1,178,518 | 1,182,775 | (142,500) | 0 | 256,295 | 146,757 |

F = D + E

| TOTAL RESERVES | | |
|------------------------|-----------------------------------|----------------------------------|
| Beginning Fund Balance | Net Transfer (to) / from Reserves | Ending Fund Balance General Fund |
| 598,842 | 147,530 | 746,372 |
| 746,372 | 54,549 | 800,921 |
| 800,921 | (125,960) | 674,961 |
| 674,961 | 126,812 | 801,773 |
| 801,773 | 111,531 | 913,304 |
| 913,304 | 14,517 | 927,821 |
| 927,821 | 74,574 | 1,002,395 |
| 1,002,395 | 132,158 | 1,134,553 |
| 1,134,553 | 81,395 | 1,215,948 |
| 1,215,948 | (39,662) | 1,176,286 |
| 1,176,286 | 121,000 | 1,297,286 |
| 1,297,286 | 142,500 | 1,439,786 |

G = C + F

| GRAND TOTAL FUND BALANCE (AUD) |
|--------------------------------|
| 1,131,837 |
| 1,187,595 |
| 1,065,426 |
| 1,229,603 |
| 1,402,705 |
| 1,548,048 |
| 1,428,523 |
| 1,515,767 |
| 1,644,921 |
| 1,624,048 |
| 1,700,338 |
| 1,696,081 |

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2025-26 BUDGET
GENERAL FUND TAX RATE ANALYSIS

| | Amount Budgeted | Tax Rate per \$1,000 Assessed Value* | Percent of Total Appropriations |
|-----------------------------------|----------------------------|---|------------------------------------|
| General Government Support: | | | |
| Insurance | \$ 36,462 | \$ 0.29 | 3.18% |
| Contingency | 45,371 | 0.37 | 3.96% |
| All Other | <u>243,866</u> | <u>1.97</u> | <u>21.29%</u> |
| Total General Government Support | \$ 325,699 | \$ 2.63 | 28.44% |
| Public Safety: | | | |
| Fire | 71,461 | 0.58 | 6.24% |
| All Other | <u>510</u> | <u>0.00</u> | <u>0.04%</u> |
| Total Public Safety | \$ 71,971 | \$ 0.58 | 6.28% |
| Health | - | - | 0.00% |
| Transportation | 248,664 | 2.01 | 21.71% |
| Culture & Recreation | 36,738 | 0.30 | 3.21% |
| Home & Community Services | 93,848 | 0.76 | 8.19% |
| Employee Benefits | 151,175 | 1.22 | 13.20% |
| Interfund Transfers | 25,000 | 0.20 | 2.18% |
| Transfer to Capital Reserves for: | | | |
| Fire Equipment (HR-3) | 60,000 | 0.49 | 5.24% |
| Streets (HR-2) | 30,000 | 0.24 | 2.62% |
| Fire Department Air Packs (HR-9) | 11,000 | 0.09 | 0.96% |
| Park Reserve | 0 | 0.00 | 0.00% |
| Fire Dept. - Building & Grounds | 0 | 0.00 | 0.00% |
| Fire Dept. - Misc. Equipment | 0 | 0.00 | 0.00% |
| Fire Dept. - Communications | <u>6,500</u> | <u>0.05</u> | <u>0.57%</u> |
| Total Transfers | \$ 107,500 | \$ 0.87 | 9.39% |
| Debt Service - Principal | 39,000 | 0.32 | 3.41% |
| Debt Service - Interest | <u>45,678</u> | <u>0.37</u> | <u>3.99%</u> |
| TOTAL APPROPRIATIONS | <u>\$ 1,145,274</u> | <u>\$ 9.26</u> | <u>100.00%</u> |
| Less: Other Revenues | (276,710) | (2.24) | -24.16% |
| Appropriated Fund Balance | (111,757) | (0.90) | -9.76% |
| REAL PROPERTY TAX LEVY | 756,808.00 | \$ 6.12 | 66.08% |

*2025-26 Assessed Value =

\$ 123,667,677

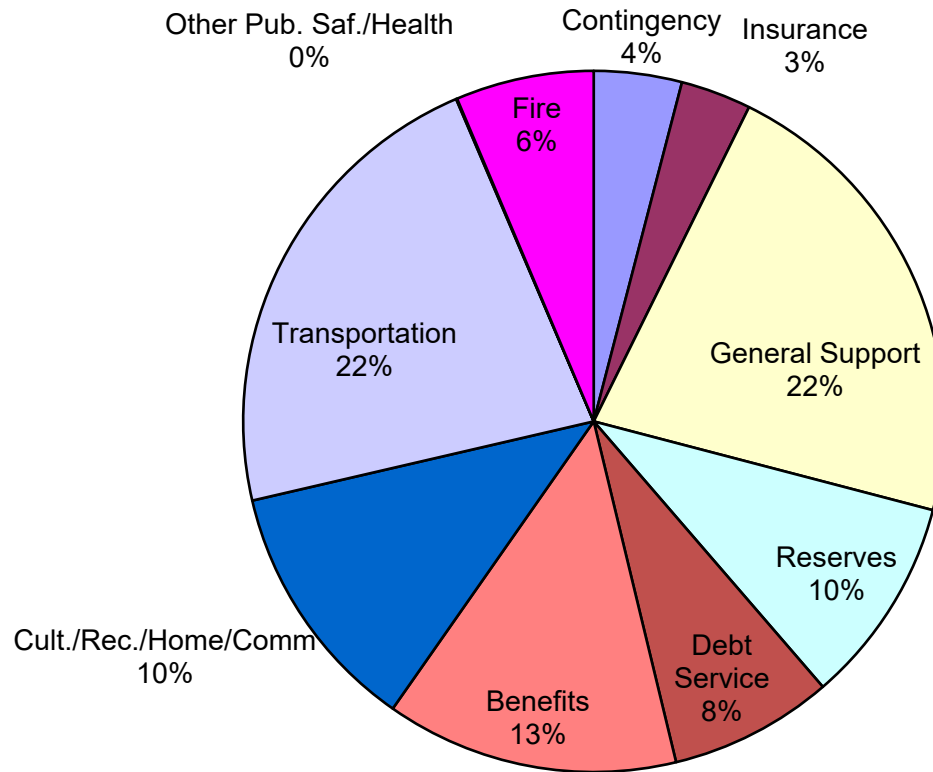
VILLAGE OF LIMA
2025-26 BUDGET

GENERAL FUND BUDGET SUMMARY

| | <u>2023-24 Prior Year Actual</u> | <u>2024-25 Current Year Adopted Budget</u> | <u>2024-25 Current Year Projected Year End</u> | <u>2025-26 Budget</u> |
|--------------------------------------|--------------------------------------|--|--|-----------------------|
| A960 BUDGETED APPROPRIATIONS | \$ 971,781 | \$ 1,075,995 | \$ 1,011,842 | \$ 1,145,275 |
| A510 LESS: Estimated Revenues | 402,607 | 282,267 | 317,486 | 276,710 |
| A599 LESS: Appropriated Fund Balance | <u>(35,320)</u> | <u>146,920</u> | <u>47,548</u> | <u>111,757</u> |
| A510/1001 TAX LEVY | <u>\$ 604,493</u> | <u>\$ 646,808</u> | <u>\$ 646,808</u> | <u>\$ 756,808</u> |

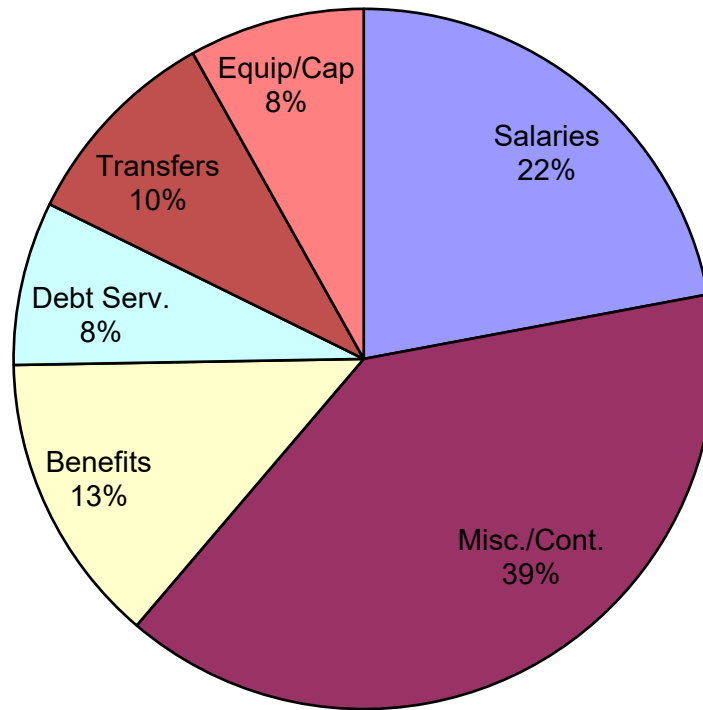
Village of Lima
2025-26 BUDGET

General Fund Expenses by Major Category



Village of Lima
2025-26 BUDGET

General Fund Expenses by Object Code



VILLAGE OF LIMA
2025-26 BUDGET
GENERAL FUND - EXPENDITURES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2024-25 | YEAR-TO- DATE 01/31/25 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2025-26 | ADOPTED BUDGET 2025-26 |
|------------------------------------|--------------|----------|----------|----------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2021-22 | 2022-23 | 2023-24 | | | | | |
| TRUSTEES | | | | | | | | | |
| Salary | A1010.1 | \$ 8,000 | \$ 8,000 | \$ 9,360 | \$ 8,375 | \$ 4,080 | \$ 8,375 | \$ 8,375 | \$ 8,375 |
| Contractual | .4 | 0 | 30 | 0 | 250 | 0 | 250 | 250 | 250 |
| MAYOR | | | | | | | | | |
| Salary | A1210.1 | 5,000 | 5,000 | 6,520 | 6,000 | 3,060 | 6,000 | 6,000 | 6,000 |
| Contractual | .4 | 3,030 | 1,119 | 1,650 | 1,000 | 588 | 1,000 | 1,000 | 1,000 |
| ACCOUNTING | | | | | | | | | |
| Contractual | A1320.4 | 0 | 0 | 4,037 | 2,000 | 3,056 | 3,055 | 2,000 | 2,000 |
| TREASURER | | | | | | | | | |
| Salary | A1325.1 | 23,967 | 19,745 | 17,784 | 20,112 | 12,484 | 18,032 | 20,833 | 20,833 |
| Equip./Cap. Outlay | .2 | 1,253 | 0 | 0 | 2,500 | 4,375 | 4,375 | 2,500 | 2,500 |
| Personal Services | .3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 43,680 | 19,969 | 24,593 | 25,000 | 24,054 | 26,500 | 25,000 | 25,000 |
| BUDGET | | | | | | | | | |
| Contractual | A1340.4 | 0 | 3,888 | 5,000 | 5,050 | 5,181 | 5,181 | 5,534 | 5,534 |
| ASSESSMENT | | | | | | | | | |
| Salary | A1355.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LAW | | | | | | | | | |
| Contractual | A1420.4 | 18,634 | 18,000 | 18,293 | 18,540 | 18,540 | 18,540 | 18,540 | 18,540 |
| ENGINEER | | | | | | | | | |
| Contractual | A1440.4 | 1,211 | 11,143 | 4,015 | 10,000 | 2,691 | 2,691 | 8,000 | 8,000 |
| ELECTIONS | | | | | | | | | |
| Contractual | A1450.4 | 600 | 0 | 720 | 2,000 | 0 | 2,000 | 2,000 | 2,000 |
| PUBLIC WORKS ADMINISTRATION | | | | | | | | | |
| Salary | A1490.1 | 36,000 | 37,125 | 38,376 | 40,541 | 280,665 | 40,541 | 42,162 | 42,162 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 0 | 0 | 0 | 150 | 0 | 150 | 150 | 150 |
| BUILDINGS | | | | | | | | | |
| Contractual | A1620.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CENTRAL GARAGE | | | | | | | | | |
| Salary | A1640.1 | 59,326 | 67,332 | 64,785 | 61,106 | 39,631 | 61,106 | 64,415 | 64,415 |
| Equip./Cap. Outlay | .2 | 0 | 1,000 | 1,000 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| Contractual | .4 | 20,101 | 29,536 | 24,859 | 24,000 | 17,116 | 24,000 | 24,000 | 24,000 |
| CENTRAL DATA PROCESSING | | | | | | | | | |
| Contractual | A1680.4 | 8,234 | 7,022 | 8,185 | 10,000 | 11,303 | 13,500 | 10,000 | 10,000 |

VILLAGE OF LIMA
2025-26 BUDGET
GENERAL FUND - EXPENDITURES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2024-25 | YEAR-TO- DATE 01/31/25 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2025-26 | ADOPTED BUDGET 2025-26 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2021-22 | 2022-23 | 2023-24 | | | | | |
| UNALLOCATED INSURANCE | | | | | | | | | |
| Contractual | A1910.4a | 25,246 | 28,151 | 30,918 | 33,697 | 36,780 | 36,780 | 36,462 | 36,462 |
| Contractual - Ambulance | A1910.4b | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| MUNICIPAL ASSOCIATION DUES | | | | | | | | | |
| Contractual | A1920.4 | 1,307 | 1,284 | 1,284 | 1,807 | 0 | 1,807 | 1,807 | 1,807 |
| PURCHASE OF LAND | | | | | | | | | |
| Contractual | A1940.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TAXES & ASSESSMENTS ON MUNICIPAL PROPERTY | | | | | | | | | |
| Contractual | A1950.4 | 310 | 241 | 250 | 300 | 250 | 250 | 300 | 300 |
| GENERAL GOV'T SUPPORT - OTHER | | | | | | | | | |
| Contractual | A1989.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CONTINGENCY | | | | | | | | | |
| Contractual | A1990.4 | N/A | N/A | N/A | 42,777 | 0 | 0 | 45,371 | 45,371 |
| TOTAL GENERAL GOVERNMENT SUPPORT | | \$ 255,899 | \$ 258,584 | \$ 261,628 | \$ 316,205 | \$ 463,852 | \$ 275,133 | \$ 325,699 | \$ 325,699 |
| TRAFFIC CONTROL | | | | | | | | | |
| Contractual | A3310.4 | 0 | 0 | 0 | 500 | 0 | 500 | 500 | 500 |
| FIRE DEPARTMENT | | | | | | | | | |
| Salary | A3410.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equip./Cap. Outlay | .2 | 8,484 | 18,280 | 3,263 | 23,461 | 0 | 23,461 | 23,461 | 23,461 |
| Contractual | .4 | 48,200 | 42,261 | 56,706 | 45,800 | 53,273 | 55,500 | 60,389 | 48,000 |
| CONTROL OF DOGS | | | | | | | | | |
| Salary | A3510.1 | 0 | 0 | 0 | 0 | \$ 0 | \$ 0 | 0 | 0 |
| Contractual | .4 | 0 | 0 | 0 | 10 | 0 | 0 | 10 | 10 |
| TOTAL PUBLIC SAFETY | | \$ 56,684 | \$ 60,541 | \$ 59,969 | \$ 69,771 | \$ 53,273 | \$ 79,461 | \$ 84,360 | \$ 71,971 |
| REGISTRAR OF VITAL STATISTICS | | | | | | | | | |
| Contractual | A4020.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| AMBULANCE | | | | | | | | | |
| Equip./Cap. Outlay | A4540.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| HEALTH - OTHER | | | | | | | | | |
| Contractual | A4989.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL HEALTH | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

