

VILLAGE OF LIMA
IN THE COUNTY OF LIVINGSTON, NEW YORK

FINAL
2026-27 BUDGET

For Fiscal Year
Beginning June 1, 2026
and
Ending May 31, 2027

Mayor John Skiptunas
Trustee/Deputy Mayor Brian Smith
Trustee Erika Reinhardt-Roggow
Trustee Benjamin Dodzweit
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, 2027 as it was adopted by the Village on April 14, 2026.

I also certify that the date of the most recent assessment roll is March 1, 2025 and the taxable assessed valuation on which taxes are levied for the fiscal year ending May 31, 2027 is \$124,362,495.

Signed: _____
Clerk/Treasurer

S E A L

Date: _____

VILLAGE OF LIMA
2026-27 BUDGET
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Prepared with the Assistance of:
BERNARD P. DONEGAN, INC.
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Fairport, New York 14450
(585) 924-2145

VILLAGE OF LIMA #1141

2026-27 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
02-03-26
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
02-03-26

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

Budget Officer (Mayor) to provide, not later than February 12, 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
02-10-26

(4) **SALARY RATE DECISIONS:**

Board to complete 2026-27 salary/hourly rate decisions.

Wednesday
02-18-26

(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 18. Return EQUIPMENT LISTING AND REPLACEMENT PLANNING GUIDE also. [Village Law, Section 5-502(2)]

JMS/LMH

Tuesday (6)
02-24-26
9:00 a.m.

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.

Wednesday (7)
03-25-26

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.

Wednesday (8)
03-25-26
6:30 p.m.

SPECIAL 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.

Wednesday (9)
03-25-26

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 (10)
04-02-26

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

2026-27 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)
04-07-26
- 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)
04-07-26
- 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)
04-07-26
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)
04-07-26
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)
04-07-26
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
2026-27 BUDGET
REAL PROPERTY TAX CAP CALCULATION

2026-27

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 = $\frac{\text{Average of 11 Month Period ending November 2025} - \text{Average of 12 Month Period Ending November 2024}^*}{\text{Average of 12 Month Period Ending November 2024}}$

$$\frac{321.175 - 312.951}{312.951} = \frac{8.224}{312.951} = 2.63\% \quad \mathbf{A}$$

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

Base:	Tax Levy Base (Prior Year)	(Line 1)	\$ 756,808		C		
	1) Tax Base Growth Factor <i>(as calculated by NYS Commissioner of Taxation and Finance.)</i>	(Line 2)	1,0069		D		
	Total Prior Year Tax with Growth Factor		\$ 762,030			0.69%	
	2) Plus: Payments in Lieu of Taxes (PILOT) Receivable in Prior Fiscal Year	(Line 3)	2,138				
	Prior Year Tax Base Before Inflation		\$ 764,168			0.97%	
	3) Allowable Levy Growth Factor (from above) <i>(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.)</i>		1,0200		E	(From A or B above)	
	Total Prior Year Tax with Inflation Growth Factor		\$ 779,451			2.99%	
	4) Less: Payments in Lieu of Taxes (PILOT) Receivable in Coming Fiscal Year	(Line 4)	2,417				
	Tax Levy Limit Before Adjustments/Exclusions		\$ 781,868			3.31%	
Adjustments for Transfer of Local Government Functions:							
	5) Costs Incurred from Transfer of Local Government Functions	(Line 7a)	-				
	Savings Realized from Transfer of Local Government Functions	(Line 7b)	-				
	Net of Transfer of Government Functions (as determined by OSC)		-				
	Tax Levy Limit Adjusted for Transfer of Local Government Functions		\$ 781,868			3.31%	
	6) Plus: Available Carryover from Prior Year <i>(Max. 1.5%)</i>		0				
	TAX LEVY LIMIT FOR BUDGET YEAR		\$ 781,868		F	3.31%	

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: <u>Retirement Contributions > 2%:</u> Employees' Retirement System (ERS)	(Line 6a)	\$ 0		H	
	Total Exclusions		\$ -			
	ADJUSTED 2026-27 TAX LEVY LIMIT FOR TAX CAP CALCULATION		\$ 781,868		3.31% K	3.31%
	2026-27 TAX LEVY	(Line 22)	\$ 823,266		L	

CARRYOVER FOR NEXT FISCAL YEAR

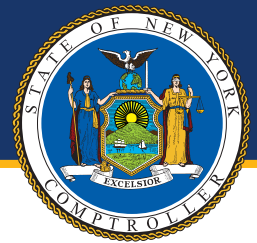
\$ - **M**

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** \$ 11,728 **O =F*1.50%**

* The calculation excludes October 2025 since there was no CPI data available from the U.S. Bureau of Labor Statistics.



Property Tax Cap

Inflation and Allowable Levy Growth Factors

Inflation Factors and Allowable Levy Growth Factors by Fiscal Year										
Fiscal Year	Fiscal Years Beginning									
	2022		2023		2024		2025		2026	
	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	2.30%	1.0200	7.17%	1.0200	6.26%	1.0200	3.30%	1.0200	2.64%	1.0200
Mar 1- Feb 28	3.00%	1.0200	7.69%	1.0200	5.43%	1.0200	3.18%	1.0200	2.65%	1.0200
Apr 1 - Mar 31	3.33%	1.0200	7.92%	1.0200	5.06%	1.0200	3.07%	1.0200	2.70%	1.0200
Jun 1 - May 31	4.23%	1.0200	8.06%	1.0200	4.37%	1.0200	2.99%	1.0200	2.63% ¹	1.0200
Jul 1 - Jun 30	4.70%	1.0200	8.00%	1.0200	4.12%	1.0200	2.95%	1.0200	2.63% ¹	1.0200
Aug 1 - Jul 31	5.21%	1.0200	7.91%	1.0200	3.85%	1.0200	2.94%	1.0200	Coming February 2026	
Sep 1 - Aug 31	5.72%	1.0200	7.75%	1.0200	3.61%	1.0200	2.91%	1.0200		
Oct 1 - Sep 30	6.22%	1.0200	7.45%	1.0200	3.49%	1.0200	2.82%	1.0200		

¹ The calculation excludes October 2025 since there was no CPI data available from the U.S. Bureau of Labor Statistics.

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

[1982-84=100,

Year	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
1913	9.8	9.8	9.8	9.8	9.7	9.8	9.9	9.9	10.0	10.0	10.1	10.0
1914	10.0	9.9	9.9	9.8	9.9	9.9	10.0	10.2	10.2	10.1	10.2	10.1
1915	10.1	10.0	9.9	10.0	10.1	10.1	10.1	10.1	10.1	10.2	10.3	10.3
1916	10.4	10.4	10.5	10.6	10.7	10.8	10.8	10.9	11.1	11.3	11.5	11.6
1917	11.7	12.0	12.0	12.6	12.8	13.0	12.8	13.0	13.3	13.5	13.5	13.7
1918	14.0	14.1	14.0	14.2	14.5	14.7	15.1	15.4	15.7	16.0	16.3	16.5
1919	16.5	16.2	16.4	16.7	16.9	16.9	17.4	17.7	17.8	18.1	18.5	18.9
1920	19.3	19.5	19.7	20.3	20.6	20.9	20.8	20.3	20.0	19.9	19.8	19.4
1921	19.0	18.4	18.3	18.1	17.7	17.6	17.7	17.7	17.5	17.5	17.4	17.3
1922	16.9	16.9	16.7	16.7	16.7	16.7	16.8	16.6	16.6	16.7	16.8	16.9
1923	16.8	16.8	16.8	16.9	16.9	17.0	17.2	17.1	17.2	17.3	17.3	17.3
1924	17.3	17.2	17.1	17.0	17.0	17.0	17.1	17.0	17.1	17.2	17.2	17.3
1925	17.3	17.2	17.3	17.2	17.3	17.5	17.7	17.7	17.7	17.7	18.0	17.9
1926	17.9	17.9	17.8	17.9	17.8	17.7	17.5	17.4	17.5	17.6	17.7	17.7
1927	17.5	17.4	17.3	17.3	17.4	17.6	17.3	17.2	17.3	17.4	17.3	17.3
1928	17.3	17.1	17.1	17.1	17.2	17.1	17.1	17.1	17.3	17.2	17.2	17.1
1929	17.1	17.1	17.0	16.9	17.0	17.1	17.3	17.3	17.3	17.3	17.3	17.2
1930	17.1	17.0	16.9	17.0	16.9	16.8	16.6	16.5	16.6	16.5	16.4	16.1
1931	15.9	15.7	15.6	15.5	15.3	15.1	15.1	15.1	15.0	14.9	14.7	14.6
1932	14.3	14.1	14.0	13.9	13.7	13.6	13.6	13.5	13.4	13.3	13.2	13.1
1933	12.9	12.7	12.6	12.6	12.6	12.7	13.1	13.2	13.2	13.2	13.2	13.2
1934	13.2	13.3	13.3	13.3	13.3	13.4	13.4	13.4	13.6	13.5	13.5	13.4
1935	13.6	13.7	13.7	13.8	13.8	13.7	13.7	13.7	13.7	13.7	13.8	13.8
1936	13.8	13.8	13.7	13.7	13.7	13.8	13.9	14.0	14.0	14.0	14.0	14.0
1937	14.1	14.1	14.2	14.3	14.4	14.4	14.5	14.5	14.6	14.6	14.5	14.4
1938	14.2	14.1	14.1	14.2	14.1	14.1	14.1	14.1	14.1	14.0	14.0	14.0
1939	14.0	13.9	13.9	13.8	13.8	13.8	13.8	13.8	14.1	14.0	14.0	14.0
1940	13.9	14.0	14.0	14.0	14.0	14.1	14.0	14.0	14.0	14.0	14.0	14.1
1941	14.1	14.1	14.2	14.3	14.4	14.7	14.7	14.9	15.1	15.3	15.4	15.5
1942	15.7	15.8	16.0	16.1	16.3	16.3	16.4	16.5	16.5	16.7	16.8	16.9
1943	16.9	16.9	17.2	17.4	17.5	17.5	17.4	17.3	17.4	17.4	17.4	17.4
1944	17.4	17.4	17.4	17.5	17.5	17.6	17.7	17.7	17.7	17.7	17.7	17.8
1945	17.8	17.8	17.8	17.8	17.9	18.1	18.1	18.1	18.1	18.1	18.1	18.2
1946	18.2	18.1	18.3	18.4	18.5	18.7	19.8	20.2	20.4	20.8	21.3	21.5
1947	21.5	21.5	21.9	21.9	21.9	22.0	22.2	22.5	23.0	23.0	23.1	23.4
1948	23.7	23.5	23.4	23.8	23.9	24.1	24.4	24.5	24.5	24.4	24.2	24.1
1949	24.0	23.8	23.8	23.9	23.8	23.9	23.7	23.8	23.9	23.7	23.8	23.6
1950	23.5	23.5	23.6	23.6	23.7	23.8	24.1	24.3	24.4	24.6	24.7	25.0
1951	25.4	25.7	25.8	25.8	25.9	25.9	25.9	25.9	26.1	26.2	26.4	26.5
1952	26.5	26.3	26.3	26.4	26.4	26.5	26.7	26.7	26.7	26.7	26.7	26.7
1953	26.6	26.5	26.6	26.6	26.7	26.8	26.8	26.9	26.9	27.0	26.9	26.9
1954	26.9	26.9	26.9	26.8	26.9	26.9	26.9	26.9	26.8	26.8	26.8	26.7
1955	26.7	26.7	26.7	26.7	26.7	26.7	26.8	26.8	26.9	26.9	26.9	26.8
1956	26.8	26.8	26.8	26.9	27.0	27.2	27.4	27.3	27.4	27.5	27.5	27.6
1957	27.6	27.7	27.8	27.9	28.0	28.1	28.3	28.3	28.3	28.3	28.4	28.4
1958	28.6	28.6	28.8	28.9	28.9	28.9	29.0	28.9	28.9	28.9	29.0	28.9
1959	29.0	28.9	28.9	29.0	29.0	29.1	29.2	29.2	29.3	29.4	29.4	29.4
1960	29.3	29.4	29.4	29.5	29.5	29.6	29.6	29.6	29.6	29.8	29.8	29.8
1961	29.8	29.8	29.8	29.8	29.8	29.8	30.0	29.9	30.0	30.0	30.0	30.0
1962	30.0	30.1	30.1	30.2	30.2	30.2	30.3	30.3	30.4	30.4	30.4	30.4
1963	30.4	30.4	30.5	30.5	30.5	30.6	30.7	30.7	30.7	30.8	30.8	30.9
1964	30.9	30.9	30.9	30.9	30.9	31.0	31.1	31.0	31.1	31.1	31.2	31.2
1965	31.2	31.2	31.3	31.4	31.4	31.6	31.6	31.6	31.6	31.7	31.7	31.8
1966	31.8	32.0	32.1	32.3	32.3	32.4	32.5	32.7	32.7	32.9	32.9	32.9
1967	32.9	32.9	33.0	33.1	33.2	33.3	33.4	33.5	33.6	33.7	33.8	33.9
1968	34.1	34.2	34.3	34.4	34.5	34.7	34.9	35.0	35.1	35.3	35.4	35.5
1969	35.6	35.8	36.1	36.3	36.4	36.6	36.8	37.0	37.1	37.3	37.5	37.7
1970	37.8	38.0	38.2	38.5	38.6	38.8	39.0	39.0	39.2	39.4	39.6	39.8

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

[1982-84=100,

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	165.2	165.2	165.2	165.7	166.1	166.9	167.2	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
2025	317.671	319.082	319.799	320.795	321.465	322.561	323.048	323.976	324.800	-	324.122	324.054

NOTE: The Oct 2025 data values are not available due to the 2025 lapse in appropriations.

