

ORDINANCE NO: 9-21

AN ORDINANCE TO ADOPT THE TAX BUDGET FOR THE VILLAGE OF SPENCER, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022 AND TO SUBMIT THE SAME TO THE MEDINA COUNTY BUDGET COMMISSION AND DECLARING AN EMERGENCY

WHEREAS, the 2022 Tax budget has been prepared as required by section 5705.28 of the Ohio Revised Code; and,

WHEREAS, said tax budget has been on file with the Village Fiscal Officer and has been available for public inspection as required by ORC section 5705.30; and,

WHEREAS, a public hearing was held on July 21, 2021 during the regularly scheduled council meeting, which began at 7:00 PM

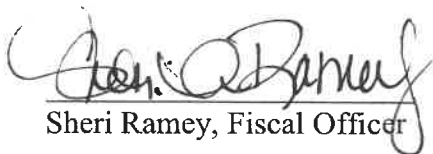
NOW, THEREFORE, BE IT RESOLVED BY COUNCIL OF THE VILLAGE OF SPENCER, OHIO, THAT:


Section 1. The tax budget for the Village of Spencer, Ohio for the fiscal year beginning January 1, 2021 attached hereto as Exhibit "A" and incorporated by reference, be and is hereby adopted by the council of the Village of Spencer, Ohio

Section 2. The Fiscal Officer be and hereby is authorized and directed to certify a copy of said budget and a copy of this ordinance and to transmit the same, to the Medina County Budget Commission on or before July 21, 2021

Section 3. This ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health, welfare, and safety and for further reason that there exists the immediate necessity to certify a copy of the tax budget to the Medina County Commissioners before July 21, 2021; WHEREFORE, this ordinance shall take effect and be in force from and after its passage.

Passed July 21, 2021


Sheri Ramey, Fiscal Officer


Thomas Gehring, Council President
Mayor Pro-tem

Financial Worksheet - Budget

UAN v2021.3

2022

Year 2021

Fund Classification: 1000 General

Fund Name: General

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$17,865.45	\$20,362.04	\$41,203.39	\$40,970.73
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$36,990.43	\$32,676.84	\$38,900.00	\$38,900.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$18,310.98	\$18,292.73	\$13,379.00	\$13,379.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$1,149.55	\$338.25	\$887.00	\$1,162.00
Intergovernmental	\$68,215.42	\$26,221.94	\$6,400.00	\$6,400.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$12,076.39	\$12,346.53	\$16,070.00	\$13,650.00
Earnings on Investments	\$1,520.30	\$822.49	\$1,420.00	\$1,300.00
Miscellaneous	\$3,811.94	\$1,794.39	\$0.00	\$1,500.00
Total Revenue	\$142,075.01	\$92,493.17	\$77,056.00	\$76,291.00
Expenditures				
Street Lighting - Other	\$9,500.00	\$7,884.42	\$8,300.00	\$8,715.00
Other Security of Persons and Property - C	\$469.20	\$469.20	\$493.50	\$508.31
Provide and Maintain Parks - Salaries	\$5,748.78	\$3,186.49	\$6,000.00	\$6,000.00
Provide and Maintain Parks - Other	\$9,615.77	\$6,957.72	\$15,750.00	\$16,013.50
Community Planning and Zoning - Salaries	\$2,399.22	\$2,400.03	\$2,401.50	\$2,401.50
Community Planning and Zoning - Other	\$370.80	\$370.80	\$375.00	\$375.00
Storm Sewers and Drains - Other	\$63,922.34	\$0.00	\$0.00	\$0.00
Other Basic Utility Service - Other	\$249.96	\$0.00	\$1,000.00	\$1,050.00
Mayor and Administrative Offices - Salaries	\$4,000.06	\$4,000.07	\$4,070.12	\$4,070.12
Mayor and Administrative Offices - Other	\$618.00	\$618.00	\$640.00	\$640.00
Legislative Activities - Salaries	\$24,603.28	\$25,221.97	\$25,746.35	\$26,299.00
Legislative Activities - Other	\$3,801.03	\$3,891.48	\$4,000.00	\$4,120.00
Clerk - Treasurer - Salaries	\$36,443.57	\$19,136.07	\$19,709.66	\$20,400.00
Clerk - Treasurer - Other	\$16,000.08	\$14,687.54	\$21,700.00	\$24,316.00
Lands and Buildings - Salaries	\$805.52	\$825.26	\$1,300.45	\$1,400.00
Lands and Buildings - Other	\$1,823.13	\$2,058.39	\$2,809.00	\$3,219.00
Property Tax Collection Fees - Other	\$731.78	\$1,030.88	\$1,250.00	\$1,400.00
Auditor of State Fees - Other	\$1,524.00	\$2,629.25	\$1,500.00	\$8,000.00
Other General Government - Other	\$11,234.90	\$10,567.25	\$22,350.00	\$25,555.00
Total Expenditures	\$193,861.42	\$105,934.82	\$139,395.58	\$154,482.43

