

Ordinance 2021-06

AN ORDINANCE APPROVING THE PERMANENT APPROPRIATIONS TO PROVIDE FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES DURING THE FISCAL YEAR ENDING DECEMBER 31, 2021; AND DECLARING AN EMERGENCY

Whereas, The Village Council authorized Temporary Appropriation for Fiscal Year 2021 by Ordinance 2020-26; and

Whereas, The Village of Swanton wishes to provide for the current expenditures of the Village during the fiscal year ending December 31, 2021.

BE IT ORDAINED, by the Council of the Village of Swanton, Fulton/Lucas County, Ohio, two-thirds (2/3) of the members elected thereto concurring:

Section One. That to provide for the current expenses and other expenditures of said Village, during the fiscal year ending December 31, 2021 the following sums be and the same are hereby set aside and appropriated for the several purposes for which expenditures are to be made and during said fiscal year as provided as follows:

See Attached Exhibit A

Section Two. The Village Fiscal Officer is hereby authorized to move appropriations between accounts within a fund, provided that appropriations for salaries and wages are made in accordance with law or Ordinance.

Section Three. That it is found and determined that all formal actions of this Village Council concerning and relating to the adoption of this ordinance were adopted in an open meeting of this Village Council, and that all deliberations of this Village Council and of any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

Section Three. That this ordinance shall be declared an emergency measure necessary for the immediate preservation of public health, safety and welfare of the Village of Swanton to provide for

current and other expenditures beginning January 1, 2021; wherefore this ordinance shall be in full force and effective immediately upon passage.

Motion to Suspend the Rules

Moved: Kreuz Second: Westhoven YEAS: 6 NAYS: 0

Vote on Passage

Moved: Kreuz Second: Rochelle YEAS: 6 NAYS: 0

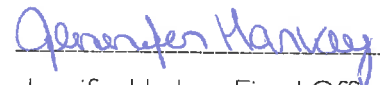
Date of Passage: March 22, 2021



Neil Toeppe, Mayor

Attest:

I, Jennifer Harkey, Fiscal Officer of the Village of Swanton, do hereby certify that this is a true and accurate copy of Ordinance 2021-06, passed on March 22, 2021.



Jennifer Harkey, Fiscal Officer

—THE VILLAGE OF—
SWANTON

2021 Permanent Budget

Presented March 8, 2021

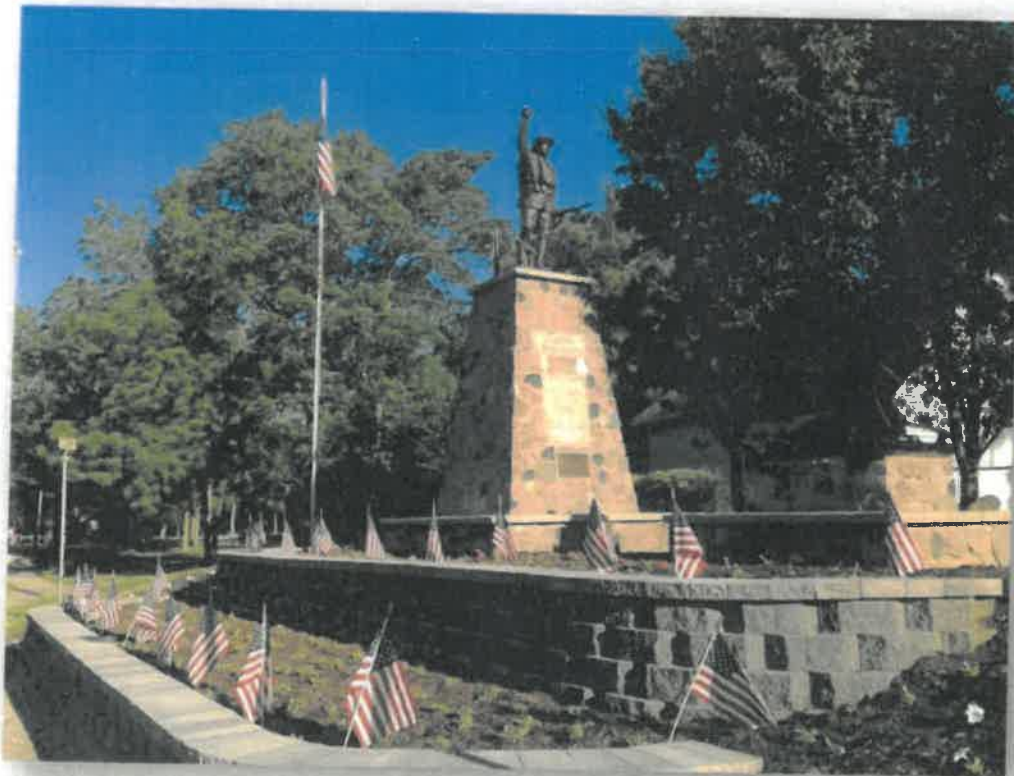


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— THE VILLAGE OF — SWANTON

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March 8, 2021

Members of Finance Committee

2021 Permanent Budget presentation

Please see attached 2021 proposed Permanent Budget as required per ORC Section 5705.

The Permanent Budget is the culmination of the 2021 Capital Improvement Plan and Financial Forecast (CIP) approved by Council on October 15, 2020, the Temporary Budget approved by Council on November 23, 2020 and revisions as necessary. In addition to the proposed current year budget, four years of historical data are provided. The CIP provides current year plus four years of forecasted financial data.

Financial information is presented on a cash basis of accounting (regulatory), which means receipts and expenditures are recognized when they are actually received and spent. As such, funds could have outstanding encumbrances not yet expended until the following year, as well as revenue such as loan or grant disbursements not received until after year-end. Reviewing ending fund balances at face value could be misleading to the uninformed user.

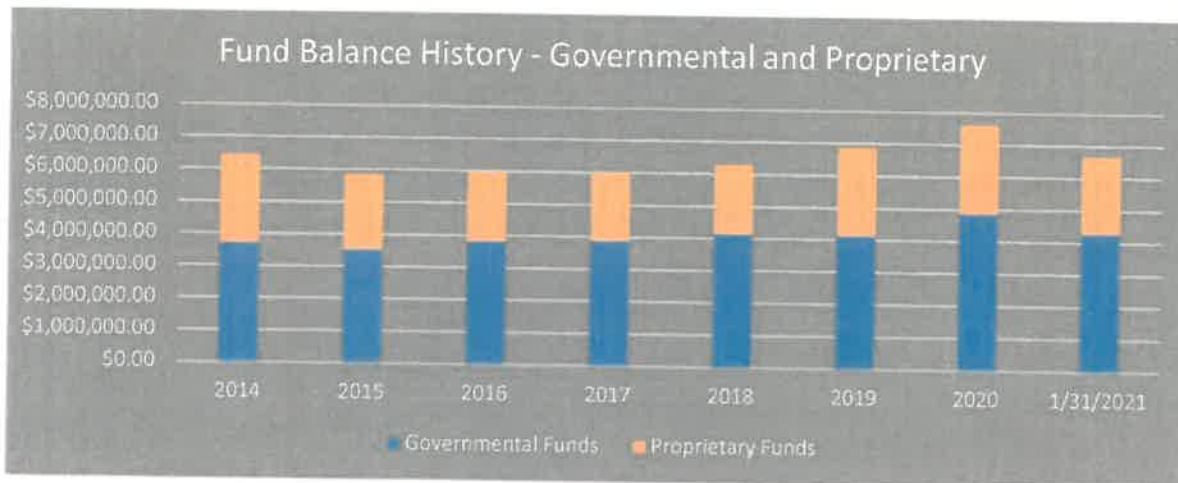
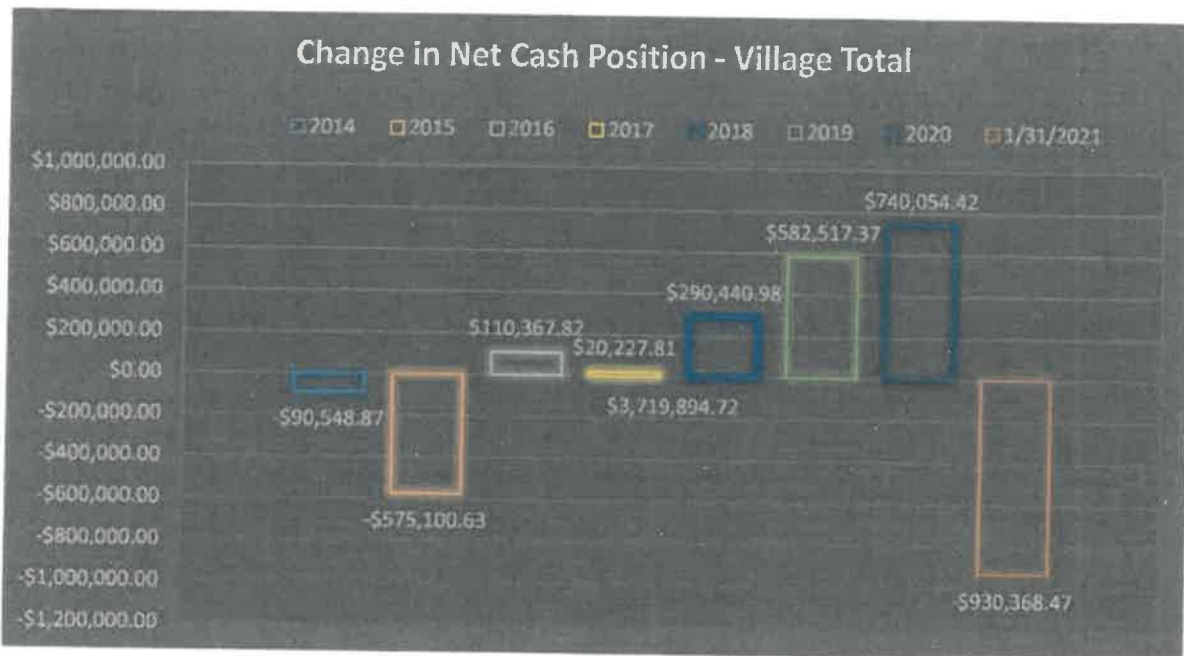
Although a temporary budget is not required, a budget must be in place by 12/31 preceding the current budget year in order to expend funds. Therefore, it is the practice of the Village to implement a temporary budget while finalizing financial information for the permanent budget, due March 31 of the current budget year.

As outlined in the CIP, the annual budget process begins in April. Initial steps include evaluation of capital asset needs from division heads; assessment of financial feasibility of capital requests; prioritizing debt and operational needs. Extensive collaboration between administration, Division Heads and Council is integral to the budget process. Collectively, these items result in the development of the CIP and Temporary Budget. After passage, the Temporary Budget is then revised and updated to develop the Permanent Budget.

Both the CIP and the budget documents are prepared with the most current information available at the time of preparation. The Village strives for minimal adjustments after the approval of the temporary budget. Admittedly, changes are inevitable. Substantial changes of note are usually the result of large, multi-year capital projects.

In 2020, financial impacts due to the pandemic were much less than previously estimated. The Village will continue to monitor and, if necessary revise revenues negatively affected by the pandemic.

Overall, the financial health of the Village is stable. However, as discussed previously, it will be a challenge to maintain the level of services provided by Governmental Funds as costs continue to rise at a faster rate than revenues increase.



Over the last three years, the Finance Office made tremendous improvements, implemented new practices, and reenergized practices which were forgotten or abandoned. Listed below are some of the highlights:

- Successful development and adoption of a Capital Improvement Plan and Financial Forecast
 - Introduce and implement proactive approach to capital planning, identify funding sources as well as funding shortfalls
- Income Tax – delinquent filers (non-filers)
 - Delinquent filers were not pursued since 2009
 - Mrs. Miller diligently maintained a list of delinquent filers for years with no action from Finance Office until 2019

- 70 non-filers pursued with \$145,975.75 in liabilities established, \$75,646.44 payments received as of 01/21/21.
- Additional 24 taxpayers currently in court process
- Utilized RITA Legal for collections for all accounts
- Investment Policy update and investment
 - Prepared and presented updated Investment Policy on August 13, 2018 (since 12/9/96)
 - Moved funds to Star Ohio and CDAR with F&M Bank
 - Resulted in a 1240% increase in interest income from base year 2017 compared to 2019; and 643% increase from base year 2017 compare to 2020 (pandemic)

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Interest | \$8,296.49 | \$6,509.65 | \$7,700.93 | \$8,035.86 | \$30,485.97 | \$107,650.17 | \$59,010.38 |
| Fund Balance | \$6,445,341.92 | \$5,870,241.29 | \$5,980,609.11 | \$6,000,836.92 | \$6,291,277.90 | \$6,873,795.27 | \$7,613,849.69 |
| % of Fund Balance | 0.13% | 0.11% | 0.13% | 0.13% | 0.48% | 1.57% | 0.78% |



- Debt evaluation and payoff with development of CIP
 - Eliminate non-municipal debt(i.e. higher interest through traditional borrowing or leasing)
 - Create timeline to pay off \$824,000 note for water/WRRF debt when there was no plan, life of asset maturity quickly approaching (2021 and 2023)
 - Eliminate small loans (i.e \$655 payment per year) to clean up record keeping and release funds for future expenditures
- Delinquent utility accounts
 - Clean up aging accounts through collections and property liens
- Permissive Funds at Fulton County
 - As a result of turnover at the Municipal Office, Permissive Funds held at Fulton County were forgotten
 - One of the first meetings scheduled was with Auditor's Office to gain an understanding of all revenues facilitated through auditor
 - Incorporated into CIP so it is not 'forgotten' again
 - Balance as of 3/2/2021 \$62,676.27
- Unclaimed Funds
 - Not maintained for years

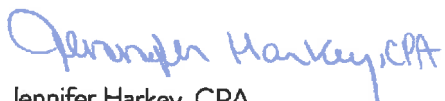
- Not required to submit to the state, managed internally by trying to track down owners
- Audit
 - 2018-2019 State Auditor made statement as to the best audit he had seen with the Village
 - 2020-2021 Will be even better
- Safeguard village assets
 - #1 priority
 - Many procedures put in place that were simply never considered
 - Utility Reconciliation
 - Internal Controls
 - Bank deposits
 - Utility Adjustments
 - Many others
 - General processes implemented within the Administrative Office
 - Cross reference between water/sewer taps and utility billing
 - Require all new residents to complete RITA Form 75
- Nearly 7000 financial transactions processed through Finance Office in 2020
 - 1626 Receipts
 - 3188 Electronic payments
 - 1293 Checks
 - 502 Purchase orders

Although many tasks and projects have been accomplished, there are still many left to address. For example, at this moment on my desk are the following projects: fee analysis and update, wage analysis, police levy and income tax credit, and CRA revitalization to name a few.

The administrative office continues to strive for balance between revenues available and increasing expenditure needs. Available resources are evaluated for required projects, such as sewer separations as well as visible projects such as road repaving. We also seek to encourage community partnerships as with the Safe Routes to School program, the Downtown Façade Enhancement Grant Program, and the Sidewalk Grant Program. All while maintaining services residents expect, such as our public safety services, clean water and our parks system. Each fund and fund type presents its own challenges.

The administrative team works endless hours to not only fix problems we inherited, but to implement changes so those issues will not be repeated. It takes a collaborative approach for all involved to make this possible.

Respectfully submitted,

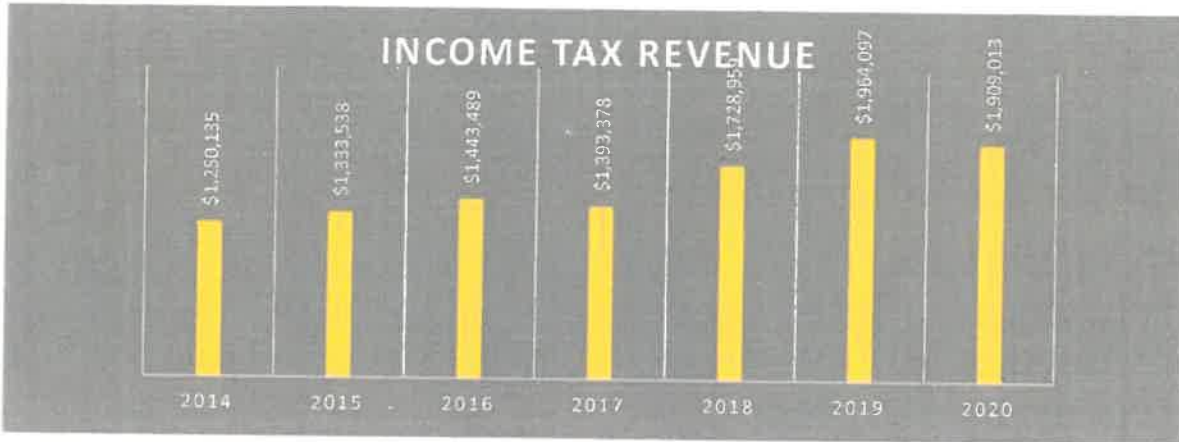


Jennifer Harkey, CPA
Finance Director

Governmental Funds

The Village's top three primary Governmental Fund sources of revenue, excluding transfers, are income taxes, gas excise tax and levy monies.

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Income Tax Revenue | \$1,250,135 | \$1,333,538 | \$1,443,489 | \$1,393,378 | \$1,728,959 | \$1,964,097 | \$1,909,013 |



Footnote: 1/1/18 rate increase to 1.5%; 2019 pursued non-filers

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Gas excise tax | \$124,529 | \$122,491 | \$124,957 | \$131,433 | \$131,384 | \$164,034 | \$196,449 |



Footnote: Effective July 1, 2019 gas tax increase of .105 per gallon

| Operating levies | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| General | \$126,630 | \$122,222 | \$119,730 | \$135,426 | \$137,152 | \$133,509 | \$136,383 |
| Park | \$63,968 | \$61,165 | \$59,846 | \$58,290 | \$63,535 | \$62,012 | \$63,400 |
| Fire | \$94,972 | \$122,193 | \$119,627 | \$118,051 | \$129,084 | \$124,011 | \$126,798 |
| Total | \$285,570 | \$305,580 | \$299,202 | \$311,767 | \$329,770 | \$319,532 | \$326,582 |



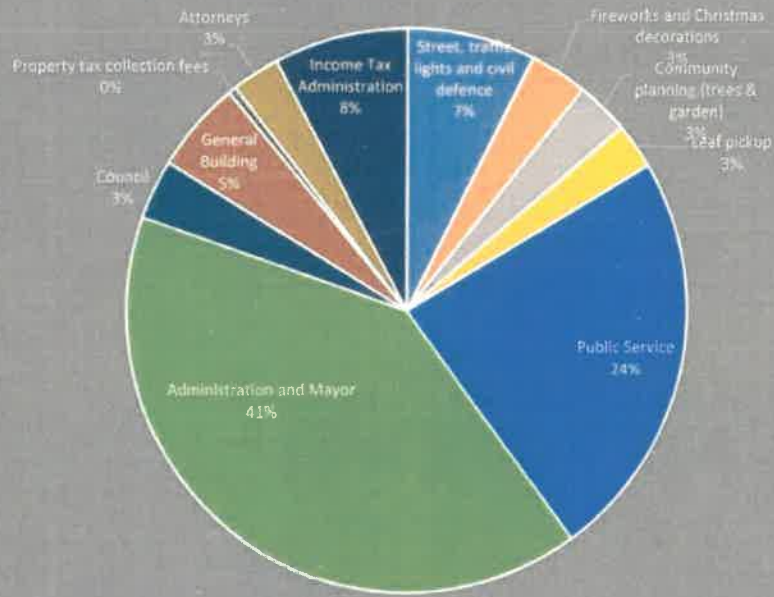
Footnote: 2015 first year of additional .5 mil Fire levy

**Fund Summary
VILLAGE OF SWANTON, FULTON COUNTY
2021 Permanent Budget**

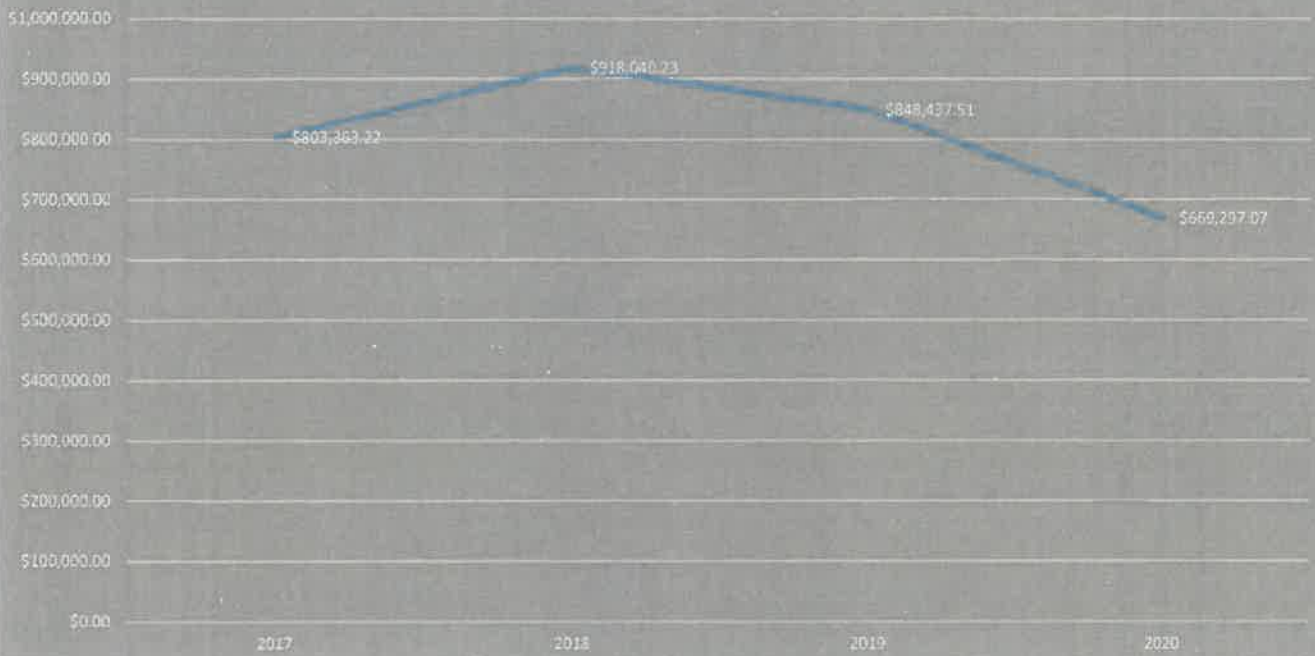
| Fund Number | Fund Name | Fund Balance 01/1/21 Encumbrances | Revenue | | Transfers In | | Expenditures | | Transfer out | | Estimated Fund Balance 12/31/21 |
|----------------------|--------------------------------------|---|----------------|----------------|----------------|-----------------|----------------|----------------|----------------|--|------------------------------------|
| | | | | | Parent | Income Tax | Parent | Income Tax | | | |
| 1000 | General | \$2,389,855.51 | \$2,291,459.00 | | | | | \$950,197.50 | \$1,585,250.00 | | \$2,145,867.01 |
| 2011 | Street Construction, Maint. and Rep: | \$613,800.29 | \$208,500.00 | | | | | \$232,034.50 | \$0.00 | | \$590,265.79 |
| 2021 | State Highway | \$82,670.42 | \$17,800.00 | | | | | \$10,000.00 | \$0.00 | | \$90,470.42 |
| 2041 | Parks and Recreation | \$93,067.81 | \$141,581.00 | | \$30,000.00 | | | \$210,729.50 | \$0.00 | | \$53,919.31 |
| 2052 | Coronavirus Relief Fund | \$9,850.91 | \$0.00 | | | | | \$9,850.91 | \$0.00 | | \$0.00 |
| 2091 | Law Enforcement Trust | \$395.24 | \$500.00 | | | | | \$500.00 | \$0.00 | | \$395.24 |
| 2101 | Permissive Motor Vehicle License T: | \$117,045.44 | \$29,000.00 | | | | | \$10,000.00 | \$0.00 | | \$136,045.44 |
| 2901 | FIRE Operating Fund | \$175,943.85 | \$499,957.67 | | \$110,000.00 | | | \$686,798.67 | \$0.00 | | \$99,102.85 |
| 2902 | EMS Operating Fund | \$295,940.80 | \$646,634.20 | | | | | \$743,600.00 | \$0.00 | | \$198,975.00 |
| 2903 | Police Operating Fund | \$189,548.21 | \$52,700.00 | | \$754,000.00 | | | \$946,170.00 | \$0.00 | | \$50,078.21 |
| 4901 | Other Capital Projects | \$271,852.63 | \$406,399.16 | | \$260,000.00 | | | \$873,857.60 | \$0.00 | | \$64,394.19 |
| 4902 | Fire Capital Fund | \$57,209.01 | \$131,588.00 | | \$131,250.00 | | | \$173,772.00 | \$0.00 | | \$146,275.01 |
| 5101 | Water Operating | \$234,427.95 | \$1,107,694.00 | | | | | \$647,463.50 | \$622,770.00 | | \$71,888.45 |
| 5102 | Water Distribution Operating Fund | \$44,657.59 | \$0.00 | \$100,000.00 | | | | \$124,638.50 | \$0.00 | | \$20,019.09 |
| 5201 | Sewer Operating | \$354,318.33 | \$1,016,371.00 | | | | | \$625,808.00 | \$552,228.00 | | \$292,653.33 |
| 5202 | WRRF Collection Operating Fund | \$67,236.88 | \$0.00 | \$78,000.00 | | | | \$127,547.00 | \$0.00 | | \$17,689.88 |
| 5601 | STORM WATER UTILITY | \$214,477.22 | \$100,400.00 | | | | | \$138,193.53 | \$3,100.00 | | \$173,563.69 |
| 5701 | Water Plant Capital Fund | \$286,315.61 | \$1,500,000.00 | | \$300,000.00 | | | \$1,888,710.00 | \$0.00 | | \$197,605.61 |
| 5702 | WRRF Capital Fund | \$915,738.38 | \$805,000.00 | | \$0.00 | | | \$1,259,800.00 | \$0.00 | | \$460,938.38 |
| 5741 | Debt Service - Water | \$157,962.40 | \$248,782.50 | | \$491,770.00 | | | \$492,553.10 | \$0.00 | | \$405,961.80 |
| 5742 | Debt Service - WRRF | \$378,611.25 | \$0.00 | \$446,328.00 | | | | \$551,072.67 | \$0.00 | | \$273,866.58 |
| 5781 | Utility Deposit | \$27,550.00 | \$8,000.00 | | | | | \$10,000.00 | \$0.00 | | \$25,550.00 |
| 6901 | Utility Billing Operating Fund | \$24,591.08 | \$0.00 | \$62,000.00 | | | | \$71,566.50 | \$0.00 | | \$15,024.58 |
| 9101 | Unclaimed Monies | \$392.44 | \$0.00 | | | | | \$0.00 | \$0.00 | | \$392.44 |
| Report Total: | | | | | | | | | | | |
| | | \$7,003,459.25 | \$9,212,366.53 | \$1,178,098.00 | \$1,585,250.00 | \$10,684,863.48 | \$1,178,098.00 | \$1,585,250.00 | \$1,585,250.00 | | \$5,530,962.30 |

**Governmental Fund
1000 General Fund**

2021 Budget Year - General Fund Appropriations per program code



1000 General Fund - Historical Expenditures



Footnotes:

1. Prior to 2020, Police Operating was paid from this fund. Those expenditures are not depicted in graph.
2. 2020 expenditures decreased due to the pandemic: Public Service consultant not utilized; Public Service laborer not hired; Fireworks not fully expended; RITA subpoena program postponed.

VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
1000 General
2021 Permanent Budget

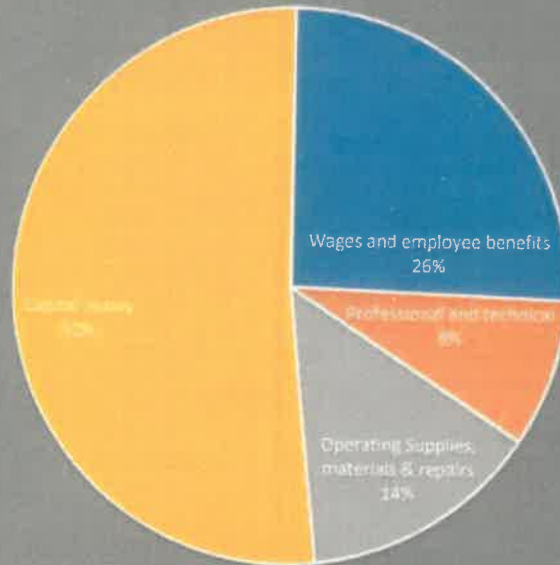
| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Fund Balance 1/1 | \$2,613,629.49 | \$2,685,356.30 | \$3,094,109.07 | \$2,583,601.77 | \$2,389,655.51 |
| Fund Balance Adjustments | \$0.00 | \$59.68 | -\$10,799.29 | -\$10,049.00 | \$0.00 |
| Revenues | | | | | |
| 1000-110-0000 - General Property Tax - Real Estate | \$109,075.04 | \$120,379.26 | \$117,026.61 | \$119,982.26 | \$135,616.00 |
| 1000-110-8888 - General Property Tax - Real Estate(MANUFACTURED HOMES) | \$267.36 | \$162.09 | \$76.17 | \$0.00 | \$0.00 |
| 1000-130-8990 - Municipal Income Tax(VILLAGE INCOME TAX) | \$1,393,377.66 | \$1,728,959.44 | \$1,964,097.11 | \$1,909,012.86 | \$1,875,000.00 |
| 1000-211-0000 - Local Government Fund | \$64,636.00 | \$66,426.00 | \$75,882.64 | \$83,404.53 | \$67,770.00 |
| 1000-222-0000 - Cigarette Tax | \$564.17 | \$371.12 | \$371.12 | \$353.50 | \$370.00 |
| 1000-224-0000 - Liquor and Beer Permit Fees | \$7,028.35 | \$7,074.20 | \$6,680.80 | \$2,490.60 | \$7,000.00 |
| 1000-290-0020 - Other - State Shared Taxes and Permits(rollback/homestead) | \$26,083.38 | \$16,610.51 | \$16,406.38 | \$16,401.16 | \$18,539.00 |
| 1000-360-0000 - Street Lighting | \$47,108.96 | \$48,625.40 | \$47,811.29 | \$47,624.85 | \$52,419.00 |
| 1000-390-0000 - Other - Special Assessments (leaf) | \$26,258.40 | \$29,508.04 | \$26,518.93 | \$26,353.67 | \$20,745.00 |
| 1000-390-0045 - Other - Special Assessments (Nuisance Abatement) | \$0.00 | \$0.00 | \$0.00 | \$448.68 | \$0.00 |
| 1000-422-0000 - State Restricted | \$0.00 | \$0.00 | \$0.00 | \$13,396.68 | \$0.00 |
| 1000-590-0000 - Other - Charges for Services | \$2,909.04 | \$3,583.61 | \$2,280.55 | \$913.69 | \$3,000.00 |
| 1000-621-0000 - Building Permits | \$3,325.19 | \$8,118.00 | \$4,422.26 | \$2,917.21 | \$5,000.00 |
| 1000-623-0000 - Zoning | \$6,753.15 | \$4,159.80 | \$1,828.63 | \$5,150.45 | \$3,000.00 |
| 1000-625-0000 - Cable Franchise Fees | \$31,491.45 | \$36,951.22 | \$38,374.51 | \$37,693.35 | \$38,000.00 |
| 1000-690-0000 - Other - Fines, Licenses and Permits | \$100.00 | \$363.00 | \$215.00 | \$0.00 | \$0.00 |
| 1000-701-0000 - Interest | \$7,225.42 | \$27,003.29 | \$93,161.41 | \$48,510.46 | \$45,000.00 |
| 1000-811-0000 - Rentals | \$5,435.00 | \$7,497.50 | \$10,495.00 | \$6,525.00 | \$5,000.00 |
| 1000-820-1016 - Contributions and Donations(FIREWORKS-MATCHING FUND) | \$22,304.22 | \$1,210.46 | \$1,817.04 | \$0.00 | \$0.00 |
| 1000-820-1017 - Contributions and Donations(Christmas) | \$0.00 | \$6,167.50 | \$2,603.89 | \$0.00 | \$5,000.00 |
| 1000-892-0000 - Other - Miscellaneous Non-Operating | \$26,184.39 | \$14,074.79 | \$24,098.46 | \$23,010.93 | \$10,000.00 |
| Total Revenue | \$1,830,597.97 | \$2,183,657.04 | \$2,500,445.36 | \$2,344,189.88 | \$2,291,459.00 |
| Expenditures | | | | | |
| 1000-130-300-0000 - Contractual Services | \$60,375.37 | \$59,312.26 | \$57,679.65 | \$57,883.59 | \$61,000.00 |
| 1000-140-430-0007 - Repairs and Maintenance(TORNADO SIREN MAINTENANCE) | \$2,500.00 | \$1,250.00 | \$0.00 | \$1,250.00 | \$1,250.00 |
| 1000-150-390-0000 - Other Contractual Services | \$2,283.74 | \$2,504.79 | \$1,250.00 | \$4,792.82 | \$4,000.00 |
| 1000-150-430-0000 - Repairs and Maintenance | \$0.00 | \$0.00 | \$2,336.27 | \$0.00 | \$0.00 |
| 1000-240-399-0067 - Other - Other Contractual Services(Indigent services) | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$500.00 |
| 1000-390-400-1016 - Supplies and Materials(FIREWORKS) | \$0.00 | \$0.00 | \$25,850.00 | \$12,500.00 | \$20,000.00 |
| 1000-390-400-7440 - Supplies and Materials(CHRISTMAS DECORATIONS) | \$0.00 | \$0.00 | \$3,834.39 | \$0.00 | \$10,000.00 |
| 1000-410-340-0000 - Professional and Technical | \$0.00 | \$0.00 | \$18,461.00 | \$1,375.00 | \$0.00 |
| 1000-410-340-0043 - Professional and Technical Services(TREE COMMISSION) | \$8,535.00 | \$8,245.74 | \$7,492.22 | \$3,910.00 | \$7,795.00 |
| 1000-410-340-0079 - Professional and Technical Services(Garden maintenance) | \$0.00 | \$0.00 | \$4,563.23 | \$3,000.00 | \$5,000.00 |
| 1000-410-340-0090 - Professional and Technical Services (Tree removal) | \$0.00 | \$0.00 | \$0.00 | \$9,100.00 | \$15,000.00 |
| 1000-490-190-0045 - Other - Personal Services(NUISANCE ABATEMENT) | \$0.00 | \$13,485.15 | \$14,420.55 | \$1,527.60 | \$0.00 |
| 1000-490-211-0045 - Ohio Public Employees Retirement System(NUISANCE ABATEMENT) | \$0.00 | \$1,750.35 | \$2,079.81 | \$290.47 | \$0.00 |
| 1000-490-213-0045 - Medicare(NUISANCE ABATEMENT) | \$0.00 | \$197.70 | \$207.84 | \$21.27 | \$0.00 |
| 1000-490-225-0045 - Workers' Compensation(NUISANCE ABATEMENT) | \$0.00 | \$0.00 | \$268.81 | \$238.70 | \$0.00 |
| 1000-490-399-0045 - Other - Other Contractual Services(NUISANCE ABATEMENT) | \$17,860.80 | \$1,250.35 | \$0.00 | \$0.00 | \$0.00 |
| 1000-561-390-0000 - Other Contractual Services (Senior Subsidy and Leaf pickup) | \$42,646.22 | \$46,273.63 | \$33,616.12 | \$22,500.00 | \$23,500.00 |
| 1000-620-190-0000 - Other - Personal Services | \$53,923.57 | \$62,405.03 | \$56,132.35 | \$55,044.30 | \$67,000.00 |
| 1000-620-211-0000 - Ohio Public Employees Retirement System | \$7,132.60 | \$8,759.62 | \$9,239.00 | \$7,994.34 | \$9,380.00 |
| 1000-620-213-0000 - Medicare | \$691.74 | \$759.83 | \$754.27 | \$735.10 | \$971.50 |
| 1000-620-221-0000 - Medical/Hospitalization | \$0.00 | \$0.00 | \$0.00 | \$7,147.56 | \$12,000.00 |
| 1000-620-222-0000 - Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$267.20 | \$500.00 |
| 1000-620-225-0000 - Workers' Compensation | \$656.47 | \$754.97 | \$1,260.48 | \$977.55 | \$1,200.00 |
| 1000-620-229-0000 - Other - Insurance Benefits | \$14,496.32 | \$14,050.70 | \$14,539.09 | \$784.69 | \$12,500.00 |
| 1000-620-270-0000 - Uniforms and Clothing | \$189.05 | \$744.60 | \$422.87 | \$169.24 | \$1,000.00 |
| 1000-620-290-0000 - Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$0.00 | \$153.91 | \$700.00 |
| 1000-620-310-0000 - Utilities | \$8,092.38 | \$9,369.06 | \$6,507.22 | \$6,184.28 | \$11,450.00 |
| 1000-620-320-0000 - Communications, Printing and Advertising | \$2,237.63 | \$2,314.95 | \$3,572.80 | \$4,303.00 | \$5,000.00 |
| 1000-620-340-0000 - Professional and Technical Services | \$0.00 | \$0.00 | \$0.00 | \$881.50 | \$18,000.00 |
| 1000-620-348-0000 - Training Services | \$199.00 | \$225.00 | \$0.00 | \$195.00 | \$500.00 |
| 1000-620-350-0000 - Insurance and Bonding Services | \$7,000.00 | \$7,000.00 | \$7,000.00 | \$15,863.53 | \$17,000.00 |
| 1000-620-390-0000 - Other Contractual Services | \$1,764.05 | \$50.00 | \$60.08 | \$0.00 | \$0.00 |
| 1000-620-391-0000 - Dues and Fees | \$0.00 | \$50.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-620-394-0000 - Machinery, Equipment & Furniture | \$0.00 | \$0.00 | \$3,961.19 | \$3,270.25 | \$5,000.00 |
| 1000-620-410-0000 - Office Supplies and Materials | \$285.00 | \$137.89 | \$329.10 | \$415.97 | \$500.00 |
| 1000-620-420-0000 - Operating Supplies and Materials | \$24,536.25 | \$19,672.74 | \$24,243.98 | \$14,167.64 | \$20,000.00 |
| 1000-620-430-0000 - Repairs and Maintenance | \$20,736.45 | \$11,250.01 | \$17,499.32 | \$16,188.99 | \$20,000.00 |
| 1000-620-440-0000 - Small Tools and Minor Equipment | \$6,162.54 | \$2,923.66 | \$1,625.01 | \$2,138.65 | \$3,000.00 |
| 1000-620-500-0018 - Capital Outlay(EQUIPMENT) | \$27,162.71 | \$31,675.25 | \$20,000.00 | \$4,394.00 | \$5,000.00 |
| 1000-620-600-0000 - Other | \$45.00 | \$471.75 | \$0.00 | \$0.00 | \$1,000.00 |
| 1000-710-130-0000 - Salaries - Administrator's Office | \$149,344.33 | \$147,362.50 | \$157,871.14 | \$162,522.35 | \$178,000.00 |
| 1000-710-211-0000 - Ohio Public Employees Retirement System | \$19,395.02 | \$20,184.01 | \$22,404.65 | \$22,542.26 | \$24,920.00 |
| 1000-710-212-0000 - Social Security | \$0.00 | \$0.00 | \$0.00 | \$342.24 | \$350.00 |
| 1000-710-213-0000 - Medicare | \$2,114.13 | \$2,081.52 | \$2,240.52 | \$2,320.77 | \$2,581.00 |
| 1000-710-221-0000 - Medical/Hospitalization | \$0.00 | \$0.00 | \$0.00 | \$11,755.17 | \$14,000.00 |
| 1000-710-222-0000 - Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$892.41 | \$900.00 |
| 1000-710-225-0000 - Workers' Compensation | \$1,734.27 | \$2,079.41 | \$2,952.68 | \$2,967.57 | \$3,500.00 |
| 1000-710-229-0000 - Other - Insurance Benefits | \$38,656.77 | \$24,778.46 | \$19,448.55 | \$2,107.61 | \$5,000.00 |
| 1000-710-252-0000 - Travel and Transportation | \$1,707.40 | \$1,951.35 | \$2,434.74 | \$440.62 | \$5,000.00 |

| | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 1000-710-270-0000 - Uniforms and Clothing | \$0.00 | \$0.00 | \$0.00 | \$428.48 | \$500.00 |
| 1000-710-280-0000 - Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$800.00 |
| 1000-710-320-0000 - Communications, Printing and Advertising | \$0.00 | \$1,500.00 | \$2,835.17 | \$11,800.82 | \$18,000.00 |
| 1000-710-322-0000 - Postage | \$0.00 | \$0.00 | \$4,250.00 | \$2,000.00 | \$3,000.00 |
| 1000-710-340-0000 - Professional and Technical Services | \$0.00 | \$0.00 | \$4,628.08 | \$16,987.41 | \$70,000.00 |
| 1000-710-342-0000 - Auditing Services | \$0.00 | \$0.00 | \$7,738.74 | \$14,268.12 | \$10,000.00 |
| 1000-710-343-0000 - Uniform Accounting Network Fees | \$0.00 | \$0.00 | \$4,296.00 | \$3,222.00 | \$5,000.00 |
| 1000-710-348-0000 - Training Services | \$2,613.00 | \$250.00 | \$2,023.00 | \$1,684.50 | \$5,000.00 |
| 1000-710-349-0000 - Other - Professional and Technical Services | \$0.00 | \$0.00 | \$1,705.99 | \$593.58 | \$1,000.00 |
| 1000-710-360-0000 - Insurance and Bonding Services | \$1,950.00 | \$3,050.00 | \$2,058.00 | \$3,512.00 | \$4,000.00 |
| 1000-710-391-0000 - Dues and Fees | \$3,232.00 | \$3,422.00 | \$3,162.00 | \$5,226.00 | \$6,750.00 |
| 1000-710-400-0000 - Operating Supplies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$500.00 |
| 1000-710-410-0000 - Office Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$4,251.69 | \$6,000.00 |
| 1000-715-111-0000 - Salaries - Council | \$17,994.00 | \$18,082.80 | \$18,157.20 | \$18,121.00 | \$19,000.00 |
| 1000-715-211-0000 - Ohio Public Employees Retirement System | \$1,945.92 | \$2,116.80 | \$2,116.80 | \$2,275.70 | \$3,000.00 |
| 1000-715-212-0000 - Social Security | \$186.00 | \$186.00 | \$186.00 | \$186.00 | \$200.00 |
| 1000-715-213-0000 - Medicare | \$263.04 | \$263.04 | \$263.04 | \$261.22 | \$300.00 |
| 1000-715-225-0000 - Workers' Compensation | \$254.65 | \$250.31 | \$347.18 | \$300.55 | \$350.00 |
| 1000-715-325-0000 - Advertising | \$219.45 | \$1,461.23 | \$507.52 | \$1,369.98 | \$4,000.00 |
| 1000-715-340-0000 - Professional and Technical Services | \$4,050.00 | \$4,840.32 | \$1,387.15 | \$351.00 | \$4,000.00 |
| 1000-715-350-0000 - Insurance and Bonding Services | \$1,558.00 | \$0.00 | \$0.00 | \$152.00 | \$0.00 |
| 1000-730-310-0000 - Utilities | \$12,610.88 | \$12,791.65 | \$11,348.72 | \$9,202.93 | \$14,000.00 |
| 1000-730-320-0000 - Communications, Printing and Advertising | \$26,528.32 | \$23,961.79 | \$20,768.00 | \$9,154.91 | \$10,000.00 |
| 1000-730-330-0000 - Rents and Leases | \$2,340.00 | \$2,340.00 | \$1,757.28 | \$1,757.28 | \$2,000.00 |
| 1000-730-340-0000 - Professional and Technical Services | \$51,885.75 | \$79,704.60 | \$43,317.26 | \$7,034.80 | \$10,000.00 |
| 1000-730-350-0000 - Insurance and Bonding Services | \$18,206.00 | \$16,250.00 | \$12,000.00 | \$3,114.66 | \$4,000.00 |
| 1000-730-394-0000 - Machinery, Equipment & Furniture | \$0.00 | \$2,282.80 | \$12,825.06 | \$4,988.24 | \$0.00 |
| 1000-730-395-0000 - Land and Improvements | \$418.35 | \$794.70 | \$5,373.01 | \$1,443.96 | \$2,000.00 |
| 1000-730-420-0000 - Operating Supplies and Materials | \$0.00 | \$0.00 | \$287.23 | \$83.08 | \$1,000.00 |
| 1000-730-430-0000 - Repairs and Maintenance | \$4,179.68 | \$37,532.29 | \$2,713.91 | \$1,790.40 | \$2,000.00 |
| 1000-730-500-0000 - Machinery, Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 |
| 1000-730-600-0000 - Other | \$12,933.52 | \$8,856.46 | \$35.86 | \$1,675.00 | \$1,000.00 |
| 1000-740-344-0344 - Tax Collection Fees(ADMINISTRATIVE FEES) | \$4,455.58 | \$4,366.53 | \$3,545.76 | \$3,702.78 | \$4,000.00 |
| 1000-740-345-0344 - Election Expenses(ADMINISTRATIVE FEES) | \$0.00 | \$0.00 | \$28.67 | \$0.00 | \$0.00 |
| 1000-750-340-0000 - Professional and Technical Services - Solicitor | \$0.00 | \$0.00 | \$11,694.05 | \$14,300.55 | \$25,000.00 |
| 1000-755-322-0000 - Postage - Income Tax | \$0.00 | \$41.83 | \$169.43 | \$0.00 | \$0.00 |
| 1000-755-340-0000 - Professional and Technical Services - Income Tax | \$46,740.42 | \$68,703.10 | \$74,830.55 | \$58,711.28 | \$70,000.00 |
| 1000-755-400-0000 - Supplies and Materials - Income Tax | \$0.00 | \$168.70 | \$0.00 | \$0.00 | \$0.00 |
| 1000-790-690-1222 - Other - Other(UNCLAIMED MONEY) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-800-600-2213 - Capital Outlay(VEHICLE) | \$0.00 | \$76,331.76 | \$0.00 | \$0.00 | \$0.00 |
| 1000-850-710-2213 - Principal(VEHICLE) | \$0.00 | \$27,061.98 | \$23,859.44 | \$0.00 | \$0.00 |
| 1000-850-720-2213 - Interest(VEHICLE) | \$0.00 | \$0.00 | \$3,202.54 | \$0.00 | \$0.00 |
| 1000-930-930-0000 - Contingencies | \$37,070.59 | \$0.00 | \$0.00 | \$0.00 | \$49,000.00 |
| 1000-971-2213 - Other Debt Proceeds(VEHICLE) | \$0.00 | \$76,331.76 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$1,498,344.34 | \$1,825,381.04 | \$1,636,153.37 | \$669,440.62 | \$950,197.50 |
| Transfers - Out | | | | | |
| 1000-910-910-0000 - Transfers - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1000-910-910-0083 - Transfers - Out(Police Operating) | \$0.00 | \$0.00 | \$162,000.00 | \$980,000.00 | \$754,000.00 |
| 1000-910-910-0084 - Transfers - Out(Fire Operating) | \$0.00 | \$0.00 | \$95,000.00 | \$108,000.00 | \$110,000.00 |
| 1000-910-910-0085 - Transfers - Out(EMS Operating) | \$0.00 | \$0.00 | \$150,000.00 | \$49,915.98 | \$0.00 |
| 1000-910-910-0086 - Transfers - Out(Water Operating) | \$0.00 | \$0.00 | \$225,000.00 | \$0.00 | \$0.00 |
| 1000-910-910-0087 - Transfers - Out(Water Capital) | \$0.00 | \$0.00 | \$190,000.00 | \$93,749.99 | \$300,000.00 |
| 1000-910-910-0088 - Transfers - Out(WRRF Capital) | \$0.00 | \$0.00 | \$262,000.00 | \$131,250.00 | \$0.00 |
| 1000-910-910-0089 - Transfers - Out(Fire Capital) | \$0.00 | \$0.00 | \$90,000.00 | \$309,249.00 | \$131,250.00 |
| 1000-910-910-5310 - Transfers - Out(Parks and Recreation) | \$0.00 | \$0.00 | \$0.00 | \$90,000.00 | \$30,000.00 |
| 1000-910-910-5556 - Transfers - Out(CAPITAL IMPROVEMENTS) | \$200,000.00 | \$200,000.00 | \$190,000.00 | \$393,750.00 | \$260,000.00 |
| 1000-990-990-0000 - Other - Other Financing Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | \$225,454.23 | \$1,589,916.67 | \$1,364,000.00 | \$1,855,914.97 | \$1,585,250.00 |
| Total expenditures | \$2,056,052.20 | \$3,215,297.71 | \$3,000,153.37 | \$2,525,355.59 | \$2,535,447.50 |
| Fund Balance 12/31 | \$2,685,358.30 | \$3,094,109.07 | \$2,583,601.77 | \$2,392,387.06 | \$2,145,867.01 |
| Less Reserved for Encumbrance | | | | \$2,531.55 | |
| Available for appropriation | | | | \$2,389,855.51 | |

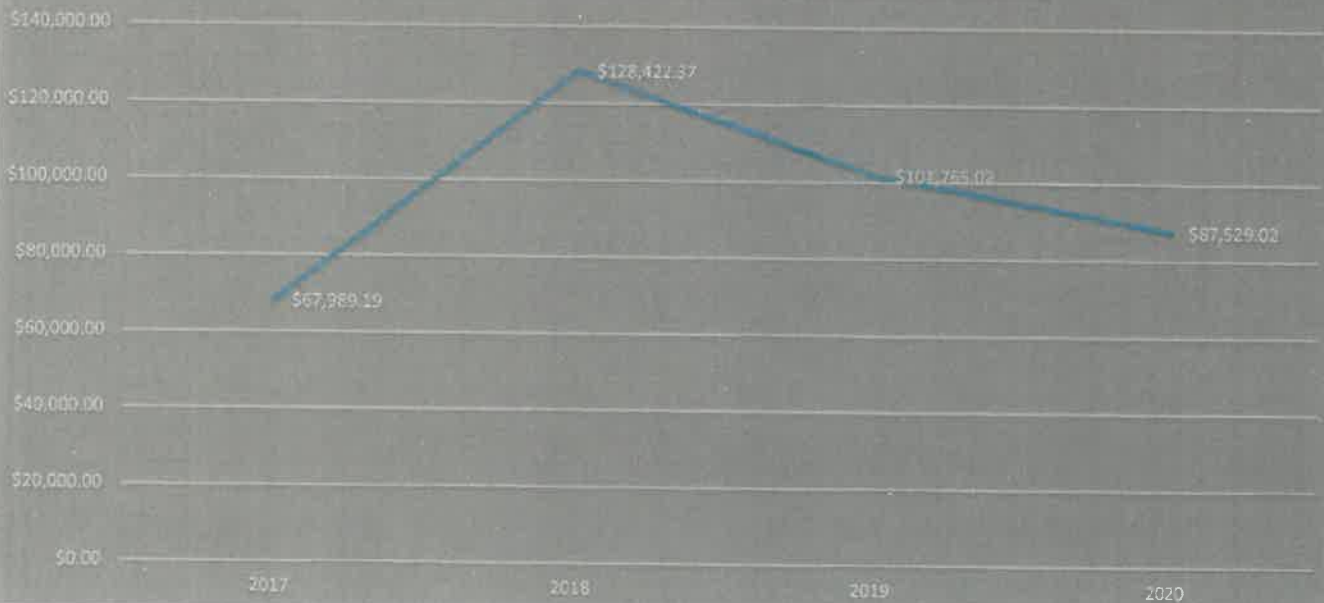
**Governmental Fund
2011 Street Maintenance and Repair**

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|--------------------|---------------------|---------------------|--------------------|---------------------|
| Wages and employee benefits | \$45,725.68 | \$52,497.37 | \$49,374.13 | \$50,631.58 | \$59,534.50 |
| Professional and technical | \$0.00 | \$0.00 | \$7,368.00 | \$19.00 | \$20,000.00 |
| Operating Supplies, materials & repairs | \$19,763.51 | \$75,925.00 | \$11,904.21 | \$34,628.44 | \$32,500.00 |
| Capital outlay | \$2,600.00 | \$0.00 | \$33,118.68 | \$2,250.00 | \$120,000.00 |
| | \$67,989.19 | \$128,422.37 | \$101,765.02 | \$87,529.02 | \$232,034.50 |

2021 Budget Year Appropriations



2011 Streets Maintenance & Repair - Historical Expenditures



Footnotes:

1. In 2021, Woodside will be resurfaced.
2. In 2018, Holiday Lane was resurfaced.

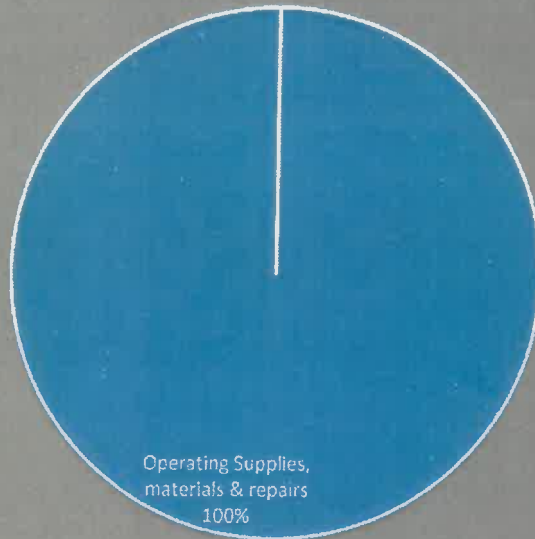
VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
2011 Street Construction, Maint. and Repair
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Fund Balance 1/1 | \$291,040.08 | \$371,748.29 | \$396,073.59 | \$482,206.28 | \$613,800.29 |
| Fund Balance Adjustments | \$0.00 | \$1.02 | \$0.00 | \$15.00 | |
| 2011-225-0000 - Gasoline Tax (State) | \$121,575.21 | \$121,530.06 | \$151,731.03 | \$181,715.45 | \$180,000.00 |
| 2011-290-0019 - Other - State Shared Taxes and Perm | \$24,998.08 | \$27,658.80 | \$27,782.80 | \$26,347.89 | \$22,000.00 |
| 2011-590-0000 - Other - Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2011-701-0000 - Interest | \$453.42 | \$1,880.42 | \$6,707.00 | \$7,885.47 | \$5,000.00 |
| 2011-882-0000 - Other - Miscellaneous Non-Operating | \$7.21 | \$528.16 | \$458.45 | \$2,978.99 | \$500.00 |
| 2011-892-7171 - Other - Miscellaneous Non-Operating | \$1,663.48 | \$1,149.21 | \$1,218.43 | \$273.66 | \$1,000.00 |
| 2011-982-2000 - Extraordinary item (Train Derailment) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$148,697.40 | \$152,746.65 | \$187,897.71 | \$219,201.46 | \$208,500.00 |
| Expenditures | | | | | |
| 2011-620-190-0000 - Other - Personal Services | \$31,827.29 | \$37,398.13 | \$33,642.72 | \$36,822.77 | \$41,000.00 |
| 2011-620-211-0000 - Ohio Public Employees Retirement | \$4,232.48 | \$5,176.43 | \$5,459.89 | \$5,290.92 | \$5,740.00 |
| 2011-620-213-0000 - Medicare | \$473.45 | \$539.00 | \$538.80 | \$522.61 | \$594.50 |
| 2011-620-221-0000 - Medical/Hospitalization | \$0.00 | \$0.00 | \$0.00 | \$6,515.90 | \$9,000.00 |
| 2011-620-222-0000 - Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$212.86 | \$300.00 |
| 2011-620-225-0000 - Workers' Compensation | \$393.88 | \$452.99 | \$755.36 | \$566.87 | \$700.00 |
| 2011-620-229-0000 - Other - Insurance Benefits | \$8,685.14 | \$8,479.04 | \$8,725.06 | \$555.15 | \$1,500.00 |
| 2011-620-270-0000 - Uniforms and Clothing | \$113.44 | \$451.78 | \$254.50 | \$27.00 | \$450.00 |
| 2011-620-290-0000 - Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$0.00 | \$117.50 | \$250.00 |
| 2011-620-340-0000 - Professional and Technical Services | \$0.00 | \$0.00 | \$7,368.00 | \$19.00 | \$10,000.00 |
| 2011-620-340-1202 - P&Tech - Woodside | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,000.00 |
| 2011-620-420-0000 - Operating Supplies and Materials | \$0.00 | \$0.00 | \$1,362.26 | \$25,372.87 | \$16,500.00 |
| 2011-620-430-0000 - Repairs and Maintenance | \$0.00 | \$75,925.00 | \$10,541.95 | \$9,255.57 | \$10,000.00 |
| 2011-620-500-0000 - Capital Outlay | \$2,500.00 | \$0.00 | \$31,686.50 | \$2,250.00 | \$5,000.00 |
| 2011-800-555-1202 - Roads - Woodside | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$110,000.00 |
| 2011-800-555-2000 - Dodge (Train Derailment) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2011-930-930-0000 - Contingencies | \$19,763.51 | \$0.00 | \$0.00 | \$0.00 | \$6,000.00 |
| Total Expenditures | \$67,989.19 | \$128,422.37 | \$101,765.02 | \$87,529.02 | \$232,034.50 |
| Fund Balance 12/31 | \$371,748.29 | \$396,073.59 | \$482,206.28 | \$613,893.72 | \$590,265.79 |
| Less Reserved for Encumbrance | | | | \$93.43 | |
| Available for appropriation | | | | \$613,800.29 | |

**Governmental Fund
2021 State Highway Fund**

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------------|------------|------------|------------|-------------|
| Operating Supplies, materials & repairs | \$2,202.28 | \$1,504.15 | \$1,362.26 | \$5,085.52 | \$10,000.00 |

2021 Budget Year Appropriations



2021 State Highway - Historical Expenditures



Footnote:

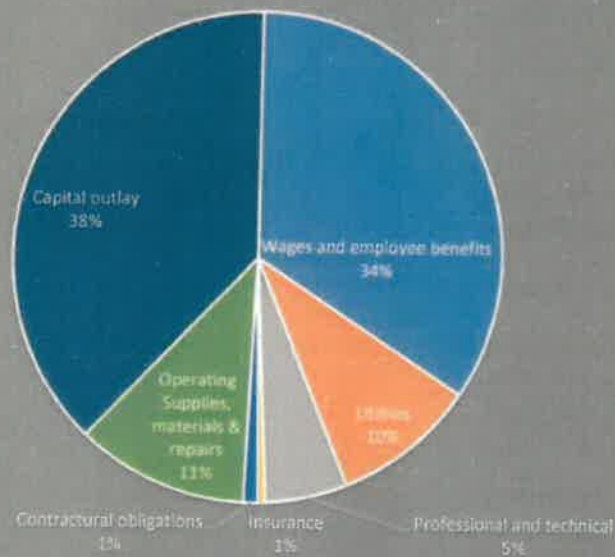
VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
2021 State Highway
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|--|----------------|----------------|----------------|----------------|------------------|
| Fund Balance 1/1 | \$35,027.65 | \$44,762.44 | \$55,611.88 | \$69,791.86 | \$82,670.42 |
| Fund Balance Adjustments | \$0.00 | \$1.02 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | | |
| Other - State Shared Taxes and Permits | | | | | |
| 2021-225-0000 - Gasoline Tax (State) | \$9,857.55 | \$9,853.81 | \$12,302.53 | \$14,733.68 | \$15,000.00 |
| 2021-290-0019 - Other - State Shared Tax | \$2,026.94 | \$2,242.61 | \$2,252.65 | \$2,136.34 | \$2,000.00 |
| 2021-701-0000 - Interest | \$52.58 | \$256.15 | \$987.06 | \$1,094.06 | \$800.00 |
| Total Revenue | \$11,937.07 | \$12,352.57 | \$15,542.24 | \$17,964.08 | \$17,800.00 |
| Expenditures | | | | | |
| 2021-620-420-0000 - Operating Supplies a | \$2,202.28 | \$1,504.15 | \$1,362.26 | \$5,085.52 | \$5,000.00 |
| 2021-930-930-0000 - Contingency | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| Total Expenditures | \$93,268.50 | \$95,727.88 | \$1,362.26 | \$5,085.52 | \$10,000.00 |
| Fund Balance 12/31 | \$129,806.94 | \$99,592.28 | \$69,791.86 | \$82,670.42 | \$90,470.42 |
| Less Reserved for Encumbrance | | | | \$0.00 | |
| Available for appropriation | | | | \$82,670.42 | |

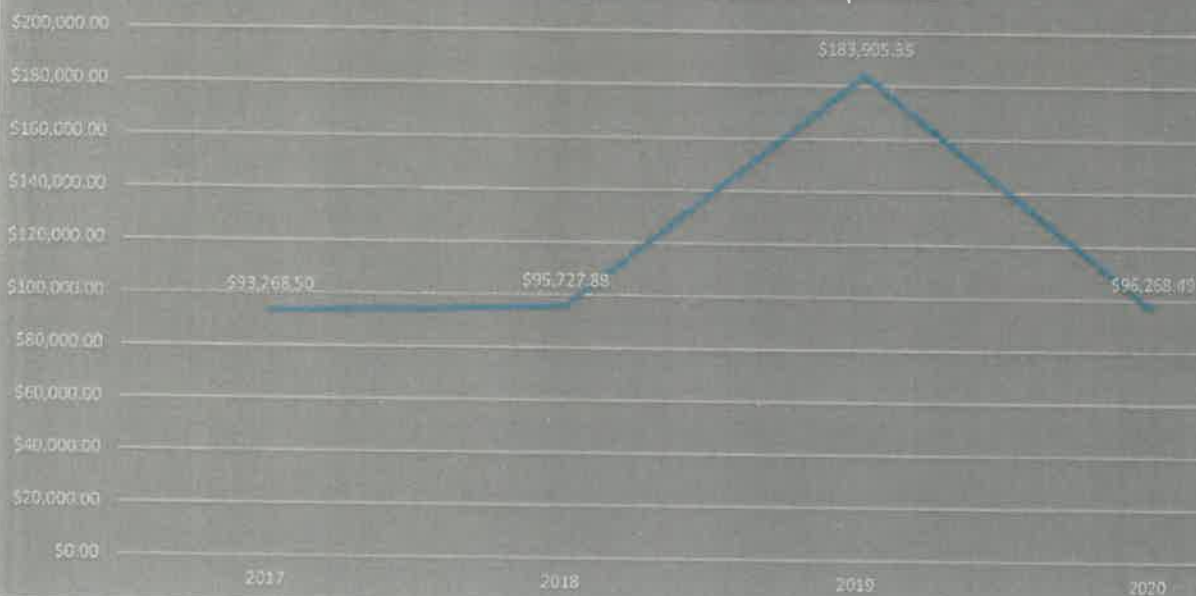
**Governmental Fund
2041 Parks and Recreation Fund**

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|--------------------|--------------------|---------------------|--------------------|---------------------|
| Wages and employee benefits | \$44,486.89 | \$56,149.27 | \$57,287.45 | \$61,828.32 | \$72,229.50 |
| Utilities | \$21,000.00 | \$15,798.68 | \$16,150.70 | \$20,170.89 | \$20,000.00 |
| Professional and technical | \$1,775.52 | \$2,659.80 | \$25,834.14 | \$2,893.47 | \$11,500.00 |
| Insurance | \$1,800.00 | \$1,800.00 | \$520.00 | \$700.00 | \$1,000.00 |
| Contractual obligations | \$3,149.87 | \$267.86 | \$3,362.52 | \$100.00 | \$2,000.00 |
| Operating Supplies, materials & repairs | \$21,256.22 | \$19,252.27 | \$80,750.54 | \$10,575.81 | \$24,000.00 |
| Capital outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$80,000.00 |
| | \$93,268.50 | \$95,727.88 | \$183,905.35 | \$96,268.49 | \$210,729.50 |

2021 Budget Year Appropriations



2041 Parks and Recreation - Historical Expenditures



Footnote:

1. In 2019, a large tree fell on and destroyed Beard Pavilion at Memorial Park. This led to proactively removing several large trees in the park.
2. In 2021, the Beard Pavilion will be rebuilt.

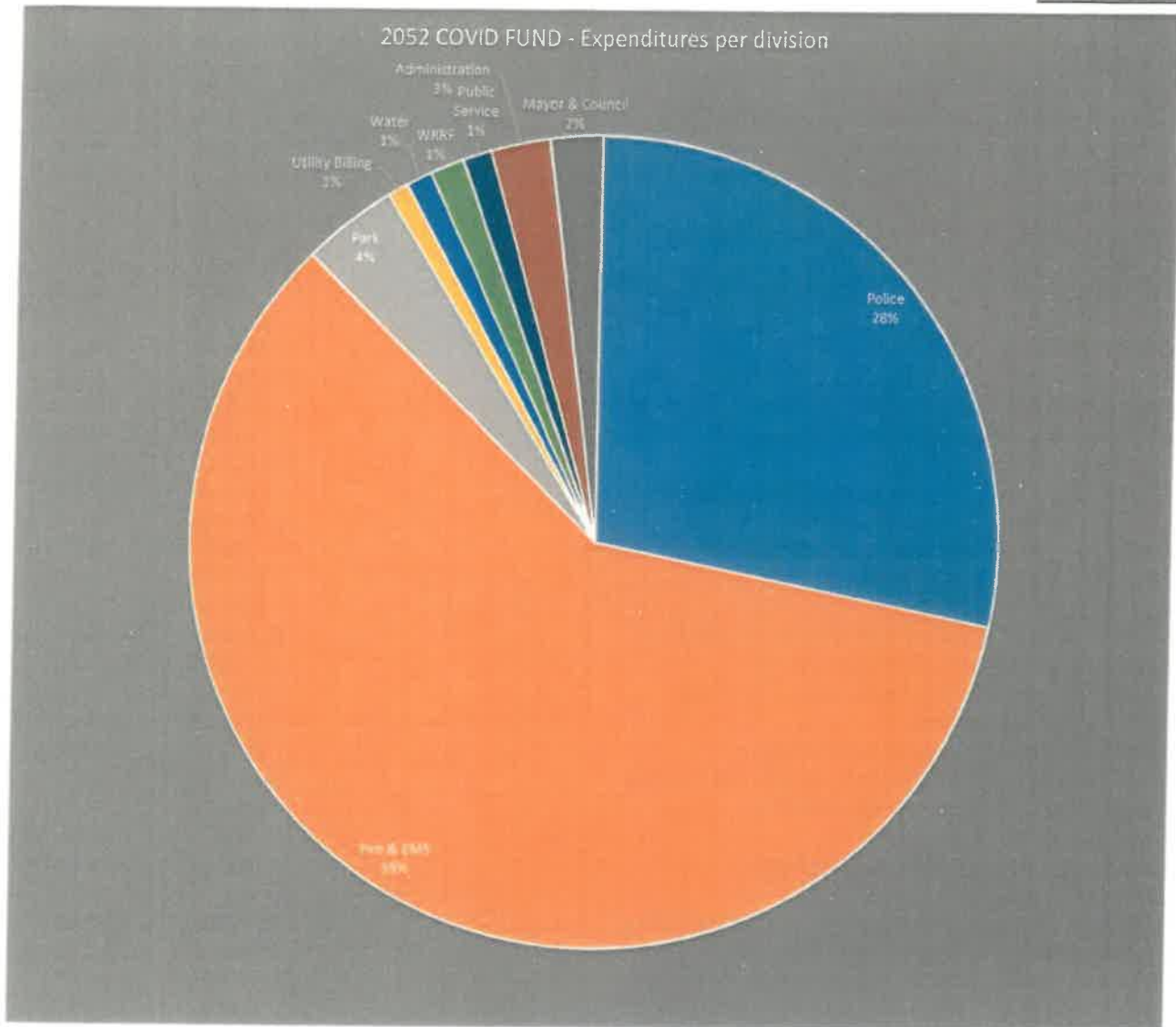
VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
2041 Parks and Recreation
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|--|--------------------|--------------------|---------------------|---------------------|---------------------|
| Fund Balance 1/1 | \$162,421.98 | \$129,806.94 | \$99,592.28 | \$62,654.89 | \$93,067.81 |
| Fund Balance Adjustments | \$0.00 | \$2.58 | \$4,045.00 | -\$31,569.00 | \$0.00 |
| Revenues | | | | | |
| 2041-110-0000 - General Property Tax - Re | \$54,523.35 | \$55,921.76 | \$54,506.30 | \$55,928.69 | \$80,166.00 |
| 2041-110-8888 - General Property Tax - Re | \$61.20 | \$74.14 | \$35.00 | \$0.00 | \$0.00 |
| 2041-231-0000 - Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2041-290-0020 - Other - State Shared Tax | \$3,705.40 | \$7,538.90 | \$7,470.38 | \$7,471.75 | \$2,000.00 |
| 2041-590-0000 - Other - Charges for Servic | \$1,855.00 | \$1,480.00 | \$1,450.00 | \$0.00 | \$0.00 |
| 2041-820-0000 - Contributions and Donatio | \$0.00 | \$0.00 | \$4,325.00 | \$1,325.00 | \$0.00 |
| 2041-892-0000 - Other - Miscellaneous Nor | \$508.51 | \$495.84 | \$32,472.01 | \$3,628.20 | \$0.00 |
| 2041-982-0000 - Extraordinary Items | \$0.00 | \$0.00 | \$42,664.27 | \$0.00 | \$59,415.00 |
| 2041-931-0000 - Transfers - In | \$0.00 | \$0.00 | \$0.00 | \$90,000.00 | \$30,000.00 |
| Total Revenue | \$60,653.46 | \$65,510.64 | \$142,922.96 | \$158,353.64 | \$171,581.00 |
| Expenditures | | | | | |
| 2041-320-190-0000 - Other - Personal Serv | \$32,208.04 | \$40,659.78 | \$40,438.32 | \$46,163.76 | \$51,000.00 |
| 2041-320-211-0000 - Ohio Public Employe | \$4,212.19 | \$5,581.36 | \$6,411.53 | \$6,599.88 | \$7,140.00 |
| 2041-320-213-0000 - Medicare | \$445.08 | \$579.76 | \$635.14 | \$656.83 | \$739.50 |
| 2041-320-221-0000 - Medical/Hospitalizati | \$0.00 | \$0.00 | \$0.00 | \$6,781.90 | \$10,000.00 |
| 2041-320-222-0000 - Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$236.95 | \$400.00 |
| 2041-320-225-0000 - Workers' Compensati | \$393.88 | \$452.99 | \$822.78 | \$669.35 | \$800.00 |
| 2041-320-229-0000 - Other - Insurance Ber | \$7,149.35 | \$8,404.60 | \$8,725.07 | \$555.16 | \$1,500.00 |
| 2041-320-270-0000 - Uniforms and Clothin | \$78.35 | \$470.78 | \$254.61 | \$27.00 | \$450.00 |
| 2041-320-290-0000 - Other - Employee Fri | \$0.00 | \$0.00 | \$0.00 | \$137.49 | \$200.00 |
| 2041-320-310-0000 - Utilities | \$21,000.00 | \$15,798.68 | \$16,150.70 | \$20,170.89 | \$20,000.00 |
| 2041-320-340-0000 - Professional and Tec | \$545.00 | \$1,000.00 | \$20,138.35 | \$1,210.15 | \$10,000.00 |
| 2041-320-344-0000 - Tax Collection Fees | \$1,230.52 | \$1,659.80 | \$1,148.22 | \$1,228.28 | \$1,500.00 |
| 2041-320-345-0000 - Election Expenses | \$0.00 | \$0.00 | \$4,547.57 | \$455.04 | \$0.00 |
| 2041-320-350-0000 - Insurance and Bondir | \$1,600.00 | \$1,600.00 | \$520.00 | \$700.00 | \$1,000.00 |
| 2041-320-390-0000 - Other Contractual Sei | \$3,149.87 | \$267.86 | \$1,962.52 | \$100.00 | \$2,000.00 |
| 2041-320-420-0000 - Operating Supplies ar | \$1,859.39 | \$0.00 | \$5,608.77 | \$7,053.72 | \$6,000.00 |
| 2041-320-430-0000 - Repairs and Maintena | \$19,396.83 | \$19,252.27 | \$34,141.77 | \$2,022.09 | \$5,000.00 |
| 2041-320-430-0090 - R&M-Tree removal | \$0.00 | \$0.00 | \$41,000.00 | \$500.00 | \$5,000.00 |
| 2041-320-510-0000 - Land and land improv | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2041-320-520-0000 - Buildings (Beard Pav) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$75,000.00 |
| 2041-320-540-0000 - Machinery, Equipmer | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| 2041-320-600-0000 - Other | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 2041-930-930-0000 - Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7,000.00 |
| Total Expenditures | \$93,268.50 | \$95,727.88 | \$183,905.35 | \$96,268.49 | \$210,729.50 |
| Fund Balance 12/31 | \$129,806.94 | \$99,592.28 | \$62,654.89 | \$93,171.04 | \$53,919.31 |
| Less Reserved for Encumbrance | | | | \$103.23 | |
| Available for appropriation | | | | \$93,067.81 | |

**Governmental Fund
2052 COVID Fund**

Police
Fire & EMS
Park
Utility Billing
Water
WRRF
Public Service
Administration
Mayor & Council

| | |
|-----------------|---------------------|
| | <u>2020</u> |
| Police | \$56,353.02 |
| Fire & EMS | \$118,235.40 |
| Park | \$7,604.00 |
| Utility Billing | \$1,610.00 |
| Water | \$2,064.14 |
| WRRF | \$2,683.68 |
| Public Service | \$2,332.39 |
| Administration | \$4,748.77 |
| Mayor & Council | \$4,114.00 |
| | <u>\$199,745.40</u> |



Footnotes:

1. The Village holds \$9851 in available COVID funds at year end. Funds will be used towards the purchase of PPE and additional cleaning supplies. Any remaining funds will be reallocated to public safety payroll costs.

VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
2052 Coronavirus Relief Fund
2021 Permanent Budget

| Description | Actual 2020 | Budgeted 2021 |
|--|---------------------|-------------------|
| Fund Balance 1/1 | \$0.00 | \$9,850.91 |
| Revenues | | |
| 2052-411-0000 Federal Restricted | \$267,876.31 | \$0.00 |
| Expenditures | | |
| 2052-110-100-0000 Personal Services | \$44,855.33 | \$0.00 |
| 2052-110-211-0000 Ohio Public Employees Retirement System | \$145.75 | \$0.00 |
| 2052-110-213-0000 Medicare | \$628.76 | \$0.00 |
| 2052-110-215-0000 Ohio Police and Fire Pension Fund | \$8,543.79 | \$0.00 |
| 2052-110-400-0000 Supplies and Materials | \$309.39 | \$0.00 |
| 2052-110-540-0000 Machinery, Equipment and Furniture | \$1,870.00 | \$0.00 |
| 2052-120-100-0000 Personal Services | \$35,896.03 | \$0.00 |
| 2052-120-211-0000 Ohio Public Employees Retirement System | \$20.44 | \$0.00 |
| 2052-120-212-0000 Social Security | \$727.43 | \$0.00 |
| 2052-120-213-0000 Medicare | \$511.17 | \$0.00 |
| 2052-120-215-0000 Ohio Police and Fire Pension Fund | \$5,771.66 | \$0.00 |
| 2052-120-340-0000 Professional and Technical Services | \$369.90 | \$0.00 |
| 2052-120-400-0000 Supplies and Materials | \$7,540.35 | \$0.00 |
| 2052-120-520-0000 Equipment | \$3,521.00 | \$0.00 |
| 2052-120-540-0000 Machinery, Equipment and Furniture | \$4,988.00 | \$0.00 |
| 2052-160-100-0000 Personal Services | \$48,676.95 | \$0.00 |
| 2052-160-211-0000 Ohio Public Employees Retirement System | \$30.64 | \$0.00 |
| 2052-160-212-0000 Social Security | \$797.90 | \$0.00 |
| 2052-160-213-0000 Medicare | \$691.81 | \$0.00 |
| 2052-160-215-0000 Ohio Police and Fire Pension Fund | \$8,552.58 | \$0.00 |
| 2052-160-400-0000 Supplies and Materials | \$139.54 | \$0.00 |
| 2052-320-530-0000 Buildings and Other Structures | \$7,604.00 | \$0.00 |
| 2052-532-600-0000 Other | \$1,610.00 | \$0.00 |
| 2052-535-400-0000 Supplies and Materials | \$237.14 | \$0.00 |
| 2052-535-540-0000 Machinery, Equipment and Furniture | \$1,827.00 | \$0.00 |
| 2052-543-400-0000 Supplies and Materials | \$734.68 | \$0.00 |
| 2052-543-520-0000 Equipment | \$1,949.00 | \$0.00 |
| 2052-620-400-0000 Supplies and Materials | \$384.39 | \$0.00 |
| 2052-620-520-0000 Equipment | \$1,948.00 | \$0.00 |
| 2052-710-340-0000 Professional and Technical Services | \$100.00 | \$277.50 |
| 2052-710-400-0000 Supplies and Materials | \$460.77 | \$0.00 |
| 2052-710-530-0000 Buildings and Other Structures | \$1,979.00 | \$0.00 |
| 2052-710-540-0000 Machinery, Equipment and Furniture | \$2,209.00 | \$0.00 |
| 2052-715-540-0000 Machinery, Equipment and Furniture | \$4,114.00 | \$0.00 |
| 2052-930-930-0000 Contingencies | \$0.00 | \$9,573.41 |
| Total Expenditures | \$199,745.40 | \$9,850.91 |
| Fund Balance 12/31 | <u>\$68,130.91</u> | \$0.00 |
| Less Reserved for Encumbrance | <u>\$58,280.00</u> | |
| Available for appropriation | <u>\$9,850.91</u> | |

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VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
2091 Law Enforcement Trust
2021 Permanent Budget

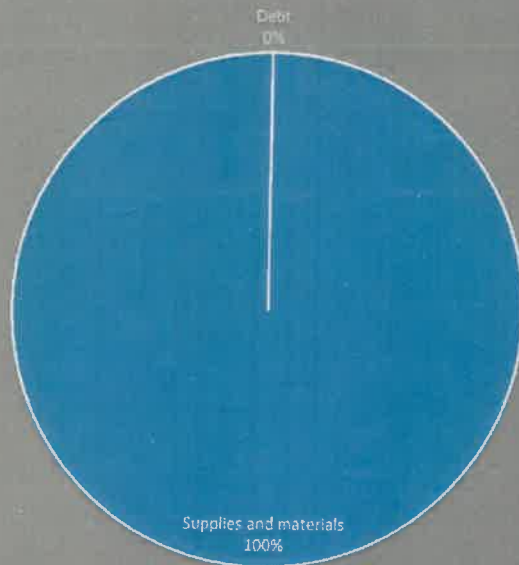
| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|---|------------------------|------------------------|------------------------|------------------------|--------------------------|
| Fund Balance 1/1 | \$914.71 | \$895.24 | \$895.24 | \$395.24 | \$395.24 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | | |
| 2091-619-1122 - Other - Fines and Forfeitt. | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$500.00 |
| Total Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$500.00 |
| Expenditures | | | | | |
| 2091-110-600-0000 - Other | \$19.47 | \$0.00 | \$500.00 | \$0.00 | \$500.00 |
| Total Expenditures | \$19.47 | \$0.00 | \$500.00 | \$0.00 | \$500.00 |
| Fund Balance 12/31 | \$895.24 | \$895.24 | \$395.24 | \$395.24 | \$395.24 |

**Governmental Fund
2101 Permissive Fund**

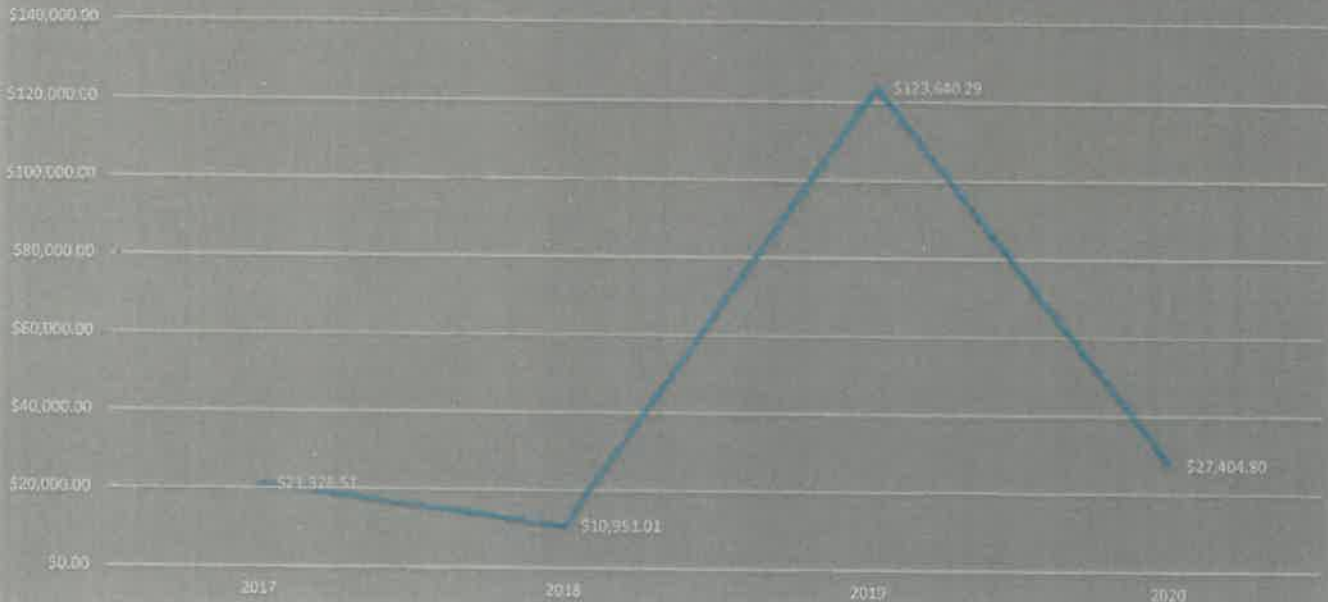
Supplies and materials
Debt

| 2017 | 2018 | 2019 | 2020 | 2021 |
|-------------|-------------|--------------|-------------|-------------|
| \$7,412.82 | \$1,583.07 | \$118,384.79 | \$4,335.07 | \$10,000.00 |
| \$13,963.69 | \$9,367.94 | \$5,255.50 | \$23,089.73 | \$0.00 |
| \$21,376.51 | \$10,951.01 | \$123,640.29 | \$27,404.80 | \$10,000.00 |

2021 Budget Year Appropriations



2101 Permissive - Historical Expenditures



Footnote:

1. In 2018, funds held at Fulton County level were requested to be used for West Point resurfacing project completed in 2019.
2. Excess balance used to pay off small debt.