VILLAGE OF LIMA
2025-26 BUDGET
GENERAL FUND - EXPENDITURES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2024-25 | YEAR-TO- DATE 01/31/25 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2025-26 | ADOPTED BUDGET 2025-26 |
|---------------------------------------|--------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2021-22 | 2022-23 | 2023-24 | | | | | |
| STREET MAINTENANCE | | | | | | | | | |
| Salary | A5110.1 | 57,580 | 61,958 | 60,101 | 59,529 | 55,455 | 59,529 | 62,676 | 62,676 |
| Equip./Cap. Outlay | .2 | 44,834 | 500 | 31,160 | 500 | 0 | 500 | 500 | 500 |
| Contractual | .4 | 31,871 | 34,208 | 32,372 | 41,000 | 23,373 | 41,000 | 41,000 | 41,000 |
| PERMANENT IMPROVEMENTS | | | | | | | | | |
| Equip./Cap. Outlay | A5112.2 | 0 | 58,421 | 51,397 | 50,000 | 49,552 | 49,552 | 50,000 | 50,000 |
| Contractual | .4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SNOW REMOVAL | | | | | | | | | |
| Salary | A5142.1 | 7,488 | 3,177 | 2,130 | 13,271 | 3,679 | 13,271 | 13,988 | 13,988 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 15,389 | 15,936 | 9,960 | 18,000 | 14,687 | 18,687 | 18,000 | 18,000 |
| STREET LIGHTING | | | | | | | | | |
| Equip./Cap. Outlay | A5182.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 28,045 | 14,315 | 47,197 | 50,000 | 23,028 | 40,000 | 50,000 | 50,000 |
| SIDEWALKS | | | | | | | | | |
| Equip./Cap. Outlay | A5410.2 | 0 | 4,246 | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| Contractual | .4 | 4,020 | 5,292 | 6,240 | 12,500 | 5,692 | 8,692 | 11,000 | 11,000 |
| OFF STREET PARKING | | | | | | | | | |
| Equip./Cap. Outlay | A5650.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Contractual | .4 | 0 | 0 | 93 | 500 | 0 | 500 | 500 | 500 |
| TOTAL TRANSPORTATION | | \$ 189,227 | \$ 198,054 | \$ 240,651 | \$ 246,298 | \$ 175,466 | \$ 232,732 | \$ 248,664 | \$ 248,664 |
| PARKS | | | | | | | | | |
| Salary | A7110.1 | 6,624 | 4,116 | 7,504 | 14,512 | 6,696 | 14,512 | 15,738 | 15,738 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 4,947 | 3,937 | 4,499 | 4,250 | 2,241 | 2,741 | 4,250 | 4,250 |
| JOINT YOUTH PROGRAMS | | | | | | | | | |
| Contractual | A7320.4 | 4,513 | 5,820 | 5,625 | 6,000 | 5,818 | 5,818 | 6,000 | 6,000 |
| HISTORIAN | | | | | | | | | |
| Contractual | A7510.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CELEBRATIONS | | | | | | | | | |
| Contractual | A7550.4 | 8,955 | 6,612 | 11,736 | 9,000 | 9,249 | 9,949 | 10,000 | 10,000 |
| ADULT RECREATION | | | | | | | | | |
| Contractual | A7620.4 | 750 | 750 | 714 | 750 | 750 | 750 | 750 | 750 |
| TOTAL CULTURE & RECREATION | | \$ 25,789 | \$ 21,234 | \$ 30,078 | \$ 34,512 | \$ 24,753 | \$ 33,770 | \$ 36,738 | \$ 36,738 |

VILLAGE OF LIMA
2025-26 BUDGET
GENERAL FUND - EXPENDITURES

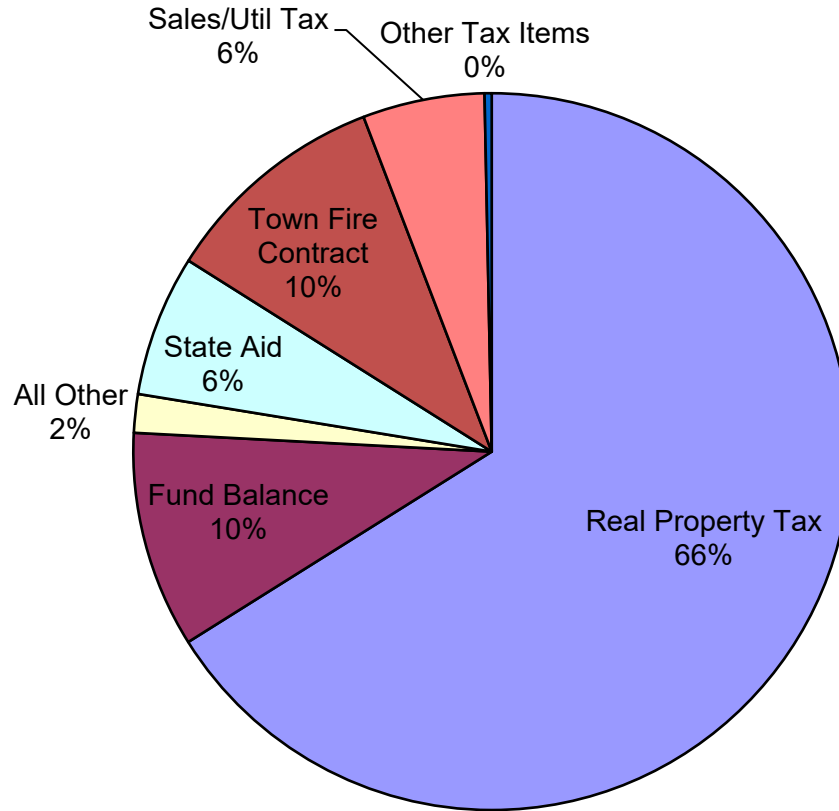
| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2024-25 | YEAR-TO- DATE 01/31/25 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2025-26 | ADOPTED BUDGET 2025-26 |
|--|--------------|------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2021-22 | 2022-23 | 2023-24 | | | | | |
| ZONING | | | | | | | | | |
| Salary | A8010.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 28,697 | 34,230 | 35,450 | 40,000 | 23,223 | 40,000 | 40,000 | 40,000 |
| PLANNING | | | | | | | | | |
| Salary | A8020.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual (Master Plan/Revitalization) | .4 | 3,493 | 10,878 | 6,936 | 6,500 | 3,374 | 6,500 | 6,500 | 6,500 |
| REFUSE & GARBAGE | | | | | | | | | |
| Contractual | A8160.4 | 1,867 | 611 | 3,771 | 7,500 | 315 | 6,000 | 7,500 | 7,500 |
| 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 | 3,353 | 2,924 | 3,003 | 4,000 | 9,967 | 12,967 | 4,250 | 4,250 |
| DRAINAGE | | | | | | | | | |
| Equip./Cap. Outlay | A8540.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 5,151 | 421 | 1,060 | 2,000 | 0 | 2,000 | 2,000 | 2,000 |
| SHADE TREES | | | | | | | | | |
| Contractual | A8560.4 | 2,302 | 15,096 | 21,452 | 6,000 | 85 | 2,000 | 6,000 | 6,000 |
| LAWN MOWING | | | | | | | | | |
| Salary | A8989.1 | 4,387 | 4,763 | 5,885 | 12,044 | 5,627 | 12,044 | 12,848 | 12,848 |
| Equip./Cap. Outlay | .2 | 12,158 | 83,267 | 12,500 | 12,500 | 0 | 12,500 | 12,500 | 12,500 |
| Contractual | .4 | 430 | 262 | 324 | 2,000 | 507 | 1,507 | 2,000 | 2,000 |
| TOTAL HOME & COMMUNITY SERVICES | | \$ 61,838 | \$ 152,452 | \$ 90,380 | \$ 92,794 | \$ 43,098 | \$ 95,769 | \$ 93,848 | \$ 93,848 |
| EMPLOYEE BENEFITS | | | | | | | | | |
| State Retirement | A9010.8 | 20,561 | 21,200 | 21,105 | 22,000 | 27,162 | 27,162 | 22,408 | 22,408 |
| Social Security | A9030.8 | 15,861 | 15,582 | 15,140 | 16,297 | 11,876 | 16,297 | 17,080 | 17,080 |
| Workmens Comp. | A9040.8 | 3,796 | 5,052 | 4,119 | 5,000 | 3,560 | 3,560 | 5,000 | 5,000 |
| Unemployment Ins. | A9050.8 | 296 | 318 | 304 | 0 | 0 | 0 | 0 | 0 |
| Hospital & Medical Ins. | A9060.8 | 56,482 | 93,089 | 80,586 | 95,745 | 39,894 | 80,000 | 106,687 | 106,687 |
| Trust & Agency Payroll Acct. | A9089.8 | 0 | 4,019 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EMPLOYEE BENEFITS | | \$ 96,996 | \$ 139,260 | \$ 121,254 | \$ 139,042 | \$ 82,492 | \$ 127,019 | \$ 151,175 | \$ 151,175 |

VILLAGE OF LIMA
2025-26 BUDGET
GENERAL FUND - EXPENDITURES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2024-25 | YEAR-TO-DATE 01/31/25 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2025-26 | ADOPTED BUDGET 2025-26 |
|--|--------------|---------------------|---------------------|-------------------|---------------------|--------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2021-22 | 2022-23 | 2023-24 | | | | | |
| SERIAL BONDS | | | | | | | | | |
| Principal | A9710.6 | 39,000 | 39,000 | 39,000 | 39,000 | 0 | 39,000 | 39,000 | 39,000 |
| Interest | A9710.7 | 6,825 | 13,650 | 11,944 | 10,238 | 5,119 | 10,238 | 8,531 | 8,531 |
| BOND ANTICIPATION NOTES | | | | | | | | | |
| Principal | A9730.6 | 189,662 | 34,953 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | A9730.7 | 2,648 | 12,736 | 30,878 | 41,135 | 0 | 32,721 | 37,147 | 37,147 |
| TOTAL DEBT SERVICE | | \$ 238,135 | \$ 100,340 | \$ 81,821 | \$ 90,373 | \$ 5,119 | \$ 81,959 | \$ 84,679 | \$ 84,679 |
| Interfund Transfer (Ambulance Fac.) | A9950.9 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 25,000 |
| TOTAL INTERFUND TRANSFERS | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 25,000 |
| TOTAL EXPENSES | | \$ 924,568 | \$ 930,465 | \$ 885,781 | \$ 988,995 | \$ 848,053 | \$ 925,842 | \$ 1,025,164 | \$ 1,037,775 |
| INTERFUND TRANSFERS - CAPITAL PROJECTS | | | | | | | | | |
| Fire Equipment (HR-3) | A9950.9 | 30,000 | 40,000 | 45,000 | 45,000 | 0 | 45,000 | 75,000 | 60,000 |
| Streets (HR-2) | A9950.9 | 29,000 | 29,000 | 29,000 | 30,000 | 0 | 29,000 | 30,000 | 30,000 |
| 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 | 4,500 | 5,000 | 5,000 | 5,000 | 0 | 5,000 | 11,000 | 11,000 |
| Park Reserve | A9950.9 | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Dept. - Building & Grounds | A9950.9 | 12,000 | 7,000 | 7,000 | 7,000 | 0 | 7,000 | 0 | 0 |
| Fire Dept. - Misc. Equipment | A9950.9 | 500 | 500 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Dept. - Communications | A9950.9 | 0 | 0 | 0 | 0 | 0 | 0 | 6,500 | 6,500 |
| Lawnmower Reserve | A9950.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL RESERVE CONTRIBUTION TRANSFERS | | \$ 78,000 | \$ 81,500 | \$ 86,000 | \$ 87,000 | \$ 0 | \$ 86,000 | \$ 122,500 | \$ 107,500 |
| TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS | | \$ 1,002,568 | \$ 1,011,965 | \$ 971,781 | \$ 1,075,995 | \$ 848,053 | \$ 1,011,842 | \$ 1,147,664 | \$ 1,145,275 |

Village of Lima
2025-26 BUDGET

General Fund Revenues by Major Category



VILLAGE OF LIMA
2025-26 BUDGET
GENERAL FUND - REVENUES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2024-25 | YEAR-TO- DATE 01/31/25 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2025-26 | ADOPTED BUDGET 2025-26 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2021-22 | 2022-23 | 2023-24 | | | | | |
| Real Property Taxes | A1001 | \$ 555,454 | \$ 570,302 | \$ 604,493 | \$ 646,808 | \$ 646,808 | \$ 646,808 | \$ 756,808 | \$ 756,808 |
| Other Payments Lieu of Taxes | A1081 | 0 | 0 | 0 | 7,695 | 2,138 | 2,138 | 2,138 | 2,138 |
| Interest & Penalties | A1090 | 2,909 | 2,833 | 2,762 | 1,500 | 1,291 | 1,500 | 1,500 | 1,500 |
| Sales Tax | A1120 | 51,334 | 55,865 | 58,718 | 45,000 | 51,040 | 51,040 | 45,000 | 45,000 |
| Franchises | A1170 | 21,189 | 20,042 | 18,802 | 18,000 | 8,788 | 13,788 | 18,000 | 18,000 |
| TOTAL OTHER TAX ITEMS | | \$ 75,432 | \$ 78,741 | \$ 80,282 | \$ 72,195 | \$ 63,257 | \$ 68,466 | \$ 66,638 | \$ 66,638 |
| Treasurer Fees | A1230 | 465 | 360 | 300 | 250 | 185 | 250 | 250 | 250 |
| Safety Inspection Fees | A1560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vital Statistics Fees | A1603 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ambulance Charges | A1640 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Zoning Fees | A2110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL DEPARTMENTAL INCOME | | \$ 465 | \$ 360 | \$ 300 | \$ 250 | \$ 185 | \$ 250 | \$ 250 | \$ 250 |
| Fire Protection | A2262a | 110,000 | 113,000 | 119,780 | 117,175 | 0 | 117,175 | 117,175 | 117,175 |
| Debt Service Ambulance Facility | A2262b | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Misc. Rev. - Other Govts. | A2389 | 0 | 0 | 511 | 5,000 | 420 | 2,420 | 5,000 | 5,000 |
| Capital Projects - Other Govts. | A2397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTERGOVERNMENTAL CHARGES | | \$ 110,000 | \$ 113,000 | \$ 120,291 | \$ 122,175 | \$ 420 | \$ 119,595 | \$ 122,175 | \$ 122,175 |
| Interest & Earnings | A2401 | 2,049 | 1,506 | 564 | 400 | 37 | 100 | 400 | 400 |
| Rental of Real Property | A2410 | 3,759 | 1,850 | 1,225 | 1,000 | 700 | 1,000 | 1,000 | 1,000 |
| TOTAL USE OF MONEY & PROPERTY | | \$ 5,808 | \$ 3,356 | \$ 1,789 | \$ 1,400 | \$ 737 | \$ 1,100 | \$ 1,400 | \$ 1,400 |
| Business & Occupational Licenses | A2501 | 0 | 0 | 0 | 100 | 0 | 100 | 100 | 100 |
| Other Licenses | A2545 | 5,267 | 4,781 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building Permits | A2550 | 0 | 0 | 3,917 | 2,000 | 2,795 | 3,000 | 2,000 | 2,000 |
| Other Permits | A2590 | 375 | 150 | 865 | 100 | 75 | 100 | 100 | 100 |
| TOTAL LICENSES AND PERMITS | | \$ 5,642 | \$ 4,931 | \$ 4,782 | \$ 2,200 | \$ 2,870 | \$ 3,200 | \$ 2,200 | \$ 2,200 |
| 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 | 0 | 0 | 0 | 0 | 0 |
| Sale of Equipment | A2665 | 39,600 | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Insurance Recoveries | A2680 | 0 | 21 | 548 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALE PROPERTY/COMPENSATION | | \$ 39,600 | \$ 20,021 | \$ 548 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