County	Municipality	Tax base growth factor
Jefferson County	Village of Glen Park	1.0000
Jefferson County	Village of Mannsville	1.0016
Jefferson County	Village of Philadelphia	1.0055
Jefferson County	Village of Sackets Harbor	1.0086
Jefferson County	Village of Theresa	1.0049
Jefferson County	Village of West Carthage	1.0114
Lewis County	Village of Castorland	1.0065
Lewis County	Village of Constableville	1.0036
Lewis County	Village of Copenhagen	1.0089
Lewis County	Village of Croghan	1.0000
Lewis County	Village of Lowville	1.0091
Lewis County	Village of Lyons Falls	1.0018
Lewis County	Village of Port Leyden	1.0030
Lewis County	Village of Turin	1.0624
Livingston County	Village of Avon	1.0082
Livingston County	Village of Caledonia	1.0052
Livingston County	Village of Dansville	1.0043
Livingston County	Village of Geneseo	1.0062
Livingston County	Village of Leicester	1.0075
Livingston County	Village of Lima	1.0069
Livingston County	Village of Livonia	1.0063
Livingston County	Village of Mount Morris	1.0139
Livingston County	Village of Nunda	1.0056
Madison County	Village of Canastota	1.0062
Madison County	Village of Cazenovia	1.0717
Madison County	Village of Chittenango	1.0044
Madison County	Village of De Ruyter	1.0010

**Open Book New York
Office of the State Comptroller
Thomas P. DiNapoli, State Comptroller**

Trend Report for Village of Lima

	2026	2025
Property Tax Cap (Data elements presented below are “as submitted” by the local government, and have not been modified or certified by OSC)		
Tax Levy Limit (Cap) before Adjustments and Exclusions		
Tax Levy Prior Year	646,808	604,493
Prior Year Reserve Offset	0	0
Reserve Amount	0	0
Tax Base Growth Factor	1.0022	1.0077
PILOTS Receivable Prior Year	7,695	0
Tort/Judgment Exclusion Prior Year	0	0
Allowable Levy Growth Factor	1.0200	1.0200
PILOTS Receivable Current Year	2,138	7,695
Available Carryover from Prior Year	0	0
Total Levy Limit before Adjustments/Exclusions	666,906	613,636
Adjustments for Transfer of Local Government Functions		
Costs Incurred from Transfer of Functions	0	0
Savings Realized from Transfer of Functions	0	0
Total Adjustments	0	0
Total Levy Limit, Adjusted for Transfer of Local Government Functions	666,906	613,636
Exclusions		
Tax levy necessary for expenditures resulting from tort orders/judgments over 5% Prior Year Tax Levy	0	0
Tax levy for pension contribution expense		
TRS	0	0
ERS	0	349
PFRS	0	0
Total Exclusions	0	349
Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions	666,906	613,985
Reserve Amount Used to Reduce Current Year Levy	0	0
Proposed Levy for Current Year, Net of Reserve	756,808	646,808
Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy	3.1%	1.6%
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy	-89,902	-32,823
Planning to Override the Cap	Yes	Yes

Village of Lima
2026-27 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	\$ 1,349,865	\$ 433,739	\$ 92,860	\$ 823,266
AM - AMBULANCE FUND	274,000	274,000	-	-
F - WATER FUND	681,464	539,100	142,364	-
G - SEWER FUND	<u>566,730</u>	<u>501,800</u>	<u>64,930</u>	<u>-</u>
TOTAL ALL FUNDS	<u>\$ 2,872,060</u>	<u>\$ 1,748,639</u>	<u>\$ 300,154</u>	<u>\$ 823,266</u>

CALCULATION OF 2026-27 GENERAL FUND TAX RATE:

TOTAL Tax Levy/Assessed Valuation x \$1,000
 \$ 823,266 /(\$124,362,495/1000) **\$ 6.62 Per \$1,000 Assessed Value**

Tax Levy WITHOUT Ambulance Debt Service/Assessed Valuation x \$1,000 \$ 805,354 /(\$124,362,495/1000)	\$ 6.48	Per \$1,000 Assessed Value
Tax Levy - Ambulance Net Debt Service Only/Assessed Valuation x \$1,000 \$22,913 /(\$124,362,495/1000)	\$ 0.18	Per \$1,000 Assessed Value
Tax Levy - Ambulance Net Debt Service Only/Assessed Valuation x \$1,000 (with \$5,000 Contribution from Ambulance Fund) \$17,913 /(\$124,362,495/1000)	\$ 0.14	Per \$1,000 Assessed Value

Tax Levy/Full Valuation x \$1,000
 \$ 823,266 /(\$144,607,552/1000) \$ 5.69 Per \$1,000 Full Value

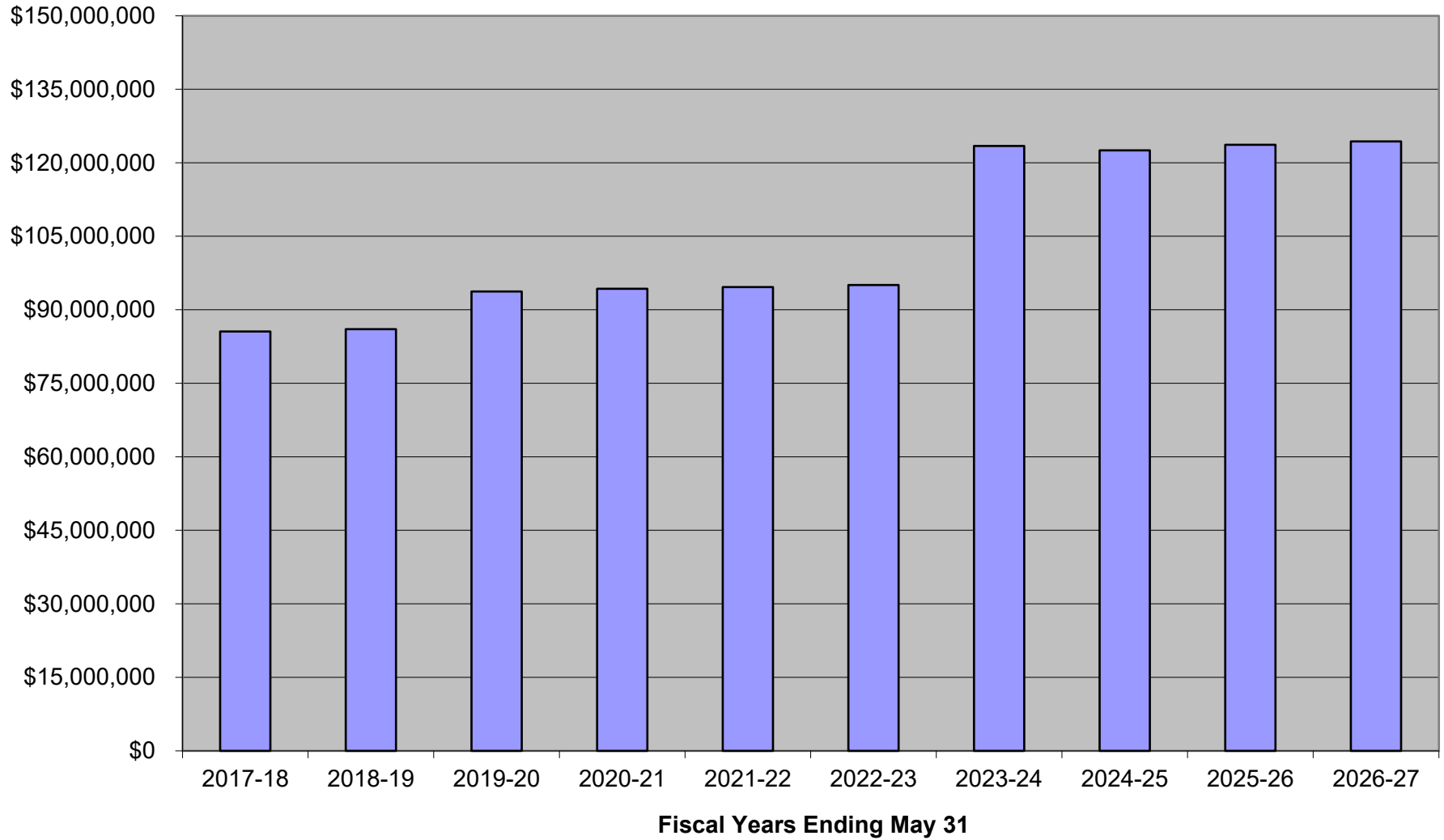
New York State Equalization Rate = 86.00% - Final Village 2025 Rate

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

- February 3 - Budget Officer to notify heads of Administrative Units to prepare estimates.
- February 18 - 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 2 - Clerk to publish Notice of Budget Hearing.
- April 7 - **SUBMIT TAX LEVY CALCULATION TO OFFICE OF THE STATE COMPTROLLER.**
- April 7 (IF NECESSARY) - **Adopt Resolution to exceed Tax Levy Limit**
- April 7 - **PUBLIC HEARING**
- April 7 (not later than) - **BOARD ADOPTS BUDGET and Salary & Wage Schedule.**
- April 7 - Board to levy Taxes.

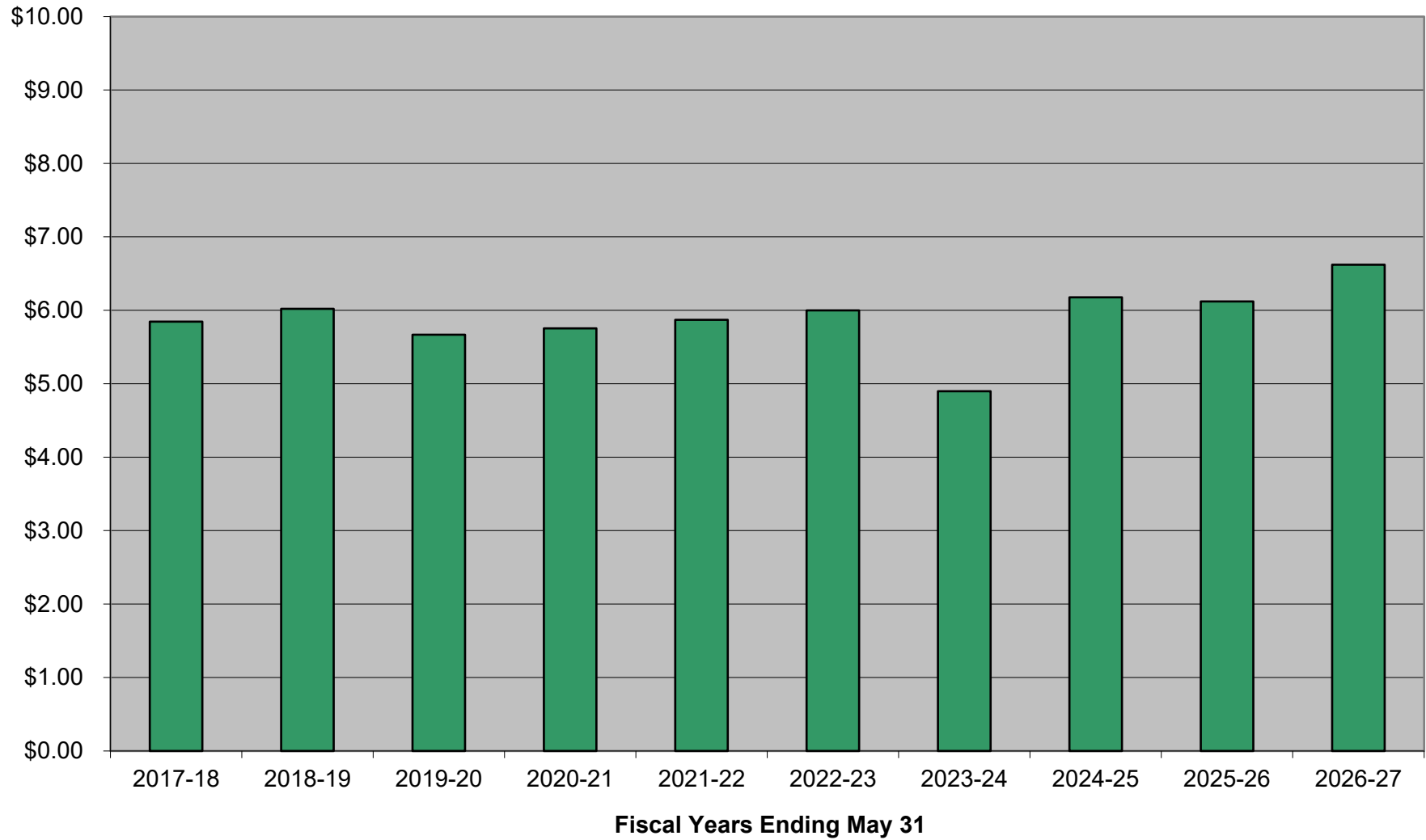
Village of Lima
2026-27 BUDGET

History of Taxable Assessed Value



Village of Lima
2026-27 BUDGET

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



VILLAGE OF LIMA
2026-27 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	756,808	25.20%	6.18	26.09%	122,538,190	-0.71%	99.00%	123,775,949	6.11
2025-26	756,808	0.00%	6.12	-0.91%	123,667,677	0.92%	90.00%	137,408,530	5.51
2026-27 ^B	823,266	8.78%	6.62	8.17%	124,362,495	0.56%	86.00%	144,607,552	5.69
Amt. Increase	\$ 66,458		\$ 0.50						
% Increase	8.78%		8.17%						

Note: B Budget.