Financial Worksheet - Budget

UAN v2021.3

2022

Year 2021

Fund Classification: 1000 General

Fund Name: General

Description	2019	2020	Current 2021	2022
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$40,000.00	\$20,000.00	\$62,106.92	\$60,000.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$14,283.00	\$14,283.00	\$0.00	\$14,283.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$54,283.00	\$34,283.00	\$62,106.92	\$74,283.00
Fund Balance 12/31	\$20,362.04	\$41,203.39	\$40,970.73	\$37,062.30
Less: Encumbrances 12/31	\$918.44	\$579.99	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$19,443.60	\$40,623.40	\$40,970.73	\$37,062.30

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
 Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2022

Year 2021

Fund Classification: 2011 Special Revenue

Fund Name: Street Construction Maint. & Repair

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$21,214.01	\$19,624.82	\$18,498.04	\$11,469.63
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$27,348.27	\$32,776.03	\$17,925.00	\$17,925.00
Intergovernmental	\$6,181.12	\$6,148.79	\$4,933.19	\$5,000.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$17.19	\$8.84	\$115.00	\$25.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$33,546.58	\$38,933.66	\$22,973.19	\$22,950.00
Expenditures				
Street Maintenance and Repair - Salaries	\$40,735.13	\$42,080.17	\$44,166.60	\$45,500.00
Street Maintenance and Repair - Other	\$33,744.64	\$31,349.16	\$49,735.00	\$54,530.00
Traffic Signs and Signals - Other	\$0.00	\$1,000.00	\$500.00	\$500.00
Other Transportation - Other	\$282.50	\$226.19	\$5,000.00	\$5,000.00
Other General Government - Other	\$373.50	\$404.92	\$600.00	\$600.00
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$75,135.77	\$75,060.44	\$100,001.60	\$106,130.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$40,000.00	\$35,000.00	\$70,000.00	\$85,000.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

2022

Year 2021

Fund Classification: 2011 Special Revenue

Fund Name: Street Construction Maint. & Repair

Description	2019	2020	Current 2021	2022
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$40,000.00	\$35,000.00	\$70,000.00	\$85,000.00
Fund Balance 12/31	\$19,624.82	\$18,498.04	\$11,469.63	\$13,289.63
Less: Encumbrances 12/31	\$735.82	\$666.60	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$18,889.00	\$17,831.44	\$11,469.63	\$13,289.63

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
 Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

UAN v2021.3

2022

Year 2021

Fund Classification: 2021 Special Revenue

Fund Name: State Highway

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$24,903.23	\$27,456.53	\$30,670.22	\$29,470.22
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$2,051.26	\$2,715.13	\$1,800.00	\$2,300.00
Intergovernmental	\$502.04	\$498.56	\$500.00	\$500.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$2,553.30	\$3,213.69	\$2,300.00	\$2,800.00
Expenditures				
Street Maintenance and Repair - Other	\$0.00	\$0.00	\$3,500.00	\$3,500.00
Total Expenditures	\$0.00	\$0.00	\$3,500.00	\$3,500.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$27,456.53	\$30,670.22	\$29,470.22	\$28,770.22

Financial Worksheet - Budget

2022

Year 2021

Fund Classification: 2021 Special Revenue

Fund Name: State Highway

Description	2019	2020	Current 2021	2022
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$27,456.53	\$30,670.22	\$29,470.22	\$28,770.22

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

UAN v2021.3

2022

Year 2021

Fund Classification: 2101 Special Revenue

Fund Name: Permissive Tax Fund

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$17,177.85	\$18,801.64	\$20,432.98	\$18,880.79
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$1,623.79	\$1,631.34	\$1,947.81	\$1,700.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$1,623.79	\$1,631.34	\$1,947.81	\$1,700.00
Expenditures				
Street Maintenance and Repair - Other	\$0.00	\$0.00	\$3,500.00	\$3,500.00
Total Expenditures	\$0.00	\$0.00	\$3,500.00	\$3,500.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$18,801.64	\$20,432.98	\$18,880.79	\$17,080.79