VILLAGE OF LIMA
2025-26 BUDGET
GENERAL FUND - REVENUES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2024-25 | YEAR-TO- DATE 01/31/25 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2025-26 | ADOPTED BUDGET 2025-26 |
|--|--------------|-------------------|---------------------|---------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2021-22 | 2022-23 | 2023-24 | | | | | |
| Refunds - Prior Yrs. Exps. | A2701 | 615 | 2,064 | 155 | 0 | 525 | 525 | 0 | 0 |
| Gifts and Donations | A2705 | 100 | 0 | 1,987 | 0 | 0 | 0 | 0 | 0 |
| AIM Related Payments | A2750 | 9,568 | 15,047 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | A2770 | 14,415 | 0 | 111,137 | 1,000 | 33,781 | 37,781 | 1,000 | 1,000 |
| TOTAL MISCELLANEOUS | | \$ 24,698 | \$ 17,111 | \$ 113,279 | \$ 1,000 | \$ 34,306 | \$ 38,306 | \$ 1,000 | \$ 1,000 |
| State Aid - Per Capita | A3001 | 15,047 | 0 | 15,047 | 15,047 | 15,047 | 15,047 | 15,047 | 15,047 |
| State Aid - Mortgage Tax | A3005 | 15,567 | 14,419 | 14,892 | 8,000 | 0 | 8,000 | 8,000 | 8,000 |
| State Aid - FEMA & STAR | A3089 | 24,851 | 441,507 | 0 | 0 | 1,053 | 1,053 | 0 | 0 |
| State Aid - CHIPS | A3501 | 0 | 58,421 | 51,397 | 50,000 | 49,552 | 49,552 | 50,000 | 50,000 |
| State Aid - Planning Studies | A3902 | 0 | 0 | 0 | 0 | 2,917 | 2,917 | 0 | 0 |
| Building & Fire Code Aid | A3989 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL STATE AID | | \$ 55,465 | \$ 514,347 | \$ 81,337 | \$ 73,047 | \$ 68,570 | \$ 76,570 | \$ 73,047 | \$ 73,047 |
| Federal Aid | A4589 | 108,384 | 103,384 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FEDERAL AID | | \$ 108,384 | \$ 103,384 | \$ 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 | 0 | 0 | 0 | 0 | 0 |
| Interfund Transfer - Other | A5031 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTERFUND TRANSFERS | | \$ 0 | \$ 0 | \$ 0 | \$ 10,000 | \$ 0 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| TOTAL REVENUES | | \$ 980,948 | \$ 1,425,552 | \$ 1,007,100 | \$ 929,075 | \$ 172,483 | \$ 964,294 | \$ 1,033,518 | \$ 1,033,518 |

VILLAGE OF LIMA
2025-26 BUDGET

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

YEAR ENDING MAY 31, 2025

| | | <u>2024-25 Budget</u> | <u>Year-to-Date 01-31-25</u> | <u>Projected Year-End</u> | |
|--|---------------|---------------------------|----------------------------------|-------------------------------|---------------|
| Balance Beginning of Year June 1, 2024 | A-909 | \$ 268,409 | \$ 268,409 | \$ 268,409 | |
| Plus Transfers from Reserves (Fund Balance used below) | | 0 | 0 | 0 | |
| Plus Estimated Revenues and Receipts | A-980 | 929,075 | 172,483 | 964,294 | |
| Less Estimated Expenses and Disbursements to Reserves | A-522 | <u>1,075,995</u> | <u>848,053</u> | <u>1,011,842</u> | |
| Estimated Ending Fund Balance | | <u>\$ 121,489</u> | <u>\$ (407,162)</u> | <u>\$ 220,861</u> | 100% |
| Estimated Amount of Fund Balance Used | | \$ 146,920 | | \$ 47,548 | |
| APPROPRIATED FUND BALANCE | A-599 | \$ 146,920 | | \$ 111,757 | 50.60% |
| | | <i>2024-25</i> | | <i>2025-26</i> | |
| Unappropriated Fund Balance | A-909 - A-599 | | | \$ 109,105 | 49.40% |
| Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one month of expenses) | | | | \$ 84,320 | |

* 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
2025-26 BUDGET

AMBULANCE FUND HISTORY

| Fiscal Year | Beginning Fund Balance | Total Revenues | Total Expenses | Net Transfer (to) / from Reserves | Adjustments | Ending Fund Balance |
|----------------------|------------------------|----------------|----------------|-----------------------------------|-------------|---------------------|
| 2014-15 | \$ 93,174 | \$ 111,405 | \$ 130,756 | (41,620) ¹ | \$ 0 | \$ 32,203 |
| 2015-16 | 32,203 | 112,311 | 75,893 | (30,552) ¹ | 0 | 38,067 |
| 2016-17 | 38,067 | 101,364 | 183,491 | 79,806 | 0 | 35,747 |
| 2017-18 | 35,747 | 100,630 | 63,556 | (28,544) ¹ | 0 | 44,276 |
| 2018-19 | 44,276 | 125,202 | 78,955 | (20,175) ¹ | 0 | 70,348 |
| 2019-20 | 70,348 | 112,904 | 88,528 | (13,532) ¹ | 0 | 81,192 |
| 2020-21 | 81,192 | 81,199 | 73,845 | (35,000) ¹ | 0 | 53,546 |
| 2021-22 | 53,546 | 95,076 | 46,082 | (20,000) ¹ | 1 | 82,541 |
| 2022-23 | 82,541 | 154,333 | 102,585 | (20,000) ¹ | 0 | 114,289 |
| 2023-24 | 114,289 | 188,294 | 187,285 | 105,802 ¹ | 0 | 221,101 |
| 2024-25 ^E | 221,101 | 139,020 | 142,930 | (35,000) ¹ | 0 | 182,191 |
| 2025-26 ^B | 182,191 | 145,000 | 145,000 | (35,000) ¹ | 0 | 147,191 |

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

VILLAGE OF LIMA
2025-26 BUDGET

AMBULANCE FUND - EXPENDITURES

| ACCOUNT CODE | DESCRIPTION | Actuals | | | BUDGET 2024-25 | YEAR-TO-DATE 01/31/25 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2025-26 | ADOPTED BUDGET 2025-26 |
|-----------------------|---|------------------|-------------------|-------------------|-------------------|--------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2021-22 | 2022-23 | 2023-24 | | | | | |
| AMBULANCE | | | | | | | | | |
| AM4540.2 | Equip./Cap. Outlay | 5,310 | 3,741 | 91,589 | 10,000 | 1,500 | 10,000 | 10,000 | 35,000 |
| .4 | Contractual | 60,772 | 68,844 | 85,696 | 65,000 | 72,930 | 87,930 | 65,000 | 65,000 |
| AM4989.4 | Contractual (MedEx) | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| AM9950.9 | Transfer to General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| AM9950.9 | Transfer to General Fund Ambulance Debt Service | 0 | 10,000 | 10,000 | 10,000 | 0 | 10,000 | 10,000 | 10,000 |
| AM9950.9 | Transfer to Ambulance Reserve | 0 | 20,000 | 0 | 20,000 | 0 | 20,000 | 20,000 | 20,000 |
| AM9950.9 | Transfer to Ambulance Buildings & Grounds Reserve | 0 | 0 | 0 | 15,000 | 0 | 15,000 | 15,000 | 15,000 |
| TOTAL EXPENSES | | \$ 66,082 | \$ 102,585 | \$ 187,285 | \$ 120,000 | \$ 74,430 | \$ 142,930 | \$ 120,000 | \$ 145,000 |

AMBULANCE FUND - REVENUES

| ACCOUNT CODE | DESCRIPTION | Actuals | | | BUDGET 2024-25 | YEAR-TO-DATE 01/31/25 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2025-26 | BUDGET 2025-26 |
|-----------------------|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------------|-----------------------|---------------------------------|-------------------|
| | | 2021-22 | 2022-23 | 2023-24 | | | | | |
| AM1640 | Ambulance Income | \$ 95,076 | \$ 154,333 | \$ 188,294 | \$ 119,500 | \$ 81,218 | \$ 119,500 | \$ 119,500 | \$ 119,500 |
| AM2705 | Gift/Donation | 0 | 0 | 0 | 500 | 0 | 500 | 500 | 500 |
| AM5031 | Transfer from General Fund | 0 | 0 | 0 | 0 | 19,020 | 19,020 | 0 | 25,000 |
| TOTAL REVENUES | | \$ 95,076 | \$ 154,333 | \$ 188,294 | \$ 120,000 | \$ 100,238 | \$ 139,020 | \$ 120,000 | \$ 145,000 |

VILLAGE OF LIMA
2025-26 BUDGET

WATER FUND HISTORY

| Fiscal Year | Beginning Fund Balance | Total Revenues | Total Expenses | Adjustments | Unreserved Ending Fund Balance |
|----------------------|------------------------|----------------|----------------|------------------------|--------------------------------|
| 2014-15 | 501,576 | 269,874 | 280,815 | (1,988) ¹ | 488,647 |
| 2015-16 | 488,647 | 278,008 | 331,333 | 44,028 ¹ | 479,350 |
| 2016-17 | 479,350 | 291,098 | 329,710 | 28,839 ¹ | 469,577 |
| 2017-18 | 469,577 | 342,487 | 446,754 | 99,179 ¹ | 464,489 |
| 2018-19 | 464,489 | 432,920 | 503,284 | 26,693 ¹ | 420,818 |
| 2019-20 | 420,818 | 711,181 | 493,579 | (305,882) ¹ | 332,538 |
| 2020-21 | 332,538 | 401,389 | 360,529 | 216,904 ¹ | 590,302 |
| 2021-22 | 590,302 | 452,665 | 471,641 | (5,812) ¹ | 565,514 |
| 2022-23 | 565,514 | 418,819 | 479,784 | (35,500) ¹ | 469,050 |
| 2023-24 | 469,050 | 480,787 | 500,618 | (30,951) | 418,269 |
| 2024-25 ^E | 418,269 | 510,797 | 567,829 | | 361,236 |
| 2025-26 ^B | 361,236 | 496,650 | 671,034 | | 186,853 |

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 |
|--------------------------------|-----------------------------|-------------------------------------|---------------------|---------------------------------------|
| 70,975 | 63,802 | 4.401 | 238,152 | 3.733 |
| 70,338 | 49,583 | 6.682 | 245,919 | 4.960 |
| 71,376 | 47,389 | 6.958 | 254,283 | 5.366 |
| 74,360 | 48,296 | 9.250 | 254,283 | 5.265 |
| 64,587 | 44,451 | 11.322 | 316,565 | 7.122 |
| | | | 420,000 | |
| 66,650 | 31,552 | 11.427 | 271,702 | 8.611 * |
| 59,360 | 43,555 | 10.829 | 379,057 | 8.703 |
| 59,836 | 48,549 | 9.882 | 367,847 | 7.577 |
| | | | 420,000 | |
| | | | 19,000 | |
| | | | 405,000 | |

Notes: 1 Net of Reserve Interest Earnings and Reserve Expenditures.

E Estimated.

B Budgeted.

* January 1, 2022 Rates = \$7.00 V/\$8.40 T

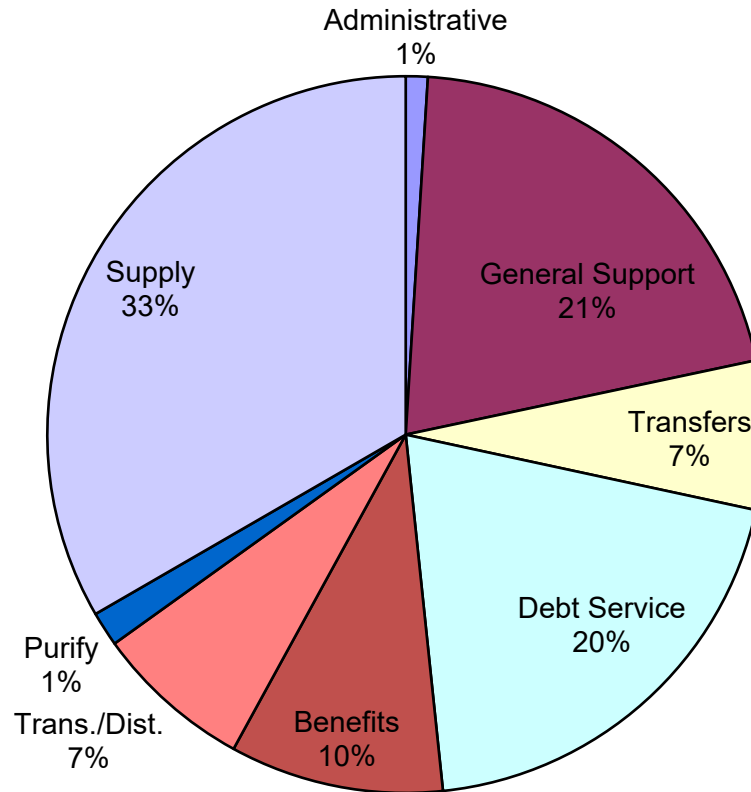
VILLAGE OF LIMA
2025-26 BUDGET

WATER FUND BUDGET SUMMARY

| | <u>2023-24 Prior Year Actual</u> | <u>2024-25 Current Year Adopted Budget</u> | <u>2024-25 Current Year Projected Year End</u> | <u>2025-26 Budget</u> |
|--------------------------------------|--------------------------------------|--|--|-----------------------|
| F960 BUDGETED APPROPRIATIONS | \$ 500,618 | \$ 626,589 | \$ 567,829 | \$ 671,034 |
| F510 LESS: Estimated Revenues | 480,787 | 467,650 | 510,797 | 496,650 |
| F599 LESS: Appropriated Fund Balance | <u>19,831</u> | <u>158,939</u> | <u>57,032</u> | <u>174,384</u> |
| F510/1001 TAX LEVY | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