VILLAGE OF LIMA
2026-27 BUDGET
GENERAL FUND HISTORY

A							D			
Fiscal Year	GENERAL FUND (WITHOUT AMBULANCE FUND)						Fund Balance Used	GENERAL FUND RESERVES (Without Ambulance & Ambulance Bldg & Grounds)		
	Beginning Fund Balance	Total Revenues	Total Expenses	Net Transfer (to) / from Reserves	Adjustments	Unreserved Ending Fund Balance General Fund		Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund
2015-16	\$ 353,262	\$ 719,040	\$ 699,700	\$ (23,997)	\$ 0	\$ 348,606	\$ 4,657	\$ 570,249	\$ 23,997	\$ 594,246
2016-17	348,606	778,620	818,662	46,154	0	354,717	(6,112)	594,246	(46,154)	548,092
2017-18	354,717	770,402	643,299	(98,268)	0	383,553	(28,835)	548,092	98,268	646,360
2018-19	383,553	788,641	661,786	(91,356)	0	419,052	(35,499)	646,360	91,356	737,716
2019-20	419,052	846,686	725,719	(985)	0	539,034	(119,982)	737,716	985	738,701
2020-21	539,034	1,063,169	1,190,048	(39,574)	0	372,581	166,453	738,701	39,574	778,275
2021-22	372,581	982,817	944,567	(112,158)	0	298,673	73,908	778,275	112,158	890,433
2022-23	298,673	1,425,552	1,296,397	(61,395)	0	366,433	(67,761)	890,433	61,395	951,828
2023-24	366,433	1,007,100	1,038,984	(66,140)	0	268,409	98,024	951,828	66,140	1,017,968
2024-25	268,409	1,396,199	1,324,048	(68,078)	0	272,483	(4,074)	1,017,968	68,078	1,086,046
2025-26 ^E	272,483	1,110,897	998,843	(85,500)	0	299,036	(26,554)	1,086,046	85,500	1,171,546
2026-27 ^B	299,036	1,257,005	1,203,865	(146,000)	0	206,176	92,860	1,171,546	146,000	1,317,546

B							E			
Fiscal Year	AMBULANCE FUND						Fund Balance Used	AMBULANCE RESERVE (With Ambulance & Ambulance Bldg & Grounds)		
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves	Adjustments	Unreserved Ending Fund Balance General Fund		Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance Ambulance Reserve
2015-16	\$ 32,203	\$ 112,311	\$ 75,893	\$ (30,552)	\$ 0	\$ 38,068	\$ (5,866)	\$ 176,123	\$ 30,552	\$ 206,675
2016-17	38,068	101,364	183,491	79,806	0	35,748	2,321	206,675	(79,806)	126,869
2017-18	35,748	100,630	63,556	(28,544)	0	44,277	(8,530)	126,869	28,544	155,413
2018-19	44,277	125,202	78,955	(20,175)	0	70,349	(26,072)	155,413	20,175	175,588
2019-20	70,349	112,904	88,528	(13,532)	0	81,193	(10,844)	175,588	13,532	189,120
2020-21	81,193	81,199	73,845	(35,000)	0	53,547	27,646	189,120	35,000	224,120
2021-22	53,547	95,076	46,082	(20,000)	0	82,541	(28,994)	224,120	20,000	244,120
2022-23	82,541	154,333	102,585	(20,000)	0	114,289	(31,748)	244,120	20,000	264,120
2023-24	114,289	188,294	187,285	105,802	0	221,101	(106,811)	264,120	(105,802)	158,318
2024-25	221,101	192,125	173,528	(35,000)	0	204,698	16,403	158,318	35,000	193,318
2025-26 ^E	204,698	225,000	230,000	(35,000)	0	164,698	40,000	193,318	35,000	228,318
2026-27 ^B	164,698	274,000	274,000	(35,000)	0	129,698	35,000	228,318	35,000	263,318

C = A + B							F = D + E			G = C + F	
Fiscal Year	TOTAL GENERAL FUND						Fund Balance Used	TOTAL RESERVES			GRAND TOTAL FUND BALANCE (AUD)
	Beginning Fund Balance	Revenues	Expenses	Net Transfer (to) / from Reserves	Adjustments	Unreserved Ending Fund Balance General Fund		Beginning Fund Balance	Net Transfer (to) / from Reserves	Ending Fund Balance General Fund	
2015-16	\$ 385,465	\$ 831,351	\$ 775,593	\$ (54,549)	\$ 0	\$ 386,674	\$ (1,209)	\$ 746,372	\$ 54,549	\$ 800,921	1,187,595
2016-17	386,674	879,984	1,002,153	125,960	0	390,465	(3,791)	800,921	(125,960)	674,961	1,065,426
2017-18	390,465	871,032	706,855	(126,812)	0	427,830	(37,365)	674,961	126,812	801,773	1,229,603
2018-19	427,830	913,843	740,741	(111,531)	0	489,401	(61,571)	801,773	111,531	913,304	1,402,705
2019-20	489,401	959,590	814,247	(14,517)	0	620,227	(130,826)	913,304	14,517	927,821	1,548,048
2020-21	620,227	1,144,368	1,263,893	(74,574)	0	426,128	194,099	927,821	74,574	1,002,395	1,428,523
2021-22	426,128	1,077,893	990,649	(132,158)	0	381,214	44,914	1,002,395	132,158	1,134,553	1,515,767
2022-23	381,214	1,579,885	1,398,982	(81,395)	(51,749)	428,974	(99,509)	1,134,553	81,395	1,215,948	1,644,921
2023-24	428,974	1,195,394	1,226,269	39,662	(41,748)	447,763	(8,787)	1,215,948	(39,662)	1,176,286	1,624,048
2024-25	447,763	1,588,324	1,497,575	(103,078)	3,252	480,433	12,329	1,176,286	103,078	1,279,364	1,759,797
2025-26 ^E	480,433	1,335,897	1,228,843	(120,500)	0	463,735	13,446	1,279,364	120,500	1,399,864	1,863,598
2026-27 ^B	480,433	1,531,005	1,477,865	(181,000)	0	335,874	127,860	1,399,864	181,000	1,580,864	1,916,738

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2026-27 BUDGET
GENERAL FUND TAX RATE ANALYSIS

	Amount Budgeted	Tax Rate per \$1,000 Assessed Value*	Percent of Total Appropriations
General Government Support:			
Insurance	\$ 40,108	\$ 0.32	2.97%
Contingency	55,035	0.44	4.08%
All Other	251,128	2.02	18.60%
Total General Government Support	\$ 346,271	\$ 2.78	25.65%
Public Safety:			
Fire	84,620	0.68	6.27%
All Other	510	0.00	0.04%
Total Public Safety	\$ 85,130	\$ 0.68	6.31%
Health	500	0.00	0.04%
Transportation	398,872	3.21	29.55%
Culture & Recreation	36,429	0.29	2.70%
Home & Community Services	94,820	0.76	7.02%
Employee Benefits	171,017	1.38	12.67%
Interfund Transfers	25,000	0.20	1.85%
Transfer to Capital Reserves for:			
Fire Equipment (HR-3)	89,000	0.72	6.59%
Streets (HR-2)	30,000	0.24	2.22%
Fire Department Air Packs (HR-9)	11,000	0.09	0.81%
Park Reserve	0	0.00	0.00%
Fire Dept. - Building & Grounds	5,000	0.04	0.37%
Fire Dept. - Misc. Equipment	3,000	0.02	0.22%
Fire Dept. - Communications	5,000	0.04	0.37%
Total Transfers	\$ 146,000	\$ 1.17	10.82%
Debt Service - Principal	39,000	0.31	2.89%
Debt Service - Interest	6,825	0.05	0.51%
TOTAL APPROPRIATIONS	\$ 1,349,864	\$ 10.85	100.00%
Less: Other Revenues	(433,739)	(3.49)	-32.13%
Appropriated Fund Balance	(92,860)	(0.75)	-6.88%
REAL PROPERTY TAX LEVY	823,266.00	\$ 6.62	60.99%

*2026-27 Assessed Value = \$ 124,362,495

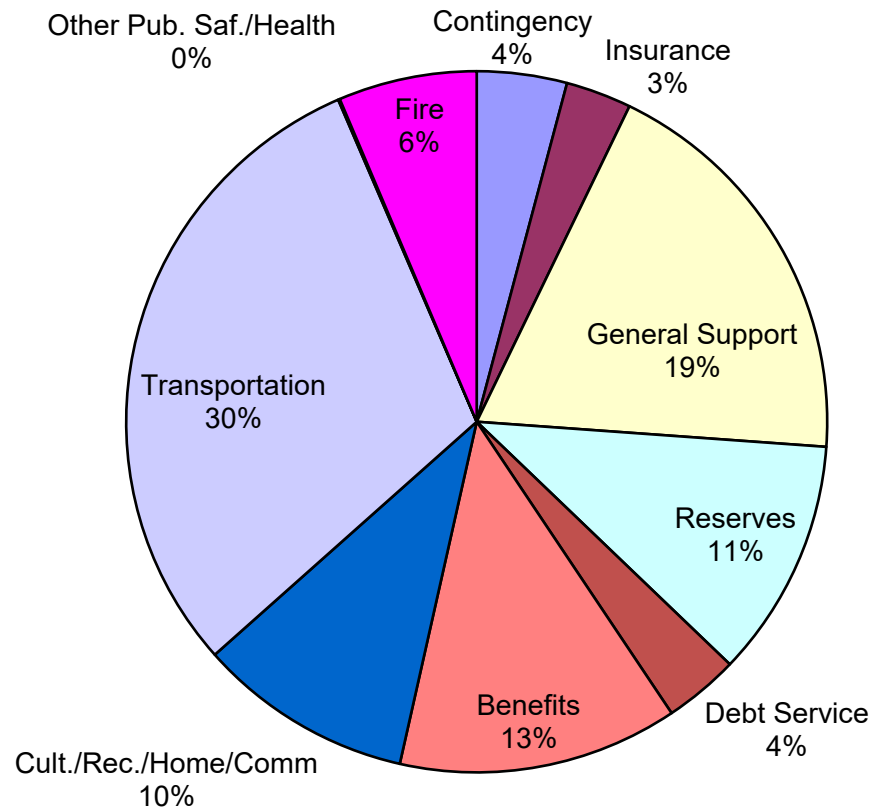
VILLAGE OF LIMA
2026-27 BUDGET

GENERAL FUND BUDGET SUMMARY

	<u>2024-25 Prior Year Actual</u>	<u>2025-26 Current Year Adopted Budget</u>	<u>2025-26 Current Year Projected Year End</u>	<u>2026-27 Budget</u>
A960 BUDGETED APPROPRIATIONS	\$ 1,410,048	\$ 1,145,273	\$ 1,084,343	\$ 1,349,865
A510 LESS: Estimated Revenues	355,577	276,710	354,089	433,739
A599 LESS: Appropriated Fund Balance	<u>388,044</u>	<u>111,755</u>	<u>(26,554)</u>	<u>92,860</u>
A510/1001 TAX LEVY	<u><u>\$ 666,427</u></u>	<u><u>\$ 756,808</u></u>	<u><u>\$ 756,808</u></u>	<u><u>\$ 823,266</u></u>

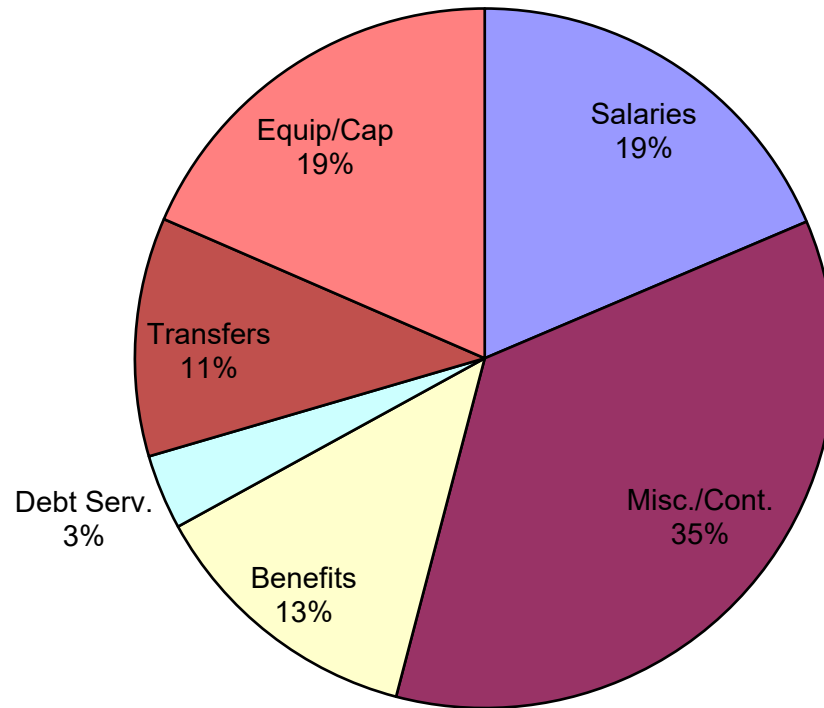
Village of Lima
2026-27 BUDGET

General Fund Expenses by Major Category



Village of Lima
2026-27 BUDGET

General Fund Expenses by Object Code



VILLAGE OF LIMA
2026-27 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025-26	YEAR-TO-DATE 01/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
TRUSTEES									
Salary	A1010.1	\$ 8,000	\$ 9,360	\$ 5,607	\$ 8,375	\$ 4,055	\$ 8,375	\$ 8,250	\$ 8,250
Contractual	.4	30	0	176	250	57	250	250	250
MAYOR									
Salary	A1210.1	5,000	6,520	4,080	6,000	3,060	6,000	6,000	6,000
Contractual	.4	1,119	1,650	842	1,000	1,697	1,800	1,000	1,000
ACCOUNTING									
Contractual	A1320.4	0	4,037	3,056	2,000	2,436	2,436	3,000	3,000
TREASURER									
Salary	A1325.1	19,745	17,784	18,032	20,833	12,983	20,833	21,526	21,526
Equip./Cap. Outlay	.2	0	0	4,375	2,500	0	2,500	2,000	2,000
Personal Services	.3	0	0	0	0	0	0	0	0
Contractual	.4	19,969	24,593	31,316	25,000	23,578	25,000	25,000	25,000
BUDGET									
Contractual	A1340.4	3,888	5,000	5,196	5,534	5,534	5,534	5,599	5,599
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	18,000	18,293	18,551	18,540	15,450	18,540	18,540	18,540
ENGINEER									
Contractual	A1440.4	11,143	4,015	24,479	8,000	8,102	8,500	8,000	8,000
ELECTIONS									
Contractual	A1450.4	0	720	900	2,000	0	2,000	2,000	2,000
PUBLIC WORKS ADMINISTRATION									
Salary	A1490.1	37,125	38,376	40,541	42,162	29,189	42,162	43,427	43,427
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	67,332	64,785	66,762	64,415	31,667	64,415	64,279	64,279
Equip./Cap. Outlay	.2	1,000	1,000	0	1,000	0	1,000	1,000	1,000
Contractual	.4	29,536	24,859	28,643	24,000	16,283	24,000	25,000	25,000
CENTRAL DATA PROCESSING									
Contractual	A1680.4	7,022	8,185	10,707	10,000	6,495	10,000	12,000	12,000