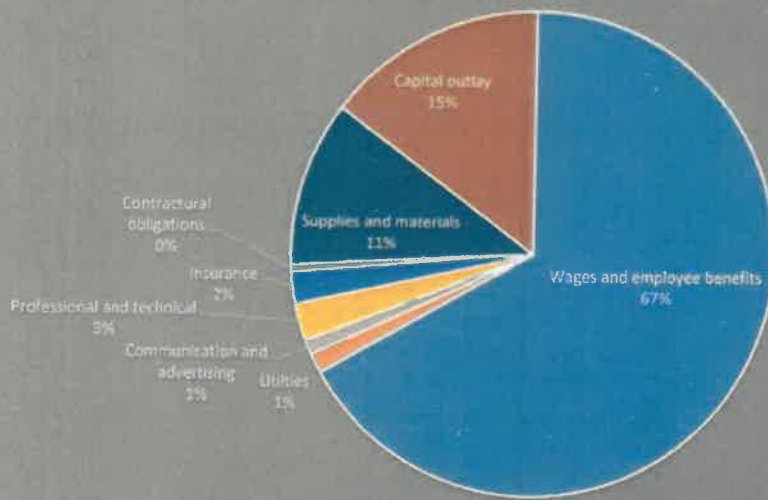
VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
2101 Permissive Motor Vehicle License Tax
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|---|----------------|----------------|----------------|----------------|------------------|
| Fund Balance 1/1 | \$31,717.74 | \$37,554.75 | \$54,523.30 | \$116,098.60 | \$117,045.44 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | | |
| Revenues | | | | | |
| 2101-150-0000 - License Tax - Local Levied by Council | \$0.00 | \$18,446.00 | \$18,290.00 | \$17,887.50 | \$19,000.00 |
| 2101-226-0000 - License Tax - State Levied | \$27,174.67 | \$9,222.50 | \$9,145.00 | \$8,943.75 | \$9,000.00 |
| 2101-430-0000 - License Tax - County Levied | \$0.00 | \$0.00 | \$155,000.00 | \$0.00 | \$0.00 |
| 2101-701-0000 - Interest | \$38.85 | \$252.06 | \$2,780.59 | \$1,520.39 | \$1,000.00 |
| Total Revenue | \$27,213.52 | \$27,919.56 | \$185,215.59 | \$28,351.64 | \$29,000.00 |
| Expenditures | | | | | |
| 2101-620-400-0000 - Supplies and Materials | \$7,412.82 | \$1,583.07 | \$5,953.88 | \$919.20 | \$5,000.00 |
| 2101-800-555-1500 - Streets, Highways, Sidewalks and Curbs(Road work) | \$0.00 | \$0.00 | \$112,430.91 | \$3,415.87 | \$0.00 |
| 2101-850-710-0012 - Principal(DODGE STREET LOAN CE16J) | \$2,494.30 | \$2,494.30 | \$2,494.30 | \$3,741.32 | \$0.00 |
| 2101-850-710-0016 - Principal(ELM/W.ST.CLAIR LOAN CE16P) | \$2,761.20 | \$2,761.20 | \$2,761.20 | \$19,328.41 | \$0.00 |
| 2101-930-930-0000 - Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| Total Expenditures | \$21,376.51 | \$10,951.01 | \$123,640.29 | \$27,404.80 | \$10,000.00 |
| Fund Balance 12/31 | \$37,554.75 | \$54,523.30 | \$116,098.60 | \$117,045.44 | \$136,045.44 |
| Less Reserved for Encumbrance | | | | \$0.00 | |
| Available for appropriation | | | | \$117,045.44 | |

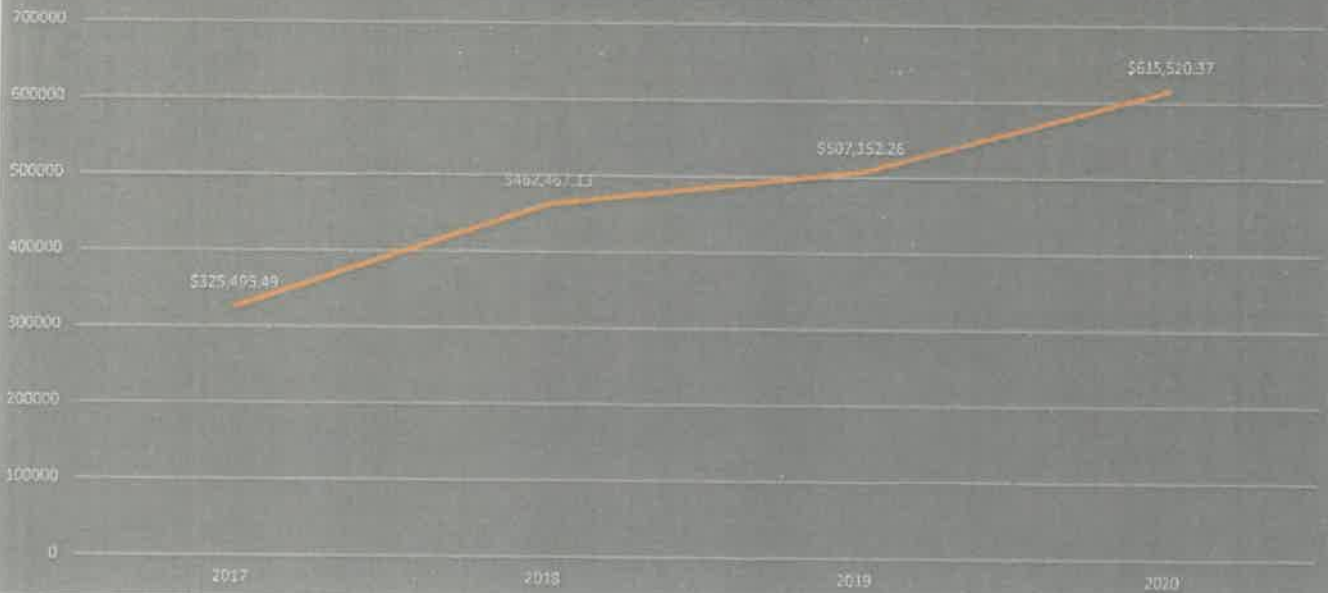
**Governmental Fund
2901 Fire Operating**

| | 2017* | 2018* | 2019* | 2020 | 2021 |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Wages and employee benefits | \$185,549.16 | \$349,978.80 | \$370,310.05 | \$417,889.31 | \$451,250.00 |
| Utilities | \$12,400.00 | \$13,070.34 | \$5,891.86 | \$6,257.15 | \$9,000.00 |
| Communication and advertising | \$7,503.30 | \$7,095.60 | \$5,095.34 | \$5,567.24 | \$7,000.00 |
| Professional and technical | \$20,347.38 | \$19,370.95 | \$20,361.70 | \$7,828.13 | \$16,900.00 |
| Insurance | \$9,500.00 | \$11,291.00 | \$12,000.00 | \$14,184.47 | \$14,000.00 |
| Contractual obligations | \$55,257.14 | \$22,543.53 | \$21,152.00 | \$787.95 | \$3,000.00 |
| Supplies and materials | \$54,938.51 | \$39,117.11 | \$46,257.51 | \$152,884.77 | \$75,000.00 |
| Capital outlay | \$0.00 | \$0.00 | \$26,083.80 | \$10,381.35 | \$99,648.67 |
| | \$325,495.49 | \$462,467.13 | \$507,152.26 | \$615,520.37 | \$675,798.67 |

2021 Budget Year Appropriations



2901 Fire Operating - Historical Expenditures



Footnotes:

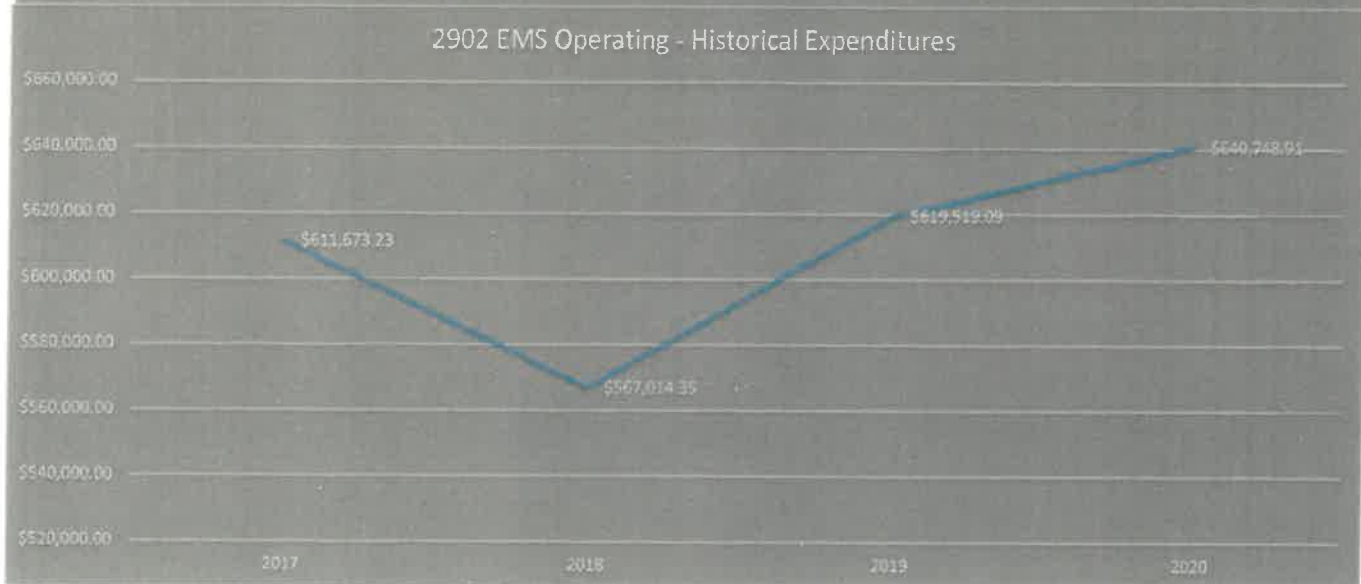
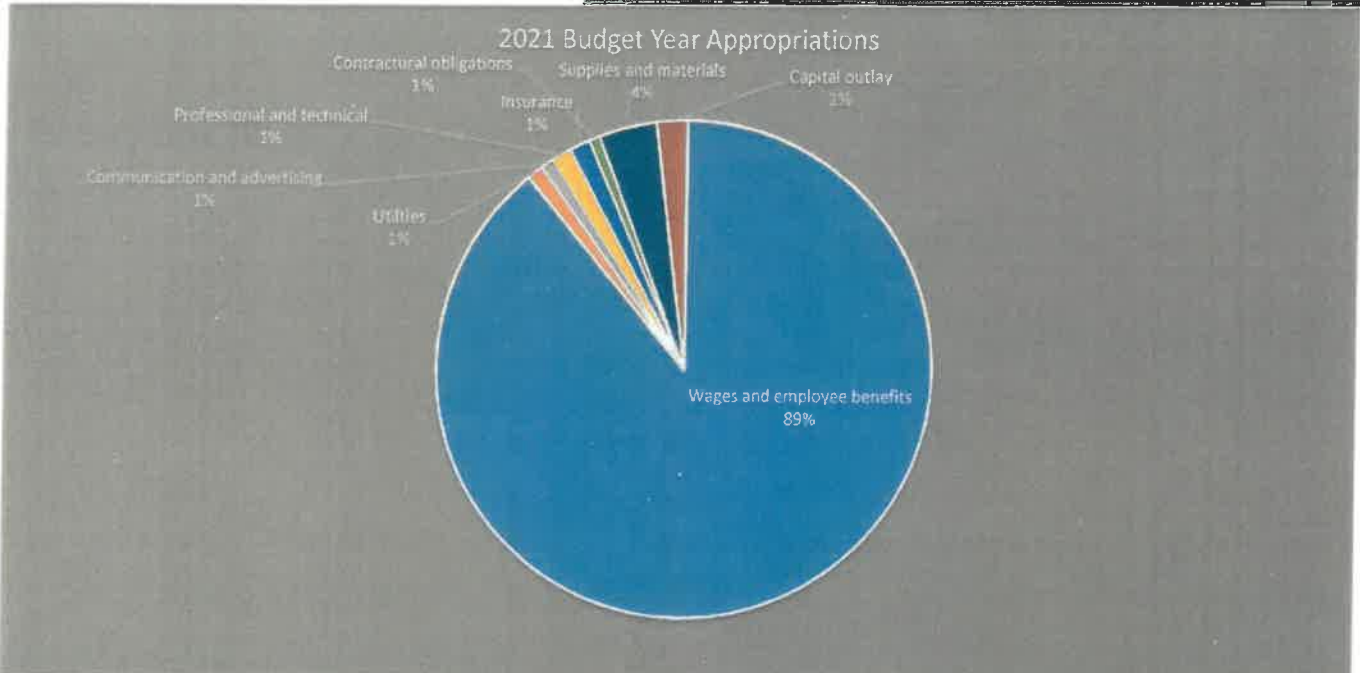
1. EMS Operating expenditures were paid from this fund through 2019. As such, those are not reflected in the historical spending graph depicted above.
2. Substantial wage increase in late 2017.

VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
2901 Fire Operating Fund
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|--|---------------------|-----------------------|-----------------------|---------------------|---------------------|
| Fund Balance 1/1 | \$184,844.68 | \$186,387.24 | \$207,391.61 | \$227,204.77 | \$175,943.85 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$6,869.00 | | \$0.00 |
| Revenues | | | | | |
| 2901-110-0000 - General Property Tax - Real Estate | \$111,844.61 | \$116,652.77 | \$111,808.13 | \$114,686.25 | \$115,150.00 |
| 2901-110-8888 - General Property Tax - Real Estate(MANUFAC | \$125.91 | \$153.11 | \$72.15 | \$0.00 | \$0.00 |
| 2901-290-0020 - Other - State Shared Taxes and Permits(rolle | \$6,080.89 | \$12,277.86 | \$12,130.87 | \$12,110.13 | \$12,159.00 |
| 2901-411-0000 - Federal - Restricted | | | | \$40,670.34 | \$59,665.22 |
| 2901-422-0000 - State - Restricted | \$0.00 | \$0.00 | \$10,161.67 | \$0.00 | \$25,983.45 |
| 2901-440-0000 - Grants or Aid (Non-Federal and Non-State) | \$0.00 | \$1,200.00 | \$5,000.00 | \$0.00 | \$20,000.00 |
| 2901-511-0000 - Contracts for Fire Services | \$150,004.94 | \$259,221.41 | \$218,022.56 | \$262,501.76 | \$250,000.00 |
| 2901-590-0000 - Other - Charges for Services | \$0.00 | \$10.00 | \$0.00 | \$0.00 | \$0.00 |
| 2901-590-0001 - Other - Charges for Services(TRAINING) | \$3,150.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2901-590-0023 - Other - Charges for Services(SPILL RESPON | \$3,510.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2901-590-6959 - Other - Charges for Services(COST RECOVER | \$4,566.31 | \$1,677.41 | \$2,583.75 | \$621.00 | \$9,000.00 |
| 2901-820-0049 - Contributions and Donations(DONATIONS-FIR | \$4,240.13 | \$3,187.07 | \$5,360.00 | \$2,950.00 | \$3,000.00 |
| 2901-892-0000 - Other - Miscellaneous Non-Operating | \$14,089.78 | \$9,215.58 | \$28,521.53 | \$24,153.33 | \$5,000.00 |
| 2901-931-0000 - Transfers - In | \$0.00 | \$0.00 | \$95,000.00 | \$108,000.00 | \$110,000.00 |
| Total Revenue | \$938,711.28 | \$1,050,485.85 | \$1,139,615.51 | \$565,694.61 | \$609,957.67 |
| Expenditures | | | | | |
| 2901-120-190-0000 - Other - Personal Services | \$122,420.28 | \$257,467.70 | \$270,900.45 | \$304,731.13 | \$300,000.00 |
| 2901-120-211-0000 - Ohio Public Employees Retirement System | \$2,018.43 | \$1,048.74 | \$548.20 | \$230.52 | \$400.00 |
| 2901-120-212-0000 - Social Security | \$2,630.11 | \$4,598.97 | \$4,528.14 | \$4,815.86 | \$4,100.00 |
| 2901-120-213-0000 - Medicare | \$1,765.16 | \$3,689.79 | \$3,818.41 | \$4,300.43 | \$4,500.00 |
| 2901-120-214-0000 - Volunteer Firemen's Dependents Fund | \$450.00 | \$150.00 | \$150.00 | \$150.00 | \$150.00 |
| 2901-120-215-0000 - Ohio Police and Fire Pension Fund | \$5,561.93 | \$41,094.83 | \$47,160.92 | \$55,038.49 | \$52,000.00 |
| 2901-120-221-0000 - Medical/Hospitalization | \$0.00 | \$0.00 | \$0.00 | \$40,425.07 | \$70,000.00 |
| 2901-120-222-0000 - Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$884.76 | \$1,000.00 |
| 2901-120-225-0000 - Workers' Compensation | \$1,559.84 | \$3,142.34 | \$5,181.28 | \$4,484.06 | \$4,500.00 |
| 2901-120-229-0000 - Other - Insurance Benefits | \$17,607.49 | \$34,889.52 | \$34,227.55 | \$853.54 | \$10,000.00 |
| 2901-120-252-0000 - Travel and Transportation | \$722.02 | \$584.79 | \$621.45 | \$73.50 | \$1,000.00 |
| 2901-120-270-0000 - Uniforms and Clothing | \$10,613.90 | \$3,311.92 | \$3,173.65 | \$1,227.96 | \$2,000.00 |
| 2901-120-290-0000 - Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$0.00 | \$653.99 | \$1,800.00 |
| 2901-120-310-0000 - Utilities | \$12,400.00 | \$13,070.34 | \$5,891.86 | \$6,257.15 | \$9,000.00 |
| 2901-120-320-0000 - Communications, Printing and Advertising | \$7,503.30 | \$7,095.60 | \$5,095.34 | \$5,567.24 | \$7,000.00 |
| 2901-120-340-0000 - Professional and Technical Services | \$8,381.00 | \$4,996.14 | \$4,843.33 | \$3,764.45 | \$10,000.00 |
| 2901-120-344-0344 - Tax Collection Fees(ADMINISTRATIVE FE | \$2,452.02 | \$3,267.95 | \$2,296.36 | \$2,456.28 | \$2,900.00 |
| 2901-120-345-0000 - Election Expenses | \$0.00 | \$0.00 | \$4,543.47 | \$0.00 | \$0.00 |
| 2901-120-348-0000 - Training Services | \$9,514.36 | \$9,311.08 | \$5,310.69 | \$1,607.40 | \$4,000.00 |
| 2901-120-348-0103 - Training Services(Grant funded) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2901-120-348-5454 - Training Services(FIRE PREVENTION) | \$0.00 | \$1,795.78 | \$3,367.85 | \$0.00 | \$0.00 |
| 2901-120-350-0000 - Insurance and Bonding Services | \$9,500.00 | \$11,291.00 | \$12,000.00 | \$14,164.47 | \$14,000.00 |
| 2901-120-390-0000 - Other Contractual Services | \$50,053.35 | \$21,600.00 | \$19,800.00 | \$0.00 | \$0.00 |
| 2901-120-390-0031 - Other Contractual Services(HAZMAT SPIL | \$4,973.79 | \$843.53 | \$0.00 | \$250.00 | \$2,000.00 |
| 2901-120-391-0000 - Dues and Fees | \$230.00 | \$100.00 | \$1,352.00 | \$537.95 | \$1,000.00 |
| 2901-120-400-0000 - Supplies and Materials | \$11,619.88 | \$4,091.97 | \$1,920.81 | \$436.98 | \$4,000.00 |
| 2901-120-400-0071 - Supplies and Materials - Community Outre | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,000.00 |
| 2901-120-410-0000 - Office Supplies and Materials | \$616.55 | \$500.00 | \$762.82 | \$525.42 | \$1,000.00 |
| 2901-120-420-0000 - Operating Supplies and Materials | \$13,185.42 | \$19,111.51 | \$12,014.24 | \$1,663.72 | \$5,000.00 |
| 2901-120-420-0072 - Operating Supplies - Fuel | \$0.00 | \$0.00 | \$0.00 | \$6,718.14 | \$10,000.00 |
| 2901-120-430-0000 - Repairs and Maintenance | \$7,915.28 | \$11,446.70 | \$25,705.08 | \$410.97 | \$0.00 |
| 2901-120-431-0000 - R&M of Buildings and Land | \$0.00 | \$0.00 | \$0.00 | \$808.23 | \$9,000.00 |
| 2901-120-432-0000 - R&M of Machinery & Equip | \$0.00 | \$0.00 | \$2,865.25 | \$31,168.02 | \$20,000.00 |
| 2901-120-432-0080 - R&M of Machinery & Equip(Annual Mainte | \$0.00 | \$0.00 | \$0.00 | \$12,388.61 | \$18,000.00 |
| 2901-120-440-0000 - Small Tools and Minor Equipment | \$4,533.82 | \$3,966.93 | \$2,989.31 | \$566.68 | \$1,000.00 |
| 2901-120-540-0000 - Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$17,309.80 | \$979.19 | \$5,000.00 |
| 2901-120-540-0081 - Machinery, Equipment and Furniture(Firef | \$0.00 | \$0.00 | \$0.00 | \$9,382.16 | \$0.00 |
| 2901-120-540-0103 - Machinery, Equipment and Furniture(Gran | \$0.00 | \$0.00 | \$8,774.00 | \$0.00 | \$105,648.67 |
| 2901-910-910-0000 - Transfers - Out Capital | \$0.00 | \$0.00 | \$0.00 | \$98,000.00 | \$0.00 |
| 2901-930-930-0000 - Contingencies | \$17,067.56 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| Total Expenditures | \$920,101.16 | \$1,029,481.48 | \$1,126,671.35 | \$615,520.37 | \$686,798.67 |
| Fund Balance 12/31 | \$186,387.24 | \$207,391.61 | \$227,204.77 | \$177,379.21 | \$99,102.85 |
| Less Reserved for Encumbrance | | | | \$1,435.36 | |
| Available for appropriation | | | | \$175,943.85 | |

**Governmental Fund
2902 EMS Operating**

| | 2017* | 2018* | 2019* | 2020 | 2021 |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Wages and employee benefits | \$607,879.61 | \$529,600.18 | \$546,154.88 | \$611,634.81 | \$661,600.00 |
| Utilities | \$2,172.46 | \$1,825.89 | \$7,005.28 | \$5,171.64 | \$8,000.00 |
| Communication and advertising | \$635.34 | \$23.25 | \$2,906.86 | \$3,586.58 | \$8,000.00 |
| Professional and technical | \$0.00 | \$1,441.00 | \$9,112.72 | \$6,984.54 | \$10,000.00 |
| Insurance | \$0.00 | 0 | \$9,000.00 | \$9,749.24 | \$10,000.00 |
| Contractual obligations | \$0.00 | \$33,131.23 | \$29,700.00 | \$0.00 | \$5,000.00 |
| Supplies and materials | \$885.82 | \$992.80 | \$1,721.55 | \$2,173.32 | \$28,000.00 |
| Capital outlay | \$0.00 | \$0.00 | \$13,917.80 | \$1,468.80 | \$15,000.00 |
| | \$611,673.23 | \$567,014.35 | \$619,519.09 | \$640,748.91 | \$743,600.00 |



Footnotes:

1. This fund was first established in 2019 and first utilized in 2020. Previous, expenditures were paid from Fund 2901*
2. It appears 2017 Fire and EMS allocations were not consistent with current practices
3. Substantial wage increase in late 2017.