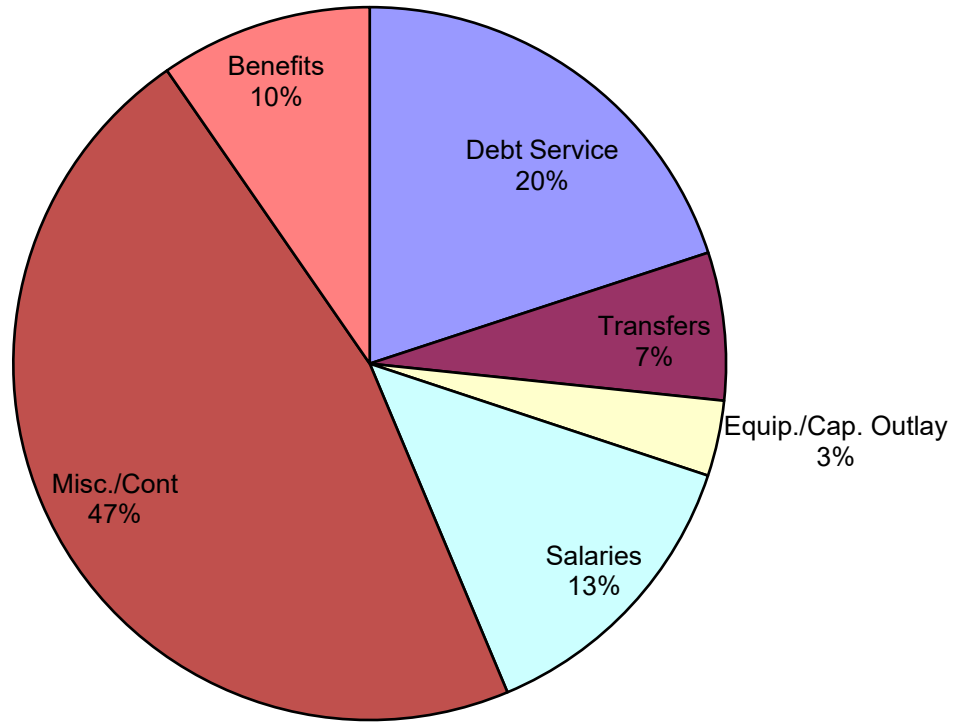
Village of Lima
2025-26 BUDGET

Water Fund Expenses by Major Category



Village of Lima
2025-26 BUDGET

Water Fund Expenses by Object Code



VILLAGE OF LIMA
2025-26 BUDGET
WATER FUND - EXPENDITURES

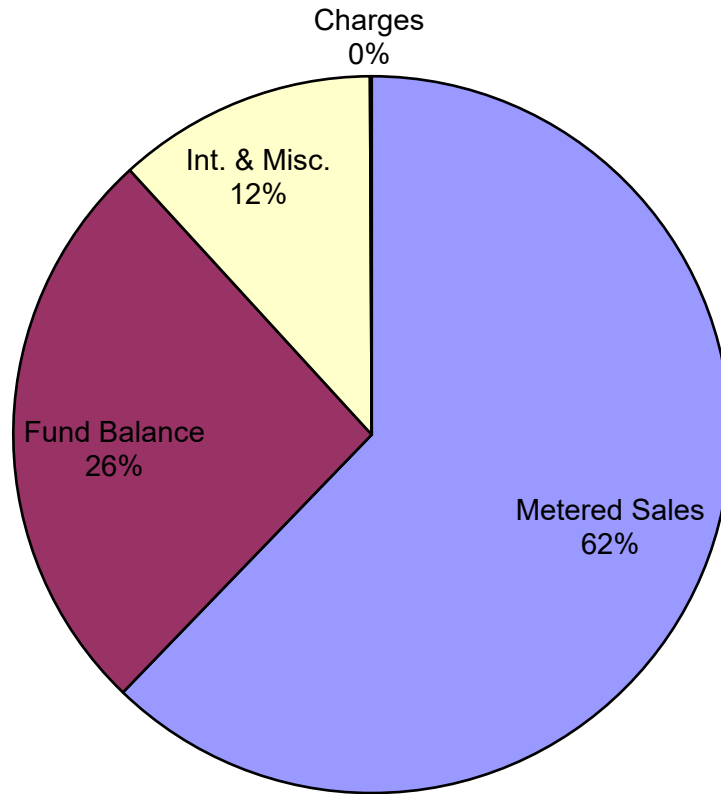
| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2024-25 | YEAR-TO- DATE 01/31/25 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2025-26 | ADOPTED BUDGET 2025-26 |
|---------------------------------|--------------|------------------|------------------|------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2021-22 | 2022-23 | 2023-24 | | | | | |
| BOARD OF TRUSTEES | | | | | | | | | |
| Salary | F1010.1 | \$ 0 | \$ 0 | \$ 0 | \$ 4,188 | \$ 3,960 | \$ 4,188 | \$ 4,188 | \$ 4,188 |
| MAYOR | | | | | | | | | |
| Salary | F1210.1 | 0 | 0 | 0 | 3,000 | 2,970 | 3,000 | 3,000 | 3,000 |
| ACCOUNTING | | | | | | | | | |
| Contractual | F1320.4 | 0 | 0 | 0 | 1,000 | 0 | 0 | 1,000 | 1,000 |
| TREASURER | | | | | | | | | |
| Salary | F1325.1 | 0 | 0 | 0 | 17,684 | 9,363 | 13,524 | 18,225 | 18,225 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 0 | 0 | 0 | 2,500 | 0 | 0 | 2,500 | 2,500 |
| BUDGET OFFICER | | | | | | | | | |
| Contractual | F1340.4 | 0 | 0 | 0 | 3,788 | 3,788 | 3,788 | 4,150 | 4,150 |
| LAW | | | | | | | | | |
| Contractual | F1420.4 | 15,000 | 9,000 | 9,270 | 9,270 | 6,180 | 9,270 | 9,270 | 9,270 |
| ENGINEER | | | | | | | | | |
| Contractual | F1440.4 | 0 | 0 | 0 | 2,000 | 4,027 | 4,027 | 2,000 | 2,000 |
| PUBLIC WORKS | | | | | | | | | |
| Salary | F1490.1 | 55,280 | 70,368 | 80,833 | 40,541 | 28,067 | 40,541 | 42,162 | 42,162 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADMINISTRATION | | | | | | | | | |
| Personal Services | F1710.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | F1710.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| UNALLOCATED INSURANCE | | | | | | | | | |
| Contractual | F1910.4 | 4,900 | 5,183 | 5,485 | 5,870 | 6,671 | 6,671 | 7,602 | 7,602 |
| CONTINGENCY | | | | | | | | | |
| Contractual | F1990.4 | N/A | N/A | N/A | 41,431 | 0 | 0 | 44,736 | 44,736 |
| TOTAL GENERAL GOVERNMENT | | \$ 75,180 | \$ 84,551 | \$ 95,588 | \$ 131,272 | \$ 65,025 | \$ 85,009 | \$ 138,834 | \$ 138,835 |

VILLAGE OF LIMA
2025-26 BUDGET
WATER FUND - EXPENDITURES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2024-25 | YEAR-TO- DATE 01/31/25 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2025-26 | ADOPTED BUDGET 2025-26 |
|---|--------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2021-22 | 2022-23 | 2023-24 | | | | | |
| WATER ADMINISTRATION | | | | | | | | | |
| Salary | F8310.1 | 3,322 | 1,962 | 2,663 | 1,536 | 1,768 | 1,768 | 1,623 | 1,623 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 5,496 | 7,226 | 3,939 | 5,000 | 50 | 50 | 5,000 | 5,000 |
| SUPPLY, POWER & PUMPING | | | | | | | | | |
| Salary | F8320.1 | 959 | 728 | 740 | 8,263 | 0 | 8,263 | 8,743 | 8,743 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 196,439 | 169,414 | 170,828 | 215,000 | 130,534 | 205,000 | 215,000 | 215,000 |
| PURIFICATION | | | | | | | | | |
| Equip./Cap. Outlay | F8330.2 | 0 | 500 | 0 | 500 | 0 | 500 | 500 | 500 |
| Contractual | .4 | 8,038 | 6,804 | 7,807 | 6,500 | 8,140 | 10,640 | 10,000 | 10,000 |
| TRANSM. & DISTRIBUTION | | | | | | | | | |
| Salary | F8340.1 | 7,628 | 6,156 | 7,544 | 12,528 | 5,009 | 12,528 | 13,263 | 13,263 |
| Equip./Cap. Outlay | .2 | 30,892 | 22,500 | 0 | 22,500 | 0 | 22,500 | 22,500 | 22,500 |
| Contractual | .4 | 12,072 | 6,683 | 17,578 | 11,500 | 4,489 | 8,489 | 12,000 | 12,000 |
| TOTAL HOME & COMMUNITY | | \$ 264,846 | \$ 221,972 | \$ 211,098 | \$ 283,327 | \$ 149,990 | \$ 269,737 | \$ 288,629 | \$ 288,629 |
| EMPLOYEE BENEFITS | | | | | | | | | |
| State Retirement | F9010.8 | 10,771 | 5,938 | 6,940 | 7,000 | 8,093 | 8,093 | 9,684 | 9,684 |
| Social Security | F9030.8 | 5,026 | 5,234 | 5,318 | 7,046 | 3,850 | 7,046 | 7,333 | 7,333 |
| Workers Compensation | F9040.8 | 1,479 | 1,483 | 1,952 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Unemployment Ins. | F9050.8 | 0 | 0 | 152 | 100 | 0 | 100 | 100 | 100 |
| Hospital & Medical | F9060.8 | 18,665 | 20,994 | 21,560 | 25,000 | 16,116 | 25,000 | 45,522 | 45,522 |
| TOTAL EMPLOYEE BENEFITS | | \$ 35,941 | \$ 33,649 | \$ 35,922 | \$ 41,146 | \$ 30,059 | \$ 42,239 | \$ 64,639 | \$ 64,639 |
| DEBT SERVICE - Last bond paid in full 05-15-04 | | | | | | | | | |
| SB - Principal | F9710.6 | 0 | 28,800 | 45,000 | 45,000 | 0 | 45,000 | 45,000 | 45,000 |
| SB - Interest | .7 | 0 | 91,300 | 92,756 | 90,844 | 45,422 | 90,844 | 88,931 | 88,931 |
| BAN - Principal | F9730.6 | 85,000 | 4,550 | 0 | 0 | 0 | 0 | 0 | 0 |
| BAN - Interest | .7 | 10,674 | 14,963 | 20,254 | 0 | 0 | 0 | 0 | 0 |
| TOTAL DEBT SERVICE | | \$ 95,674 | \$ 139,612 | \$ 158,010 | \$ 135,844 | \$ 45,422 | \$ 135,844 | \$ 133,931 | \$ 133,931 |
| TOTAL EXPENSES | | \$ 471,641 | \$ 479,784 | \$ 500,618 | \$ 591,589 | \$ 290,496 | \$ 532,829 | \$ 626,034 | \$ 626,034 |
| INTERFUND TRANSFERS - CAPITAL PROJECTS | | | | | | | | | |
| Interfund Transfer | F9909.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Reserve (HR-1) | F9950.9 | 0 | 0 | 0 | 35,000 | 0 | 35,000 | 35,000 | 35,000 |
| Water Meter Reserve | F9950.9 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 10,000 |
| TOTAL RESERVE CONTRIBUTION TRANSFERS | | \$ 0 | \$ 0 | \$ 0 | \$ 35,000 | \$ 0 | \$ 35,000 | \$ 45,000 | \$ 45,000 |
| TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS | | \$ 471,641 | \$ 479,784 | \$ 500,618 | \$ 626,589 | \$ 290,496 | \$ 567,829 | \$ 671,034 | \$ 671,034 |

Village of Lima
2025-26 BUDGET

Water Fund Revenues by Major Category



VILLAGE OF LIMA
2025-26 BUDGET
WATER FUND - REVENUES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2024-25 | YEAR-TO- DATE 01/31/25 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2025-26 | ADOPTED BUDGET 2025-26 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2021-22 | 2022-23 | 2023-24 | | | | | |
| Metered Water Sales | F2140 | \$ 402,970 | \$ 367,847 | \$ 413,222 | \$ 405,000 | \$ 287,761 | \$ 420,000 | \$ 405,000 | \$ 405,000 |
| Metered Sales-Other Govt. | F2141 | 0 | 0 | 0 | 11,000 | 14,165 | 19,000 | 12,500 | 12,500 |
| Water Service Charge | F2144 | 0 | 0 | 17,305 | 500 | 0 | 500 | 500 | 500 |
| Water Service Chg-Other Govt. | F2145 | 0 | 0 | 0 | 1,500 | | | | |
| Interest & Penalties | F2148 | 0 | 2,021 | 12 | 1,500 | 0 | 500 | 1,500 | 1,500 |
| TOTAL HOME & COMMUNITY SERVICES | | \$ 402,970 | \$ 369,867 | \$ 430,540 | \$ 419,500 | \$ 301,926 | \$ 440,000 | \$ 419,500 | \$ 419,500 |
| Interest & Earnings | F2401 | 614 | 592 | 219 | 150 | 35 | 50 | 150 | 150 |
| Rental Real Property | F2410 | 47,384 | 48,360 | 50,028 | 48,000 | 49,390 | 53,390 | 48,000 | 60,000 |
| TOTAL USE OF MONEY & PROPERTY | | \$ 47,998 | \$ 48,952 | \$ 50,247 | \$ 48,150 | \$ 49,425 | \$ 53,440 | \$ 48,150 | \$ 60,150 |
| Sale of Equipment | F2665 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Insurance Recoveries | F2680 | 1,587 | 0 | 0 | 0 | 357 | 357 | 0 | 0 |
| TOTAL SALE PROPERTY/COMPENSATION | | \$ 1,587 | \$ 0 | \$ 0 | \$ 0 | \$ 357 | \$ 357 | \$ 0 | \$ 0 |
| Refund of Prior Yr. Exp. | F2701 | 110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | F2770 | 0 | 0 | 0 | 0 | 0 | 17,000 | 17,000 | 17,000 |
| TOTAL MISCELLANEOUS | | \$ 110 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 17,000 | 17,000 | 17,000 |
| Interfund Transfer | F5031 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTERFUND TRANSFERS | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL REVENUES | | \$ 452,665 | \$ 418,819 | \$ 480,787 | \$ 467,650 | \$ 351,708 | \$ 510,797 | \$ 484,650 | \$ 496,650 |

VILLAGE OF LIMA
2025-26 BUDGET

WATER FUND - UNRESERVED FUND BALANCE ESTIMATE*

YEAR ENDING MAY 31, 2025

| | | 2024-25 Budget | Year-to-Date 01-31-25 | Projected Year-End | |
|--|---------------|-------------------|--------------------------|-----------------------|---------------|
| Balance Beginning of Year June 1, 2024 | F-909 | \$ 418,269 | \$ 418,269 | \$ 418,269 | |
| Plus Estimated Revenues and Receipts | F-980 | 467,650 | 351,708 | 510,797 | |
| Less Estimated Expenses and Disbursements to Reserves | F-522 | <u>626,589</u> | <u>290,496</u> | <u>567,829</u> | |
| Estimated Ending Fund Balance | | <u>\$ 259,330</u> | <u>\$ 479,481</u> | <u>\$ 361,236</u> | 100% |
| Estimated Amount of Fund Balance Used | | 158,939 | | 57,032 | |
| APPROPRIATED FUND BALANCE | F-599 | \$ 158,939 | | \$ 174,384 | 48.27% |
| | | 2024-25 | | 2025-26 | |
| Unappropriated Fund Balance | F-909 - F-599 | | | \$ 186,853 | 51.73% |
| Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses) | | | | \$ 141,957 | |

* 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
2025-26 BUDGET

SEWER FUND HISTORY

| Fiscal Year | Beginning Fund Balance | Total Revenues | Total Expenses | Adjustments | Unreserved Ending Fund Balance | Sewer Rents | State O&M Aid |
|----------------------|------------------------|----------------|----------------|-----------------------|--------------------------------|-------------|---------------|
| 2014-15 | 413,873 | 366,414 | 349,707 | (6,235) ¹ | 424,345 | 359,406 | - |
| 2015-16 | 424,345 | 381,012 | 389,827 | (562) ¹ | 414,968 | 358,243 | - |
| 2016-17 | 414,968 | 388,197 | 357,641 | (28,905) ¹ | 416,618 | 361,076 | - |
| 2017-18 | 416,618 | 360,504 | 393,333 | 39,715 ¹ | 423,504 | 355,557 | - |
| 2018-19 | 423,504 | 395,719 | 401,792 | 36,483 ¹ | 453,914 | 387,121 | - |
| 2019-20 | 453,914 | 512,044 | 370,296 | (293,409) | 302,253 | 132,504 | - |
| 2020-21 | 302,253 | 368,212 | 287,785 | 288,338 | 671,018 | 347,316 | - |
| 2021-22 | 671,018 | 379,239 | 416,932 | (50,082) ² | 583,242 | 377,243 | - |
| 2022-23 | 583,242 | 400,075 | 461,480 | (10,000) | 511,837 | 398,324 | - |
| 2023-24 | 511,837 | 468,906 | 483,727 | (10,003) | 487,013 | 433,661 | - |
| 2024-25 ^E | 487,013 | 450,550 | 478,236 | | 459,328 | 450,000 | - |
| 2025-26 ^B | 459,328 | 427,575 | 514,810 | | 372,093 | 425,725 | - |

- Notes:
- 1 Net of Reserve Interest Earnings and Reserve Expenditures.
 - 2 Adjustment to ending 5/31/22 cash balance.
 - E Estimated.
 - B Budgeted.