VILLAGE OF LIMA
2026-27 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025-26	YEAR-TO- DATE 01/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
UNALLOCATED INSURANCE									
Contractual	A1910.4a	28,151	30,918	36,780	36,462	35,208	36,462	40,108	40,108
Contractual - Ambulance	A1910.4b	0	0	0	0	0	0	0	0
MUNICIPAL ASSOCIATION DUES									
Contractual	A1920.4	1,284	1,284	0	1,807	1,284	1,284	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	241	250	250	300	288	288	300	300
GENERAL GOV'T SUPPORT - OTHER									
Contractual	A1989.4	0	0	0	0	0	0	0	2,000
CONTINGENCY									
Contractual	A1990.4	N/A	N/A	N/A	45,371	0	0	55,035	55,035
TOTAL GENERAL GOVERNMENT SUPPORT		\$ 258,584	\$ 261,628	\$ 300,290	\$ 325,699	\$ 197,366	\$ 281,528	\$ 344,271	\$ 346,271
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	18,280	3,263	0	23,461	21,574	23,461	26,900	26,900
Contractual	.4	42,261	56,706	66,111	48,000	51,996	75,000	57,720	57,720
CONTROL OF DOGS									
Salary	A3510.1	0	0	0	0	\$ 0	\$ 0	0	0
Contractual	.4	0	0	0	10	0	10	10	10
TOTAL PUBLIC SAFETY		\$ 60,541	\$ 59,969	\$ 66,111	\$ 71,971	\$ 73,570	\$ 98,971	\$ 85,130	\$ 85,130
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	500
TOTAL HEALTH		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500

VILLAGE OF LIMA
2026-27 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025-26	YEAR-TO-DATE 01/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
STREET MAINTENANCE									
Salary	A5110.1	61,958	60,101	71,969	62,676	45,016	62,676	62,884	62,884
Equip./Cap. Outlay	.2	500	31,160	0	500	0	500	500	500
Contractual	.4	34,208	32,372	23,715	41,000	19,794	35,000	41,000	41,000
PERMANENT IMPROVEMENTS									
Equip./Cap. Outlay	A5112.2	58,421	51,397	50,998	50,000	36,851	50,000	200,000	200,000
Contractual	.4	0	0	0	0	0	0	0	0
SNOW REMOVAL									
Salary	A5142.1	3,177	2,130	5,633	13,988	5,345	13,988	13,988	13,988
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	15,936	9,960	22,338	18,000	14,156	21,000	19,000	19,000
STREET LIGHTING									
Equip./Cap. Outlay	A5182.2	0	0	0	0	0	0	0	0
Contractual	.4	14,315	47,197	33,415	50,000	34,145	50,000	50,000	50,000
SIDEWALKS									
Equip./Cap. Outlay	A5410.2	4,246	0	0	1,000	0	1,000	1,000	1,000
Contractual	.4	5,292	6,240	5,662	11,000	2,656	8,000	10,000	10,000
OFF STREET PARKING									
Equip./Cap. Outlay	A5650.2	0	0	0	0	0	0	0	0
Contractual	.4	0	93	0	500	0	500	500	500
TOTAL TRANSPORTATION		\$ 198,054	\$ 240,651	\$ 213,730	\$ 248,664	\$ 157,964	\$ 242,664	\$ 398,872	\$ 398,872
PARKS									
Salary	A7110.1	4,116	7,504	7,511	15,738	6,204	10,000	13,679	13,679
Equip./Cap. Outlay	.2	0	0	0	0	19,950	0	0	0
Contractual	.4	3,937	4,499	22,786	4,250	7,419	7,419	4,500	4,500
JOINT YOUTH PROGRAMS									
Contractual	A7320.4	5,820	5,625	5,818	6,000	4,109	4,109	6,000	6,000
HISTORIAN									
Contractual	A7510.4	0	0	0	0	0	0	0	0
CELEBRATIONS									
Contractual	A7550.4	6,612	11,736	12,149	10,000	7,996	9,000	11,000	11,000
ADULT RECREATION									
Contractual	A7620.4	750	714	750	750	750	750	750	1,250
TOTAL CULTURE & RECREATION		\$ 21,234	\$ 30,078	\$ 49,014	\$ 36,738	\$ 46,427	\$ 31,278	\$ 35,929	\$ 36,429

VILLAGE OF LIMA
2026-27 BUDGET
GENERAL FUND - EXPENDITURES

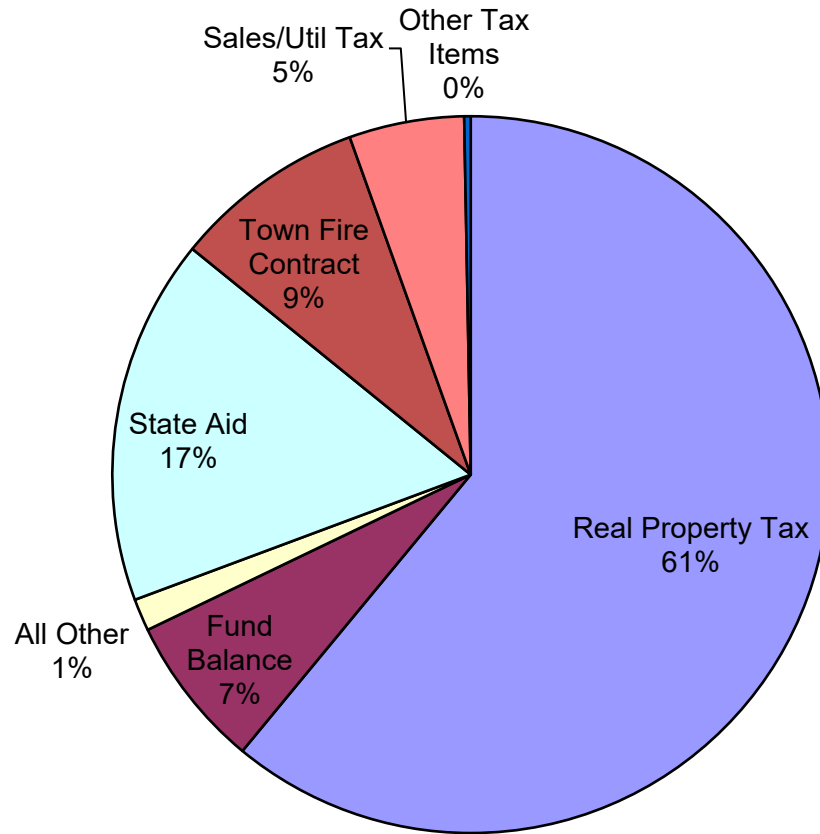
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025-26	YEAR-TO- DATE 01/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
ZONING									
Salary	A8010.1	0	0	0	0	0	0	0	0
Contractual	.4	34,230	35,450	31,685	40,000	34,538	50,000	42,000	42,000
PLANNING									
Salary	A8020.1	0	0	0	0	0	0	0	0
Contractual (Master Plan/Revitalization)	.4	10,878	6,936	4,799	6,500	4,934	6,500	6,500	6,500
REFUSE & GARBAGE									
Contractual	A8160.4	611	3,771	3,277	7,500	3,270	7,500	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	2,924	3,003	10,853	4,250	7,647	9,250	4,500	4,500
DRAINAGE									
Equip./Cap. Outlay	A8540.2	0	0	0	0	0	0	0	0
Contractual	.4	421	1,060	0	2,000	949	2,000	2,000	2,000
SHADE TREES									
Contractual	A8560.4	15,096	21,452	85	6,000	0	2,000	5,000	5,000
COMMUNITY DEVELOPMENT									
Broadband Improvements - Contractual	A8780.4	0	0	151	0	0	0	0	0
LAWN MOWING									
Salary	A8989.1	4,763	5,885	6,765	12,848	3,861	6,000	12,070	12,070
Equip./Cap. Outlay	.2	83,267	12,500	0	12,500	35,705	12,500	13,000	13,000
Contractual	.4	262	324	507	2,000	222	1,000	2,000	2,000
TOTAL HOME & COMMUNITY SERVICES		\$ 152,452	\$ 90,380	\$ 58,121	\$ 93,848	\$ 91,126	\$ 97,000	\$ 94,820	\$ 94,820
EMPLOYEE BENEFITS									
State Retirement	A9010.8	21,200	21,105	27,162	22,408	31,473	31,473	30,000	30,000
Social Security	A9030.8	15,582	15,140	16,939	17,080	10,644	17,080	17,017	17,017
Workmens Comp.	A9040.8	5,052	4,119	3,560	5,000	3,928	3,928	5,000	5,000
Unemployment Ins.	A9050.8	318	304	0	0	0	0	0	0
Disability Insurance	A9055.8	0	0	0	0	479	479	0	0
Hospital & Medical Ins.	A9060.8	93,089	80,586	107,162	106,687	69,710	106,687	119,000	119,000
Trust & Agency Payroll Acct.	A9089.8	4,019	0	0	0	0	0	0	0
TOTAL EMPLOYEE BENEFITS		\$ 139,260	\$ 121,254	\$ 154,823	\$ 151,175	\$ 116,233	\$ 159,647	\$ 171,017	\$ 171,017

VILLAGE OF LIMA
2026-27 BUDGET
GENERAL FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025-26	YEAR-TO- DATE 01/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
SERIAL BONDS									
Principal	A9710.6	39,000	39,000	39,000	39,000	0	39,000	39,000	39,000
Interest	A9710.7	13,650	11,944	10,238	8,531	0	8,531	6,825	6,825
BOND ANTICIPATION NOTES									
Principal	A9730.6	34,953	0	400,000	0	0	0	0	0
Interest	A9730.7	12,736	30,878	32,721	37,147	0	15,225	0	0
TOTAL DEBT SERVICE		\$ 100,340	\$ 81,821	\$ 481,959	\$ 84,678	\$ 0	\$ 62,756	\$ 45,826	\$ 45,826
Interfund Transfer (Ambulance Fac.)	A9950.9	\$ 0	\$ 0	\$ 0	\$ 25,000	\$ 25,000	\$ 25,000	\$ 0	\$ 25,000
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 25,000	\$ 25,000	\$ 25,000	\$ 0	\$ 25,000
TOTAL EXPENSES		\$ 930,465	\$ 885,781	\$ 1,324,048	\$ 1,037,773	\$ 707,686	\$ 998,843	\$ 1,175,865	\$ 1,203,865
INTERFUND TRANSFERS - CAPITAL PROJECTS									
Fire Equipment (HR-3)	A9950.9	40,000	45,000	45,000	60,000	0	35,000	71,000	89,000
Streets (HR-2)	A9950.9	29,000	29,000	29,000	30,000	0	30,000	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	5,000	5,000	5,000	11,000	0	11,000	11,000	11,000
Park Reserve	A9950.9	0	0	0	0	0	0	0	0
Fire Dept. - Building & Grounds	A9950.9	7,000	7,000	7,000	0	0	0	5,000	5,000
Fire Dept. - Misc. Equipment	A9950.9	500	0	0	0	0	0	3,000	3,000
Fire Dept. - Communications	A9950.9	0	0	0	6,500	0	6,500	5,000	5,000
Lawnmower Reserve	A9950.9	0	0	0	0	0	0	0	0
Employee Benefit Accrued Liability Reserve	A9950.9	0	0	0	0	0	3,000	3,000	3,000
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 81,500	\$ 86,000	\$ 86,000	\$ 107,500	\$ 0	\$ 85,500	\$ 128,000	\$ 146,000
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 1,011,965	\$ 971,781	\$ 1,410,048	\$ 1,145,273	\$ 707,686	\$ 1,084,343	\$ 1,303,865	\$ 1,349,865

Village of Lima
2026-27 BUDGET

General Fund Revenues by Major Category



VILLAGE OF LIMA
2026-27 BUDGET
GENERAL FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025-26	YEAR-TO- DATE 01/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
Real Property Taxes	A1001	\$ 570,302	\$ 604,493	\$ 666,427	\$ 756,808	\$ 736,841	\$ 756,808	\$ 802,216	\$ 823,266
Other Payments Lieu of Taxes	A1081	0	0	2,138	2,138	2,417	2,417	2,417	2,417
Interest & Penalties	A1090	2,833	2,762	4,903	1,500	1,629	1,750	1,500	1,500
Sales Tax	A1120	55,865	58,718	64,111	45,000	44,922	55,000	45,000	45,000
Franchises	A1170	20,042	18,802	20,439	18,000	25,809	33,000	25,000	25,000
TOTAL OTHER TAX ITEMS		\$ 78,741	\$ 80,282	\$ 91,590	\$ 66,638	\$ 74,778	\$ 92,167	\$ 73,917	\$ 73,917
Treasurer Fees	A1230	360	300	245	250	195	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		\$ 360	\$ 300	\$ 245	\$ 250	\$ 195	\$ 250	\$ 250	\$ 250
Fire Protection	A2262a	113,000	119,780	122,176	117,175	124,619	124,619	117,175	117,175
Debt Service Ambulance Facility	A2262b	0	0	0	0	0	0	0	0
Misc. Rev. - Other Govts.	A2389	0	511	420	5,000	5,856	5,856	5,000	5,000
Capital Projects - Other Govts.	A2397	0	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL CHARGES		\$ 113,000	\$ 120,291	\$ 122,596	\$ 122,175	\$ 130,476	\$ 130,476	\$ 122,175	\$ 122,175
Interest & Earnings	A2401	1,506	564	741	400	106	150	150	150
Rental of Real Property	A2410	1,850	1,225	1,550	1,000	2,918	2,918	1,000	1,000
TOTAL USE OF MONEY & PROPERTY		\$ 3,356	\$ 1,789	\$ 2,291	\$ 1,400	\$ 3,024	\$ 3,068	\$ 1,150	\$ 1,150
Business & Occupational Licenses	A2501	0	0	0	100	0	0	100	100
Other Licenses	A2545	4,781	0	0	0	0	0	0	0
Building Permits	A2550	0	3,917	4,280	2,000	2,198	2,400	2,000	2,000
Other Permits	A2590	150	865	650	100	200	200	100	100
TOTAL LICENSES AND PERMITS		\$ 4,931	\$ 4,782	\$ 4,930	\$ 2,200	\$ 2,398	\$ 2,600	\$ 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	20,000	0	19,000	0	0	0	0	0
Insurance Recoveries	A2680	21	548	0	0	0	0	0	0
TOTAL SALE PROPERTY/COMPENSATION		\$ 20,021	\$ 548	\$ 19,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