Financial Worksheet - Budget

2022

Year 2021

Fund Classification: 2101 Special Revenue

Fund Name: Permissive Tax Fund

Description	2019	2020	Current 2021	2022
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$18,801.64	\$20,432.98	\$18,880.79	\$17,080.79

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

UAN v2021.3

2022

Year 2021

Fund Classification: 2271 Special Revenue

Fund Name: Enforcement And Education

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$1,205.51	\$1,205.51	\$1,205.51	\$355.51
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$150.00	\$150.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$0.00	\$0.00	\$150.00	\$150.00
Expenditures				
Police Enforcement - Other	\$0.00	\$0.00	\$1,000.00	\$200.00
Total Expenditures	\$0.00	\$0.00	\$1,000.00	\$200.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$1,205.51	\$1,205.51	\$355.51	\$305.51

Financial Worksheet - Budget

UAN v2021.3

2022

Year 2021

Fund Classification: 2271 Special Revenue

Fund Name: Enforcement And Education

Description	2019	2020	Current 2021	2022
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$1,205.51	\$1,205.51	\$355.51	\$305.51

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2022

Year 2021

Fund Classification: 2901 Special Revenue

Fund Name: Police Levy Fund

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$24,935.81	\$17,439.11	\$16,252.92	\$5,003.32
Fund Balance Adjustments	\$578.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$55,324.64	\$62,494.33	\$70,800.00	\$70,800.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$49,704.20	\$50,008.42	\$39,100.00	\$5,000.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$18.00	\$1,545.18	\$500.00	\$500.00
Total Revenue	\$105,046.84	\$114,047.93	\$110,400.00	\$76,300.00
Expenditures				
Police Enforcement - Salaries	\$73,576.63	\$101,891.85	\$125,774.60	\$121,500.00
Police Enforcement - Other	\$59,287.13	\$63,342.27	\$74,650.00	\$71,950.00
Other Basic Utility Service - Other	\$257.78	\$0.00	\$1,200.00	\$1,200.00
Other General Government - Other	\$0.00	\$0.00	\$25.00	\$25.00
Total Expenditures	\$133,121.54	\$165,234.12	\$201,649.60	\$194,675.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$20,000.00	\$50,000.00	\$80,000.00	\$120,000.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00

Financial Worksheet - Budget

2022

Year 2021

Fund Classification: 2901 Special Revenue

Fund Name: Police Levy Fund

Description	2019	2020	Current 2021	2022
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$20,000.00	\$50,000.00	\$80,000.00	\$120,000.00
Fund Balance 12/31	\$17,439.11	\$16,252.92	\$5,003.32	\$6,628.32
Less: Encumbrances 12/31	\$1,474.09	\$1,274.60	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$15,965.02	\$14,978.32	\$5,003.32	\$6,628.32

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

UAN v2021.3

2022

Year 2021

Fund Classification: 2902 Special Revenue

Fund Name: FIRESTONE TRUST

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$89,554.22	\$23,765.43	\$31,143.11	\$15,543.11
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$75,000.00	\$130,000.00	\$300,000.00	\$300,000.00
Total Revenue	\$75,000.00	\$130,000.00	\$300,000.00	\$300,000.00
Expenditures				
Recreation - Other	\$600.00	\$300.00	\$600.00	\$600.00
Other General Government - Other	\$26,822.94	\$15,757.23	\$80,000.00	\$25,000.00
Total Expenditures	\$27,422.94	\$16,057.23	\$80,600.00	\$25,600.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	-\$100,000.00	-\$105,000.00	-\$215,000.00	-\$265,000.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	-\$13,365.85	-\$1,565.09	-\$20,000.00	-\$20,000.00
Total Other Financing Sources & Uses	-\$113,365.85	-\$106,565.09	-\$235,000.00	-\$285,000.00

SPENCER VILLAGE, MEDINA COUNTY
Financial Worksheet - Budget
2022
Year 2021

7/15/2021 8:43:29 AM
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Fund Classification: 2902 Special Revenue

Fund Name: FIRESTONE TRUST

Description	2019	2020	Current 2021	2022
Fund Balance 12/31	\$23,765.43	\$31,143.11	\$15,543.11	\$4,943.11
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$23,765.43	\$31,143.11	\$15,543.11	\$4,943.11