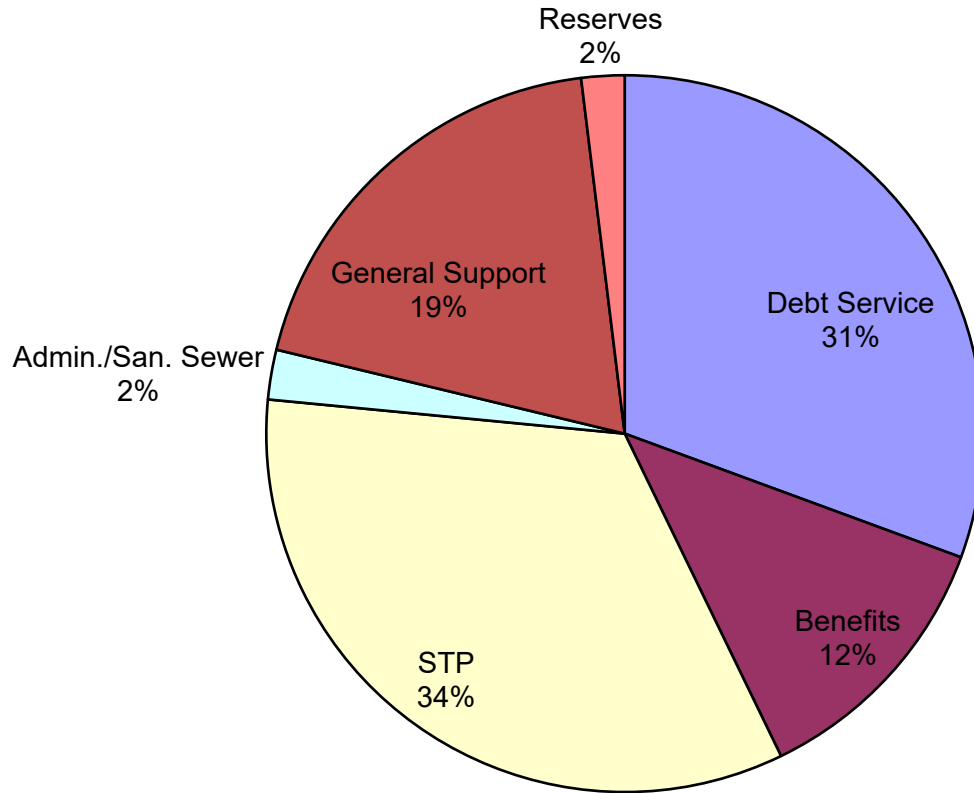
VILLAGE OF LIMA
2025-26 BUDGET

SEWER FUND BUDGET SUMMARY

| | <u>2023-24 Prior Year Actual</u> | <u>2024-25 Current Year Adopted Budget</u> | <u>2024-25 Current Year Projected Year End</u> | <u>2025-26 Budget</u> |
|--------------------------------------|--------------------------------------|--|--|-----------------------|
| G960 BUDGETED APPROPRIATIONS | \$ 483,727 | \$ 502,005 | \$ 478,236 | \$ 514,810 |
| G510 LESS: Estimated Revenues | 468,906 | 427,575 | 450,550 | 427,575 |
| G599 LESS: Appropriated Fund Balance | <u>14,821</u> | <u>74,430</u> | <u>27,686</u> | <u>87,235</u> |
| G510/1001 TAX LEVY | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

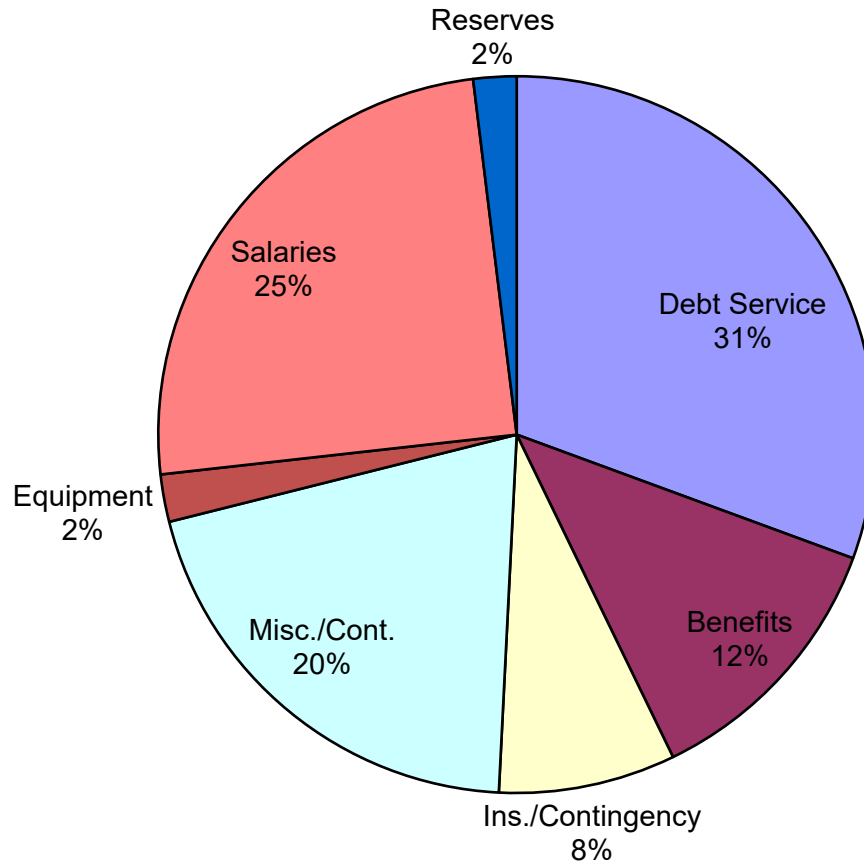
Village of Lima
2025-26 BUDGET

Sewer Fund Expenses by Major Category



Village of Lima
2025-26 BUDGET

Sewer Fund Expenses by Object Code



VILLAGE OF LIMA
2025-26 BUDGET
SEWER FUND - EXPENDITURES

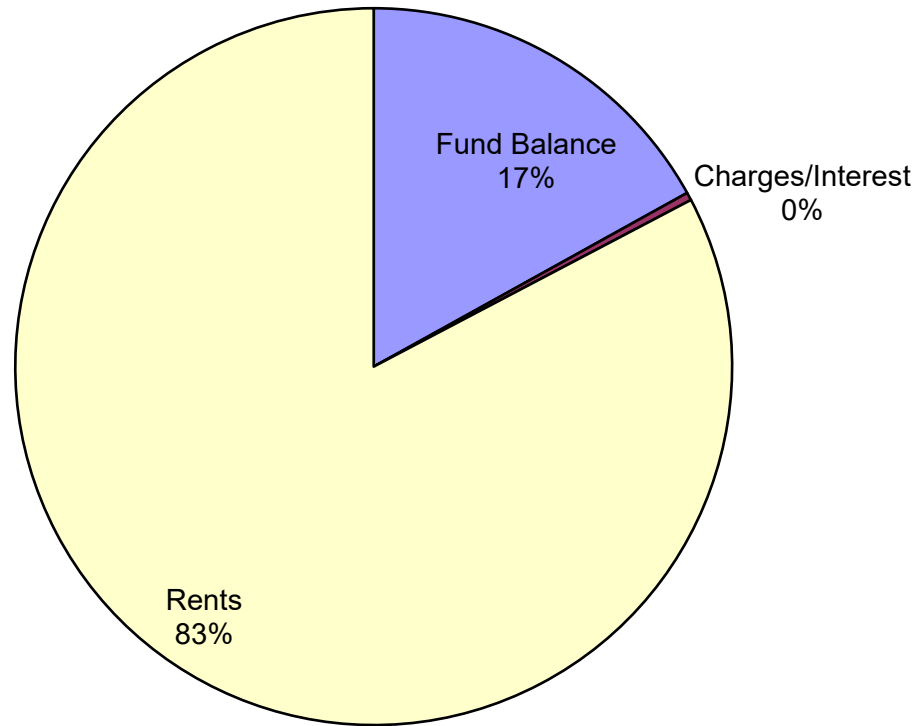
| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2024-25 | YEAR-TO- DATE 01/31/25 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2025-26 | ADOPTED BUDGET 2025-26 |
|---------------------------------|--------------|------------------|------------------|------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2021-22 | 2022-23 | 2023-24 | | | | | |
| BOARD OF TRUSTEES | | | | | | | | | |
| Salary | G1010.1 | \$ 0 | \$ 0 | \$ 0 | \$ 4,188 | \$ 3,960 | \$ 4,188 | \$ 4,188 | \$ 4,188 |
| MAYOR | | | | | | | | | |
| Salary | G1210.1 | 0 | 0 | 0 | 3,000 | 2,970 | 3,000 | 3,000 | 3,000 |
| ACCOUNTING | | | | | | | | | |
| Contractual | G1320.4 | 0 | 0 | 0 | 1,000 | 0 | 0 | 1,000 | 1,000 |
| TREASURER | | | | | | | | | |
| Salary | G1325.1 | 34,066 | 55,056 | 79,758 | 17,684 | 9,363 | 13,524 | 18,225 | 18,225 |
| Personal Services | .3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 0 | 0 | 0 | 2,500 | 0 | 0 | 2,500 | 2,500 |
| BUDGET OFFICER | | | | | | | | | |
| Contractual | G1340.4 | 0 | 0 | 0 | 3,788 | 3,788 | 3,788 | 4,150 | 4,150 |
| EFC ADMINISTRATION FEE | | | | | | | | | |
| Contractual | G1380.4 | 0 | 0 | 0 | 1,750 | 1,750 | 1,750 | 1,536 | 1,536 |
| LAW | | | | | | | | | |
| Contractual | G1420.4 | 0 | 0 | 0 | 9,270 | 5,391 | 9,270 | 9,270 | 9,270 |
| ENGINEER | | | | | | | | | |
| Contractual | G1440.4 | 0 | 0 | 0 | 5,000 | 23,932 | 25,000 | 5,000 | 5,000 |
| PUBLIC WORKS | | | | | | | | | |
| Salary | G1490.1 | 0 | 0 | 0 | 9,009 | 6,237 | 9,009 | 9,369 | 9,369 |
| Contractual | .4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADMINISTRATION | | | | | | | | | |
| Personal Services | G1710.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| UNALLOCATED INSURANCE | | | | | | | | | |
| Contractual | G1910.4 | 6,350 | 6,433 | 7,041 | 7,290 | 8,359 | 8,359 | 9,518 | 9,518 |
| CONTINGENCY | | | | | | | | | |
| Contractual | G1990.4 | N/A | N/A | N/A | 29,620 | 0 | 0 | 31,565 | 31,565 |
| TOTAL GENERAL GOVERNMENT | | \$ 40,416 | \$ 61,489 | \$ 86,799 | \$ 94,099 | \$ 65,751 | \$ 77,888 | \$ 99,322 | \$ 99,322 |

VILLAGE OF LIMA
2025-26 BUDGET
SEWER FUND - EXPENDITURES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2024-25 | YEAR-TO-DATE 01/31/25 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2025-26 | ADOPTED BUDGET 2025-26 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|--------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2021-22 | 2022-23 | 2023-24 | | | | | |
| SEWER ADMINISTRATION | | | | | | | | | |
| Salary | G8110.1 | 0 | 0 | 231 | 0 | 0 | 0 | 0 | 0 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual | .4 | 2,393 | 4,083 | 3,265 | 4,500 | 50 | 550 | 4,000 | 4,000 |
| SANITARY SEWERS | | | | | | | | | |
| Salary | G8120.1 | 1,942 | 1,508 | 3,171 | 4,350 | 1,527 | 4,350 | 4,535 | 4,535 |
| Equip./Cap. Outlay | .2 | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| Contractual | .4 | 3,930 | 5,242 | 3,624 | 2,000 | 772 | 2,000 | 2,000 | 2,000 |
| SEWAGE TREATMENT DISP. | | | | | | | | | |
| Salary | G8130.1 | 76,923 | 80,571 | 82,518 | 85,900 | 60,857 | 85,900 | 88,529 | 88,529 |
| Equip./Cap. Outlay | .2 | 1,987 | 5,028 | 0 | 10,000 | 0 | 10,000 | 10,000 | 10,000 |
| Contractual | .4 | 72,934 | 92,272 | 88,637 | 75,000 | 49,224 | 75,000 | 75,000 | 75,000 |
| TOTAL HOME & COMMUNITY | | \$ 160,109 | \$ 188,704 | \$ 181,445 | \$ 182,750 | \$ 112,430 | \$ 178,800 | \$ 185,065 | \$ 185,065 |
| EMPLOYEE BENEFITS | | | | | | | | | |
| State Retirement | G9010.8 | 13,684 | 9,606 | 9,810 | 9,880 | 11,881 | 11,881 | 14,972 | 14,972 |
| Social Security | G9030.8 | 8,075 | 8,588 | 8,602 | 10,987 | 6,386 | 10,987 | 11,351 | 11,351 |
| Workers Compensation | G9040.8 | 2,033 | 2,116 | 2,760 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Unemployment Ins. | G9050.8 | 50 | 0 | 152 | 100 | 0 | 100 | 100 | 100 |
| Hospital & Medical | G9060.8 | 30,465 | 30,425 | 30,269 | 25,000 | 22,283 | 26,283 | 33,408 | 33,408 |
| TOTAL EMPLOYEE BENEFITS | | \$ 54,307 | \$ 50,735 | \$ 51,593 | \$ 48,967 | \$ 43,550 | \$ 52,251 | \$ 62,831 | \$ 62,831 |
| DEBT SERVICE | | | | | | | | | |
| SB - Principal | G9710.6 | 80,000 | 80,000 | 85,000 | 85,000 | 85,000 | 85,000 | 147,830 | 147,830 |
| SB - Interest | G9710.7 | 16,805 | 15,262 | 9,167 | 11,466 | 7,289 | 11,466 | 9,763 | 9,763 |
| BAN - Principal | G9730.6 | 65,295 | 65,290 | 69,723 | 69,723 | 0 | 62,830 | 0 | 0 |
| BAN - Interest | G9730.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL DEBT SERVICE | | \$ 162,100 | \$ 160,552 | \$ 163,890 | \$ 166,189 | \$ 92,289 | \$ 159,296 | \$ 157,593 | \$ 157,593 |
| TOTAL EXPENSES | | \$ 416,932 | \$ 461,480 | \$ 483,727 | \$ 492,005 | \$ 314,021 | \$ 468,236 | \$ 504,810 | \$ 504,810 |
| INTERFUND TRANSFERS | | | | | | | | | |
| Interfund Transfer | G9909.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Reserve (HR-4) | G9950.9 | 0 | 0 | 0 | 10,000 | 0 | 10,000 | 10,000 | 10,000 |
| Capital Project | G9905.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL RESERVE CONTRIBUTION TRANSFERS | | \$ 0 | \$ 0 | \$ 0 | \$ 10,000 | \$ 0 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS | | \$ 416,932 | \$ 461,480 | \$ 483,727 | \$ 502,005 | \$ 314,021 | \$ 478,236 | \$ 514,810 | \$ 514,810 |