VILLAGE OF LIMA
2026-27 BUDGET
GENERAL FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025-26	YEAR-TO- DATE 01/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
Refunds - Prior Yrs. Exps.	A2701	2,064	155	539	0	0	0	0	
Gifts and Donations	A2705	0	1,987	0	0	1,240	1,240	0	
AIM Related Payments	A2750	15,047	0	0	0	0	0	0	
Miscellaneous	A2770	0	111,137	36,831	1,000	4,941	4,941	1,000	
TOTAL MISCELLANEOUS		\$ 17,111	\$ 113,279	\$ 37,370	\$ 1,000	\$ 6,181	\$ 6,181	\$ 1,000	\$ 1,000
State Aid - Per Capita	A3001	0	15,047	15,047	15,047	15,047	15,047	15,047	
State Aid - Mortgage Tax	A3005	14,419	14,892	3,809	8,000	7,310	7,310	8,000	
State Aid - FEMA & STAR	A3089	441,507	0	1,053	0	1,053	1,053	0	
State Aid - CHIPS	A3501	58,421	51,397	49,552	50,000	36,851	50,000	200,000	
State Aid - Planning Studies	A3902	0	0	8,093	0	35,938	35,938	0	
Building & Fire Code Aid	A3989	0	0	0	0	0	0	0	
TOTAL STATE AID		\$ 514,347	\$ 81,337	\$ 77,554	\$ 73,047	\$ 96,199	\$ 109,348	\$ 223,047	\$ 223,047
Federal Aid	A4589	103,384	0	0	0	0	0	0	
TOTAL FEDERAL AID		\$ 103,384	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interfund Transfer - Debt Service	A5031	0	0	0	0	0	0	0	
Interfund Transfer - Amb. Debt Service	A5031	0	0	0	10,000	0	10,000	10,000	
Interfund Transfer - Ambulance Fund	A5031	0	0	0	0	0	0	0	
Interfund Transfer - Other	A5031	0	0	0	0	0	0	0	
TOTAL INTERFUND TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 0	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL REVENUES		\$ 1,425,552	\$ 1,007,100	\$ 1,022,004	\$ 1,033,518	\$ 1,050,091	\$ 1,110,897	\$ 1,235,955	\$ 1,257,005

VILLAGE OF LIMA
2026-27 BUDGET

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

YEAR ENDING MAY 31, 2026

		<u>2025-26 Budget</u>	<u>Year-to-Date 01-31-26</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2025	A-909	\$ 272,483	\$ 272,483	\$ 272,483	
Plus Transfers from Reserves (Fund Balance used below)		0	0	0	
Plus Estimated Revenues and Receipts	A-980	1,033,518	1,050,091	1,110,897	
Less Estimated Expenses and Disbursements to Reserves	A-522	<u>1,145,273</u>	<u>707,686</u>	<u>1,084,343</u>	
Estimated Ending Fund Balance		<u>\$ 160,728</u>	<u>\$ 614,888</u>	<u>\$ 299,036</u>	100%
Estimated Amount of Fund Balance Used		\$ 111,755		\$ (26,554)	
APPROPRIATED FUND BALANCE	A-599	\$ 111,755		\$ 92,860	31.05%
		<i>2025-26</i>		<i>2026-27</i>	
Unappropriated Fund Balance	A-909 - A-599			\$ 206,177	68.95%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one month of expenses)				\$ 90,362	

* 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
2026-27 BUDGET

AMBULANCE FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Net Transfer (to) / from Reserves	Adjustments	Ending Fund Balance
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	221,101	192,125	173,528	(35,000) ¹	0	204,698
2025-26 ^E	204,698	225,000	230,000	(35,000) ¹	0	164,698
2026-27 ^B	164,698	274,000	274,000	(35,000) ¹	0	129,698

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

VILLAGE OF LIMA
2026-27 BUDGET

AMBULANCE FUND - EXPENDITURES

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2025-26	YEAR-TO- DATE 01/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
AMBULANCE									
AM4540.1	Personal Services	0	0	0	0	0	0	0	0
.2	Equip./Cap. Outlay	3,741	91,589	18,875	35,000	31,060	35,000	50,000	50,000
.4	Contractual	68,844	85,696	109,653	65,000	101,550	150,000	179,000	179,000
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	10,000	10,000	10,000	10,000	0	10,000	10,000	10,000
AM9950.9	Transfer to Ambulance Reserve	20,000	0	20,000	20,000	0	20,000	20,000	20,000
AM9950.9	Transfer to Ambulance Buildings & Grounds Reserve	0	0	15,000	15,000	0	15,000	15,000	15,000
TOTAL EXPENSES		\$ 102,585	\$ 187,285	\$ 173,528	\$ 145,000	\$ 132,610	\$ 230,000	\$ 274,000	\$ 274,000

AMBULANCE FUND - REVENUES

ACCOUNT CODE	DESCRIPTION	Actuals			BUDGET 2025-26	YEAR-TO- DATE 01/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
AM1640	Ambulance Income	\$ 154,333	\$ 188,294	\$ 192,125	\$ 119,500	\$ 156,454	\$ 200,000	\$ 249,000	\$ 249,000
AM2705	Gift/Donation	0	0	0	500	0	0	0	0
AM5031	Transfer from General Fund	0	0	0	25,000	25,000	25,000	25,000	25,000
TOTAL REVENUES		\$ 154,333	\$ 188,294	\$ 192,125	\$ 145,000	\$ 181,454	\$ 225,000	\$ 274,000	\$ 274,000

VILLAGE OF LIMA
2026-27 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) ¹	418,269
2024-25	418,269	494,942	481,696	(34,987) ¹	396,528
2025-26 ^E	396,528	559,477	627,618		328,387
2026-27 ^B	328,387	539,100	681,464		186,023

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
			457,498	
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
			413,222	
			404,233	
			457,498	
			440,000	

- Notes:
- 1 Net of Reserve Interest Earnings and Reserve Expenditures.
 - E Estimated.
 - B Budgeted.
 - * January 1, 2022 Rates = \$7.00 V/\$8.40 T

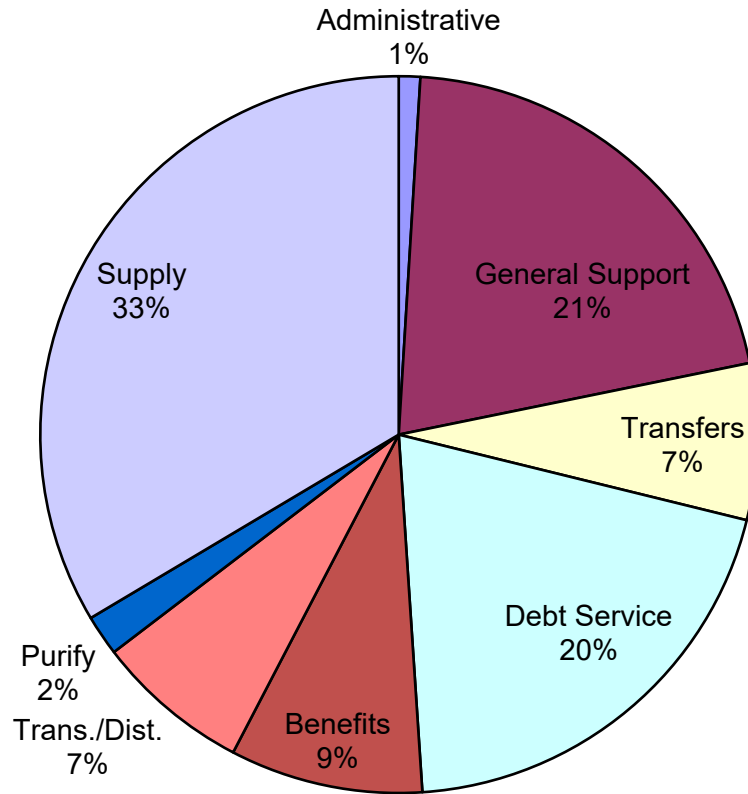
VILLAGE OF LIMA
2026-27 BUDGET

WATER FUND BUDGET SUMMARY

	<u>2024-25 Prior Year Actual</u>	<u>2025-26 Current Year Adopted Budget</u>	<u>2025-26 Current Year Projected Year End</u>	<u>2026-27 Budget</u>
F960 BUDGETED APPROPRIATIONS	\$ 481,696	\$ 626,032	\$ 627,618	\$ 681,464
F510 LESS: Estimated Revenues	494,942	496,650	559,477	539,100
F599 LESS: Appropriated Fund Balance	<u>(13,246)</u>	<u>129,382</u>	<u>68,141</u>	<u>142,364</u>
F510/1001 TAX LEVY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

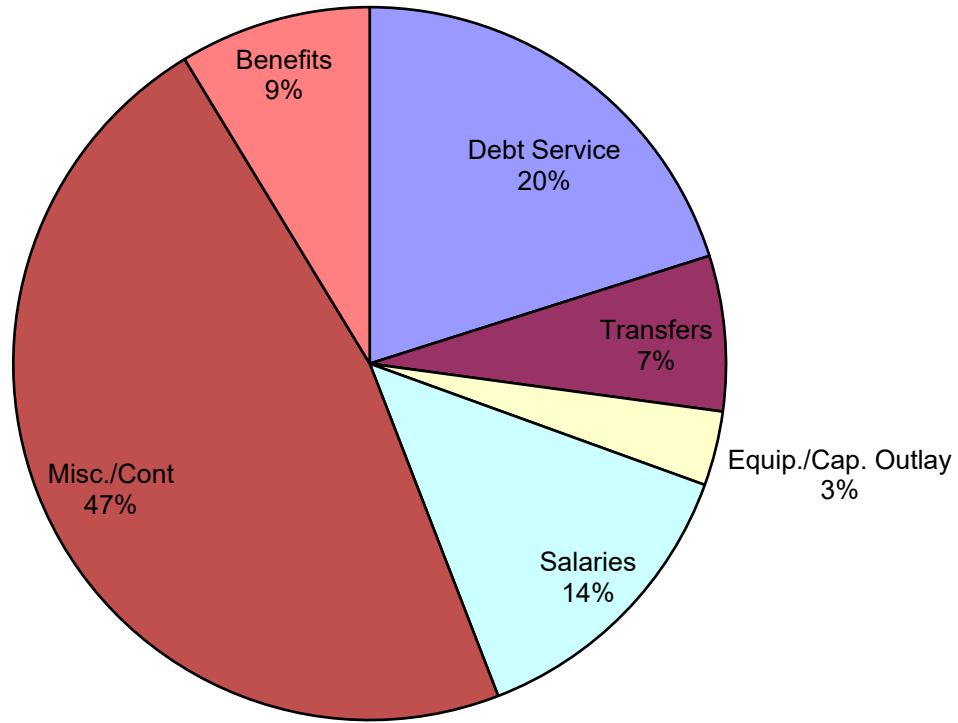
Village of Lima
2026-27 BUDGET

Water Fund Expenses by Major Category



Village of Lima
2026-27 BUDGET

Water Fund Expenses by Object Code



VILLAGE OF LIMA
2026-27 BUDGET
WATER FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025-26	YEAR-TO- DATE 01/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
BOARD OF TRUSTEES									
Salary	F1010.1	\$ 0	\$ 0	\$ 0	\$ 4,188	\$ 3,638	\$ 4,188	\$ 4,125	\$ 4,125
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	1,000	1,000	1,000
TREASURER									
Salary	F1325.1	0	0	0	18,225	9,737	18,225	18,907	18,907
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	2,500	0	2,500	2,500	2,500
BUDGET OFFICER									
Contractual	F1340.4	0	0	0	4,150	4,190	4,190	4,199	4,199
LAW									
Contractual	F1420.4	9,000	9,270	9,270	9,270	3,090	9,270	9,270	9,270
ENGINEER									
Contractual	F1440.4	0	0	0	2,000	2,495	3,000	2,000	2,000
PUBLIC WORKS									
Salary	F1490.1	70,368	80,833	71,900	42,162	29,189	42,162	43,427	43,427
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	5,183	5,485	6,671	7,602	7,436	7,436	8,362	8,362
CONTINGENCY									
Contractual	F1990.4	N/A	N/A	N/A	44,736	0	0	45,131	45,131
TOTAL GENERAL GOVERNMENT		\$ 84,551	\$ 95,588	\$ 87,841	\$ 138,833	\$ 62,745	\$ 94,971	\$ 141,922	\$ 141,923