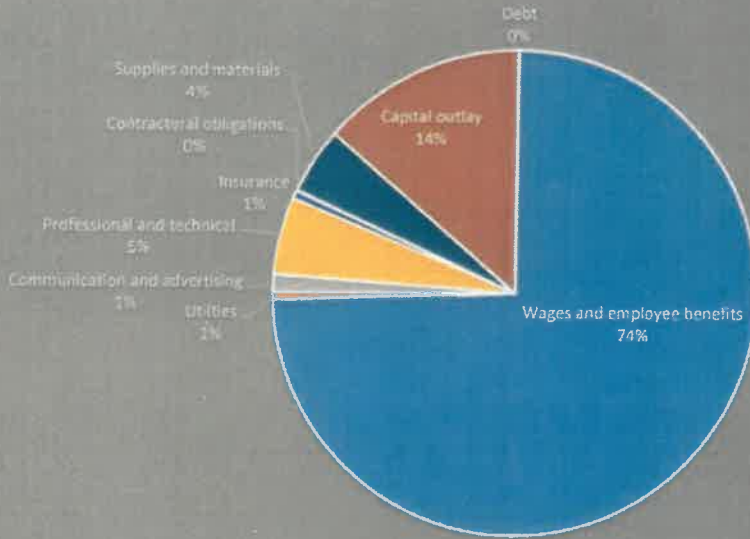
VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
2902 EMS Operating Fund
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|--|----------------|----------------|----------------|----------------|------------------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$150,000.00 | \$295,940.80 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | | |
| 2902-411-0000 - Federal Restricted | \$0.00 | \$0.00 | \$0.00 | \$61,005.97 | \$0.00 |
| 2902-422-0000 - State - Restricted | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2902-440-0000 - Grants or Aid (Non-Federal and Non-State) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2902-515-0000 - Contracts for Emergency Medical Services | \$0.00 | \$0.00 | \$0.00 | \$45,100.00 | \$45,100.00 |
| 2902-519-0000 - Other - General Government Contracts | \$0.00 | \$0.00 | \$0.00 | \$595,534.20 | \$595,534.20 |
| 2902-892-0000 - Other - Miscellaneous Non-Operating | \$0.00 | \$0.00 | \$0.00 | \$36,271.06 | \$6,000.00 |
| 2902-931-0000 - Transfers - In | \$0.00 | \$0.00 | \$150,000.00 | \$49,915.98 | \$0.00 |
| Total Revenue | \$0.00 | \$0.00 | \$150,000.00 | \$787,827.21 | \$646,634.20 |
| Expenditures | | | | | |
| Emergency Medical Services - Salaries | | | | | |
| 2902-160-190-0000 - Other - Personal Services | \$0.00 | \$0.00 | \$0.00 | \$443,576.05 | \$450,000.00 |
| 2902-160-211-0000 - Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$0.00 | \$345.77 | \$600.00 |
| 2902-160-212-0000 - Social Security | \$0.00 | \$0.00 | \$0.00 | \$6,400.63 | \$6,200.00 |
| 2902-160-213-0000 - Medicare | \$0.00 | \$0.00 | \$0.00 | \$6,257.93 | \$7,000.00 |
| 2902-160-215-0000 - Ohio Police and Fire Pension Fund | \$0.00 | \$0.00 | \$0.00 | \$82,557.38 | \$80,000.00 |
| 2902-160-221-0000 - Medical/Hospitalization | \$0.00 | \$0.00 | \$0.00 | \$60,743.44 | \$85,000.00 |
| 2902-160-222-0000 - Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$1,130.04 | \$1,400.00 |
| 2902-160-225-0000 - Workers' Compensation | \$0.00 | \$0.00 | \$0.00 | \$6,598.25 | \$8,000.00 |
| 2902-160-229-0000 - Other - Insurance Benefits | \$0.00 | \$0.00 | \$0.00 | \$1,280.34 | \$15,000.00 |
| 2902-160-252-0000 - Travel and Transportation | \$0.00 | \$0.00 | \$0.00 | \$110.00 | \$3,000.00 |
| 2902-160-270-0000 - Uniforms and Clothing | \$0.00 | \$0.00 | \$0.00 | \$1,708.41 | \$3,000.00 |
| 2902-160-290-0000 - Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$0.00 | \$926.57 | \$2,400.00 |
| 2902-160-310-0000 - Utilities | \$0.00 | \$0.00 | \$0.00 | \$5,171.64 | \$8,000.00 |
| 2902-160-320-0000 - Communications, Printing and Advertising | \$0.00 | \$0.00 | \$0.00 | \$3,566.56 | \$6,000.00 |
| 2902-160-340-0000 - Professional and Technical Services | \$0.00 | \$0.00 | \$0.00 | \$4,296.94 | \$7,000.00 |
| 2902-160-348-0000 - Training Services | \$0.00 | \$0.00 | \$0.00 | \$2,687.60 | \$3,000.00 |
| 2902-160-348-0103 - Training Services(Grant funded) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2902-160-350-0000 - Insurance and Bonding Services | \$0.00 | \$0.00 | \$0.00 | \$9,749.24 | \$10,000.00 |
| 2902-160-390-0000 - Other Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| 2902-160-410-0000 - Office Supplies | \$0.00 | \$0.00 | \$0.00 | \$300.60 | \$500.00 |
| 2902-160-420-0000 - Operating Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$746.36 | \$1,500.00 |
| 2902-160-431-0000 - Repairs and Maintenance of Buildings and | \$0.00 | \$0.00 | \$0.00 | \$1,126.36 | \$4,000.00 |
| 2902-160-440-0000 - Small Tools and Minor Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 |
| 2902-160-540-0000 - Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$0.00 | \$1,468.80 | \$15,000.00 |
| 2902-160-540-0103 - Machinery, Equipment and Furniture(Grant | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2902-930-930-0000 - Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$21,000.00 |
| Total Expenditures | \$0.00 | \$0.00 | \$0.00 | \$640,748.91 | \$743,600.00 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$150,000.00 | \$297,078.30 | \$198,975.00 |
| Less Reserved for Encumbrance | | | | \$1,137.50 | |
| Available for appropriation | | | | \$295,940.80 | |

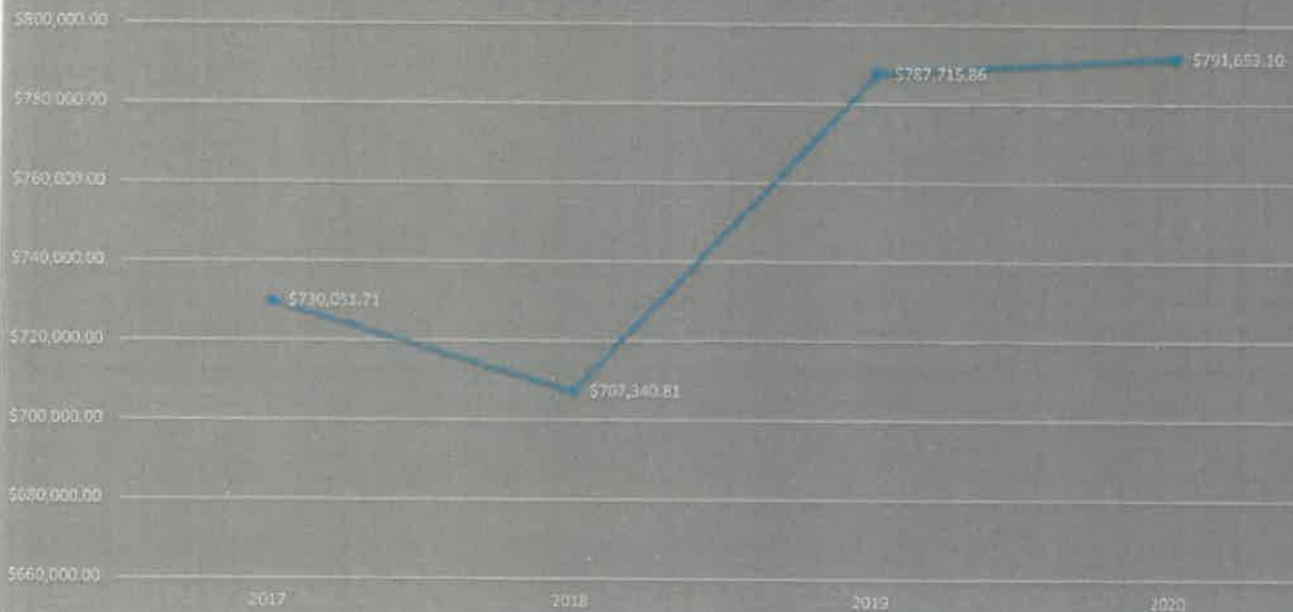
**Governmental Fund
2903 Police Operating**

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Wages and employee benefits | \$594,482.57 | \$571,097.74 | \$631,054.31 | \$658,456.35 | \$697,870.00 |
| Utilities | \$3,959.29 | \$3,403.62 | \$2,940.74 | \$2,619.00 | \$5,000.00 |
| Communication and advertising | \$8,007.65 | \$9,390.11 | \$8,807.10 | \$8,978.97 | \$11,500.00 |
| Professional and technical | \$44,933.35 | \$46,029.64 | \$48,234.69 | \$43,276.85 | \$48,000.00 |
| Insurance | \$10,000.00 | \$10,000.00 | \$2,719.00 | \$3,168.20 | \$5,000.00 |
| Contractual obligations | \$10,447.14 | \$8,327.72 | \$29,655.87 | \$195.00 | \$500.00 |
| Supplies and materials | \$33,660.33 | \$30,532.39 | \$35,269.11 | \$29,307.29 | \$41,200.00 |
| Capital outlay | \$24,561.38 | \$1,497.61 | \$1,973.06 | \$18,589.46 | \$128,100.00 |
| Debt | \$0.00 | \$27,081.98 | \$27,081.98 | \$27,081.98 | \$0.00 |
| | \$730,051.71 | \$707,340.81 | \$787,715.86 | \$791,653.10 | \$937,170.00 |

2021 Budget Year Appropriations



2903 Police Operating - Historical Expenditures



Footnote:

1. This fund was first established in 2019 and first utilized in 2020. Previous, expenditures were paid from Fund 1000*
2. Staffing turnover in 2018

VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
2903 Police Operating Fund
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|--|----------------|----------------|----------------|----------------|------------------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$162,000.00 | \$189,548.21 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | | |
| 2903-411-0000 - Federal - Restricted | \$0.00 | \$0.00 | \$0.00 | \$54,173.63 | \$0.00 |
| 2903-419-0000 - Other - Federal Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2903-422-0000 - State - Restricted | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2903-429-0000 - Other - State Receipts | \$0.00 | \$0.00 | \$0.00 | \$1,637.50 | \$9,000.00 |
| 2903-440-0000 - Grants or Aid (Non-Federal and Non-State) | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 |
| 2903-490-0024 - Other - Intergovernmental(OVI GRANT MONE | \$0.00 | \$0.00 | \$0.00 | \$5,285.36 | \$5,000.00 |
| 2903-590-0000 - Other - Charges for Services | \$0.00 | \$0.00 | \$0.00 | \$1,150.00 | \$1,000.00 |
| 2903-590-2121 - Other - Charges for Services(BAIL BONDSMAI | \$0.00 | \$0.00 | \$0.00 | \$10,000.00 | \$10,000.00 |
| 2903-590-2122 - Other - Charges for Services(POLICE REPOR | \$0.00 | \$0.00 | \$0.00 | \$135.00 | \$1,000.00 |
| 2903-590-5959 - Other - Charges for Services(COST RECOVER | \$0.00 | \$0.00 | \$0.00 | \$1,249.50 | \$1,500.00 |
| 2903-611-0000 - Court Costs | \$0.00 | \$0.00 | \$0.00 | \$1,303.36 | \$1,600.00 |
| 2903-612-0000 - Court Fines | \$0.00 | \$0.00 | \$0.00 | \$13,987.50 | \$15,000.00 |
| 2903-612-1111 - Court Fines(DUI COURT) | \$0.00 | \$0.00 | \$0.00 | \$333.00 | \$500.00 |
| 2903-612-1112 - Court Fines(DRUG COURT) | \$0.00 | \$0.00 | \$0.00 | \$660.00 | \$1,200.00 |
| 2903-690-0000 - Other - Fines, Licenses and Permits | \$0.00 | \$0.00 | \$0.00 | \$95.00 | \$500.00 |
| 2903-820-0000 - Contributions and Donations | \$0.00 | \$0.00 | \$0.00 | \$9,550.00 | \$500.00 |
| 2903-892-0000 - Other - Miscellaneous Non-Operating | \$0.00 | \$0.00 | \$0.00 | \$37,589.87 | \$6,000.00 |
| 2903-931-0000 - Transfers - In | \$0.00 | \$0.00 | \$162,000.00 | \$680,000.00 | \$754,000.00 |
| Total Revenue | \$0.00 | \$0.00 | \$162,000.00 | \$822,149.72 | \$806,700.00 |
| Expenditures | | | | | |
| Police Enforcement - Salaries | | | | | |
| 2903-110-190-0000 - Other - Personal Services | \$0.00 | \$0.00 | \$0.00 | \$449,946.39 | \$460,000.00 |
| 2903-110-211-0000 - Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$0.00 | \$7,246.22 | \$7,200.00 |
| 2903-110-213-0000 - Medicare | \$0.00 | \$0.00 | \$0.00 | \$6,302.87 | \$6,670.00 |
| 2903-110-215-0000 - Ohio Police and Fire Pension Fund | \$0.00 | \$0.00 | \$0.00 | \$79,449.89 | \$80,000.00 |
| 2903-110-221-0000 - Medical/Hospitalization | \$0.00 | \$0.00 | \$0.00 | \$93,862.38 | \$110,000.00 |
| 2903-110-222-0000 - Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$1,817.70 | \$2,000.00 |
| 2903-110-225-0000 - Workers' Compensation | \$0.00 | \$0.00 | \$0.00 | \$7,067.64 | \$8,000.00 |
| 2903-110-229-0000 - Other - Insurance Benefits | \$0.00 | \$0.00 | \$0.00 | \$7,438.95 | \$15,000.00 |
| 2903-110-252-0000 - Travel and Transportation | \$0.00 | \$0.00 | \$0.00 | \$68.00 | \$2,000.00 |
| 2903-110-270-0000 - Uniforms and Clothing | \$0.00 | \$0.00 | \$0.00 | \$4,640.37 | \$5,000.00 |
| 2903-110-290-0000 - Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$0.00 | \$615.94 | \$2,000.00 |
| 2903-110-310-0000 - Utilities | \$0.00 | \$0.00 | \$0.00 | \$2,619.00 | \$5,000.00 |
| 2903-110-320-0000 - Communications, Printing and Advertising | \$0.00 | \$0.00 | \$0.00 | \$8,978.97 | \$11,500.00 |
| 2903-110-340-0000 - Professional and Technical Services | \$0.00 | \$0.00 | \$0.00 | \$40,522.85 | \$43,000.00 |
| 2903-110-348-0000 - Training Services | \$0.00 | \$0.00 | \$0.00 | \$2,754.00 | \$5,000.00 |
| 2903-110-348-0103 - Training Services(Grant funded) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2903-110-350-0000 - Insurance and Bonding Services | \$0.00 | \$0.00 | \$0.00 | \$3,168.20 | \$5,000.00 |
| 2903-110-391-0000 - Dues and Fees | \$0.00 | \$0.00 | \$0.00 | \$195.00 | \$500.00 |
| 2903-110-399-0000 - Other - Other Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2903-110-400-0000 - Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$18,210.58 | \$5,000.00 |
| 2903-110-410-0000 - Office Supplies | \$0.00 | \$0.00 | \$0.00 | \$569.64 | \$1,000.00 |
| 2903-110-420-0072 - Operating Supplies (Fuel) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,000.00 |
| 2903-110-430-0000 - Repairs and Maintenance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,000.00 |
| 2903-110-433-0000 - Repairs and Maintenance of Motor Vehicle | \$0.00 | \$0.00 | \$0.00 | \$10,027.07 | \$12,000.00 |
| 2903-110-500-0000 - Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2903-110-540-0000 - Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$0.00 | \$14,588.91 | \$29,800.00 |
| 2903-110-540-0103 - Machinery, Equipment and Furniture(Gran | \$0.00 | \$0.00 | \$0.00 | \$4,000.55 | \$12,300.00 |
| 2903-110-550-0000 - Motor Vehicles | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$95,000.00 |
| 2903-110-650-7441 - Contributions to Other Organizations(DRU | \$0.00 | \$0.00 | \$0.00 | \$500.00 | \$1,000.00 |
| 2903-850-710-2213 - Principal(VEHICLE) | \$0.00 | \$0.00 | \$0.00 | \$25,410.34 | \$0.00 |
| 2903-850-720-2213 - Interest(VEHICLE) | \$0.00 | \$0.00 | \$0.00 | \$1,651.64 | \$0.00 |
| 2903-930-930-0000 - Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,200.00 |
| Total Expenditures | \$0.00 | \$0.00 | \$0.00 | \$791,653.10 | \$946,170.00 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$162,000.00 | \$192,496.62 | \$50,078.21 |
| Less Reserved for Encumbrance | | | | \$2,948.41 | |
| Available for appropriation | | | | \$189,548.21 | |

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VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
4901 Capital Projects
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|--|---------------------|-----------------------|---------------------|---------------------|---------------------|
| Fund Balance 1/1 | \$513,813.09 | \$440,734.20 | \$248,747.39 | \$198,443.96 | \$271,852.63 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$41,991.00 | \$0.00 |
| Revenues | | | | | |
| 4901-411-0045 - Federal - Restricted(GARFIELD BRIDGE REPLACEMENT) | \$0.00 | \$474,563.37 | \$295,238.24 | \$0.00 | \$0.00 |
| 4901-429-0000 - Other - State Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4901-429-0065 - Other State Receipts Business Alley | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$72,519.16 |
| 4901-429-0066 - Other State Receipts Safe Routes | \$0.00 | \$0.00 | \$0.00 | \$91,260.07 | \$310,880.00 |
| 4901-440-0033 - Grants or Aid (Non-Federal and Non-State)(OPWC GAC MONEY) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4901-440-0040 - Grants or Aid (Non-Federal and Non-State)(PILLIOD PARK/NATU) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4901-440-0046 - Grants or Aid (Non-Federal and Non-State)(GARFIELD BRIDGE R) | \$0.00 | \$32,387.76 | \$24,908.73 | \$0.00 | \$0.00 |
| 4901-440-0051 - Grants or Aid (Non-Federal and Non-State)(CHURCH STREET PHA) | \$0.00 | \$219,500.00 | \$0.00 | \$0.00 | \$0.00 |
| 4901-440-0057 - Grants or Aid (Non-Federal and Non-State)(MEMORIAL PARK - C) | \$0.00 | \$0.00 | \$18,300.00 | \$0.00 | \$0.00 |
| 4901-440-0058 - Grants or Aid (Non-Federal and Non-State)(MEMORIAL PARK - N) | \$0.00 | \$0.00 | \$0.00 | \$32,048.00 | \$0.00 |
| 4901-440-0064 - Grants or Aid (Non-Federal and Non-State)(Memorial Park - s) | \$0.00 | \$0.00 | \$0.00 | \$44,100.00 | \$0.00 |
| 4901-841-7442 - Capital Contributions(Memorial Park) | \$0.00 | \$0.00 | \$0.00 | \$20,322.00 | \$10,000.00 |
| 4901-892-0000 - Other non-operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,000.00 |
| 4901-961-0000 - Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$410.00 | \$11,000.00 |
| 4901-931-0000 - Transfers - In | \$0.00 | \$0.00 | \$190,000.00 | \$393,750.00 | \$260,000.00 |
| Total Revenue | \$28,041.64 | \$751,451.12 | \$552,405.23 | \$561,890.07 | \$666,399.16 |
| Expenditures | | | | | |
| Capital Outlay - Other | | | | | |
| 4901-800-340-0000 - Professional and Technical Services | \$0.00 | \$8,105.33 | \$24,312.94 | \$1,552.06 | \$0.00 |
| 4901-800-340-0065 - Professional and Technical Services(Business alley) | \$0.00 | \$0.00 | \$2,489.00 | \$53,543.00 | \$8,302.50 |
| 4901-800-340-0066 - Professional and Technical (Safe Routes) | \$0.00 | \$0.00 | \$13,162.44 | \$14,912.50 | \$25,000.00 |
| 4901-800-340-7442 - Professional and Technical (Park Master Plan) | \$0.00 | \$0.00 | \$0.00 | \$2,070.10 | \$25,000.00 |
| 4901-800-430-0011 - Repairs and Maintenance(SIDEWALK REPAIRS) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4901-800-430-0051 - Repairs and Maintenance(CHURCH STREET PHASE 1) | \$22,753.60 | \$249,390.63 | \$12,951.21 | \$0.00 | \$0.00 |
| 4901-800-431-0000 - Repairs and Maintenance of Buildings and Land | \$0.00 | \$0.00 | \$135,623.43 | \$14,477.85 | \$0.00 |
| 4901-800-431-0041 - Repairs and Maintenance of Buildings and Land(RESCUE BUILD) | \$12,773.85 | \$0.00 | \$1,379.40 | \$0.00 | \$0.00 |
| 4901-800-431-0050 - Repairs and Maintenance of Buildings and Land(FIRE STATION) | \$39,074.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4901-800-431-0052 - Repairs and Maintenance of Buildings and Land(MUNICIPAL BUI) | \$0.00 | \$1,870.00 | \$0.00 | \$0.00 | \$0.00 |
| 4901-800-431-0057 - Repairs and Maintenance of Buildings and Land(Memorial Park) | \$0.00 | \$0.00 | \$0.00 | \$23,345.00 | \$0.00 |
| 4901-800-431-5557 - Repairs and Maintenance of Buildings and Land(BUILDING HVAC | \$22,282.00 | \$32,205.03 | \$28,374.72 | \$17,587.75 | \$7,700.00 |
| 4901-800-500-0000 - Capital Outlay | \$0.00 | \$1,399.65 | \$17,928.33 | \$22,867.58 | \$48,000.00 |
| 4901-800-510-0000 - Land and Land improvement | \$0.00 | \$0.00 | \$0.00 | \$55,399.88 | \$0.00 |
| 4901-800-510-7442 - Land and Land improvement(Memorial Park) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$75,000.00 |
| 4901-800-530-0091 - Downtown Revitalization | \$0.00 | \$0.00 | \$0.00 | \$8,060.00 | \$30,000.00 |
| 4901-800-540-1810 - Machinery and Equipment - Public Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$47,000.00 |
| 4901-800-550-1810 - Motor Vehicles - Public Service | \$0.00 | \$0.00 | \$31,625.25 | \$64,624.88 | \$67,000.00 |
| 4901-800-550-0066 - Street, curbs, sidewalks - Safe Routes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$388,600.00 |
| 4901-800-555-0065 - Streets, curbs, sidewalks - Business Alley | \$0.00 | \$0.00 | \$0.00 | \$240,507.08 | \$69,904.20 |
| 4901-800-555-1201 - Streets, curbs, sidewalks - Sidewalk Replacement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,000.00 |
| 4901-800-590-5555 - Other - Capital Outlay(FIRE CONTRACT/FOR CAP IMPROVE) | \$32,349.84 | \$28,300.80 | \$0.00 | \$0.00 | \$0.00 |
| 4901-930-930-0000 - Contingencies | \$3,078.00 | \$0.00 | \$0.00 | \$0.00 | \$50,000.00 |
| 4901-850-710-0014 - Principal(MUNSON WATERLINE-OPWC CE30P) | \$3,151.58 | \$3,151.58 | \$3,151.58 | \$1,575.79 | \$17,333.73 |
| 4901-850-710-0101 - Prncipal(FULTON WATERLINE CE240-OPWC) | \$3,344.78 | \$3,344.78 | \$3,344.78 | \$1,672.39 | \$5,017.17 |
| 4901-850-710-1801 - Principal(GARFIELD LOAN \$750 CT11G) | \$655.30 | \$655.30 | \$655.30 | \$3,276.56 | \$0.00 |
| 4901-910-910-0000 - Transfer out | \$0.00 | \$0.00 | \$0.00 | \$25,000.00 | \$0.00 |
| Total Expenditures | \$296,042.53 | \$1,143,437.93 | \$602,708.66 | \$550,472.40 | \$873,857.60 |
| Fund Balance 12/31 | \$440,734.20 | \$248,747.39 | \$198,443.96 | \$271,852.63 | \$64,394.19 |
| Less Reserved for Encumbrance | | | | \$0.00 | |
| Available for appropriation | | | | <u>\$271,852.63</u> | |

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VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
4902 Fire Capital
2021 Permanent Budget