Village of Lima
2025-26 BUDGET

Sewer Fund Revenues by Major Category



VILLAGE OF LIMA
2025-26 BUDGET
SEWER FUND - REVENUES

| DESCRIPTION | ACCOUNT CODE | Actuals | | | BUDGET 2024-25 | YEAR-TO- DATE 01/31/25 | PROJECTED YEAR-END | DEPT BDGT REQUEST 2025-26 | ADOPTED BUDGET 2025-26 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|---------------------------------|------------------------------|
| | | 2021-22 | 2022-23 | 2023-24 | | | | | |
| Sewer Rents | G2120 | \$ 377,243 | \$ 398,324 | \$ 433,661 | \$ 425,725 | \$ 311,778 | \$ 450,000 | \$ 425,725 | \$ 425,725 |
| Sewer Charges | G2122 | 0 | 0 | 0 | 200 | 0 | 0 | 200 | 200 |
| Interest & Penalties | G2128 | 1,554 | 1,300 | 16 | 1,500 | 0 | 500 | 1,500 | 1,500 |
| TOTAL SEWER RENTS & CHARGES | | \$ 378,797 | \$ 399,623 | \$ 433,676 | \$ 427,425 | \$ 311,778 | \$ 450,500 | \$ 427,425 | \$ 427,425 |
| Interest & Earnings | G2401 | 442 | 452 | 329 | 150 | 39 | 50 | 150 | 150 |
| TOTAL USE OF MONEY & PROPERTY | | \$ 442 | \$ 452 | \$ 329 | \$ 150 | \$ 39 | \$ 50 | \$ 150 | \$ 150 |
| Sale of Equipment | G2665 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Insurance Recoveries | G2680 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Comp. for Loss | G2690 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALE PROPERTY/COMPENSATION | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Miscellaneous | G2770 | 0 | 0 | 34,900 | 0 | 0 | 0 | 0 | 0 |
| TOTAL MISCELLANEOUS | | \$ 0 | \$ 0 | \$ 34,900 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| State Aid - O & M | G3901 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL STATE AID | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Interfund Transfer | G5031 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL INTERFUND TRANSFERS | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL REVENUES | | \$ 379,239 | \$ 400,075 | \$ 468,906 | \$ 427,575 | \$ 311,817 | \$ 450,550 | \$ 427,575 | \$ 427,575 |

VILLAGE OF LIMA
2025-26 BUDGET

SEWER FUND - UNRESERVED FUND BALANCE ESTIMATE *

YEAR ENDING MAY 31, 2025

| | | <u>2024-25 Budget</u> | <u>Year-to-Date 01-31-25</u> | <u>Projected Year-End</u> | |
|--|---------------|---------------------------|----------------------------------|-------------------------------|---------------|
| Balance Beginning of Year June 1, 2024 | G-909 | \$ 599,053 | \$ 599,053 | \$ 599,053 | |
| Plus Estimated Revenues and Receipts | G-980 | 427,575 | 311,817 | 450,550 | |
| Less Estimated Expenses and Disbursements to Reserves | G-522 | <u>502,005</u> | <u>314,021</u> | <u>478,236</u> | |
| Estimated Ending Fund Balance | | <u>\$ 524,623</u> | <u>\$ 596,849</u> | <u>\$ 571,368</u> | 100% |
| Estimated Amount of Fund Balance Used | | \$ 74,430 | | \$ 27,686 | |
| APPROPRIATED FUND BALANCE | G-599 | \$ 74,430 | | \$ 87,235 | 15.27% |
| | | <i>2024-25</i> | | <i>2025-26</i> | |
| Unappropriated Fund Balance | G-909 - G-599 | | | \$ 484,133 | 84.73% |
| Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses) | | | | \$ 119,559 | |

* 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
2025-26 BUDGET

SUMMARY OF RESERVE FUNDS

| Name of Reserve | BALANCE AS OF 01-31-25 | PROJECTED REVENUES FOR CURRENT FISCAL YEAR | PROJECTED EXPENSES FOR CURRENT FISCAL YEAR | PROJECTED BALANCE AS OF MAY 31, 2025 |
|--|------------------------|--|--|--------------------------------------|
| FIRE EQUIPMENT RESERVE - HR-3 | \$ 593,265 | \$ 45,000 | \$ 0 | \$ 638,265 |
| WATER RESERVE - HR-1 | 293,422 | 35,000 | 0 | 328,422 |
| SEWER RESERVE - HR-4 | 109,695 | 10,000 | 0 | 119,695 |
| STREETS AND/OR EQUIPMENT RESERVE - HR-2 | 165,222 | 30,000 | 0 | 195,222 |
| AMBULANCE RESERVE - HR-5 | 84,216 | 20,000 | 0 | 104,216 |
| HIGHWAY GARAGE - HR-6 | 9,609 | 0 | 0 | 9,609 |
| FIRE AIR PACKS RESERVE - HR-9 | 78,458 | 5,000 | 0 | 83,458 |
| PARK RESERVE | 38,249 | - | 0 | 38,249 |
| FIRE DEPARTMENT - BUILDING/GROUNDS MAINTENANCE RESERVE | 55,388 | 7,000 | 0 | 62,388 |
| AMBULANCE - BUILDING/GROUNDS MAINTENANCE RESERVE | 78,970 | 15,000 | 0 | 93,970 |
| MOWER REPLACEMENT RESERVE | 22,836 | 0 | 0 | 22,836 |
| FIRE DEPARTMENT MISC. EQUIPMENT FUND | 13,638 | 0 | 0 | 13,638 |

| | |
|---------------------|---------------------|
| Total: General Fund | \$ 1,063,666 |
| Ambulance Fund | 198,187 |
| Water Fund | 328,422 |
| Sewer Fund | 119,695 |
| Grand Total: | <u>\$ 1,709,969</u> |

VILLAGE OF LIMA
2025-26 BUDGET
FIRE EQUIPMENT RESERVE HISTORY

| Fiscal Year | Beginning Fund Balance | Transfer from General Fund | Net Activity | Ending Fund Balance |
|----------------------|------------------------|----------------------------|--------------|---------------------|
| 2015-16 | \$ 261,814 | 44,000 | (3,307) | 302,507 |
| 2016-17 | 302,507 | 44,000 | (78,931) | 267,576 |
| 2017-18 | 267,576 | 46,000 | (5,046) | 308,530 |
| 2018-19 | 308,530 | 46,000 | 517 | 355,047 |
| 2019-20 | 355,047 | - | 465 | 355,512 |
| 2020-21 | 355,512 | 46,000 | 129 | 401,641 |
| 2021-22 | 401,641 | 30,000 | 30,414 | 462,055 |
| 2022-23 | 462,055 | 40,000 | 10,204 | 512,259 |
| 2023-24 | 512,259 | 45,000 | 18,147 | 575,406 |
| 2024-25 ^E | 575,406 | 45,000 | 17,859 | 638,265 |
| 2025-26 ^B | 638,265 | 60,000 | - | 698,265 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2025-26 BUDGET
WATER RESERVE HISTORY

| Fiscal Year | Beginning Fund Balance | Transfer from Water Fund | Net Activity | Ending Fund Balance |
|----------------------|------------------------|--------------------------|--------------|---------------------|
| 2015-16 | \$ 321,595 | 7,500 | (44,027) | 285,068 |
| 2016-17 | 285,068 | 7,500 | (28,838) | 263,730 |
| 2017-18 | 263,730 | 7,500 | (99,179) | 172,051 |
| 2018-19 | 172,051 | 62,756 | (26,693) | 208,114 |
| 2019-20 | 208,114 | 24,008 | - | 232,122 |
| 2020-21 | 232,122 | - | 2,214 | 234,336 |
| 2021-22 | 234,336 | 35,500 | (29,686) | 240,150 |
| 2022-23 | 240,150 | 35,500 | 19,322 | 294,972 |
| 2023-24 | 294,972 | - | 51,242 | 346,214 |
| 2024-25 ^E | 346,214 | 35,000 | (52,792) | 328,422 |
| 2025-26 ^B | 328,422 | 35,000 | - | 363,422 |

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2025-26 BUDGET
SEWER RESERVE HISTORY

| Fiscal Year | Beginning Fund Balance | Transfer from Sewer Fund | Net Activity | Ending Fund Balance |
|----------------------|------------------------|--------------------------|--------------|---------------------|
| 2015-16 | \$ 22,671 | 3,000 | 571 | 26,242 |
| 2016-17 | 26,242 | 5,000 | 28,907 | 60,148 |
| 2017-18 | 60,148 | 5,000 | (39,715) | 25,433 |
| 2018-19 | 25,433 | - | 8,516 | 33,949 |
| 2019-20 | 33,949 | - | 44 | 33,994 |
| 2020-21 | 33,994 | 10,000 | 30,037 | 74,031 |
| 2021-22 | 74,031 | 10,000 | 71 | 84,102 |
| 2022-23 | 84,102 | 10,000 | (7,234) | 86,868 |
| 2023-24 | 86,868 | 10,000 | 15,172 | 112,040 |
| 2024-25 ^E | 112,040 | 10,000 | (2,345) | 119,695 |
| 2025-26 ^B | 119,695 | 10,000 | - | 129,695 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2025-26 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 2023-24:

Balance as of 05-31-24 Annual Report: \$ 230,920

CURRENT FISCAL YEAR 2024-25:

Balance as of 01-31-25: 165,222

Estimated Additional Revenue to Year End:

| | | |
|-----------------------------------|---------------|--------|
| <u>Transfer from General Fund</u> | <u>30,000</u> | |
| <u>Interest Earnings at 0.00%</u> | <u>-</u> | |
| _____ | _____ | 30,000 |
| _____ | _____ | |

Estimated Additional Expenses to Year End:

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

Estimated Balance at Current Year End: \$ 195,222

BUDGET YEAR 2025-26:

Budget Year Additional Revenue:

| | | |
|-----------------------------------|---------------|---------------|
| <u>Transfer from General Fund</u> | <u>30,000</u> | |
| <u>Interest Earnings at 0.00%</u> | <u>-</u> | |
| _____ | _____ | <u>30,000</u> |

Total Available for 2025-26 Budget Year \$ 225,222
Appropriation:

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

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2026 \$ 225,222

VILLAGE OF LIMA
2025-26 BUDGET
STREETS AND/OR EQUIPMENT RESERVE HISTORY

| Fiscal Year | Beginning Fund Balance | Transfer from General Fund | Net Activity | Ending Fund Balance |
|----------------------|------------------------|----------------------------|--------------|---------------------|
| 2015-16 | \$ 174,548 | 27,000 | (60,036) | 141,512 |
| 2016-17 | 141,512 | 27,000 | (21,005) | 147,507 |
| 2017-18 | 147,507 | 27,000 | 52 | 174,559 |
| 2018-19 | 174,559 | 27,000 | (8,569) | 192,990 |
| 2019-20 | 192,990 | 27,000 | 252 | 220,242 |
| 2020-21 | 220,242 | 30,000 | (28,928) | 221,314 |
| 2021-22 | 221,314 | 29,000 | (15,629) | 234,685 |
| 2022-23 | 234,685 | 29,000 | 36,505 | 300,190 |
| 2023-24 | 300,190 | 29,000 | (98,270) | 230,920 |
| 2024-25 ^E | 230,920 | 30,000 | (65,698) | 195,222 |
| 2025-26 ^B | 195,222 | 30,000 | - | 225,222 |

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2025-26 BUDGET
AMBULANCE RESERVE - HR-5

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

PRIOR FISCAL YEAR 2023-24:

Balance as of 05-31-24 Annual Report: \$ 81,852

CURRENT FISCAL YEAR 2024-25

Balance as of 01-31-25: 84,216

Estimated Additional Revenue to Year End:

| | | |
|---|--------|--------|
| <u>Transfer from Pay per Ride Amb. Fund</u> | - | |
| <u>Transfer from Ambulance Fund</u> | 20,000 | |
| <u>Interest Earnings at 0.00%</u> | - | 20,000 |
| | | |

Estimated Additional Expenses to Year End:

| | | |
|--|--|---|
| | | - |
| | | |

Estimated Balance at Current Year End: \$ 104,216

BUDGET YEAR 2025-26:

Budget Year Additional Revenue:

| | | |
|---|--------|--------|
| <u>Transfer from Ambulance Fund</u> | 20,000 | |
| <u>Transfer from Pay per Ride Amb. Fund</u> | - | |
| <u>Interest Earnings at 0.00%</u> | - | 20,000 |
| | | |

Total Available for 2025-26 Budget Year \$ 124,216

Appropriation:

| | | |
|-----------------------------|--|--|
| <u>Ambulance purchase??</u> | | |
| | | |
| | | |

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2026 \$ 124,216

VILLAGE OF LIMA
2025-26 BUDGET
AMBULANCE RESERVE HISTORY

| Fiscal Year | Beginning Fund Balance | Transfer from Pay per Ride to Ambulance Fund | Net Activity | Ending Fund Balance |
|----------------------|------------------------|--|--------------|---------------------|
| 2015-16 | \$ 128,074 | 10,000 | 8,538 | 146,612 |
| 2016-17 | 146,612 | 30,000 | (126,532) | 50,080 |
| 2017-18 | 50,080 | 20,000 | 35,235 | 105,315 |
| 2018-19 | 105,315 | 30,000 | (9,880) | 125,435 |
| 2019-20 | 125,435 | 20,000 | 2,451 | 147,886 |
| 2020-21 | 147,886 | - | 1,452 | 149,338 |
| 2021-22 | 149,338 | - | (19,874) | 129,464 |
| 2022-23 | 129,464 | 20,000 | (15,743) | 133,721 |
| 2023-24 | 133,721 | - | (51,869) | 81,852 |
| 2024-25 ^E | 81,852 | 20,000 | 2,364 | 104,216 |
| 2025-26 ^B | 104,216 | 20,000 | - | 124,216 |