VILLAGE OF LIMA
2026-27 BUDGET
WATER FUND - EXPENDITURES

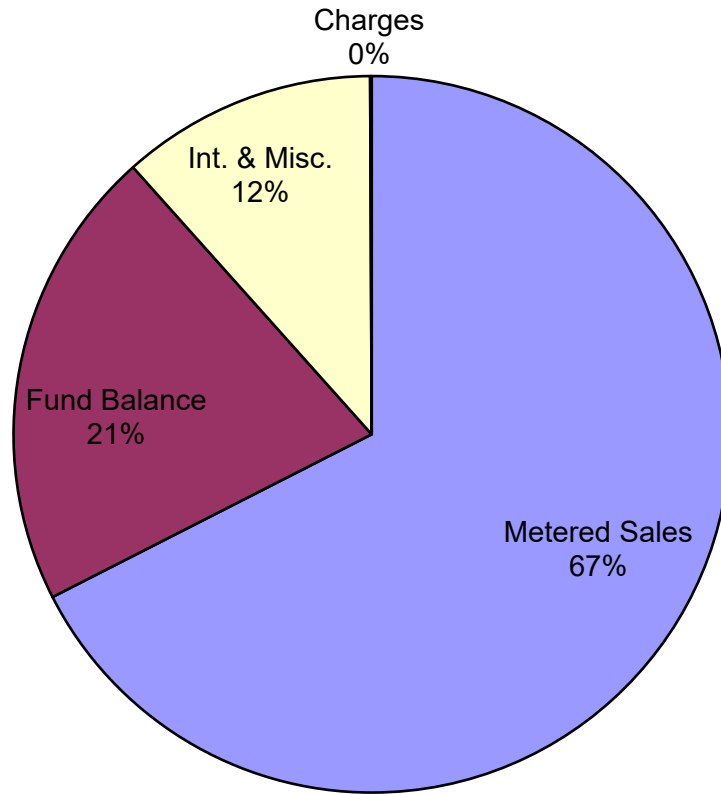
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025-26	YEAR-TO- DATE 01/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
WATER ADMINISTRATION									
Salary	F8310.1	1,962	2,663	1,840	1,623	862	1,623	1,605	1,605
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	7,226	3,939	4,169	5,000	7,430	7,430	5,000	5,000
SUPPLY, POWER & PUMPING									
Salary	F8320.1	728	740	344	8,743	332	8,743	8,609	8,609
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	169,414	170,828	177,147	215,000	148,924	225,000	220,000	220,000
PURIFICATION									
Equip./Cap. Outlay	F8330.2	500	0	0	500	0	500	500	500
Contractual	.4	6,804	7,807	11,701	10,000	9,313	12,000	12,000	12,000
TRANSM. & DISTRIBUTION									
Salary	F8340.1	6,156	7,544	9,890	13,263	5,057	13,263	13,048	13,048
Equip./Cap. Outlay	.2	22,500	0	0	22,500	0	22,500	22,500	22,500
Contractual	.4	6,683	17,578	10,955	12,000	6,940	10,000	12,000	12,000
TOTAL HOME & COMMUNITY		\$ 221,972	\$ 211,098	\$ 216,045	\$ 288,629	\$ 178,857	\$ 301,059	\$ 295,261	\$ 295,261
EMPLOYEE BENEFITS									
State Retirement	F9010.8	5,938	6,940	8,093	9,684	9,324	9,324	9,684	9,684
Social Security	F9030.8	5,234	5,318	5,678	7,333	3,906	7,333	7,423	7,423
Workers Compensation	F9040.8	1,483	1,952	2,000	2,000	2,000	2,000	2,000	2,000
Unemployment Ins.	F9050.8	0	152	0	100	0	1,000	100	100
Hospital & Medical	F9060.8	20,994	21,560	26,194	45,522	19,375	30,000	40,054	40,054
TOTAL EMPLOYEE BENEFITS		\$ 33,649	\$ 35,922	\$ 41,965	\$ 64,639	\$ 34,605	\$ 49,657	\$ 59,261	\$ 59,261
DEBT SERVICE - Last bond paid in full 05-15-04									
SB - Principal	F9710.6	28,800	45,000	45,000	45,000	0	45,000	50,000	50,000
SB - Interest	.7	91,300	92,756	90,844	88,931	44,466	88,931	87,019	87,019
BAN - Principal	F9730.6	4,550	0	0	0	0	0	0	0
BAN - Interest	.7	14,963	20,254	0	0	0	0	0	0
TOTAL DEBT SERVICE		\$ 139,612	\$ 158,010	\$ 135,844	\$ 133,931	\$ 44,466	\$ 133,931	\$ 137,019	\$ 137,019
TOTAL EXPENSES		\$ 479,784	\$ 500,618	\$ 481,696	\$ 626,032	\$ 320,673	\$ 579,618	\$ 633,464	\$ 633,464

VILLAGE OF LIMA
2026-27 BUDGET
WATER FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025-26	YEAR-TO- DATE 01/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
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	0	0	35,000	35,000	35,000
Water Meter Reserve	F9950.9	0	0	0	0	0	10,000	10,000	10,000
Employee Benefit Accrued Liability Reserve	F9950.9	0	0	0	0	0	3,000	3,000	3,000
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 48,000	\$ 48,000	\$ 48,000
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 479,784	\$ 500,618	\$ 481,696	\$ 626,032	\$ 320,673	\$ 627,618	\$ 681,464	\$ 681,464

Village of Lima
2026-27 BUDGET

Water Fund Revenues by Major Category



VILLAGE OF LIMA
2026-27 BUDGET
WATER FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025-26	YEAR-TO- DATE 1/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
Metered Water Sales	F2140	\$ 367,847	\$ 413,222	\$ 404,233	\$ 405,000	\$ 305,000	\$ 457,498	\$ 440,000	\$ 440,000
Metered Sales-Other Govt.	F2141	0	0	0	12,500	15,654	22,000	20,000	20,000
Water Service Charge	F2144	0	17,305	17,305	500	0	0	500	500
Water Service Chg-Other Govt.	F2145	0	0	0					
Interest & Penalties	F2148	2,021	12	413	1,500	2,598	2,598	1,500	1,500
TOTAL HOME & COMMUNITY SERVICES		\$ 369,867	\$ 430,540	\$ 421,952	\$ 419,500	\$ 323,252	\$ 482,096	\$ 462,000	\$ 462,000
Interest & Earnings	F2401	592	219	238	150	54	75	100	100
Rental Real Property	F2410	48,360	50,028	72,395	60,000	56,690	60,000	60,000	60,000
TOTAL USE OF MONEY & PROPERTY		\$ 48,952	\$ 50,247	\$ 72,634	\$ 60,150	\$ 56,744	\$ 60,075	\$ 60,100	\$ 60,100
Sale of Equipment	F2665	0	0	0	0	0	0	0	0
Insurance Recoveries	F2680	0	0	357	0	0	0	0	0
TOTAL SALE PROPERTY/COMPENSATION		\$ 0	\$ 0	\$ 357	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Refund of Prior Yr. Exp.	F2701	0	0	0	0	0	0	0	0
Miscellaneous	F2770	0	0	0	17,000	17,305	17,305	17,000	17,000
TOTAL MISCELLANEOUS		\$ 0	\$ 0	\$ 0	\$ 17,000	\$ 17,305	\$ 17,305	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		\$ 418,819	\$ 480,787	\$ 494,942	\$ 496,650	\$ 397,301	\$ 559,477	\$ 539,100	\$ 539,100

VILLAGE OF LIMA
2026-27 BUDGET

WATER FUND - UNRESERVED FUND BALANCE ESTIMATE*

YEAR ENDING MAY 31, 2026

		<u>2025-26 Budget</u>	<u>Year-to-Date 01-31-26</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2025	F-909	\$ 396,528	\$ 396,528	\$ 396,528	
Plus Estimated Revenues and Receipts	F-980	496,650	397,301	559,477	
Less Estimated Expenses and Disbursements to Reserves	F-522	<u>626,032</u>	<u>320,673</u>	<u>627,618</u>	
Estimated Ending Fund Balance		<u>\$ 267,146</u>	<u>\$ 473,156</u>	<u>\$ 328,387</u>	100%
Estimated Amount of Fund Balance Used		129,382		68,141	
APPROPRIATED FUND BALANCE	F-599	\$ 129,382		\$ 142,364	43.35%
		2025-26		2026-27	
Unappropriated Fund Balance	F-909 - F-599			\$ 186,023	56.65%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 156,904	

* 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
2026-27 BUDGET

SEWER FUND HISTORY

Fiscal Year	Beginning Fund Balance	Total Revenues	Total Expenses	Adjustments	Unreserved Ending Fund Balance	Sewer Rents	State O&M Aid
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	487,013	417,378	550,475	77,015	430,931	416,586	-
2025-26 ^E	430,931	505,626	494,604		441,953	502,587	
2026-27 ^B	441,953	501,800	566,730		377,022	500,000	-

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

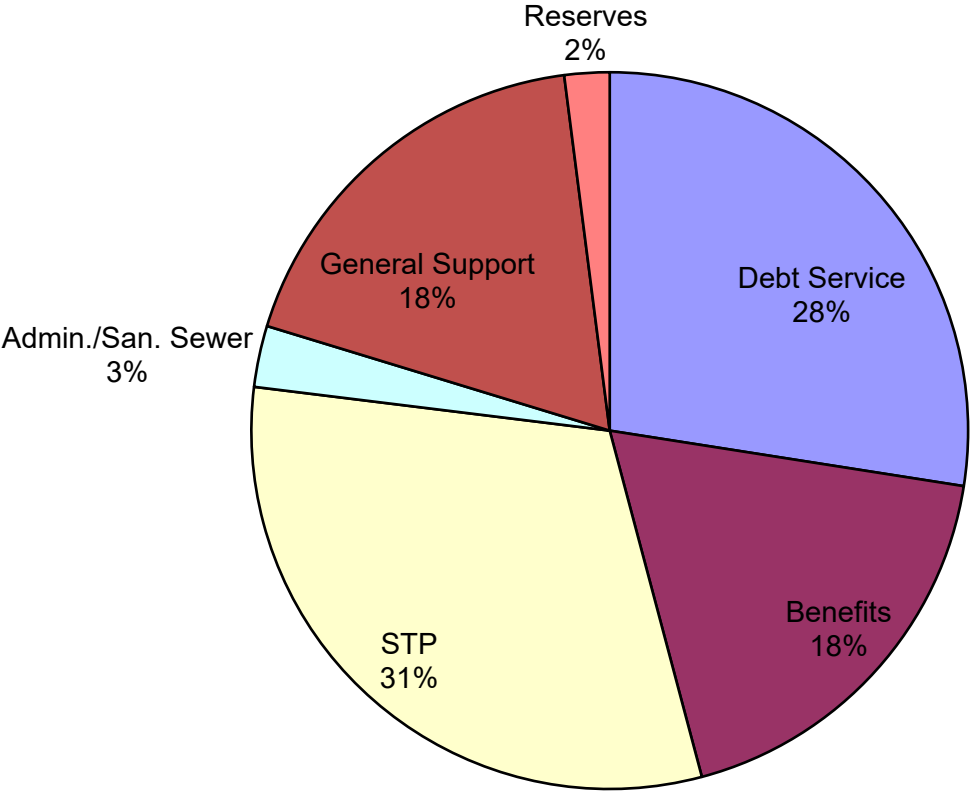
VILLAGE OF LIMA
2026-27 BUDGET

SEWER FUND BUDGET SUMMARY

	<u>2024-25 Prior Year Actual</u>	<u>2025-26 Current Year Adopted Budget</u>	<u>2025-26 Current Year Projected Year End</u>	<u>2026-27 Budget</u>
G960 BUDGETED APPROPRIATIONS	\$ 550,475	\$ 514,809	\$ 494,604	\$ 566,730
G510 LESS: Estimated Revenues	417,378	427,575	505,626	501,800
G599 LESS: Appropriated Fund Balance	<u>133,097</u>	<u>87,234</u>	<u>(11,022)</u>	<u>64,930</u>
G510/1001 TAX LEVY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

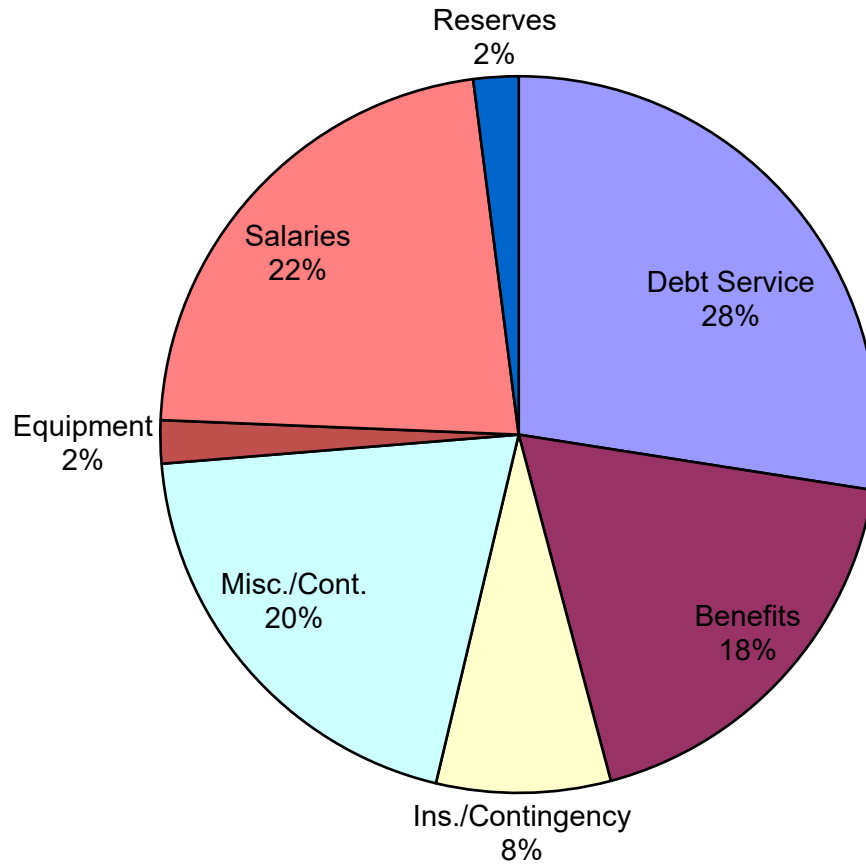
Village of Lima
2026-27 BUDGET

Sewer Fund Expenses by Major Category



Village of Lima
2026-27 BUDGET

Sewer Fund Expenses by Object Code



VILLAGE OF LIMA
2026-27 BUDGET
SEWER FUND - EXPENDITURES

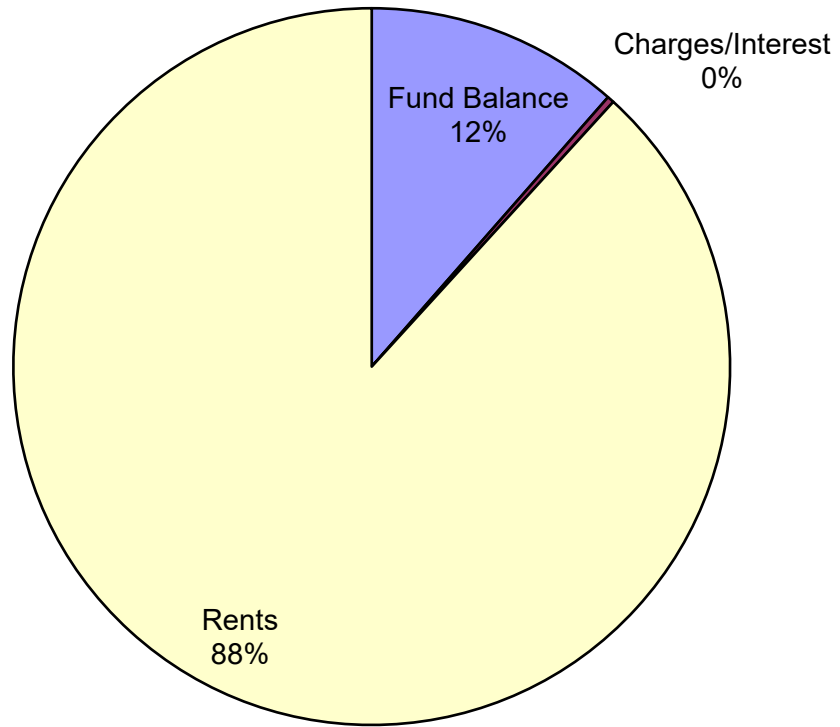
DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025-26	YEAR-TO- DATE 01/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
BOARD OF TRUSTEES									
Salary	G1010.1	\$ 0	\$ 0	\$ 0	\$ 4,188	\$ 3,638	\$ 4,188	\$ 4,125	\$ 4,125
MAYOR									
Salary	G1210.1	0	0	0	3,000	2,970	3,000	3,000	3,000
ACCOUNTING									
Contractual	G1320.4	0	0	0	1,000	0	1,000	1,000	1,000
TREASURER									
Salary	G1325.1	55,056	79,758	73,875	18,225	9,737	18,225	18,907	18,907
Personal Services	.3	0	0	0	0	0	0	0	0
Contractual	.4	0	0	0	2,500	0	2,500	2,500	2,500
BUDGET OFFICER									
Contractual	G1340.4	0	0	0	4,150	4,190	4,190	4,199	4,199
EFC ADMINISTRATION FEE									
Contractual	G1380.4	0	0	0	1,536	1,536	1,536	1,324	1,324
LAW									
Contractual	G1420.4	0	0	0	9,270	6,180	9,270	9,270	9,270
ENGINEER									
Contractual	G1440.4	0	0	0	5,000	7,757	8,000	5,000	5,000
PUBLIC WORKS									
Salary	G1490.1	0	0	0	9,369	6,486	9,369	9,650	9,650
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	6,433	7,041	8,359	9,518	9,305	9,305	8,180	8,180
CONTINGENCY									
Contractual	G1990.4	N/A	N/A	N/A	31,565	0	0	36,318	36,318
TOTAL GENERAL GOVERNMENT		\$ 61,489	\$ 86,799	\$ 82,234	\$ 99,321	\$ 51,800	\$ 70,583	\$ 103,473	\$ 103,473