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2022

Year 2021

Fund Classification: 5101 Enterprise

Fund Name: Water Fund

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$252,644.57	\$270,746.93	\$250,113.84	\$157,248.11
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$186,954.80	\$178,328.38	\$176,000.00	\$184,800.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$3,630.71	\$0.00	\$525.00	\$525.00
Total Revenue	\$190,585.51	\$178,328.38	\$176,525.00	\$185,325.00
Expenditures				
Water - Salaries	\$39,435.54	\$46,925.74	\$47,290.73	\$50,019.41
Water - Other	\$101,137.41	\$120,346.37	\$188,000.00	\$221,525.50
Sanitary Sewers and Sewage - Other	\$75.00	\$0.00	\$1,650.00	\$1,650.00
Other Basic Utility Service - Other	\$145.84	\$0.00	\$600.00	\$600.00
Clerk - Treasurer - Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Clerk - Treasurer - Other	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Other	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service - Other	\$31,689.36	\$31,689.36	\$31,850.00	\$31,800.00
Total Expenditures	\$172,483.15	\$198,961.47	\$269,390.73	\$305,594.91
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00

SPENCER VILLAGE, MEDINA COUNTY
Financial Worksheet - Budget
2022
Year 2021

7/15/2021 8:20:22 AM
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Fund Classification: 5101 Enterprise

Fund Name: Water Fund

Description	2019	2020	Current 2021	2022
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$270,746.93	\$250,113.84	\$157,248.11	\$36,978.20
Less: Encumbrances 12/31	\$564.15	\$590.73	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$270,182.78	\$249,523.11	\$157,248.11	\$36,978.20

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

SPENCER VILLAGE, MEDINA COUNTY
Financial Worksheet - Budget
2022
Year 2021

7/15/2021 8:20:22 AM
UAN v2021.3

Fund Classification: 5201 Enterprise

Fund Name: Sewer Fund

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$418,571.31	\$490,350.23	\$500,379.64	\$432,256.99
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$175,641.64	\$173,884.32	\$171,393.01	\$188,532.31
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$30.71	\$0.00	\$2,000.00	\$2,000.00
Total Revenue	\$175,672.35	\$173,884.32	\$173,393.01	\$190,532.31
Expenditures				
Water - Salaries	\$0.00	\$9,241.55	\$9,854.85	\$10,150.50
Sanitary Sewers and Sewage - Salaries	\$39,433.40	\$37,525.38	\$37,435.81	\$39,909.79
Sanitary Sewers and Sewage - Other	\$39,771.53	\$92,545.32	\$118,625.00	\$122,009.00
Other Basic Utility Service - Other	\$145.84	\$0.00	\$600.00	\$660.00
Clerk - Treasurer - Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Clerk - Treasurer - Other	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Other	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Debt Service - Other	\$24,542.66	\$24,542.66	\$25,000.00	\$24,600.00
Total Expenditures	\$103,893.43	\$163,854.91	\$241,515.66	\$247,329.29
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00

SPENCER VILLAGE, MEDINA COUNTY
Financial Worksheet - Budget
2022
Year 2021

7/15/2021 8:20:22 AM
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Fund Classification: 5201 Enterprise

Fund Name: Sewer Fund

Description	2019	2020	Current 2021	2022
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$490,350.23	\$500,379.64	\$432,256.99	\$375,460.01
Less: Encumbrances 12/31	\$563.93	\$590.66	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$489,786.30	\$499,788.98	\$432,256.99	\$375,460.01

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

UAN v2021.3

2022

Year 2021

Fund Classification: 5781 Enterprise

Fund Name: Utility Deposit Fund

Description	2019	2020	Current 2021	2022
Fund Balance 1/1	\$13,976.17	\$14,760.54	\$14,595.99	\$10,595.99
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$0.00	\$0.00	\$0.00	\$0.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$0.00	\$0.00	\$0.00	\$0.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
Other - State Shared Taxes and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$2,800.00	\$1,000.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$2,800.00	\$1,000.00	\$0.00	\$0.00
Expenditures				
Other Basic Utility Service - Other	\$2,015.63	\$1,164.55	\$4,000.00	\$4,000.00
Total Expenditures	\$2,015.63	\$1,164.55	\$4,000.00	\$4,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Uses				
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$14,760.54	\$14,595.99	\$10,595.99	\$6,595.99

Financial Worksheet - Budget

2022

Year 2021

Fund Classification: 5781 Enterprise

Fund Name: Utility Deposit Fund

Description	2019	2020	Current 2021	2022
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$14,760.54	\$14,595.99	\$10,595.99	\$6,595.99

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.