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2025-26 BUDGET
HIGHWAY GARAGE RESERVE HISTORY

| Fiscal Year | Beginning Fund Balance | Transfer from General Fund | Net Activity | Ending Fund Balance |
|----------------------|------------------------|----------------------------|--------------|---------------------|
| 2015-16 | \$ 15,948 | - | (7,435) | 8,513 |
| 2016-17 | 8,513 | - | 3 | 8,516 |
| 2017-18 | 8,516 | - | 3 | 8,519 |
| 2018-19 | 8,519 | - | 10 | 8,529 |
| 2019-20 | 8,529 | - | 11 | 8,540 |
| 2020-21 | 8,540 | - | 3 | 8,543 |
| 2021-22 | 8,543 | - | 8 | 8,551 |
| 2022-23 | 8,551 | - | 149 | 8,700 |
| 2023-24 | 8,700 | - | 604 | 9,304 |
| 2024-25 ^E | 9,304 | - | 305 | 9,609 |
| 2025-26 ^B | 9,609 | - | - | 9,609 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2025-26 BUDGET
FIRE AIR PACKS RESERVE HISTORY

| Fiscal Year | Beginning Fund Balance | Transfer from General Fund | Net Activity | Ending Fund Balance |
|----------------------|------------------------|----------------------------|--------------|---------------------|
| 2015-16 | \$ 29,748 | 4,000 | 8 | 33,756 |
| 2016-17 | 33,756 | 4,000 | 10 | 37,766 |
| 2017-18 | 37,766 | 4,500 | 13 | 42,279 |
| 2018-19 | 42,279 | 4,500 | 48 | 46,827 |
| 2019-20 | 46,827 | - | 61 | 46,888 |
| 2020-21 | 46,888 | 4,500 | 16 | 51,404 |
| 2021-22 | 51,404 | 4,500 | 4,554 | 60,458 |
| 2022-23 | 60,458 | 5,000 | 1,989 | 67,447 |
| 2023-24 | 67,447 | 5,000 | 3,600 | 76,047 |
| 2024-25 ^E | 76,047 | 5,000 | 2,411 | 83,458 |
| 2025-26 ^B | 83,458 | 11,000 | - | 94,458 |

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2025-26 BUDGET
PARK RESERVE HISTORY

| Fiscal Year | Beginning Fund Balance | Transfer from General Fund | Net Activity | Ending Fund Balance |
|----------------------|------------------------|----------------------------|--------------|---------------------|
| 2015-16 | \$ 19,914 | 2,000 | 6 | 21,920 |
| 2016-17 | 21,920 | 2,000 | 6 | 23,926 |
| 2017-18 | 23,926 | 2,000 | 9 | 25,935 |
| 2018-19 | 25,935 | 2,000 | 28 | 27,963 |
| 2019-20 | 27,963 | - | 37 | 28,000 |
| 2020-21 | 28,000 | 2,000 | 9 | 30,009 |
| 2021-22 | 30,009 | 2,000 | 2,031 | 34,040 |
| 2022-23 | 34,040 | - | 1,120 | 35,160 |
| 2023-24 | 35,160 | - | 1,876 | 37,036 |
| 2024-25 ^E | 37,036 | - | 1,213 | 38,249 |
| 2025-26 ^B | 38,249 | - | - | 38,249 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2025-26 BUDGET
**FIRE DEPARTMENT - BUILDING &
GROUNDS MAINTENANCE RESERVE HISTORY**

| Fiscal Year | Beginning Fund Balance | Transfer from General Fund | Net Activity | Ending Fund Balance |
|----------------------|------------------------|----------------------------|--------------|---------------------|
| 2015-16 | \$ 50,651 | 15,000 | 2,409 | 68,060 |
| 2016-17 | 68,060 | 12,500 | (33,808) | 46,752 |
| 2017-18 | 46,752 | 12,000 | (5,437) | 53,315 |
| 2018-19 | 53,315 | 12,000 | (6,216) | 59,099 |
| 2019-20 | 59,099 | - | 77 | 59,176 |
| 2020-21 | 59,176 | - | (2,494) | 56,682 |
| 2021-22 | 56,682 | 2,000 | 12,067 | 70,749 |
| 2022-23 | 70,749 | 7,000 | (33,378) | 44,371 |
| 2023-24 | 44,371 | 7,000 | 2,368 | 53,739 |
| 2024-25 ^E | 53,739 | 7,000 | 1,649 | 62,388 |
| 2025-26 ^B | 62,388 | - | - | 62,388 |

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
 2025-26 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 2023-24:

| | | |
|---------------------------------------|--|-----------|
| Balance as of 05-31-24 Annual Report: | | \$ 76,466 |
|---------------------------------------|--|-----------|

CURRENT FISCAL YEAR 2024-25:

| | | |
|-------------------------|--|--------|
| Balance as of 01-31-25: | | 78,970 |
|-------------------------|--|--------|

| | | |
|---|--------|--------|
| Estimated Additional Revenue to Year End: | | |
| Transfer from Ambulance Fund | 15,000 | |
| Interest Earnings at 0.00% | - | 15,000 |
| | | |

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

| | | |
|--|--|------------------|
| Estimated Balance at Current Year End: | | <u>\$ 93,970</u> |
|--|--|------------------|

BUDGET YEAR 2025-26:

| | | |
|---------------------------------|--------|--------|
| Budget Year Additional Revenue: | | |
| Transfer from Ambulance Fund | 15,000 | |
| Interest Earnings at 0.00% | - | 15,000 |
| | | |

| | | |
|---|--|------------|
| Total Available for 2025-26 Budget Year | | \$ 108,970 |
| Appropriation: | | |
| _____ | | |
| _____ | | - |

| | | |
|---|--|-------------------|
| ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2026 | | <u>\$ 108,970</u> |
|---|--|-------------------|

VILLAGE OF LIMA
2025-26 BUDGET
**AMBULANCE - BUILDING &
GROUNDS MAINTENANCE RESERVE HISOTRY**

| Fiscal Year | Beginning Fund Balance | Transfer from Ambulance Fund | Net Activity | Ending Fund Balance |
|----------------------|------------------------|------------------------------|--------------|---------------------|
| 2015-16 | \$ 48,049 | 12,000 | 14 | 60,063 |
| 2016-17 | 60,063 | - | 16,725 | 76,788 |
| 2017-18 | 76,788 | - | (26,690) | 50,098 |
| 2018-19 | 50,098 | - | 55 | 50,153 |
| 2019-20 | 50,153 | - | 2,451 | 52,604 |
| 2020-21 | 52,604 | - | (2,372) | 50,232 |
| 2021-22 | 50,232 | - | 49 | 50,281 |
| 2022-23 | 50,281 | - | 22,311 | 72,592 |
| 2023-24 | 72,592 | - | 3,874 | 76,466 |
| 2024-25 ^E | 76,466 | 15,000 | 2,504 | 93,970 |
| 2025-26 ^B | 93,970 | 15,000 | - | 108,970 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2025-26 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 2023-24:

Balance as of 05-31-24 Annual Report: \$ 22,303

CURRENT FISCAL YEAR 2024-25:

Balance as of 01-31-25: 22,836

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: \$ 22,836

BUDGET YEAR 2025-26:

Budget Year Additional Revenue:

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

Total Available for 2025-26 Budget Year \$ 22,836

Appropriation:

| | | |
|--|--|---|
| | | - |
| | | - |

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2026 \$ 22,836

VILLAGE OF LIMA
2025-26 BUDGET

MOWER REPLACEMENT RESERVE HISTORY

| Fiscal Year | Beginning Fund Balance | Transfer from General Fund | Net Activity | Ending Fund Balance |
|----------------------|------------------------|----------------------------|--------------|---------------------|
| 2015-16 | \$ 17,626 | - | 352 | 17,978 |
| 2016-17 | 17,978 | - | (1,928) | 16,050 |
| 2017-18 | 16,050 | - | 10,006 | 26,056 |
| 2018-19 | 26,056 | - | 12,529 | 38,585 |
| 2019-20 | 38,585 | - | 50 | 38,635 |
| 2020-21 | 38,635 | - | (9,595) | 29,040 |
| 2021-22 | 29,040 | - | 28 | 29,068 |
| 2022-23 | 29,068 | - | (19,762) | 9,306 |
| 2023-24 | 9,306 | - | 12,997 | 22,303 |
| 2024-25 ^E | 22,303 | - | 533 | 22,836 |
| 2025-26 ^B | 22,836 | - | - | 22,836 |

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2025-26 BUDGET
FIRE EQUIPMENT RESERVE HISTORY

| Fiscal Year | Beginning Fund Balance | Transfer from General Fund | Net Activity | Ending Fund Balance |
|----------------------|------------------------|----------------------------|--------------|---------------------|
| 2016-17 | \$ 1,615 | 1,000 | 3,050 | 5,665 |
| 2017-18 | 5,665 | 1,500 | 2 | 7,167 |
| 2018-19 | 7,167 | 1,500 | 9 | 8,676 |
| 2019-20 | 8,676 | - | 11 | 8,688 |
| 2020-21 | 8,688 | 1,500 | 2 | 10,190 |
| 2021-22 | 10,190 | 500 | 510 | 11,200 |
| 2022-23 | 11,200 | 500 | 369 | 12,069 |
| 2023-24 | 12,069 | - | 1,144 | 13,213 |
| 2024-25 ^E | 13,213 | - | 425 | 13,638 |
| 2025-26 ^B | 13,638 | - | - | 13,638 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2025-26 BUDGET
FIRE COMMUNICATIONS RESERVE HISTORY

| Fiscal Year | Beginning Fund Balance | Transfer from General Fund | Net Activity | Ending Fund Balance |
|----------------------|------------------------|----------------------------|--------------|---------------------|
| 2024-25 ^E | \$ - | - | - | - |
| 2025-26 ^B | - | 6,500 | - | 6,500 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2025-26 BUDGET
WATER METER RESERVE HISTORY

| Fiscal Year | Beginning Fund Balance | Transfer from General Fund | Net Activity | Ending Fund Balance |
|----------------------|------------------------|----------------------------|--------------|---------------------|
| 2024-25 ^E | \$ - | - | - | - |
| 2025-26 ^B | - | 10,000 | - | 10,000 |

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2025-26 BUDGET

DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2025-26

| Due Date | Payee/ Purpose | Instrum./ Rate | Dated/ Final Maturity | Total Amount Due | Object of Expense Code | | Outstanding Principal 05/31/26 | Source | |
|--------------|---|-------------------------------------|-----------------------------|------------------------|------------------------|--------------------------|--------------------------------------|------------------|---------|
| | | | | | .6 Principal | .7 Interest | | Function Code | Fund |
| 07/01/25 | EFC/M&T WWTP | '13 Ref. SB 4.5810% ¹ | 07/10/13 01/15/32 | \$ 6,567.18 | \$ 0 | \$ 6,567.18 ² | See January | G 9710.0 | SEWER |
| 07/15/25 | EFC/M&T WWTP | Admin. Fee | | 1,536.00 | N/A | N/A | N/A | G 1380.4 | SEWER |
| 11/15/25 | Rural Development Ambulance Facility | '07 SB 4.3750% | 12/14/07 05/15/30 | 4,265.63 | 0 | 4,265.63 | See May | A 9710.0 | GENERAL |
| 11/15/25 | DTC \$4,697,000 WTP | '22 SB 4.3735% | 05/25/22 05/15/51 | 44,465.63 | 0 | 44,465.63 | See May | F 9710.0 | WATER |
| 01/01/26 | EFC/M&T WWTP | '13 Ref. SB 4.5810% ¹ | 07/10/13 01/15/32 | 88,195.43 | 85,000 | 3,195.43 ² | 530,000 | G 9710.0 | SEWER |
| 04/15/26 | EFC/M&T WWTP - C8-6545-02-00 | '24 SB 0.0000% | 07/11/24 04/15/51 | 62,830.00 | 62,830 | 0.00 | 1,570,487 | G 9710.0 | SEWER |
| 05/15/26 | Rural Development Ambulance Facility | '07 SB 4.3750% | 12/14/07 05/15/30 | 43,265.62 | 39,000 | 4,265.62 | 156,000 | A 9710.0 | GENERAL |
| 05/15/26 | DTC \$4,697,000 WTP | '22 SB 4.3735% | 05/25/22 05/15/51 | 89,465.63 | 45,000 | 44,465.63 | 2,005,000 | F 9710.0 | WATER |
| 05/22/26 | Lowest Bidder Fiber Optics | '25 BAN 5.0000% E | 05/22/25 05/22/26 | 37,147.00 | 0 | 37,147.00 | 0 | A 9730.0 | GENERAL |
| TOTAL | | | | \$ 377,738.12 | \$ 231,830 | \$ 144,372.12 | \$ 4,261,487 | | |

Notes: SB = Serial Bonds
 BAN = Bond Anticipation Notes
 E = Estimate
 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
2025-26 BUDGET

DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2025-26

SUMMARY:

| | | |
|--|---|-----------------------------|
| <u>GENERAL FUND</u> | | |
| A9710.6 Serial Bonds - Principal | = | \$ 39,000.00 |
| A9710.7 Serial Bonds - Interest | = | 8,531.25 |
| A9730.7 Bond Anticipation Notes - Interest | = | <u>37,147.00</u> |
| TOTAL GENERAL FUND | | \$ 84,678.25 |
| <u>SEWER FUND</u> | | |
| G9710.6 Serial Bonds - Principal | = | \$ 147,830.00 |
| G9710.7 Serial Bonds - Interest | = | <u>9,762.61</u> |
| TOTAL SEWER FUND | | \$ 157,592.61 |
| <u>WATER FUND</u> | | |
| 9710.6 Serial Bonds - Principal | = | \$ 45,000.00 |
| 9710.7 Serial Bonds - Interest | = | <u>88,931.26</u> |
| TOTAL WATER FUND | | \$ 133,931.26 |
| G1380.4 Fiscal Agent Fees (M&T Bank) | = | \$ 1,536.00 |
| TOTAL DEBT SERVICE | | <u>\$ 377,738.12</u> |