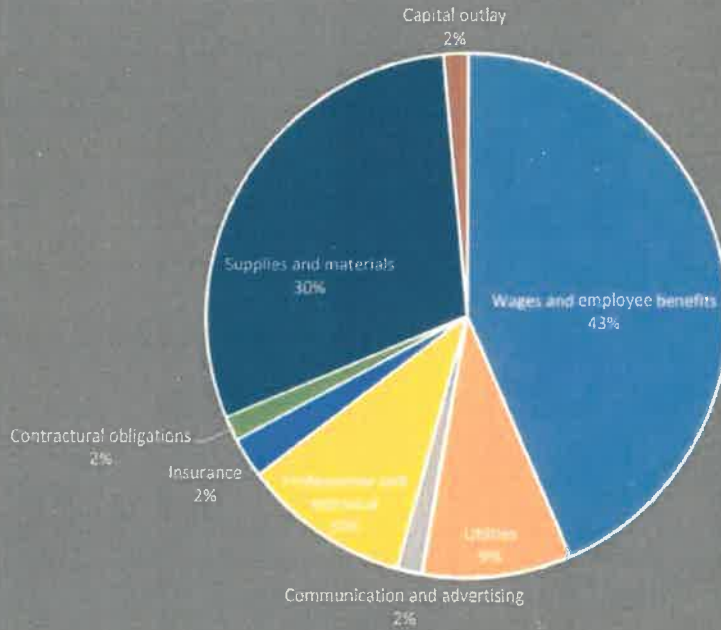
| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|--|----------------|----------------|--------------------|---------------------|---------------------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$90,000.00 | \$57,209.01 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | | |
| 4902-419-0000 - Other - Federal Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$68,088.00 |
| 4902-422-0000 - State - Restricted | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4902-429-0000 - Other - State Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4902-841-0082 - Capital Contributions(Tow | \$0.00 | \$0.00 | \$0.00 | \$63,540.74 | \$62,500.00 |
| 4902-931-0000 - Transfers In- General Fur | \$0.00 | \$0.00 | \$90,000.00 | \$352,249.00 | \$131,250.00 |
| 4902-931-0000 - Transfer In- Fire Operatin | \$0.00 | \$0.00 | \$0.00 | \$80,000.00 | \$0.00 |
| 4902-961-0000 - Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 |
| Total Revenue | \$0.00 | \$0.00 | \$90,000.00 | \$495,789.74 | \$262,838.00 |
| Expenditures | | | | | |
| Capital Outlay - Other | | | | | |
| 4902-800-510-0000 - Land and Land Imprc | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4902-800-520-0000 - Equipment | \$0.00 | \$0.00 | \$0.00 | \$10,597.00 | \$0.00 |
| 4902-800-530-0000 - Buildings and Other f | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4902-800-540-0000 - Machinery, Equipmer | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50,000.00 |
| 4902-800-540-0103 - Machinery, Equipmer | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$71,672.00 |
| 4902-800-550-0000 - Motor Vehicles | \$0.00 | \$0.00 | \$0.00 | \$5,700.00 | \$52,100.00 |
| 4902-800-590-0000 - Other - Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4902-930-930-0000 - Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$0.00 | \$0.00 | \$0.00 | \$16,297.00 | \$173,772.00 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$90,000.00 | \$569,492.74 | \$146,275.01 |
| Less Reserved for Encumbrance | | | | \$512,283.73 | |
| Available for appropriation | | | | \$57,209.01 | |

Proprietary Funds

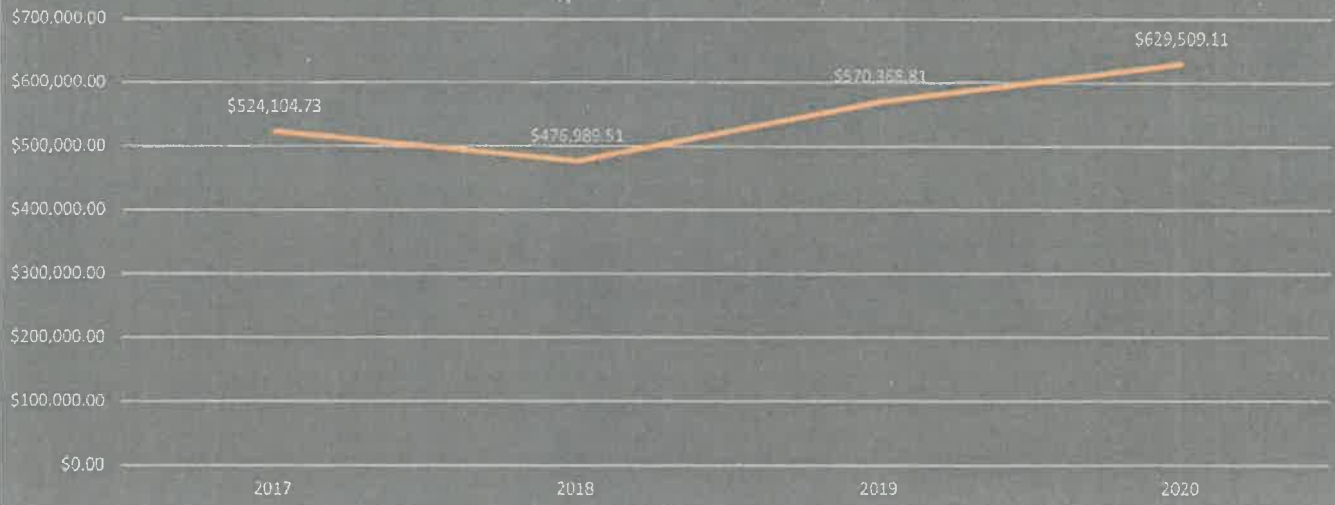
**Proprietary Fund
5101 Water Plant Operating**

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|-------------------------------|--------------|--------------|--------------|--------------|--------------|
| Wages and employee benefits | \$226,887.08 | \$196,949.20 | \$214,240.04 | \$257,169.27 | \$281,363.50 |
| Utilities | \$65,139.36 | \$58,043.50 | \$52,924.39 | \$58,013.97 | \$60,000.00 |
| Communication and advertising | \$7,310.65 | \$5,891.24 | \$6,899.68 | \$7,019.81 | \$10,000.00 |
| Professional and technical | \$54,210.58 | \$44,731.62 | \$50,297.25 | \$64,420.21 | \$67,000.00 |
| Insurance | \$11,000.00 | \$11,000.00 | \$11,375.00 | \$14,298.87 | \$16,000.00 |
| Contractual obligations | \$5,742.48 | \$5,640.96 | \$20,131.25 | \$14,604.68 | \$10,000.00 |
| Supplies and materials | \$153,814.58 | \$154,732.99 | \$148,989.88 | \$162,782.30 | \$193,100.00 |
| Capital outlay | \$0.00 | \$0.00 | \$65,711.32 | \$53,200.00 | \$10,000.00 |
| | \$524,104.73 | \$476,989.51 | \$570,368.81 | \$629,509.11 | \$647,463.50 |

2021 Budget Year Appropriations



5101 -Water Plant Operating- - Historical Expenditures



Footnotes:

1. In 2019, several new funds were created. Portions of expenditures related to Utility Billing, all water distribution, all water debt and all water capital were paid from this fund in 2017-2019. Those expenditures are not reflected in the historical data graph. 2020 was the first year the new funds were active. Transfers out are excluded from data.
2. Decrease in expenditures in 2018 were a result of staffing transitions at the water plant.

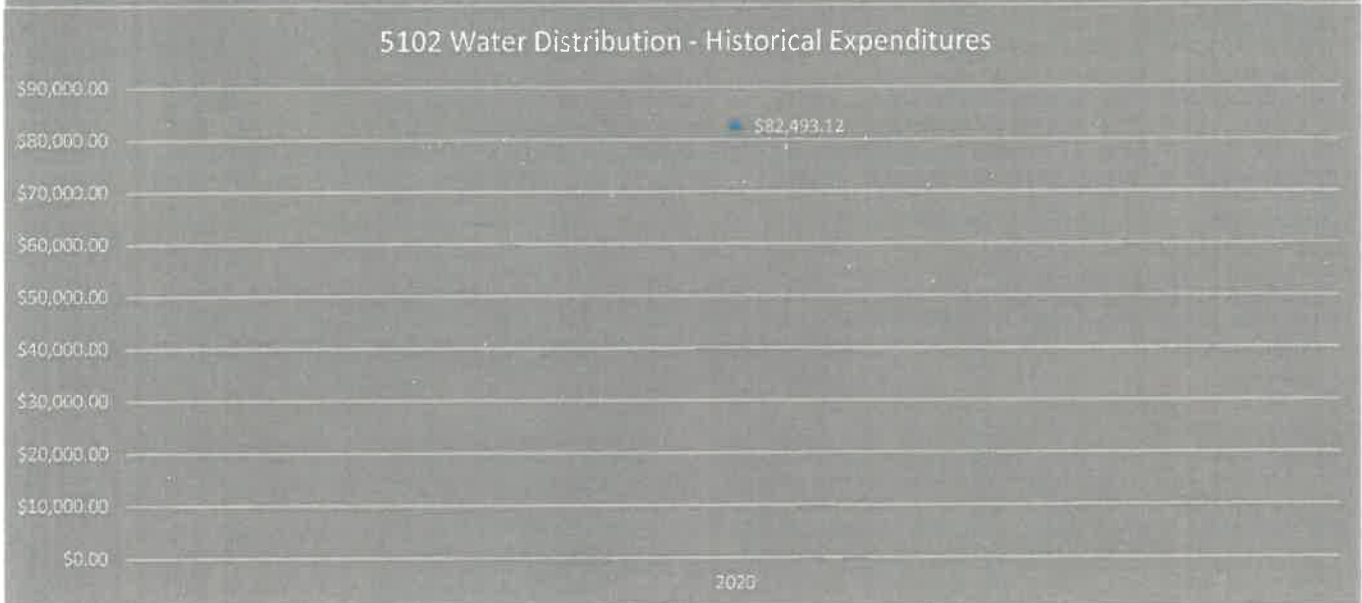
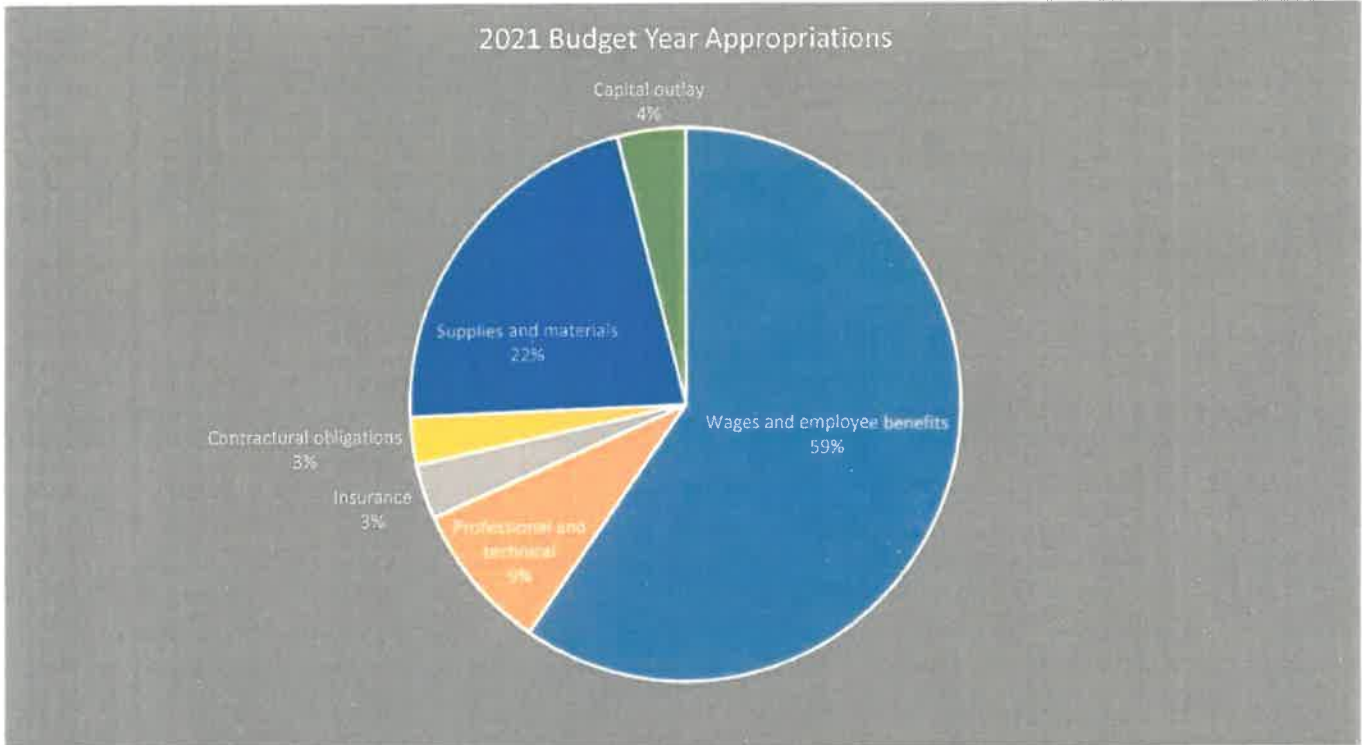
VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
5101 Water Operating
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Fund Balance 1/1 | \$308,789.49 | \$260,108.15 | \$516,807.15 | \$314,995.77 | \$234,427.95 |
| Fund Balance Adjustments | \$0.00 | \$2.58 | \$0.00 | \$215.00 | \$0.00 |
| Revenues | | | | | |
| 5101-390-0000 - Other - Special Assessments | \$193.31 | \$182.96 | \$0.00 | \$0.00 | \$700.00 |
| 5101-541-0000 - Consumer Rent | \$770,244.27 | \$911,157.34 | \$946,995.83 | \$981,616.90 | \$1,094,994.00 |
| 5101-542-0000 - Tap Fees | \$6,000.00 | \$15,575.00 | \$7,517.21 | \$6,240.94 | \$7,000.00 |
| 5101-543-0000 - Bulk Sales | \$0.00 | \$0.00 | \$3,677.00 | \$10,721.15 | \$0.00 |
| 5101-590-0000 - Other - Charges for Services | \$57.85 | \$0.00 | \$0.00 | \$1,128.96 | \$0.00 |
| 5101-590-0026 - Other - Charges for Services(HYDRANT METEF | \$967.31 | \$900.00 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 5101-892-0000 - Other - Miscellaneous Non-Operating | \$9,029.88 | \$4,575.33 | \$17,800.59 | \$21,967.37 | \$5,000.00 |
| 5101-892-8666 - Other - Miscellaneous Non-Operating(Old meter | \$0.00 | \$0.00 | \$0.00 | \$882.00 | \$0.00 |
| 5101-931-0000 - Transfers - In | \$0.00 | \$0.00 | \$225,000.00 | \$0.00 | \$0.00 |
| Total Revenue | \$790,242.62 | \$937,365.06 | \$1,810,490.63 | \$1,024,657.32 | \$1,107,694.00 |
| Expenditures | | | | | |
| 5101-535-190-0000 - Other - Personal Services | \$159,503.73 | \$144,895.14 | \$165,210.07 | \$190,029.80 | \$203,000.00 |
| 5101-535-211-0000 - Ohio Public Employees Retirement System | \$21,495.71 | \$19,432.91 | \$21,679.38 | \$27,316.66 | \$28,420.00 |
| 5101-535-213-0000 - Medicare | \$2,265.68 | \$2,063.30 | \$2,129.75 | \$2,701.85 | \$2,943.50 |
| 5101-535-221-0000 - Medical/Hospitalization | \$0.00 | \$0.00 | \$0.00 | \$29,804.28 | \$32,000.00 |
| 5101-535-222-0000 - Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$902.02 | \$800.00 |
| 5101-535-225-0000 - Workers' Compensation | \$2,167.00 | \$2,209.01 | \$2,897.18 | \$2,734.63 | \$3,400.00 |
| 5101-535-229-0000 - Other - Insurance Benefits | \$40,569.40 | \$27,191.67 | \$21,737.62 | \$2,988.94 | \$6,800.00 |
| 5101-535-252-0000 - Travel and Transportation | \$335.37 | \$32.40 | \$0.00 | \$0.00 | \$1,000.00 |
| 5101-535-270-0000 - Uniforms and Clothing | \$550.19 | \$1,124.77 | \$586.04 | \$88.75 | \$2,000.00 |
| 5101-535-290-0000 - Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$0.00 | \$602.34 | \$1,000.00 |
| 5101-535-310-0000 - Utilities | \$65,139.36 | \$58,043.50 | \$52,924.39 | \$56,013.97 | \$60,000.00 |
| 5101-535-320-0000 - Communications, Printing and Advertising | \$7,310.65 | \$5,891.24 | \$6,699.68 | \$7,019.81 | \$10,000.00 |
| 5101-535-340-0000 - Professional and Technical Services | \$43,495.69 | \$34,837.32 | \$34,847.55 | \$31,181.96 | \$40,000.00 |
| 5101-535-340-0741 - Professional and Technical Services(LABO | \$10,515.89 | \$9,249.30 | \$9,229.30 | \$15,494.10 | \$16,000.00 |
| 5101-535-342-0000 - Auditing Services | \$0.00 | \$0.00 | \$5,602.65 | \$17,109.15 | \$10,000.00 |
| 5101-535-348-0000 - Training Services | \$199.00 | \$645.00 | \$617.75 | \$635.00 | \$1,000.00 |
| 5101-535-350-0000 - Insurance and Bonding Services | \$11,000.00 | \$11,000.00 | \$11,375.00 | \$14,298.87 | \$16,000.00 |
| 5101-535-391-0000 - Dues and Fees | \$0.00 | \$251.90 | \$3,066.92 | \$3,886.36 | \$4,000.00 |
| 5101-535-394-0000 - Machinery, Equipment & Furniture | \$0.00 | \$0.00 | \$11,726.63 | \$5,763.76 | \$0.00 |
| 5101-535-395-0000 - Land and Improvements | \$5,742.48 | \$5,389.06 | \$5,337.70 | \$4,944.56 | \$6,000.00 |
| 5101-535-410-0000 - Office Supplies | \$0.00 | \$0.00 | \$0.00 | \$312.86 | \$800.00 |
| 5101-535-420-0000 - Operating Supplies and Materials | \$1,487.39 | \$3,078.25 | \$3,927.64 | \$3,559.38 | \$4,000.00 |
| 5101-535-430-0000 - Repairs and Maintenance | \$14,983.02 | \$23,427.52 | \$18,873.29 | \$16,788.67 | \$30,000.00 |
| 5101-535-440-0000 - Small Tools and Minor Equipment | \$239.00 | \$651.30 | \$2,311.82 | \$999.64 | \$1,000.00 |
| 5101-535-490-0000 - Other - Supplies and Materials | \$1,013.18 | \$2,786.63 | \$2,105.68 | \$0.00 | \$1,000.00 |
| 5101-535-490-0740 - Other - Supplies and Materials(CHEMICAL | \$130,122.05 | \$118,933.54 | \$118,403.15 | \$133,454.02 | \$140,000.00 |
| 5101-535-490-0741 - Other - Supplies and Materials(LABORATO | \$4,806.40 | \$5,855.75 | \$3,368.30 | \$4,974.23 | \$6,000.00 |
| 5101-535-500-0000 - Capital Outlay | \$0.00 | \$0.00 | \$65,711.32 | \$53,200.00 | \$0.00 |
| 5101-535-540-0000 - Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,000.00 |
| 5101-535-600-0000 - Other | \$0.00 | \$0.00 | \$19.26 | \$1,668.80 | \$500.00 |
| 5101-535-610-0000 - Deposits Refunded | \$0.00 | \$0.00 | \$0.00 | \$1,024.70 | \$0.00 |
| 5101-910-910-0000 - Transfers - Out | \$0.00 | \$0.00 | \$323,900.00 | \$475,083.00 | \$622,770.00 |
| 5101-930-930-0000 - Contingencies | \$1,163.54 | \$0.00 | \$0.00 | \$0.00 | \$10,000.00 |
| Total Expenditures | \$1,661,760.42 | \$1,480,668.64 | \$2,012,360.77 | \$1,104,592.11 | \$1,270,233.50 |
| Fund Balance 12/31 | \$260,108.15 | \$516,807.15 | \$314,937.01 | \$235,175.98 | \$71,888.45 |
| Less Reserved for Encumbrance | | | | \$748.03 | |
| Available for appropriation | | | | \$234,427.95 | |

**Proprietary Fund
5102 Water Distribution**

Wages and employee benefits
Professional and technical
Insurance
Contractual obligations
Supplies and materials
Capital outlay

| | 2020 | 2021 |
|-----------------------------|--------------------|---------------------|
| Wages and employee benefits | \$62,614.90 | \$74,338.50 |
| Professional and technical | \$800.00 | \$10,800.00 |
| Insurance | \$3,600.00 | \$4,000.00 |
| Contractual obligations | \$157.00 | \$3,500.00 |
| Supplies and materials | \$15,321.22 | \$27,000.00 |
| Capital outlay | \$0.00 | \$5,000.00 |
| | \$82,493.12 | \$124,638.50 |



Footnotes:

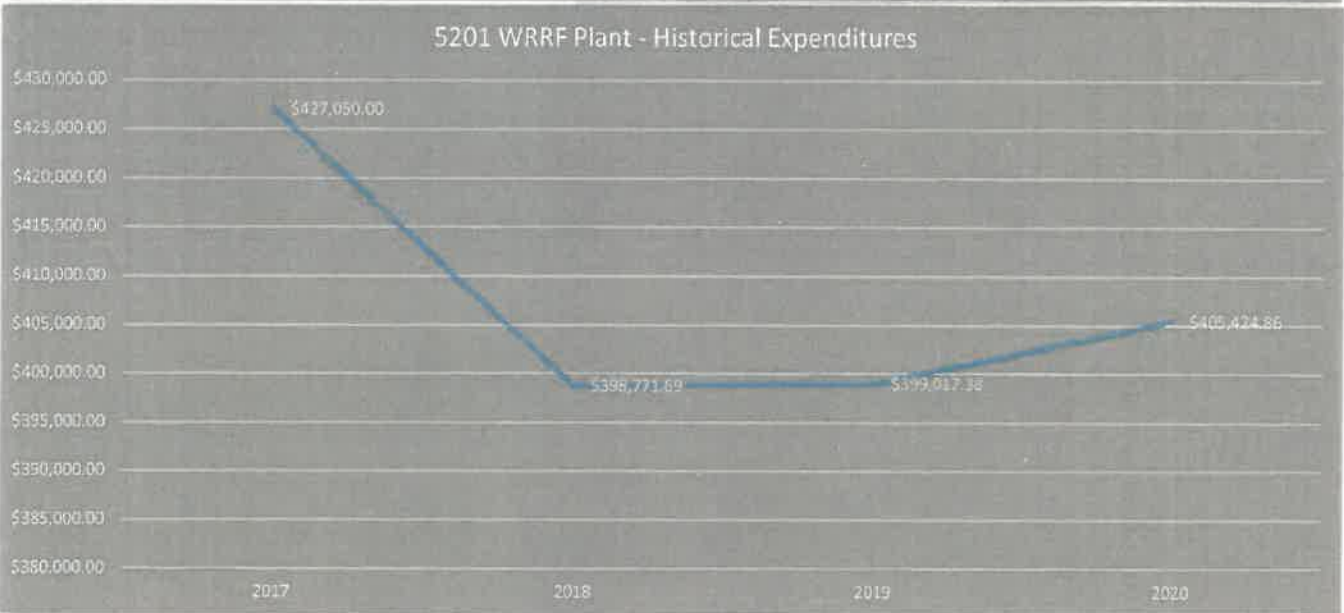
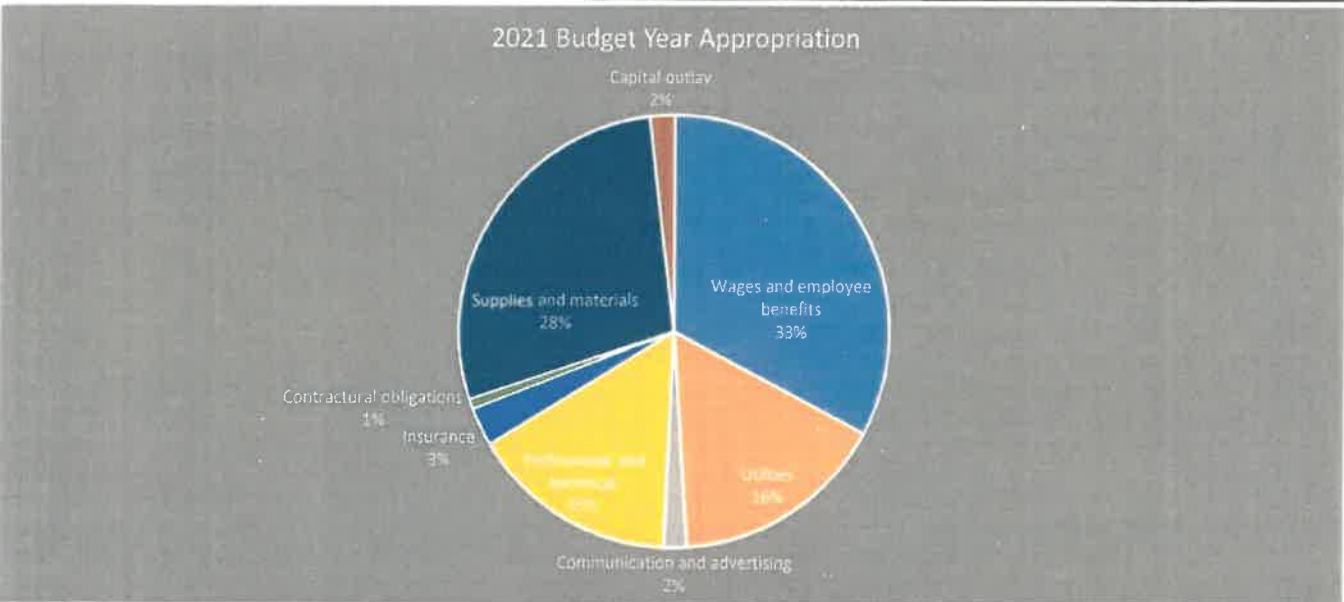
1. This fund was first established in 2019 and first utilized in 2020. Previously, expenditures were paid from Fund 5101.
2. Historical data is not provided for years 2017-2019 as financial principles have changed and thus data may not be comparable.

VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
5102 Water Distribution Operating Fund
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|---|----------------|----------------|----------------|--------------------|------------------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$20,000.00 | \$44,657.59 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | | |
| 5102-892-0000 - Other - Miscellaneous Non-Operati | \$0.00 | \$0.00 | \$0.00 | \$2,511.82 | \$0.00 |
| 5102-931-0000 - Transfers - In 5101 | \$0.00 | \$0.00 | \$20,000.00 | \$104,750.00 | \$100,000.00 |
| Total Revenue | \$0.00 | \$0.00 | \$20,000.00 | \$107,261.82 | \$100,000.00 |
| Expenditures | | | | | |
| 5102-539-190-0000 - Other - Personal Services | \$0.00 | \$0.00 | \$0.00 | \$47,445.13 | \$53,000.00 |
| 5102-539-211-0000 - Ohio Public Employees Retiree | \$0.00 | \$0.00 | \$0.00 | \$6,774.53 | \$7,420.00 |
| 5102-539-213-0000 - Medicare | \$0.00 | \$0.00 | \$0.00 | \$666.91 | \$768.50 |
| 5102-539-221-0000 - Medical/Hospitalization | \$0.00 | \$0.00 | \$0.00 | \$6,483.72 | \$9,000.00 |
| 5102-539-222-0000 - Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$278.56 | \$300.00 |
| 5102-539-225-0000 - Workers' Compensation | \$0.00 | \$0.00 | \$0.00 | \$586.87 | \$800.00 |
| 5102-539-229-0000 - Other - Insurance Benefits | \$0.00 | \$0.00 | \$0.00 | \$311.41 | \$2,000.00 |
| 5102-539-252-0000 - Travel and Transportation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$400.00 |
| 5102-539-270-0000 - Uniforms and Clothing | \$0.00 | \$0.00 | \$0.00 | \$27.00 | \$450.00 |
| 5102-539-290-0000 - Other - Employee Fringe Bene | \$0.00 | \$0.00 | \$0.00 | \$60.77 | \$200.00 |
| 5102-539-340-0000 - Professional and Technical Se | \$0.00 | \$0.00 | \$0.00 | \$800.00 | \$9,800.00 |
| 5102-539-348-0000 - Training Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 |
| 5102-539-350-0000 - Insurance and Bonding Servic | \$0.00 | \$0.00 | \$0.00 | \$3,600.00 | \$4,000.00 |
| 5102-539-390-0000 - Other Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,000.00 |
| 5102-539-391-0000 - Dues and Fees | \$0.00 | \$0.00 | \$0.00 | \$157.00 | \$500.00 |
| 5102-539-400-0000 - Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$13.04 | \$5,000.00 |
| 5102-539-420-0000 - Operating Supplies and Materi | \$0.00 | \$0.00 | \$0.00 | \$8,546.52 | \$8,000.00 |
| 5102-539-430-0000 - Repairs and Maintenance | \$0.00 | \$0.00 | \$0.00 | \$1,340.01 | \$5,000.00 |
| 5102-539-440-0000 - Small Tools and Minor Equipm | \$0.00 | \$0.00 | \$0.00 | \$5,421.65 | \$5,000.00 |
| 5102-539-540-0000 - Machinery, Equipment and Fu | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| 5102-930-930-0000 - Contingency | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,000.00 |
| Total Expenditures | \$0.00 | \$0.00 | \$0.00 | \$82,493.12 | \$124,638.50 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$20,000.00 | \$44,768.70 | \$20,019.09 |
| Less Reserved for Encumbrance | | | | \$111.11 | |
| Available for appropriation | | | | <u>\$44,657.59</u> | |

**Proprietary Fund
5201 WRRF Plant**

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Wages and employee benefits | \$102,815.63 | \$85,441.11 | \$106,679.05 | \$108,157.66 | \$172,308.00 |
| Utilities | \$74,179.93 | \$76,000.97 | \$73,017.94 | \$73,970.14 | \$85,000.00 |
| Communication and advertising | \$5,056.59 | \$5,371.07 | \$5,695.51 | \$5,903.34 | \$9,000.00 |
| Professional and technical | \$108,140.51 | \$87,194.55 | \$51,366.70 | \$61,757.56 | \$82,000.00 |
| Insurance | \$11,100.00 | \$11,100.00 | \$11,809.00 | \$14,506.03 | \$15,000.00 |
| Contractual obligations | \$34,803.00 | \$5,543.49 | \$45,819.50 | \$3,616.35 | \$4,000.00 |
| Supplies and materials | \$90,954.66 | \$128,120.50 | \$84,316.93 | \$100,536.04 | \$148,500.00 |
| Capital outlay | \$0.00 | \$0.00 | \$20,312.75 | \$36,977.74 | \$10,000.00 |
| | \$427,050.32 | \$398,771.69 | \$399,017.38 | \$405,424.86 | \$525,808.00 |



Footnotes:

1. In 2019, several new funds were created. Portions of expenditures related to Utility Billing, all WRRF collection, all WRRF debt and all WRRF capital were paid from this fund in 2017-2019. Those expenditures are not reflected in the historical data graph. 2020 was the first year the new funds were active. Transfers out are excluded from data.
2. Decrease in expenditures in 2018 were a result of staffing transitions at the WRRF plant.

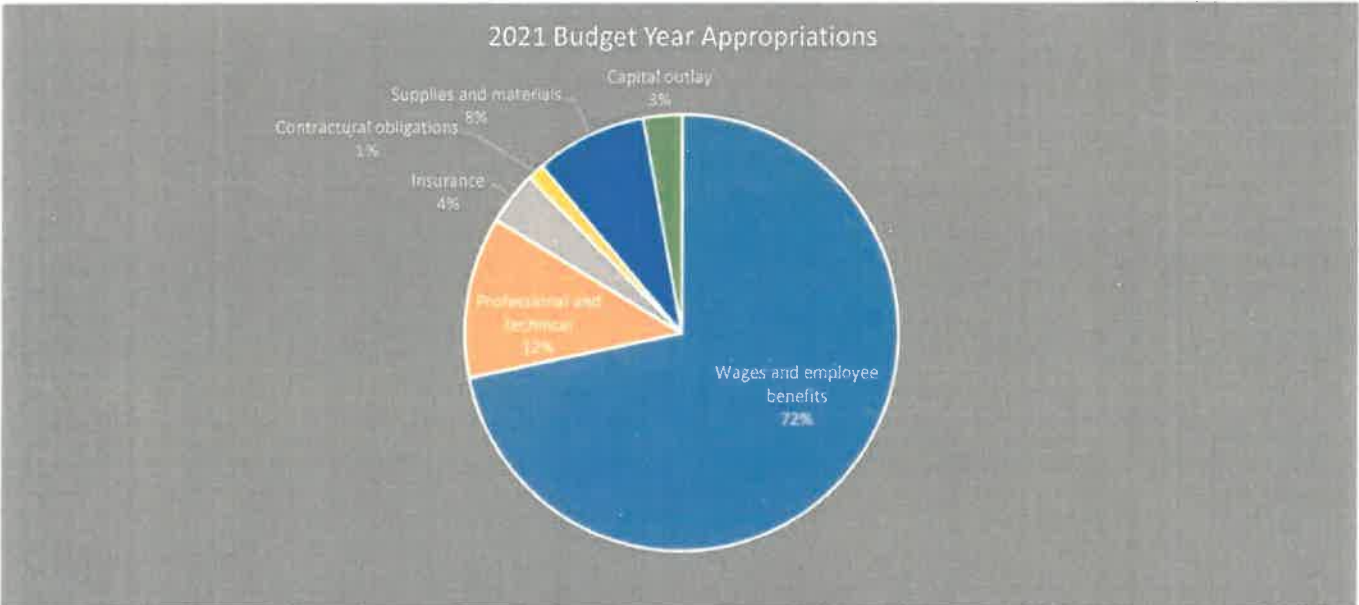
VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
5201 WRRF Operating
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|---|----------------|----------------|----------------|----------------|------------------|
| Available Fund Balance 1/1 | \$1,397,917.33 | \$1,450,486.86 | \$1,394,882.25 | \$639,983.09 | \$354,318.33 |
| Fund Balance Adjustments | \$117.56 | \$2.58 | \$0.00 | \$215.00 | \$0.00 |
| Revenues | | | | | |
| 5201-541-0000 - Consumer Rent | \$744,672.69 | \$866,190.35 | \$877,776.61 | \$916,004.59 | \$1,004,371.00 |
| 5201-541-0003 - Consumer Rent(DEPOSIT FOR NEW RENTER) | \$3,775.00 | \$2,725.00 | \$258.35 | \$0.00 | \$0.00 |
| 5201-542-0000 - Tap Fees | \$10,150.00 | \$14,825.00 | \$8,700.00 | \$1,450.00 | \$7,000.00 |
| 5201-590-0000 - Other - Charges for Services | \$5,617.82 | \$6,299.74 | \$6,630.82 | \$8,824.48 | \$4,000.00 |
| 5201-892-0000 - Other - Miscellaneous Non-Operating | \$10,607.43 | \$8,876.26 | \$1,987.50 | \$7,747.87 | \$1,000.00 |
| Total Revenue | \$774,697.94 | \$898,916.35 | \$895,351.28 | \$934,026.94 | \$1,016,371.00 |
| Expenditures | | | | | |
| 5201-543-190-0000 - Other - Personal Services | \$67,294.36 | \$58,276.69 | \$74,493.00 | \$79,173.26 | \$124,000.00 |
| 5201-543-211-0000 - Ohio Public Employees Retirement System | \$8,798.52 | \$7,817.47 | \$8,232.75 | \$11,102.18 | \$17,360.00 |
| 5201-543-213-0000 - Medicare | \$955.64 | \$808.32 | \$825.40 | \$1,131.17 | \$1,798.00 |
| 5201-543-221-0000 - Medical/Hospitalization | \$0.00 | \$0.00 | \$0.00 | \$13,266.50 | \$22,000.00 |
| 5201-543-222-0000 - Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$328.77 | \$500.00 |
| 5201-543-225-0000 - Workers' Compensation | \$1,161.98 | \$892.34 | \$1,161.14 | \$1,233.04 | \$1,400.00 |
| 5201-543-229-0000 - Other - Insurance Benefits | \$24,224.02 | \$17,252.24 | \$21,072.28 | \$1,408.15 | \$3,100.00 |
| 5201-543-252-0000 - Travel and Transportation | \$0.00 | \$0.00 | \$813.93 | \$168.03 | \$1,000.00 |
| 5201-543-270-0000 - Uniforms and Clothing | \$381.11 | \$394.05 | \$280.55 | \$73.60 | \$650.00 |
| 5201-543-290-0000 - Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$0.00 | \$272.96 | \$500.00 |
| 5201-543-310-0000 - Utilities | \$74,179.93 | \$76,000.97 | \$73,017.94 | \$73,970.14 | \$85,000.00 |
| 5201-543-320-0000 - Communications, Printing and Advertising | \$5,056.59 | \$5,371.07 | \$5,695.51 | \$5,903.34 | \$9,000.00 |
| 5201-543-340-0000 - Professional and Technical Services | \$94,167.63 | \$72,873.48 | \$21,515.48 | \$18,445.37 | \$60,000.00 |
| 5201-543-340-0741 - P and T(LABORATORY) | \$13,103.02 | \$14,114.57 | \$17,039.63 | \$13,915.41 | \$14,000.00 |
| 5201-543-340-0742 - P and T(Sludge Mgt) | \$0.00 | \$0.00 | \$6,628.93 | \$11,202.63 | \$8,000.00 |
| 5201-543-342-0000 - Auditing Services | \$0.00 | \$0.00 | \$5,602.66 | \$17,109.15 | \$8,000.00 |
| 5201-543-348-0000 - Training Services | \$879.86 | \$208.50 | \$580.00 | \$1,085.00 | \$2,000.00 |
| 5201-543-350-0000 - Insurance and Bonding Services | \$11,100.00 | \$11,100.00 | \$11,809.00 | \$14,506.03 | \$15,000.00 |
| 5201-543-391-0000 - Dues and Fees | \$1,269.00 | \$742.79 | \$3,033.80 | \$3,816.35 | \$4,000.00 |
| 5201-543-394-0000 - Machinery, Equipment & Furniture | \$33,534.00 | \$4,800.70 | \$42,785.70 | \$0.00 | \$0.00 |
| 5201-543-410-0000 - Office Supplies | \$0.00 | \$0.00 | \$0.00 | \$888.20 | \$1,000.00 |
| 5201-543-420-0000 - Operating Supplies and Materials | \$6,000.11 | \$7,025.10 | \$7,462.82 | \$9,172.40 | \$12,000.00 |
| 5201-543-430-0000 - Repairs and Maintenance | \$65,083.55 | \$98,417.03 | \$54,957.59 | \$65,729.88 | \$50,000.00 |
| 5201-543-440-0000 - Small Tools and Minor Equipment | \$1,230.00 | \$1,793.10 | \$2,465.80 | \$2,863.86 | \$4,000.00 |
| 5201-543-490-0000 - Other - Supplies and Materials | \$417.35 | \$989.02 | \$816.91 | \$0.00 | \$0.00 |
| 5201-543-490-0740 - Other - Supplies and Materials(CHEMICALS) | \$14,397.44 | \$19,896.25 | \$18,594.56 | \$21,310.79 | \$25,000.00 |
| 5201-543-490-0742 - Supplies - Sludge MGT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,000.00 |
| 5201-543-520-0000 - Equipment | \$0.00 | \$0.00 | \$20,312.75 | \$0.00 | \$0.00 |
| 5201-543-540-0000 - Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$0.00 | \$36,977.74 | \$10,000.00 |
| 5201-543-600-0000 - Other | \$0.00 | \$0.00 | \$19.25 | \$570.91 | \$500.00 |
| 5201-930-930-0000 - Contingencies | \$3,846.21 | \$0.00 | \$0.00 | \$0.00 | \$40,000.00 |
| 5201-910-910-0000 - Transfers - Out | \$0.00 | \$0.00 | \$783,000.00 | \$802,200.00 | \$552,228.00 |
| Total Expenditures | \$912,811.33 | \$2,365,728.16 | \$1,650,517.39 | \$1,207,624.86 | \$1,078,036.00 |
| Fund Balance 12/31 | \$1,065,509.93 | \$1,394,882.26 | \$639,716.14 | \$366,600.17 | \$292,653.33 |
| Less Reserved for Encumbrance | | | | \$12,281.84 | |
| Available for appropriation | | | | \$354,318.33 | |

**Proprietary Fund
5202 WRRF Collection**

Wages and employee benefits
Professional and technical
Insurance
Contractual obligations
Supplies and materials
Capital outlay

| | 2020 | 2021 |
|-----------------------------|--------------------|---------------------|
| Wages and employee benefits | \$51,919.98 | \$91,447.00 |
| Professional and technical | \$1,717.00 | \$15,300.00 |
| Insurance | \$4,000.00 | \$5,000.00 |
| Contractual obligations | \$0.00 | \$1,800.00 |
| Supplies and materials | \$3,144.51 | \$10,500.00 |
| Capital outlay | \$0.00 | \$3,700.00 |
| Total | \$60,781.49 | \$127,547.00 |



Footnotes:

1. This fund was first established in 2019 and first utilized in 2020. Previously, expenditures were paid from Fund 5201.
2. Historical data is not provided for years 2017-2019 as financial principles have changed and thus data may not be comparable.
3. 2021 increase in wages and employee benefits due to establishment of WRRF Collections team.

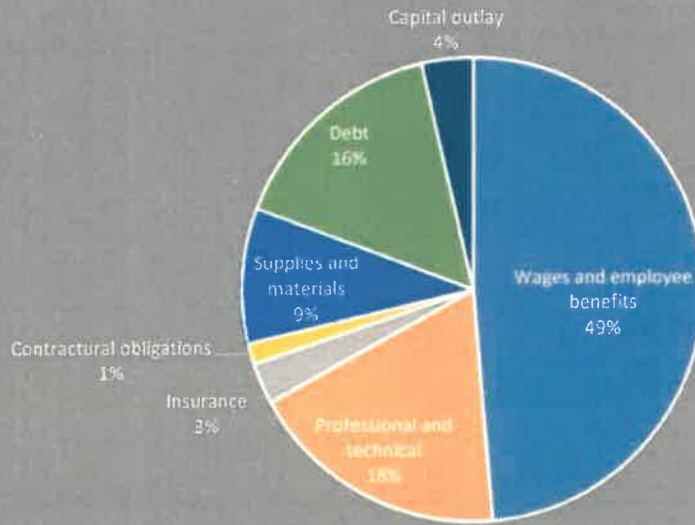
VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
5202 WRRF Collection Operating Fund
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|---|----------------|----------------|--------------------|---------------------|---------------------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$20,000.00 | \$67,236.88 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | | |
| 5202-892-0000 - Other - Miscellaneous Non-Operating | \$0.00 | \$0.00 | \$0.00 | 2511.82 | \$0.00 |
| 5202-931-0000 - Transfers - In 5201 | \$0.00 | \$0.00 | \$20,000.00 | \$105,600.00 | \$78,000.00 |
| Total Revenue | \$0.00 | \$0.00 | \$20,000.00 | \$108,111.82 | \$78,000.00 |
| Expenditures | | | | | |
| 5202-549-190-0000 - Other - Personal Services | \$0.00 | \$0.00 | \$0.00 | \$36,679.37 | \$68,000.00 |
| 5202-549-211-0000 - Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$0.00 | \$5,291.01 | \$9,240.00 |
| 5202-549-213-0000 - Medicare | \$0.00 | \$0.00 | \$0.00 | \$522.42 | \$957.00 |
| 5202-539-221-0000 - Medical/Hospitalization | \$0.00 | \$0.00 | \$0.00 | \$7,877.11 | \$11,400.00 |
| 5202-549-222-0000 - Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$212.86 | \$300.00 |
| 5202-549-225-0000 - Workers' Compensation | \$0.00 | \$0.00 | \$0.00 | \$568.87 | \$700.00 |
| 5202-549-229-0000 - Other - Insurance Benefits | \$0.00 | \$0.00 | \$0.00 | \$592.95 | \$2,000.00 |
| 5202-549-252-0000 - Travel and Transportation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| 5202-549-270-0000 - Uniforms and Clothing | \$0.00 | \$0.00 | \$0.00 | \$41.17 | \$450.00 |
| 5202-549-290-0000 - Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$0.00 | \$136.22 | \$200.00 |
| 5202-549-340-0000 - Professional and Technical Services | \$0.00 | \$0.00 | \$0.00 | \$1,717.00 | \$15,000.00 |
| 5202-549-348-0000 - Training Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$300.00 |
| 5202-549-350-0000 - Insurance and Bonding Services | \$0.00 | \$0.00 | \$0.00 | \$4,000.00 | \$5,000.00 |
| 5202-549-390-0000 - Other Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,500.00 |
| 5202-549-391-0000 - Dues and Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| 5202-549-420-0000 - Operating Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$611.96 | \$1,500.00 |
| 5202-549-430-0000 - Repairs and Maintenance | \$0.00 | \$0.00 | \$0.00 | \$2,532.55 | \$5,000.00 |
| 5202-549-440-0000 - Small Tools and Minor Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 |
| 5202-549-540-0000 - Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,700.00 |
| 5202-930-930-0000 - Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,000.00 |
| Total Expenditures | \$0.00 | \$0.00 | \$0.00 | \$60,781.49 | \$127,547.00 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$20,000.00 | \$67,330.33 | \$17,689.88 |
| Less Reserved for Encumbrance | | | | \$93.45 | |
| Available for appropriation | | | | <u>\$67,236.88</u> | |

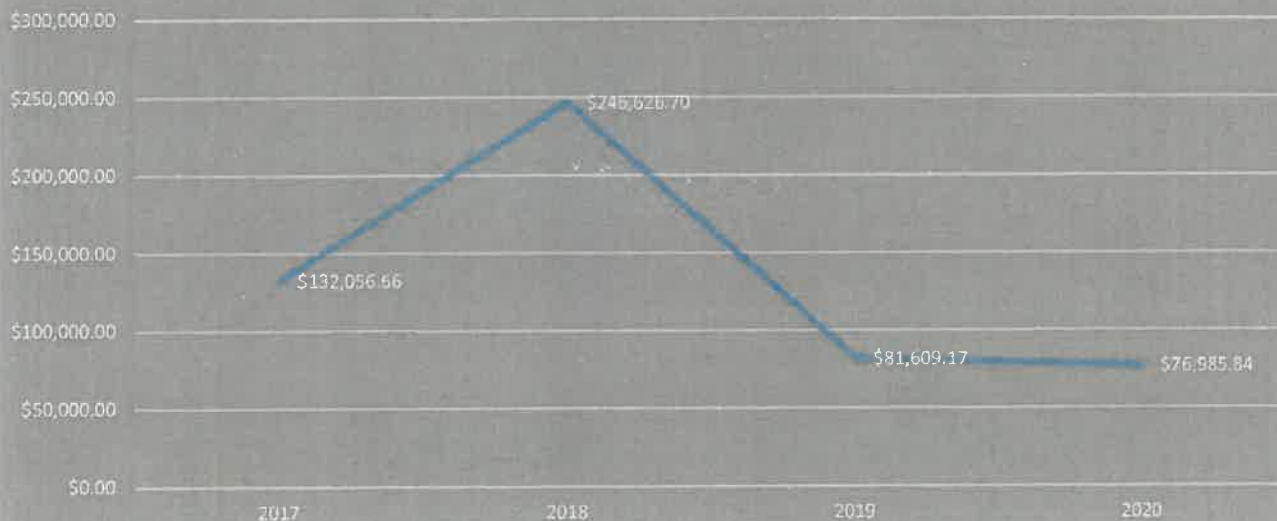
**Proprietary Fund
5601 Storm Operating**

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|-----------------------------|---------------------|---------------------|--------------------|--------------------|---------------------|
| Wages and employee benefits | \$54,926.96 | \$52,541.98 | \$49,383.41 | \$42,356.65 | \$67,231.50 |
| Professional and technical | \$0.00 | \$0.00 | \$10,107.83 | \$12,942.85 | \$25,300.00 |
| Insurance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,000.00 |
| Contractual obligations | \$0.00 | \$1,700.00 | \$441.00 | \$0.00 | \$2,000.00 |
| Supplies and materials | \$55,467.67 | \$170,722.69 | \$14.90 | \$24.31 | \$13,000.00 |
| Debt | \$21,662.03 | \$21,662.03 | \$21,662.03 | \$21,662.03 | \$21,662.03 |
| Capital outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| | \$132,056.66 | \$246,626.70 | \$81,609.17 | \$76,985.84 | \$138,193.53 |

2021 Budget Year Appropriations



5601 Storm Operating - Historical Expenditures



Footnotes:

1. In 2019, several new funds were created. Portions of expenditures related to Utility Billing, were paid from this fund in 2017-2019. Those expenditures are not reflected in the historical data graph. 2020 was the first year the new funds were active. Transfers out are excluded from data.
2. Airport HWY drainage project in 2018

VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
5601 STORM WATER UTILITY
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|--|---------------------|---------------------|--------------------|--------------------|---------------------|
| Fund Balance 1/1 | \$440,492.87 | \$392,994.51 | \$222,644.13 | \$212,476.70 | \$214,477.22 |
| Fund Balance Adjustments | \$0.00 | \$2.65 | | \$15.00 | |
| Revenues | | | | | |
| 5601-541-0000 - Consumer Rent | \$88,232.98 | \$85,584.75 | \$86,304.16 | \$89,834.43 | \$100,000.00 |
| 5601-892-0000 - Other - Miscellaneous No | \$165.95 | \$579.15 | \$518.66 | \$3,040.36 | \$400.00 |
| Total Revenue | \$88,398.93 | \$86,163.90 | \$86,822.82 | \$92,874.79 | \$100,400.00 |
| Expenditures | | | | | |
| 5601-559-190-0000 - Other - Personal Sen | \$37,511.83 | \$37,466.34 | \$33,642.74 | \$30,213.32 | \$47,000.00 |
| 5601-559-211-0000 - Ohio Public Emplo | \$4,952.54 | \$5,236.03 | \$5,459.89 | \$4,357.79 | \$6,580.00 |
| 5601-559-213-0000 - Medicare | \$537.88 | \$535.35 | \$536.60 | \$427.27 | \$681.50 |
| 5601-559-221-0000 - Medical/Hospitalizat | \$0.00 | \$0.00 | \$0.00 | \$5,979.05 | \$9,400.00 |
| 5601-559-222-0000 - Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$170.16 | \$200.00 |
| 5601-559-225-0000 - Workers' Compensat | \$470.17 | \$452.99 | \$764.50 | \$570.07 | \$700.00 |
| 5601-559-229-0000 - Other - Insurance Be | \$11,341.10 | \$8,408.77 | \$8,724.97 | \$533.26 | \$2,000.00 |
| 5601-552-252-0000 - Travel and Transport | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20.00 |
| 5601-559-270-0000 - Uniforms and Clothin | \$113.44 | \$442.50 | \$254.71 | \$27.00 | \$450.00 |
| 5601-559-290-0000 - Other - Employee Fri | \$0.00 | \$0.00 | \$0.00 | \$78.73 | \$200.00 |
| 5601-559-340-0000 - Professional and Tec | \$0.00 | \$0.00 | \$7,306.51 | \$4,388.27 | \$20,000.00 |
| 5601-559-342-0000 - Auditing Services | \$0.00 | \$0.00 | \$2,801.32 | \$8,554.58 | \$5,000.00 |
| 5601-559-348-0000 - Training Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$300.00 |
| 5601-559-350-0000 - Insurance and bondir | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,000.00 |
| 5601-559-390-0000 - Other Contractual Se | \$0.00 | \$1,700.00 | \$441.00 | \$0.00 | \$2,000.00 |
| 5601-559-430-0000 - Repairs and Mainten | \$15,072.14 | \$3,768.10 | \$14.90 | \$0.00 | \$10,000.00 |
| 5601-559-430-0051 - Repairs and Mainten | \$28,136.54 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5601-559-540-0000 - Machinery, Equipmer | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| 5601-559-600-0000 - Other | \$0.00 | \$0.00 | \$0.00 | \$24.31 | \$0.00 |
| 5601-640-430-0053 - Repairs and Mainten | \$12,268.99 | \$166,954.59 | \$0.00 | \$0.00 | \$0.00 |
| 5601-800-340-0070 - P&T Project 8&9 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5601-850-710-0018 - Principal{EQUIPMEN | \$17,422.87 | \$17,973.43 | \$18,541.39 | \$19,127.30 | \$19,731.73 |
| 5601-850-720-0018 - Interest{EQUIPMEN | \$4,239.16 | \$3,688.60 | \$3,120.64 | \$2,534.73 | \$1,930.30 |
| 5601-910-910-0000 - Transfer out | \$0.00 | \$0.00 | \$3,000.00 | \$13,800.00 | \$3,100.00 |
| 5601-930-930-0000 - Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,000.00 |
| Total Expenditures | \$135,897.29 | \$256,516.93 | \$96,990.25 | \$90,785.84 | \$141,293.53 |
| Fund Balance 12/31 | \$392,994.51 | \$222,644.13 | \$212,476.70 | \$214,580.65 | \$173,583.69 |
| Less Reserved for Encumbrance | | | | \$103.43 | |
| Available for appropriation | | | | \$214,477.22 | |