VILLAGE OF LIMA
2026-27 BUDGET
SEWER FUND - EXPENDITURES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025-26	YEAR-TO- DATE 01/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
SEWER ADMINISTRATION									
Salary	G8110.1	0	231	0	0	0	0	0	0
Equip./Cap. Outlay	.2	0	0	0	0	0	0	0	0
Contractual	.4	4,083	3,265	3,119	4,000	2,264	4,000	4,000	4,000
SANITARY SEWERS									
Salary	G8120.1	1,508	3,171	1,527	4,535	1,939	4,535	4,674	4,674
Equip./Cap. Outlay	.2	0	0	0	1,000	0	500	1,000	1,000
Contractual	.4	5,242	3,624	772	2,000	802	1,000	6,000	6,000
SEWAGE TREATMENT DISP.									
Salary	G8130.1	80,571	82,518	88,418	88,529	62,239	88,529	86,159	86,159
Equip./Cap. Outlay	.2	5,028	0	0	10,000	0	10,000	10,000	10,000
Contractual	.4	92,272	88,637	71,719	75,000	49,639	75,000	80,000	80,000
TOTAL HOME & COMMUNITY		\$ 188,704	\$ 181,445	\$ 165,555	\$ 185,064	\$ 116,882	\$ 183,564	\$ 191,833	\$ 191,833
EMPLOYEE BENEFITS									
State Retirement	G9010.8	9,606	9,810	11,811	14,972	13,913	13,913	14,972	14,972
Social Security	G9030.8	8,588	8,602	9,144	11,351	6,320	11,351	11,267	11,267
Workers Compensation	G9040.8	2,116	2,760	3,000	3,000	3,000	3,000	3,000	3,000
Unemployment Ins.	G9050.8	0	152	0	100	0	100	100	100
Hospital & Medical	G9060.8	30,425	30,269	36,617	33,408	27,402	43,000	74,849	74,849
TOTAL EMPLOYEE BENEFITS		\$ 50,735	\$ 51,593	\$ 60,572	\$ 62,831	\$ 50,635	\$ 71,364	\$ 104,188	\$ 104,188
DEBT SERVICE									
SB - Principal	G9710.6	80,000	85,000	147,830	147,830	85,000	147,830	147,830	147,830
SB - Interest	G9710.7	15,262	9,167	11,466	9,763	5,927	9,763	7,906	7,906
BAN - Principal	G9730.6	65,290	69,723	82,817	0	0	0	0	0
BAN - Interest	G9730.7	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE		\$ 160,552	\$ 163,890	\$ 242,114	\$ 157,593	\$ 90,927	\$ 157,593	\$ 155,736	\$ 155,736
TOTAL EXPENSES		\$ 461,480	\$ 483,727	\$ 550,475	\$ 504,809	\$ 310,244	\$ 483,104	\$ 555,230	\$ 555,230
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
Employee Benefit Accrued Liability Reserve	G9905.9	0	0	0	0	0	1,500	1,500	1,500
TOTAL RESERVE CONTRIBUTION TRANSFERS		\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 0	\$ 11,500	\$ 11,500	\$ 11,500
TOTAL EXPENSES PLUS RESERVE CONTRIBUTIONS		\$ 461,480	\$ 483,727	\$ 550,475	\$ 514,809	\$ 310,244	\$ 494,604	\$ 566,730	\$ 566,730

Village of Lima
2026-27 BUDGET

Sewer Fund Revenues by Major Category



VILLAGE OF LIMA
2026-27 BUDGET
SEWER FUND - REVENUES

DESCRIPTION	ACCOUNT CODE	Actuals			BUDGET 2025-26	YEAR-TO- DATE 01/31/26	PROJECTED YEAR-END	DEPT BDGT REQUEST 2026-27	ADOPTED BUDGET 2026-27
		2022-23	2023-24	2024-25					
Sewer Rents	G2120	\$ 398,324	\$ 433,661	\$ 416,586	\$ 425,725	\$ 335,058	\$ 502,587	\$ 500,000	\$ 500,000
Sewer Charges	G2122	0	0	0	200	0	0	200	200
Interest & Penalties	G2128	1,300	16	509	1,500	2,964	2,964	1,500	1,500
TOTAL SEWER RENTS & CHARGES		\$ 399,623	\$ 433,676	\$ 417,095	\$ 427,425	\$ 338,022	\$ 505,551	\$ 501,700	\$ 501,700
Interest & Earnings	G2401	452	329	283	150	53	75	100	100
TOTAL USE OF MONEY & PROPERTY		\$ 452	\$ 329	\$ 283	\$ 150	\$ 53	\$ 75	\$ 100	\$ 100
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	34,900	0	0	0	0	0	0
TOTAL MISCELLANEOUS		\$ 0	\$ 34,900	\$ 0	\$ 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		\$ 400,075	\$ 468,906	\$ 417,378	\$ 427,575	\$ 338,074	\$ 505,626	\$ 501,800	\$ 501,800

VILLAGE OF LIMA
2026-27 BUDGET

SEWER FUND - UNRESERVED FUND BALANCE ESTIMATE *

YEAR ENDING MAY 31, 2026

		<u>2025-26 Budget</u>	<u>Year-to-Date 01-31-26</u>	<u>Projected Year-End</u>	
Balance Beginning of Year June 1, 2025	G-909	\$ 430,931	\$ 430,931	\$ 430,931	
Plus Estimated Revenues and Receipts	G-980	427,575	338,074	505,626	
Less Estimated Expenses and Disbursements to Reserves	G-522	<u>514,809</u>	<u>310,244</u>	<u>494,604</u>	
Estimated Ending Fund Balance		<u>\$ 343,697</u>	<u>\$ 458,761</u>	<u>\$ 441,953</u>	100%
Estimated Amount of Fund Balance Used		\$ 87,234		\$ (11,022)	
APPROPRIATED FUND BALANCE	G-599	\$ 87,234		\$ 64,930	14.69%
		2025-26		2026-27	
Unappropriated Fund Balance	G-909 - G-599			\$ 377,022	85.31%
Estimated Minimum Ending Balance Necessary for Continuing Operation Cash Flow (one quarter of expenses)				\$ 123,651	

* 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
2026-27 BUDGET

SUMMARY OF RESERVE FUNDS

Name of Reserve	BALANCE AS OF 01-31-26	PROJECTED REVENUES FOR CURRENT FISCAL YEAR	PROJECTED EXPENSES FOR CURRENT FISCAL YEAR	PROJECTED BALANCE AS OF MAY 31, 2026
FIRE EQUIPMENT RESERVE - HR-3	\$ 386,521	\$ 35,000	\$ 0	\$ 421,521
WATER RESERVE - HR-1	298,060	35,000	0	333,060
SEWER RESERVE - HR-4	124,433	10,000	0	134,433
STREETS AND/OR EQUIPMENT RESERVE - HR-2	138,859	30,000	0	168,859
AMBULANCE RESERVE - HR-5	108,123	20,000	0	128,123
HIGHWAY GARAGE - HR-6	10,005	0	0	10,005
FIRE AIR PACKS RESERVE - HR-9	78,458	11,000	0	89,458
PARK RESERVE	29,488	0	0	29,488
FIRE DEPARTMENT - BUILDING/GROUNDS MAINTENANCE RESERVE	64,823	0	0	64,823
AMBULANCE - BUILDING/GROUNDS MAINTENANCE RESERVE	97,551	15,000	0	112,551
MOWER REPLACEMENT RESERVE	23,777	0	0	23,777
FIRE DEPARTMENT MISC. EQUIPMENT FUND	14,200	0	0	14,200
FIRE DEPARTMENT COMMUNICATIONS FUND	0	6,500	0	6,500
WATER METER RESERVE	0	10,000	0	10,000
GENERAL EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	0	3,000	0	3,000
WATER EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	0	3,000	0	3,000
SEWER EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	0	1,500	0	1,500

Total: General Fund	\$ 831,631
Ambulance Fund	240,673
Water Fund	346,060
Sewer Fund	135,933
Grand Total:	\$ 1,554,298

VILLAGE OF LIMA
2026-27 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	575,406	45,000	26,068	646,474
2025-26 ^E	646,474	35,000	(259,953)	421,521
2026-27 ^B	421,521	89,000	-	510,521

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2026-27 BUDGET
WATER RESERVE - HR-1

Restrictions & Legal Reference: Est. in '81-82 Budget for water system expansion, renovation, equipment or rehabilitation. Use subject to permissive referendum (Bd. 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 2024-25:

Balance as of 05-31-25 Annual Report:		\$ 333,686
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CURRENT FISCAL YEAR 2025-26

Balance as of 01-31-26:		298,060
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Estimated Additional Revenue to Year End:

Transfer from Water Fund	35,000	
Interest Earnings at 0.00%	-	35,000

Estimated Additional Expenses to Year End:

		-

Estimated Balance at Current Year End:		<u>\$ 333,060</u>
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BUDGET YEAR 2026-27:

Budget Year Additional Revenue:

Transfer from Water Fund	35,000	
Sale of Equipment	-	
Interest Earnings at 0.00%	-	35,000

Total Available for 2026-27 Budget Year		\$ 368,060
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Appropriation:

		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2027		<u>\$ 368,060</u>
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VILLAGE OF LIMA
2026-27 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	346,214	-	(12,528)	333,686
2025-26 ^E	333,686	35,000	(35,626)	333,060
2026-27 ^B	333,060	35,000	-	368,060

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2026-27 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	112,040	10,000	(827)	121,213
2025-26 ^E	121,213	10,000	3,220	134,433
2026-27 ^B	134,433	10,000	-	144,433

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2026-27 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	230,920	29,000	(60,605)	199,315
2025-26 ^E	199,315	30,000	(60,456)	168,859
2026-27 ^B	168,859	30,000	-	198,859

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2026-27 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	81,852	20,000	3,530	105,382
2025-26 ^E	105,382	20,000	2,741	128,123
2026-27 ^B	128,123	20,000	-	148,123

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2026-27 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	9,304	-	438	9,742
2025-26 ^E	9,742	-	263	10,005
2026-27 ^B	10,005	-	-	10,005

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2026-27 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	76,047	5,000	3,497	84,544
2025-26 ^E	84,544	11,000	(6,086)	89,458
2026-27 ^B	89,458	11,000	-	100,458

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2026-27 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	37,036	-	1,676	38,712
2025-26 ^E	38,712	-	(9,224)	29,488
2026-27 ^B	29,488	-	-	29,488

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2026-27 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	53,739	7,000	2,416	63,155
2025-26 ^E	63,155	-	1,668	64,823
2026-27 ^B	64,823	5,000	-	69,823

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
 2026-27 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 2024-25:

Balance as of 05-31-25 Annual Report:		\$ 95,063
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CURRENT FISCAL YEAR 2025-26:

Balance as of 01-31-26:		97,551
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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:		\$ 112,551
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BUDGET YEAR 2026-27:

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

Total Available for 2026-27 Budget Year		\$ 127,551
Appropriation:		
_____	_____	
_____	_____	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2027		\$ 127,551
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VILLAGE OF LIMA
2026-27 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	76,466	15,000	3,597	95,063
2025-26 ^E	95,063	15,000	2,488	112,551
2026-27 ^B	112,551	15,000	-	127,551

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2026-27 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 2024-25:

Balance as of 05-31-25 Annual Report: \$ 23,152

CURRENT FISCAL YEAR 2025-26:

Balance as of 01-31-26: 23,777

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: \$ 23,777

BUDGET YEAR 2026-27:

Budget Year Additional Revenue:

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

Total Available for 2026-27 Budget Year \$ 23,777

Appropriation:

		-
		-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2027 \$ 23,777

VILLAGE OF LIMA
2026-27 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	22,303	-	849	23,152
2025-26 ^E	23,152	-	625	23,777
2026-27 ^B	23,777	-	-	23,777

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
2026-27 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	13,213	-	614	13,827
2025-26 ^E	13,827	-	373	14,200
2026-27 ^B	14,200	3,000	-	17,200

Notes: E Estimated.
B Budgeted.