VILLAGE OF LIMA
2025-26 BUDGET
SCHEDULE OF BUDGETED 2025-26 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 | \$ 16,750 | \$ 8,375 | \$ 4,188 | \$ 4,188 |
| Executive | Mayor | 1 | 12,000 | 6,000 | 3,000 | 3,000 |
| Finance | Clerk/Treasurer | 2 | 57,283 | 20,833 | 18,225 | 18,225 |
| Assessment | Assessor's Clerk | 1 | 0 | 0 | | |
| Public Works Administration | Working Foreman | 1 | 93,694 | 42,162 | 42,162 | 9,369 |
| Central Garage | Laborers | | 64,415 | 64,415 | | |
| Street Maintenance | Laborers | | 62,676 | 62,676 | | |
| Snow Removal | Laborers | | 13,988 | 13,988 | | |
| Parks | Laborers | | 15,738 | 15,738 | | |
| Street Cleaning | Laborers | | 0 | 0 | | |
| Lawn Mowing | Laborers | | 12,848 | 12,848 | | |
| Zoning | Board | | 340 | 340 | | |
| Planning | Board | | 1,020 | 1,020 | | |
| Planning | Secretary | | - | 0 | | |
| Water Administration | Laborers | | 1,623 | | 1,623 | |
| Source of Supply, Power & Pumping | Laborers | | 8,743 | | 8,743 | |
| Transmission & Distribution | Laborers | | 13,263 | | 13,263 | |
| Sanitary Sewers | Laborers | | 4,535 | | | 4,535 |
| Sewage Treatment & Disposal | Operator | | 70,000 | | | 70,000 |
| | Laborers | | 18,529 | | | 18,529 |
| TOTALS | | | \$ 467,446 | \$ 248,396 | \$ 91,204 | \$ 127,847 |
| Percentage | | | | 53.14% | 19.51% | 27.35% |

| | | | | |
|-------------------------|------------|------------|-----------|------------|
| 2024-25 Budgeted Totals | \$ 448,719 | \$ 236,849 | \$ 87,739 | \$ 124,131 |
| Percentage | | 52.78% | 19.55% | 27.66% |

VILLAGE OF LIMA
2025-26 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) | 2025-26 Est. Replace. Cost | Account Code | ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR | | |
|--|----------------------|---|------------------|-----------------------|----------------------------|--------------|--|----------|---------|
| | | | | | | | 2025-26 | 2026-27 | 2027-28 |
| <u>PICKUP TRUCKS:</u> | | | | | | | | | |
| 2018 Ford F-250 4X4 Pickup (VIN = 1FTBF2B60JEC65977) 9 ft. Western Plow | 2018 2018 | \$27,000 \$3,000 | 4 Yrs. | 2027 | \$48,000 | | | \$48,000 | |
| 2015 F-250 4X4 Pickup (VIN = 1FTBF2B63FEC2117) 9 ft. Western Ultra Mount Plow | 2015 2015 | \$26,500 | 4 Yrs. | 2025 | \$ 45,000 | | \$45,000 | | |
| <u>DUMP TRUCKS:</u> | | | | | | | | | |
| 2021 F-500 4X4 Dump Truck (VIN = 1FDUF5HT7MED21968) 9' Pro Plus Western Plow Western 3-4 yard plastic sander | 2021 2021 2021 | \$75,000 | 7-8 Yrs. | 2028 | \$100,000 | | | | |
| 2016 F-550 4X4 Dump Truck (VIN = 1FDUF5HT1GEB06218) 9' Pro Plus Western Plow Sno ex 9300 plastic 3 yard sander | 2016 2016 2016 | \$82,000 | 5-7 Yrs. | 2024 | \$100,000 | | | | |
| <u>BACKHOES:</u> | | | | | | | | | |
| 2016 John Deere 310sl 4x4 Back-Hoe (S.N. 1T0310SLLGF302306) | 2016 | \$95,000 | 4-5 Yrs. | 2025 | \$150,000 | | \$150,000 | | |
| <u>OFFICE MACHINES:</u> | | | | | | | | | |
| Dell Computer | 2019 | \$995 | 5 Yrs. | | | | | | |
| <u>TRACTORS:</u> | | | | | | | | | |
| 2016 John Deere 2032R Tractor Curtis Hard Cab 54 inch Plow | 2016 2016 2016 | \$25,000 | 4-5 Yrs. | 2025 | \$40,000 | | \$40,000 | | |
| 2021 John Deere 2025A Tractor | 2021 | \$25,000 | 7 Yrs. | 2028 | \$30,000 | | | | |
| 2022 John Deere 2032 R Curtis Hard Cab 60 inch Snow Plow 60 inch Sweeper Broom 47 inch Snow Blower | 2021 | \$29,000 \$4,000 \$3,500 \$4,000 | 7 Yrs. | 2029 | \$40,000 | | | | |
| 2006 S185 Bobcat | 2006 | \$15,664 | 3 Yrs. | 2023 | \$50,000 | | | | |

VILLAGE OF LIMA
2025-26 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) | 2025-26 Est. Replace. Cost | Account Code | ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR | | |
|---|---------------|------------------------------------|------------------|-----------------------|----------------------------|--------------|--|----------|---------|
| | | | | | | | 2025-26 | 2026-27 | 2027-28 |
| OTHER EQUIPMENT: | | | | | | | | | |
| 2023 Greenworks 60 inch electric zero turn Lawnmower | 2023 | \$30,000 | 5 Yrs. | 2028 | \$35,000 | | | | |
| 2023 Greenworks 60 inch electric zero turn Lawnmower | 2023 | \$30,000 | 5 Yrs. | 2028 | \$35,000 | | | | |
| 2023 Greenworks 60 inch electric zero turn Lawnmower | 2023 | \$30,000 | 5 Yrs. | 2028 | \$35,000 | | | | |
| 2021 exmark 60 inch zero turn Lawnmower | 2021 | \$12,250 | 4-5 Yrs. | 2027 | \$17,000 | | | \$17,000 | |
| John Deere X700 with Mower | 2015 | \$9,500 | Yrs. | 2025 | \$11,000 | | \$11,000 | | |
| Jacobsen Turfcut Lawnmower 4 W.D. (S.N. 69180-421201696) | 2016 | \$14,540 | 5 Yrs. | 2025 | \$25,000 | | \$25,000 | | |
| 2016 exmark lzs 902d 60 inch zero turn Lawnmower (ID# ex624021) | 2016 | \$13,303 | 4-5 Yrs. | 2025 | \$14,000 | | \$14,000 | | |
| Bush Hog Rotary Mower | | \$499 | Yrs. | | | | | | |
| 2023 Spartan Leaf Pro Leaf Machine (ID#1B9AK2921PD943359) | 2023 | \$115,000 | 25 Yrs. | 2048 | \$130,000 | | | | |
| 2023 Greenworks UTV800 | 2023 | \$33,000 | 5 Yrs. | 2028 | \$38,000 | | | | |
| 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. | | | | | | |
| 52 inch lazer E series zero turn (401026552) | 2017 | | 4 Yrs. | 2021 | \$11,000 | A8989.2 | | | |
| Sno-Pusher for Case Backhoe | 2001 | \$800 | Yrs. | 2021 | \$2,500 | | | | |
| 1996 Stone 4000 Roller | 2000 | \$8,500 | Yrs. | | | | | | |
| John Deere Box Scraper | 2000 | \$500 | Yrs. | | | | | | |

VILLAGE OF LIMA
2025-26 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) | 2025-26 Est. Replace. Cost | Account Code | ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR | | |
|---|------------------|------------------------------------|------------------|-----------------------|----------------------------|--------------|--|---------|---------|
| | | | | | | | 2025-26 | 2026-27 | 2027-28 |
| Homelite Chain Saw | | \$125 | Yrs. | | | | | | |
| Stihl Cutoff Saw | 1986 | \$700 | 3 Yrs. | --89 | \$900 | | | | |
| Homelite Disc Saw | | | Yrs. | 06-86 | \$700 | | | | |
| Solar Battery Charger | | \$200 | Yrs. | | | | | | |
| Welder | | | Yrs. | | | | | | |
| TARCO Leaf Vac | 1998 | \$26,000 | 15 Yrs. | 2021 | \$75,000 | | | | |
| Sidewalk Salt Spreader (3) | 2018, 2020, 2024 | \$1,000 | 5 Yrs. | | | | | | |
| Risers & Lids for Manholes New Nozzles for Sewer Cleaner | 1987 | \$13,711 | 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 | | | |
| Misc. Equipment - Streets | | | | | | A5110.2 | | | |
| Misc. Equipment - CHIPS | | | | | | A5112.2 | | | |
| Misc. Equipment - Sidewalks | | | | | | A5410.2 | | | |
| Misc. Equipment - Purification | | | | | | F8330.2 | | | |
| Misc. Equipment - Sewer | | | | | | G8120.2 | | | |
| Misc. Equipment - Pumps, Motors & Elec. Controllers | | | Yrs. | | | G8130.2 | | | |
| Remote Water Meters/ Valves & Hydrant Replacement | | | Yrs. | | | F8340 | | | |
| Hydrants | | | Yrs. | | | | | | |
| Motor for Tamper | | | Yrs. | | | | | | |

VILLAGE OF LIMA
2025-26 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) | 2025-26 Est. Replace. Cost | Account Code | ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR | | |
|---|---------------|------------------------------------|------------------|-----------------------|----------------------------|--------------|--|-----------------|------------|
| | | | | | | | 2025-26 | 2026-27 | 2027-28 |
| Aerator | | | Yrs. | | | | | | |
| Non-Metallic Chain (Clarifier) | | | Yrs. | | | | | | |
| Stihl Pole Saw | 2020 | \$700 | Yrs. | | | | | | |
| Trailer Mounted Pressure Washer | 2002 | \$29,835 | Yrs. | | | | | | |
| Storage Building | | | Yrs. | | | | | | |
| Pistons for Sludge Pump Framing & Trap Doors for Sewer Treatment Plant | | | Yrs. | | | | | | |
| TOTAL DEPARTMENT OF PUBLIC WORKS | | \$831,922 | | | \$1,034,100 | | \$285,000 | \$65,000 | \$0 |

Form Completed By: B. Luft

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

VILLAGE OF LIMA
2025-26 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) | 2025-26 Est. Replace. Cost | Account Code | ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR | | |
|--|---------------|------------------------------------|------------------|-----------------------|----------------------------|-----------------|--|------------|------------|
| | | | | | | | 2025-26 | 2026-27 | 2027-28 |
| AMBULANCE: | | | | | | | | | |
| Ambulance | 2016 | \$145,348 | 8 Yrs. | 2024 | \$300,000 | HR-5 | | | |
| Ambulance | 2009 | \$125,000 | 8 Yrs. | 2017 | \$300,000 | HR-5 | \$0 | | |
| Flycar | | | | | \$65,000 | AM4540.2 | | | |
| Pagers/Equipment/Radios | 1987 | \$200 | 5 Yrs. | | \$50,000 | AM4540.2 | \$0 | | |
| Power Stretchers - 2 | 2009 | \$21,000 | 8 Yrs. | | \$60,000 | | | | |
| Stretcher/Chair Carrier/Air Splints | 1987 | \$500 | 5 Yrs. | | \$10,000 | | \$0 | | |
| Scoop Stretcher | 2016 | \$2,000 | 5 Yrs. | | \$1,700 | AM4540.2 | \$2,100 | | |
| Defibulator | 1990 | | Yrs. | | \$5,000 | | \$0 | | |
| Uniforms/Jackets | 2005 | \$8,000 | | | \$10,000 | AM4540.2 | \$0 | | |
| Oxygen Cascade System | | | | | \$34,500 | | | | |
| Annie & Baby Resuscitation Dummies | 2023 | | Yrs. | | \$3,000 | AM4540.2 | \$3,000 | | |
| Miscellaneous Equipment | | | Yrs. | | \$36,042 | AM4540.2 | \$0 | | |
| TOTAL AMBULANCE | | \$381,048 | | | \$960,242 | | \$5,100 | \$0 | \$0 |
| FIRE TRUCKS: | | | | | | | | | |
| Q-238 Quint | 2017 | \$75,000 | 20 Yrs. | 2037 | \$1,500,000 | HR-3 | \$2,274,480 | | |
| P-235 Pumper | 2010 | \$430,000 | 20 Yrs. | 2030 | \$550,000 | | \$705,672 | | |
| R-239 Rescue | 2014 | \$60,000 | 25 Yrs. | 12/39 | \$250,000 | HR-3 | \$349,920 | | |
| P-234 Pumper | 1994 | \$150,000 | 20 Yrs. | 2019 | \$550,000 | | \$705,672 | | |
| TA-236 Tanker | 1990 | \$76,000 | 30 Yrs. | | \$250,000 | | \$349,920 | | |
| 2007 G-232 Grass Truck | 2007 | \$25,000 | 10 Yrs. | 2019 | \$45,000 | | \$69,984 | | |
| Turn-out Gear, Box Lights, Pagers, Pump, Type A Foam, Thermal Camera, Hose, Pass Alarms, Spare Bottles & SCBA Test Air Packs | | | | | 34783.46 | A3410.2 HR-9 | \$0 \$46,656 | | |
| TOTAL FIRE DEPARTMENT | | \$816,000 | | | \$3,179,783 | | \$4,502,304 | \$0 | \$0 |

Form Completed By:

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VILLAGE OF LIMA
2025-26 BUDGET
EQUIPMENT LISTING GUIDE
GENERAL OFFICE

| Description of Item & Manufacturer | Year Acquired | Actual or Estimated Purchase Price | Est. Useful Life | Est. Replace. (MM/YY) | 2025-26 Est. Replace. Cost | Account Code | ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR | | |
|--|---------------|------------------------------------|------------------|-----------------------|----------------------------|--------------|--|------------|------------|
| | | | | | | | 2025-26 | 2026-27 | 2027-28 |
| OFFICE MACHINES: | | | | | | | | | |
| Scanner - Brother | 2018 | \$210 | 15 Yrs. | | \$500 | | \$500 | | |
| Typewriter - Swintech | 2003 | \$250 | 15 Yrs. | | \$200 | | \$200 | | |
| Typewriter - Swintech | 1999 | \$250 | 15 Yrs. | | \$250 | | \$200 | | |
| Calculator - Victor | 2022 | \$200 | 15 Yrs. | | \$100 | | \$100 | | |
| Calculator - Casio | 2014 | \$159 | 15 Yrs. | | \$159 | A1325.2 | \$100 | | |
| Printer - Brother (fax, scan, etc.) | 2019 | \$400 | 5 Yrs. | | \$500 | | \$500 | | |
| Computer* | 2022 | \$1,318 | 5 Yrs. | 2021 | | | | | |
| Computer* | 2022 | \$1,318 | 5 Yrs. | 2021 | \$4,000 | | \$4,000 | | |
| Computer Software Upgrade - Windows 10 | 2016 | \$0 | | | \$2,000 | | \$0 | | |
| Back up Hard Drive | 2014 | \$495 | 5 Yrs. | 2019 | \$1,000 | | \$1,000 | | |
| Computer - Accounting Program (updated 2021) | 2021 | \$8,000 | 5 Yrs. | 2026 | \$8,000 | | \$8,000 | | |
| AT&T 2-line Phone System | 2013 | \$157 | | | | | \$100 | | |
| Desks/Counters/Cabinets | Oct. 2005 | \$8,000 | 15 Yrs | | \$10,000 | HR-8 | \$10,000 | | |
| Dura Flame Heater | 12/12/2012 | \$272 | | | \$272 | A1325.2 | \$300 | | |
| Misc. Equipment (small equipment) | | | | | | A1325.2 | \$500 | | |
| TOTAL GENERAL OFFICE | | \$20,819 | | | \$26,481 | | \$25,000 | \$0 | \$0 |

Form Completed By: E. Sackett

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