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VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
5701 Water Plant Capital Fund
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|--|----------------|----------------|----------------|----------------|------------------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$190,000.00 | \$286,315.61 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Revenues | | | | | |
| 5701-931-0000 - Transfers - In 1000 | \$0.00 | \$0.00 | \$190,000.00 | \$93,749.99 | \$300,000.00 |
| 5701-931-0000 - Transfers - In 5101 | \$0.00 | \$0.00 | \$0.00 | \$200,400.00 | \$0.00 |
| 5701-419-0000 - Other - Federal Recelpts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5701-429-0000 - Other - State Receipts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5701-923-0000 - OWDA Loan | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,500,000.00 |
| 5701-961-0000 - Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 |
| Total Revenue | \$0.00 | \$0.00 | \$190,000.00 | \$295,649.99 | \$1,800,000.00 |
| Expenditures | | | | | |
| Capital Outlay - Other | | | | | |
| 5701-800-340-0000 - Professional and Tec! | \$0.00 | \$0.00 | \$0.00 | \$9,990.00 | \$227,150.00 |
| 5701-800-340-1202 - P&T Crestwood/wood | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5701-800-431-5557 - R&M HVAC | \$0.00 | \$0.00 | \$0.00 | \$1,852.50 | \$2,000.00 |
| 5701-800-510-0000 - Land and Land Impro | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5701-800-520-0000 - Equipment | \$0.00 | \$0.00 | \$0.00 | \$8,400.00 | \$0.00 |
| 5701-800-530-0000 - Buildings and Other S | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5701-800-540-0000 - Machinery, Equipmen | \$0.00 | \$0.00 | \$0.00 | \$179,091.88 | \$1,609,560.00 |
| 5701-800-550-0000 - Motor Vehicles | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5701-800-560-0000 - Utility Distribution Sys | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5701-800-590-0000 - Other - Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5701-930-930-0000 - Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50,000.00 |
| Total Expenditures | \$0.00 | \$0.00 | \$0.00 | \$199,334.38 | \$1,888,710.00 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$190,000.00 | \$286,315.61 | \$197,605.61 |
| Less Reserved for Encumbrance | | | | \$0.00 | |
| Available for appropriation | | | | \$286,315.61 | |

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VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
5702 WRRF Capital Fund
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|---|----------------|----------------|----------------|----------------|------------------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$707,000.00 | \$915,738.38 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | | |
| Transfers - In | | | | | |
| 5702-429-0000 - Other State Receipts Grant | \$0.00 | \$0.00 | \$0.00 | \$99,999.00 | \$175,000.00 |
| 5702-931-0000 - Transfers - In 1000 | \$0.00 | \$0.00 | \$707,000.00 | \$131,250.00 | \$0.00 |
| 5702-931-0000 - Transfers - In 5201 | \$0.00 | \$0.00 | \$0.00 | \$300,000.00 | \$0.00 |
| 5702-923-0000 - OWDA Loan | \$0.00 | \$0.00 | \$0.00 | \$1,007,770.50 | \$542,500.00 |
| 5702-924-0000 - OPWC Loan | \$0.00 | \$0.00 | \$0.00 | \$100,000.00 | \$87,500.00 |
| 5702-961-0000 - Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$2,613.03 | \$0.00 |
| Total Revenue | \$0.00 | \$0.00 | \$707,000.00 | \$1,641,632.53 | \$805,000.00 |
| Expenditures | | | | | |
| Capital Outlay - Other | | | | | |
| 5702-800-340-0060 - P&T Project 10 | \$0.00 | \$0.00 | \$0.00 | \$99,023.32 | \$10,000.00 |
| 5702-800-340-0000 - P&T Project 8&9 | \$0.00 | \$0.00 | \$0.00 | \$111,267.13 | \$100,000.00 |
| 5702-800-431-5557 - R&M HVAC | \$0.00 | \$0.00 | \$0.00 | \$1,823.00 | \$0.00 |
| 5702-800-510-0000 - Land and Land Improvements | \$0.00 | \$0.00 | \$0.00 | \$8,233.87 | \$0.00 |
| 5702-800-520-0000 - Equipment | \$0.00 | \$0.00 | \$0.00 | \$1,306.80 | \$0.00 |
| 5702-800-530-0000 - Buildings and Other Structures | \$0.00 | \$0.00 | \$0.00 | \$102,962.08 | \$50,000.00 |
| 5702-800-540-0000 - Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$0.00 | \$8,660.00 | \$304,800.00 |
| 5702-800-550-0000 - Motor Vehicles | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$40,000.00 |
| 5702-800-560-0000 - Utility Distribution Systems (Project 8 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$705,000.00 |
| 5702-800-560-0060 - Utility Distribution Systems(SEWER : | \$0.00 | \$0.00 | \$0.00 | \$1,082,769.50 | \$0.00 |
| 5702-800-590-0000 - Other - Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5702-930-930-0000 - Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50,000.00 |
| Total Expenditures | \$0.00 | \$0.00 | \$0.00 | \$1,415,845.70 | \$1,259,800.00 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$707,000.00 | \$932,786.83 | \$460,938.38 |
| Less Reserved for Encumbrance | | | | \$17,048.45 | |
| Available for appropriation | | | | \$915,738.38 | |

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VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
5741 Debt Service - Water
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|---|----------------|----------------|----------------|----------------|------------------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$284,900.00 | \$157,962.40 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | | |
| 5741-921-0000 - Sale of Notes | | | 0 | \$0.00 | \$248,782.50 |
| 5741-931-0000 - Transfer-In | \$0.00 | \$0.00 | \$284,900.00 | \$142,333.00 | \$491,770.00 |
| Total Revenue | \$0.00 | \$0.00 | \$284,900.00 | \$142,333.00 | \$740,552.50 |
| Expenditures | | | | | |
| Debt Service - Other | | | | | |
| 5741-850-710-0029 - Principal{GAC-LOAN | \$0.00 | \$0.00 | \$0.00 | \$39,935.80 | \$40,698.18 |
| 5741-850-710-5261 - Principal{INTAKE & II | \$0.00 | \$0.00 | \$0.00 | \$190,717.50 | \$416,782.50 |
| 5741-850-720-0029 - Interest{GAC-LOAN-I | \$0.00 | \$0.00 | \$0.00 | \$23,834.80 | \$23,072.42 |
| 5741-850-720-5261 - Interest{INTAKE & IV | \$0.00 | \$0.00 | \$0.00 | \$14,782.50 | \$11,000.00 |
| 5741-930-930-0000 - Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 |
| Total Expenditures | \$0.00 | \$0.00 | \$0.00 | \$269,270.60 | \$492,553.10 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$284,900.00 | \$157,962.40 | \$405,961.80 |
| Less Reserved for Encumbrance | | | | \$0.00 | |
| Available for appropriation | | | | \$157,962.40 | |

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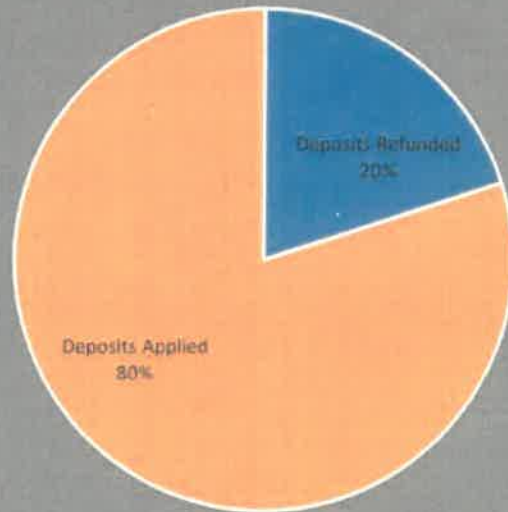
VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
5742 Debt Service - WRRF
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|---|----------------|----------------|---------------------|---------------------|---------------------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$299,000.00 | \$378,611.25 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | | |
| 5742-931-0000 - Transfers - In | \$0.00 | \$0.00 | \$299,000.00 | \$369,000.00 | \$446,328.00 |
| Total Revenue | \$0.00 | \$0.00 | \$299,000.00 | \$369,000.00 | \$446,328.00 |
| Expenditures | | | | | |
| Debt Service - Other | | | | | |
| 5742-850-710-0025 - Principal{FULTON ST 2-OPWC CE41P} | \$0.00 | \$0.00 | \$0.00 | \$2,000.00 | \$6,000.00 |
| 5742-850-710-0032 - Principal{PHOSPHORUS PROJECT-OPWC} | \$0.00 | \$0.00 | \$0.00 | \$4,375.00 | \$13,125.00 |
| 5742-850-710-0035 - Principal{OPWC HOLIDAY SEWER LOAN} | \$0.00 | \$0.00 | \$0.00 | \$3,562.50 | \$10,687.50 |
| 5742-850-710-0037 - Principal{CLARK ST LOAN/OWDA} | \$0.00 | \$0.00 | \$0.00 | \$24,728.41 | \$31,838.67 |
| 5742-850-710-0038 - Principal{CLARK ST/GRANT OPWC CT12} | \$0.00 | \$0.00 | \$0.00 | \$2,187.50 | \$6,562.50 |
| 5742-850-710-0062 - Principal {OPWC Project 10} | | | | \$0.00 | \$5,000.00 |
| 5742-850-710-0078 - Principal{Jet-Vac Truck} | \$0.00 | \$0.00 | \$0.00 | \$62,727.62 | \$213,027.22 |
| 5742-850-710-2214 - Principal{FULTON SEWER 1-OWDA} | \$0.00 | \$0.00 | \$0.00 | \$27,788.64 | \$28,566.53 |
| 5742-850-710-2224 - Principal{WWTP-OPWC LOAN CE28M} | \$0.00 | \$0.00 | \$0.00 | \$1,071.64 | \$3,214.92 |
| 5742-850-710-2228 - Principal{OWDA LOAN REPAY WWTP} | \$0.00 | \$0.00 | \$0.00 | \$18,171.93 | \$18,675.09 |
| 5742-850-710-4121 - Principal{FULTON SEWER-2 OWDA LOAN} | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$29,489.03 |
| 5742-850-710-5252 - Principal{BROADWAY SEPARATION LOAN} | \$0.00 | \$0.00 | \$0.00 | \$28,170.36 | \$28,950.36 |
| 5742-850-710-5301 - Principal{OPWC Project 7} | \$0.00 | \$0.00 | \$0.00 | \$2,150.17 | \$6,450.51 |
| 5742-850-710-5302 - Principal{OWDA Project 7} | \$0.00 | \$0.00 | \$0.00 | \$50,003.43 | \$51,000.00 |
| 5742-850-710-5303 - Principal {OWDA Project 10} | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25,166.98 |
| 5742-850-720-0037 - Interest{CLARK ST LOAN/OWDA} | \$0.00 | \$0.00 | \$0.00 | \$6,635.43 | \$8,294.37 |
| 5742-850-720-0078 - Interest{Jet-Vac Truck} | \$0.00 | \$0.00 | \$0.00 | \$12,621.38 | \$9,679.53 |
| 5742-850-720-2214 - Interest{FULTON SEWER 1-OWDA} | \$0.00 | \$0.00 | \$0.00 | \$11,181.98 | \$10,404.09 |
| 5742-850-720-2226 - Interest{OWDA LOAN REPAY WWTP} | \$0.00 | \$0.00 | \$0.00 | \$6,535.95 | \$6,032.79 |
| 5742-850-720-4121 - Interest{FULTON SEWER-2 OWDA LOAN} | \$0.00 | \$0.00 | \$0.00 | \$138.48 | \$8,323.47 |
| 5742-850-720-5252 - Interest{BROADWAY SEPARATION LOAN} | \$0.00 | \$0.00 | \$0.00 | \$6,168.02 | \$5,388.02 |
| 5742-850-720-5302 - Interest{OWDA Project 7} | \$0.00 | \$0.00 | \$0.00 | \$19,170.31 | \$19,000.00 |
| 5742-850-720-5303 - Interest {OWDA Project 10} | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,203.83 |
| 5742-930-930-0000 - Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,994.46 |
| Total Expenditures | \$0.00 | \$0.00 | \$0.00 | \$289,388.75 | \$551,072.67 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$299,000.00 | \$378,611.25 | \$273,866.58 |
| Less Reserved for Encumbrance | | | | \$0.00 | |
| Available for appropriation | | | | <u>\$378,611.25</u> | |

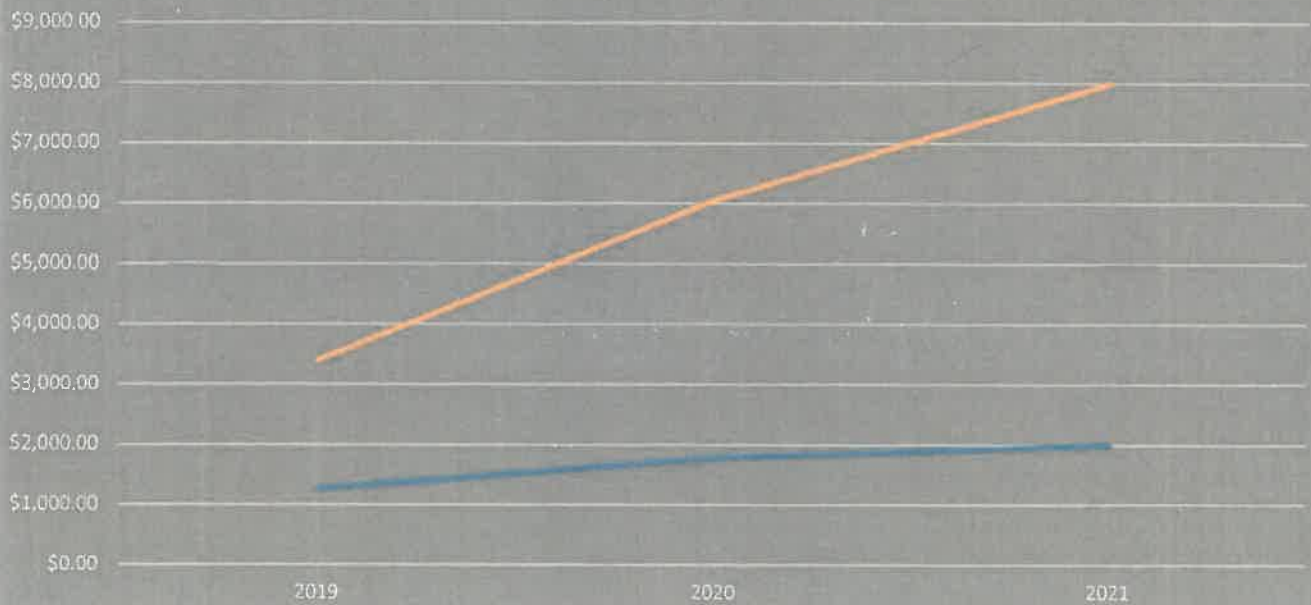
**Proprietary Fund
5781 Utility Deposits**

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|-------------------|--------|--------|------------|------------|------------|
| Deposits Refunded | \$0.00 | \$0.00 | \$1,255.28 | \$1,780.46 | \$2,000.00 |
| Deposits Applied | \$0.00 | \$0.00 | \$3,394.72 | \$6,058.06 | \$8,000.00 |

2021 Budget Year Appropriations



5781Utility Deposit - Historical Expenditures



Footnotes:

1. This fund was established in 2019 to hold utility deposits. Funds were previously held in Water and Sewer Funds.
2. Majority of deposits are fully absorbed by the final utility bill.
3. In 2020, there was a lot of turnover amongst tenants resulting in an increase to expenditure lines. There were a few properties converted to primary residences.

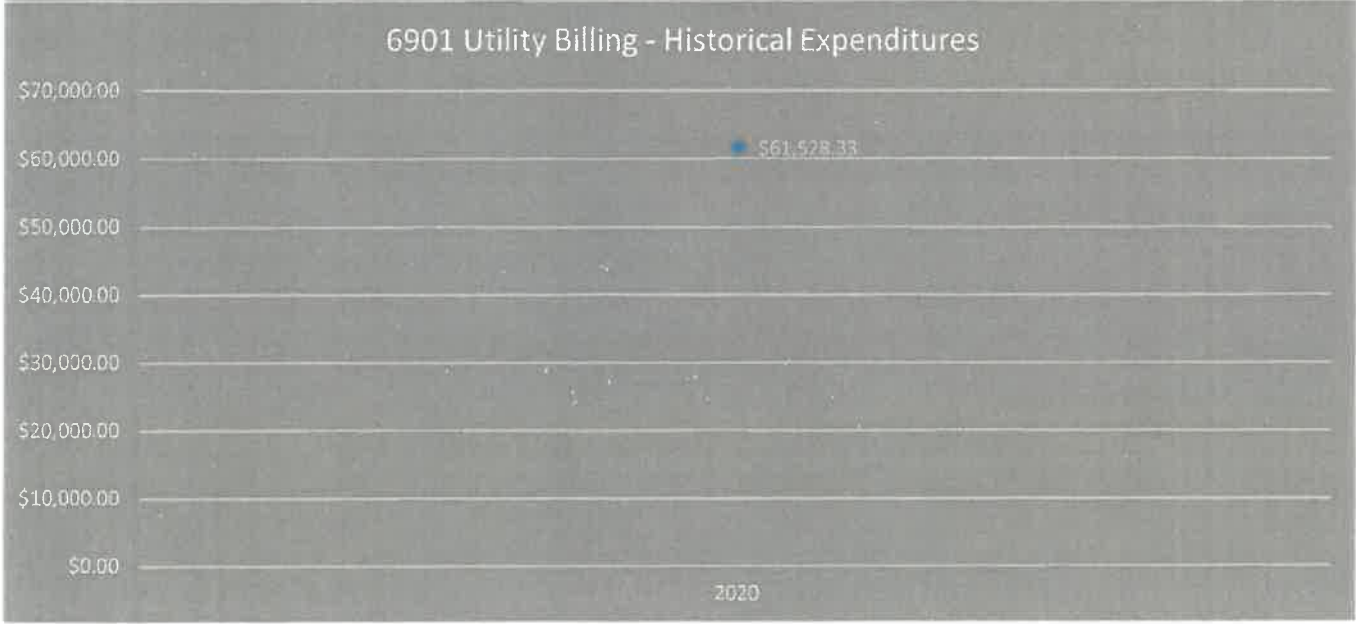
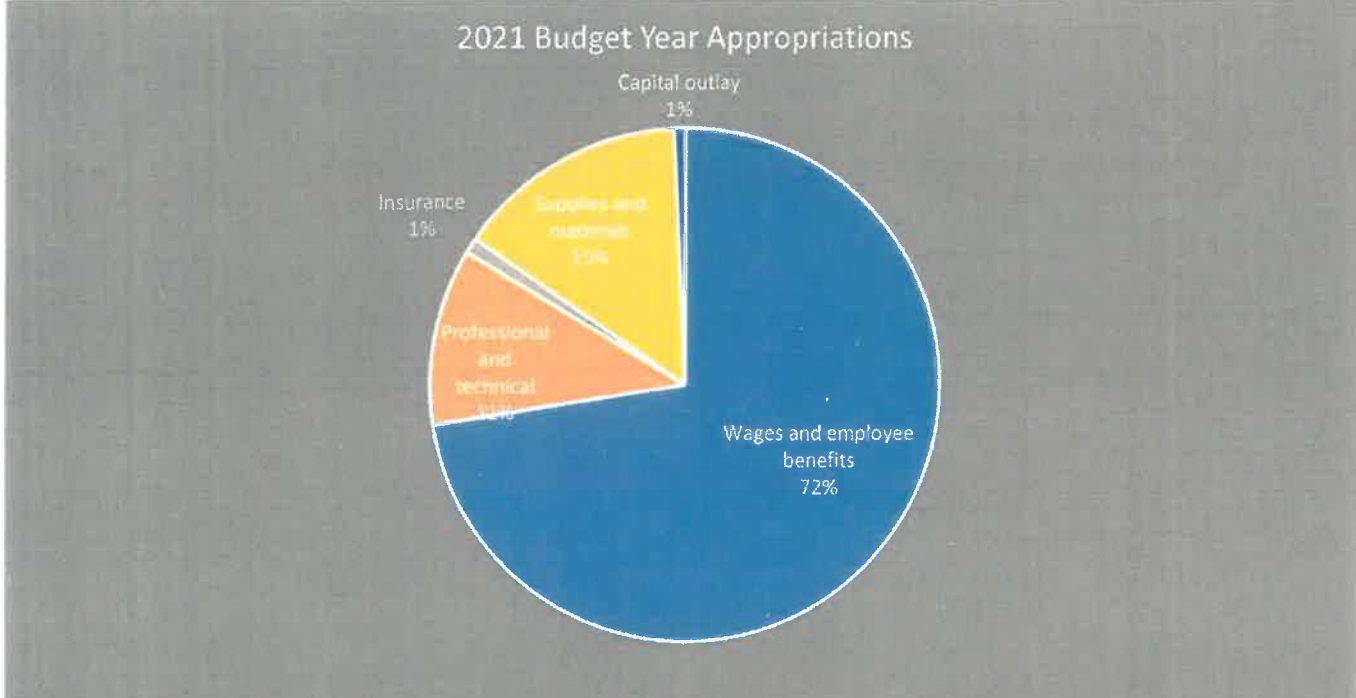
VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
5781 Renter Deposit
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|---------------------------------------|----------------|----------------|----------------|----------------|------------------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$27,650.00 | \$27,550.00 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$38.52 | \$0.00 |
| Revenues | | | | | |
| Transfer-in | \$0.00 | \$0.00 | \$26,000.00 | \$0.00 | \$0.00 |
| 5781-544-0000 - Deposits | \$0.00 | \$0.00 | \$6,300.00 | \$7,700.00 | \$8,000.00 |
| Total Revenue | \$0.00 | \$0.00 | \$32,300.00 | \$7,700.00 | \$8,000.00 |
| Expenditures | | | | | |
| Water - Other | | | | | |
| 5781-539-610-0000 - Deposits Refunded | \$0.00 | \$0.00 | \$627.66 | \$890.27 | \$1,000.00 |
| 5781-539-620-0000 - Deposits Applied | \$0.00 | \$0.00 | \$1,716.41 | \$3,029.03 | \$4,000.00 |
| Sanitary Sewers and Sewage - Other | | | | | |
| 5781-549-610-0000 - Deposits Refunded | \$0.00 | \$0.00 | \$627.62 | \$890.19 | \$1,000.00 |
| 5781-549-620-0000 - Deposits Applied | \$0.00 | \$0.00 | \$1,678.31 | \$3,029.03 | \$4,000.00 |
| Total Expenditures | \$0.00 | \$0.00 | \$4,650.00 | \$7,838.52 | \$10,000.00 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$27,650.00 | \$27,550.00 | \$25,550.00 |
| Less Reserved for Encumbrance | | | | \$0.00 | |
| Available for appropriation | | | | \$27,550.00 | |

**Proprietary Fund
6901 Utility Billing**

Wages and employee benefits
Professional and technical
Insurance
Supplies and materials
Capital outlay

| | 2020 | 2021 |
|-----------------------------|--------------------|--------------------|
| Wages and employee benefits | \$44,187.98 | \$51,866.50 |
| Professional and technical | \$7,549.18 | \$8,000.00 |
| Insurance | \$1,400.00 | \$700.00 |
| Supplies and materials | \$8,071.43 | \$10,500.00 |
| Capital outlay | \$319.74 | \$500.00 |
| Total | \$61,528.33 | \$71,566.50 |



Footnotes:

1. This fund was first established in 2019 and first utilized in 2020. Previously, expenditures were paid from multiple funds.
2. Historical data is not provided for years 2017-2019 as financial principles have changed and thus data may not be comparable.

VILLAGE OF SWANTON, FULTON COUNTY
Financial Worksheet - Budget
6901 Utility Billing Operating Fund
2021 Permanent Budget

| Description | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Budgeted 2021 |
|---|----------------|----------------|--------------------|--------------------|--------------------|
| Fund Balance 1/1 | \$0.00 | \$0.00 | \$0.00 | \$15,000.00 | \$24,591.08 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Revenues | | | | | |
| 6901-892-0000 - Other - Miscellaneous Non-Operating | \$0.00 | \$0.00 | \$0.00 | \$3,045.71 | \$0.00 |
| 6901-931-0000 - Transfers - in | \$0.00 | \$0.00 | \$15,000.00 | \$69,000.00 | \$62,000.00 |
| Total Revenue | \$0.00 | \$0.00 | \$15,000.00 | \$72,045.71 | \$62,000.00 |
| Expenditures | | | | | |
| 6901-532-190-0000 - Other - Personal Services | \$0.00 | \$0.00 | \$0.00 | \$34,421.71 | \$37,000.00 |
| 6901-532-211-0000 - Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$0.00 | \$4,923.52 | \$5,180.00 |
| 6901-532-213-0000 - Medicare | \$0.00 | \$0.00 | \$0.00 | \$492.87 | \$536.50 |
| 6901-532-221-0000 - Medical/Hospitalization | \$0.00 | \$0.00 | \$0.00 | \$2,586.84 | \$6,000.00 |
| 6901-532-222-0000 - Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$199.31 | \$300.00 |
| 6901-532-225-0000 - Workers' Compensation | \$0.00 | \$0.00 | \$0.00 | \$499.98 | \$600.00 |
| 6901-532-229-0000 - Other - Insurance Benefits | \$0.00 | \$0.00 | \$0.00 | \$1,063.75 | \$1,500.00 |
| 6901-532-252-0000 - Travel and meetings | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$500.00 |
| 6901-532-270-0000 - Uniforms and Clothing | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6901-532-290-0000 - Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$250.00 |
| 6901-532-322-0000 - Postage | \$0.00 | \$0.00 | \$0.00 | \$7,243.76 | \$7,500.00 |
| 6901-532-323-0000 - Postage Machine Rental | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6901-532-324-0000 - Printing and Reproduction | \$0.00 | \$0.00 | \$0.00 | \$827.67 | \$2,000.00 |
| 6901-532-325-0000 - Advertising | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6901-532-340-0000 - Professional and Technical Services | \$0.00 | \$0.00 | \$0.00 | \$6,989.18 | \$7,000.00 |
| 6901-532-348-0000 - Training Services | \$0.00 | \$0.00 | \$0.00 | \$560.00 | \$1,000.00 |
| 6901-532-350-0000 - Insurance and Bonding Services | \$0.00 | \$0.00 | \$0.00 | \$1,400.00 | \$700.00 |
| 6901-532-400-0000 - Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$500.00 |
| 6901-532-540-0000 - Machinery, Equipment and Furniture | \$0.00 | \$0.00 | \$0.00 | \$319.74 | \$500.00 |
| 6901-930-930-0000 - Contingencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$500.00 |
| Total Expenditures | \$0.00 | \$0.00 | \$0.00 | \$61,528.33 | \$71,566.50 |
| Fund Balance 12/31 | \$0.00 | \$0.00 | \$15,000.00 | \$25,517.38 | \$15,024.58 |
| Less Reserved for Encumbrance | | | | \$926.30 | |
| Available for appropriation | | | | <u>\$24,591.08</u> | |