VILLAGE OF LIMA
 2026-27 BUDGET
FIRE COMMUNICATIONS RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2024-25	\$ -		-	-
2025-26 ^E	\$ -	6,500	-	6,500
2026-27 ^B	6,500	5,000	-	11,500

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2026-27 BUDGET
WATER METER RESERVE HISTORY

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2024-25	\$ -		-	-
2025-26 ^E	\$ -	10,000		10,000
2026-27 ^B	10,000	10,000	-	20,000

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2026-27 BUDGET
GENERAL EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE

Use Restrictions & Legal Reference: Established 2016. 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 2024-25:

Balance as of 05-31-25 Annual Report:		\$ -
---------------------------------------	--	------

CURRENT FISCAL YEAR 2025-26

Balance as of 01-31-26:		-
-------------------------	--	---

Estimated Additional Revenue to Year End:		
Transfer from General Fund	3,000	
Interest Earnings at 0.00%	-	3,000

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

Estimated Balance at Current Year End:		\$ 3,000
--	--	----------

BUDGET YEAR 2026-27:

Budget Year Additional Revenue:		
Transfer from General Fund	3,000	
Interest Earnings at 0.00%	-	3,000

Total Available for 2026-27 Budget Year		\$ 6,000
Appropriation:		
_____	-	
_____	-	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2027		\$ 6,000
---	--	----------

VILLAGE OF LIMA
 2026-27 BUDGET

**GENERAL EMPLOYEE BENEFIT ACCRUED
 LIABILITY RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2024-25	\$ -		-	-
2025-26 ^E	\$ -	3,000		3,000
2026-27 ^B	3,000	3,000	-	6,000

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
 2026-27 BUDGET

**WATER EMPLOYEE BENEFIT ACCRUED LIABILITY
 RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2024-25	\$ -		-	-
2025-26 ^E	\$ -	3,000		3,000
2026-27 ^B	3,000	3,000	-	6,000

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2026-27 BUDGET
SEWER EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE

Use Restrictions & Legal Reference: Established 2016. 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 2024-25:

Balance as of 05-31-25 Annual Report:		\$ -
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CURRENT FISCAL YEAR 2025-26

Balance as of 01-31-26:		-
-------------------------	--	---

Estimated Additional Revenue to Year End:		
Transfer from General Fund	1,500	
Interest Earnings at 0.00%	-	1,500

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

Estimated Balance at Current Year End:		\$ 1,500
--	--	----------

BUDGET YEAR 2026-27:

Budget Year Additional Revenue:		
Transfer from General Fund	1,500	
Interest Earnings at 0.00%	-	1,500

Total Available for 2026-27 Budget Year		\$ 3,000
Appropriation:		
_____	-	
_____	-	-

ESTIMATED BALANCE AT END OF BUDGET YEAR, MAY 31, 2027		\$ 3,000
---	--	----------

VILLAGE OF LIMA
2026-27 BUDGET
**SEWER EMPLOYEE BENEFIT ACCRUED LIABILITY
RESERVE HISTORY**

Fiscal Year	Beginning Fund Balance	Transfer from General Fund	Net Activity	Ending Fund Balance
2024-25	\$ -		-	-
2025-26 ^E	\$ -	1,500		1,500
2026-27 ^B	1,500	1,500	-	3,000

Notes: E Estimated.
 B Budgeted.

VILLAGE OF LIMA
2026-27 BUDGET

DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2026-27

Due Date	Payee/ Purpose	Instrum./ Rate	Dated/ Final Maturity	Total Amount Due	Object of Expense Code		Outstanding Principal 05/31/27	Source	
					.6 Principal	.7 Interest		Function Code	Fund
07/01/26	EFC/M&T WWTP	'13 Ref. SB 4.5810% ¹	07/10/13 01/15/32	\$ 5,608.92	\$ 0	\$ 5,608.92 ²	See January	G 9710.0	SEWER
07/15/26	EFC/M&T WWTP	Admin. Fee		1,324.00	N/A	N/A	N/A	G 1380.4	SEWER
11/15/26	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	3,412.50	0	3,412.50	See May	A 9710.0	GENERAL
11/15/26	DTC \$4,697,000 WTP	'22 SB 4.3735%	05/25/22 05/15/51	43,509.38	0	43,509.38	See May	F 9710.0	WATER
01/01/27	EFC/M&T WWTP	'13 Ref. SB 4.5810% ¹	07/10/13 01/15/32	87,296.75	85,000	2,296.75 ²	445,000	G 9710.0	SEWER
04/15/27	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	1,507,657	G 9710.0	SEWER
05/15/27	Rural Development Ambulance Facility	'07 SB 4.3750%	12/14/07 05/15/30	42,412.50	39,000	3,412.50	117,000	A 9710.0	GENERAL
05/15/27	DTC \$4,697,000 WTP	'22 SB 4.3735%	05/25/22 05/15/51	93,509.37	50,000	43,509.37	1,955,000	F 9710.0	WATER
TOTAL				\$ 339,903.42	\$ 236,830	\$ 101,749.42	\$ 4,024,657		

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
2026-27 BUDGET

DEBT SERVICE BY CHRONOLOGICAL MATURITY DATE - 2026-27

SUMMARY:

GENERAL FUND

A9710.6 Serial Bonds - Principal	=	\$ 39,000.00
A9710.7 Serial Bonds - Interest	=	6,825.00
TOTAL GENERAL FUND		\$ 45,825.00

SEWER FUND

G9710.6 Serial Bonds - Principal	=	\$ 147,830.00
G9710.7 Serial Bonds - Interest	=	7,905.67
TOTAL SEWER FUND		\$ 155,735.67

WATER FUND

9710.6 Serial Bonds - Principal	=	\$ 50,000.00
9710.7 Serial Bonds - Interest	=	87,018.75
TOTAL WATER FUND		\$ 137,018.75

G1380.4 Fiscal Agent Fees (M&T Bank)	=	\$ 1,324.00
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TOTAL DEBT SERVICE		\$ 339,903.42
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VILLAGE OF LIMA
2026-27 BUDGET
SCHEDULE OF BUDGETED 2026-27 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	\$ 16,500	\$ 8,250	\$ 4,125	\$ 4,125
Executive	Mayor	1	12,000	6,000	3,000	3,000
Finance	Clerk/Treasurer	2	59,339	21,526	18,907	18,907
Assessment	Assessor's Clerk	1	0	0		
Public Works Administration	Working Foreman	1	96,505	43,427	43,427	9,650
Central Garage	Laborers		64,279	64,279		
Street Maintenance	Laborers		62,884	62,884		
Snow Removal	Laborers		13,988	13,988		
Parks	Laborers		13,679	13,679		
Street Cleaning	Laborers		0	0		
Lawn Mowing	Laborers		12,070	12,070		
Zoning	Board		340	340		
Planning	Board		1,020	1,020		
Planning	Secretary		0	0		
Water Administration	Laborers		1,605		1,605	
Source of Supply, Power & Pumping	Laborers		8,609		8,609	
Transmission & Distribution	Laborers		13,048		13,048	
Sanitary Sewers	Laborers		4,674			4,674
Sewage Treatment & Disposal	Operator		66,950			66,950
	Laborers		19,209			19,209
TOTALS			\$ 466,699	\$ 247,463	\$ 92,721	\$ 126,516
Percentage				53.02%	19.87%	27.11%

2025-26 Budgeted Totals	\$ 467,447	\$ 248,396	\$ 91,204	\$ 127,847
Percentage		53.14%	19.51%	27.35%

VILLAGE OF LIMA
2026-27 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)	2026-27 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2026-27	2027-28	2028-29
<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				
2015 F-250 4X4 Pickup (VIN = 1FTBF2B63FEC2117) 9 ft. Western Ultra Mount Plow	2015 2015	\$26,500	4 Yrs.	2025	\$ 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				
<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				
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
2026-27 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)	2026-27 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2026-27	2027-28	2028-29
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				
John Deere X700 with Mower	2015	\$9,500	Yrs.	2025	\$11,000				
Jacobsen Turfcut Lawnmower 4 W.D. (S.N. 69180-421201696)	2016	\$14,540	5 Yrs.	2025	\$25,000				
2016 exmark lzs 902d 60 inch zero turn Lawnmower (ID# ex624021)	2016	\$13,303	4-5 Yrs.	2025	\$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
2026-27 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)	2026-27 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2026-27	2027-28	2028-29
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.						
Spartan Leaf Machine	2024	\$115,000	15 Yrs.	2039	\$115,000				
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
2026-27 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)	2026-27 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2026-27	2027-28	2028-29
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		\$920,922			\$1,074,100		\$0	\$0	\$0

Form Completed By: B. Luft

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

VILLAGE OF LIMA
2026-27 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)	2026-27 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2026-27	2027-28	2028-29
AMBULANCE:									
Ambulance	2016	\$145,348	8 Yrs.	2024	\$300,000	HR-5	\$300,000		
Ambulance	2009	\$125,000	8 Yrs.	2017	\$300,000	HR-5	\$300,000		
Flycar					\$65,000	AM4540.2	\$65,000		
Pagers/Equipment/Radios	1987	\$200	5 Yrs.		\$50,000	AM4540.2	\$50,000		
Power Stretchers - 2	2009	\$21,000	8 Yrs.		\$60,000		\$60,000		
Stretcher/Chair Carrier/Air Splints	1987	\$500	5 Yrs.		\$10,000		\$75,000		
Scoop Stretcher	2016	\$2,000	5 Yrs.		\$1,700	AM4540.2	\$2,100		
Defibulator	1990		Yrs.		\$5,000		\$10,000		
Uniforms/Jackets	2005	\$8,000			\$10,000	AM4540.2	\$10,000		
Oxygen Cascade System					\$34,500		\$35,000		
Annie & Baby Resuscitation Dummies	2023		Yrs.		\$3,000	AM4540.2	\$5,000		
Miscellaneous Equipment			Yrs.		\$36,042	AM4540.2	\$50,000		
TOTAL AMBULANCE		\$381,048			\$960,242		\$902,100	\$0	\$0
FIRE TRUCKS:									
Q-238 Quint	2017	\$75,000	20 Yrs.	2037	\$1,500,000	HR-3	\$0		
P-235 Pumper - Set to be sold in 2026	2010	\$430,000	20 Yrs.	2030	\$550,000		\$0		
R-239 Rescue	2014	\$60,000	25 Yrs.	12/39	\$250,000	HR-3	\$0		
P-234 Pumper	1994	\$150,000	20 Yrs.	2019	\$550,000		\$0		
TA-236 Tanker	1990	\$76,000	30 Yrs.		\$250,000		\$0		
2010 Saberfire Pierce Pumper	2010	\$275,000	20 Yrs.	2030	\$275,000		\$0		
2007 G-232 Grass Truck	2007	\$25,000	10 Yrs.	2019	\$45,000		\$0		
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 \$0		
TOTAL FIRE DEPARTMENT		\$1,091,000			\$3,454,783		\$0	\$0	\$0

Form Completed By:

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VILLAGE OF LIMA
2026-27 BUDGET
EQUIPMENT LISTING GUIDE
GENERAL OFFICE

Description of Item & Manufacturer	Year Acquired	Actual or Estimated Purchase Price	Est. Useful Life	Est. Replace. (MM/YY)	2026-27 Est. Replace. Cost	Account Code	ESTIMATED COST OF EQUIPMENT NEEDS PER YEAR		
							2026-27	2027-28	2028-29
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		
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		\$1,500		
Computer - Accounting Program (updated 2021)	2021	\$8,000	5 Yrs.	2026	\$8,000		\$10,000		
AT&T 2-line Phone System	2013	\$157					\$100		
Desks/Counters/Cabinets	Oct. 2005	\$8,000	15 Yrs.		\$10,000	HR-8	\$15,000		
Dura Flame Heater	12/12/2012	\$272			\$272	A1325.2	\$200		
Misc. Equipment (small equipment)						A1325.2	\$500		
TOTAL GENERAL OFFICE		\$20,819			\$26,481		\$31,900	\$0	\$0

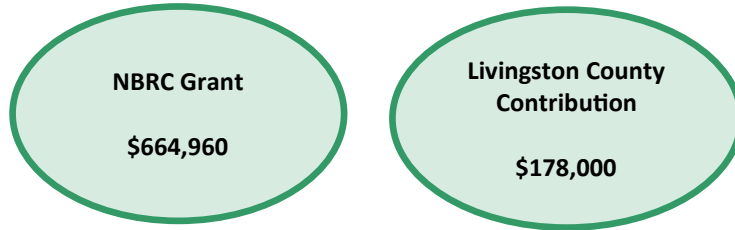
Form Completed By: E. Sackett

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
\$1,000,000 FIBER OPTIC CAPITAL PROJECT
FINANCING TIMELINE— November 8, 2022
Updated - March 12, 2026**

04-12-22 BOND RESOLUTION ADOPTED (PPU = 5 yrs) \$1,000,000 Max Cost \$1,000,000 Max Bonds
04-21-22 PUBLISH PERM. REFERENDUM (Expires 05-12-22)
05-26-22 PUBLISH NOTICE OF ESTOPPEL
06-16-22 NOTICE OF ESTOPPEL EXPIRES
LATEST CDU FILING N/A



Open Bids	=	__-__-__
Award Bids	=	Feb.-__-2024
Construction	=	Feb./March 2024
Complete	=	Sept. 2024
Provided by:	_____	

CONSOLIDATED WITH
WATER PROJECT

05-26-23	05-24-24	05-24-24	05-23-25	05-22-25	05-22-26
\$750,000 BAN Callable on or after November 24, 2023		\$750,000 BAN Callable on or after November 24, 2024		\$350,000 BAN Callable on or after November 24, 2025	Grant = \$350,000
358/360 4.14%	I = \$30,878	359/360 4.375%	P = \$400,000 I = \$32,721	359/360 4.35%E	P = \$0 I = \$15,225

CONSTRUCTION

		2022-23					2023-24					2024-25					2025-26				
		Budget		Projected			Budget		Projected			Budget		Projected							
BAN P		\$85,040		\$0		\$0	\$400,000		\$?		\$		\$?		\$						
I		37,292		30,878		41,135	32,721		17,451												
SB P		0		0		0	0		0				0								
I		0		0		0	0		0				0								
TOTAL DS		<u>\$122,332</u>		<u>\$30,878</u>		<u>\$41,135</u>	<u>\$432,721</u>		<u>\$17,451</u>		<u>\$</u>		<u>\$</u>		<u>\$</u>						

LMH/kmm
03-12-26
Fiber Optic