Attachment A

Village of Minerva Park

2026 Tax Budget

Attachment A

Village of Minerva Park

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2026 Tax Budget

To the Franklin County Auditor:

The Council of the Village of Minerva Park hereby submits its Annual Tax Budget for the year commencing January 1, 2026 for consideration of the Franklin County Budget Commission pursuant to Section 5705.30 of the Ohio Revised Code.

Jeffrey Wilcheck Fiscal Officer July 10, 2025 Date

SCHEDULE A SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES

For Municipal Use	For Municipal Use		ommission Use	For County Auditor Use	
FUND (Include only those funds which are requesting general property tax	Budget Year Amount Requested of	Budget Year Amount Approved by Budget	Budget Year Amount to be	County Auditor's Estimate Tax Rate to be Levied	
requesting general property and revenue)	Budget Commission Inside/Outside	Commission Inside 10 Mill Limitation	Derived From Levies Outside 10 Mill Limitation	Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
GOVERNMENT FUNDS					
General Fund					
Inside Millage (1 Mill)	\$65,000				
Voted Levies					
2020, 4.0 Mill Operating Levy (2025)	146,400				
2021, 3.2 Mill Operating Levy (2026)	117,100				
2017, 5.0 Mill Operating Levy (2027)	183,000				
TOTAL ALL FUNDS	\$511,500				

Amount requested is based on an estimated assessed valuation of \$65,500,000

Comparative and Estimated Receipts, Disbursements and Fund Balances

General Fund

Description	Actual 2023	Actual 2024	Budget Yr Estimate 2025	Budget Yr Estimate 2026
`				
<u>Receipts</u>				
Property and Other Local Taxes				
Real Estate Tax	\$458,366	\$434,218	\$442,233	\$455,000
Municipal Income Tax	2,072,477	2,318,295	2,400,000	2,409,900
State Shared Taxes				
Local Government	63,714	58,611	60,800	61,000
Property Tax Allocation	55,707	55,463	56,352	56,500
Intergovernmental	24,149	434	1,000	0
Charges for Services	118,920	184,830	177,000	177,000
Fines, Licenses and Permits	93,566	42,512	55,500	55,500
Earnings on Investments	174,885	220,079	175,000	165,000
Miscellaneous	46,785	75,923	79,000	63,000
Total Revenue	3,108,569	3,390,365	3,446,885	3,442,900
<u>Disbursements</u>				
Security of Persons and Property				
Police Enforcement - Salaries	675,835	846,770	900,900	947,100
Police Enforcement - Other	537,933	547,965	671,300	685,500
Fire and EMS - Other	447,850	0	257,000	270,000
Street Lighting	3,811	4,462	4,800	6,000
Civil Defense - Other	2,789	3,160	3,400	3,500
Public Health and Welfare	_,, ; ; ;	0,100	2,100	2,200
County Health District	14,733	14,050	16,000	17,500
Public Assistance Indigent Burial	0	0	1,000	1,000
Other Public Health - Mosquito Spraying	4,756	5,486	6,000	6,000
Leisure Time Activities	.,,	-,	.,	-,
Provide and Maintain Parks - Other	2,111	581	7,000	8,000
Swimming Pool - Salaries	65,938	73,490	64,900	67,600
Swimming Pool - Other	97,474	77,775	63,700	66,500
Concessions - Salaries	8,315	5,723	9,800	10,000
Concessions - Other	14,789	10,768	15,500	16,100
Other Leisure Time Activities	2,980	3,851	9,000	9,000
Community Environment	_,,	-,	,	,
Community Planning and Zoning - Salaries	\$32,137	\$34,444	\$36,000	37,300
Community Planning and Zoning - Other	18,725	16,139	61,000	37,900
Other Community Environment - Lakes	55,742	97,060	94,500	96,500
Transportation	20,7 -2		.,	20,000
Traffic Signs and Signals	0	23,337	22,000	22,000
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Comparative and Estimated Receipts, Disbursements and Fund Balances

General Fund

Description	Actual 2023	Actual 2024	Budget Yr Estimate 2025	Budget Yr Estimate 2026
General Government				
Mayor and Administrative Offices - Salaries	\$61,847	\$65,073	\$67,300	\$95,700
Mayor and Administrative Offices - Other	43,623	48,235	55,200	54,600
Legislative Activities - Salaries	10,696	10,800	10,800	22,800
Legislative Activities - Other	13,413	19,964	33,200	35,700
Mayor's Court - Salaries	35,078	40,432	41,500	44,000
Mayor's Court - Other	52,240	58,041	67,700	64,100
Clerk - Treasurer - Salaries	83,950	90,620	95,600	105,700
Clerk - Treasurer - Other	56,454	67,139	77,500	79,300
Lands and Buildings - Salaries	37,836	50,790	43,800	73,000
Lands and Buildings - Other	55,213	109,971	156,900	147,900
Property Tax Collection Fees - Other	9,088	6,867	8,000	10,000
Election Expense	584	793	1,500	2,000
Auditor of State Fees - Other	0	10,704	13,000	13,000
Solicitor - Other	97,600	93,297	96,900	101,000
Income Tax Administration - Other	62,776	69,659	80,000	80,000
Other General Government - Other	102,526	68,537	91,500	86,500
Capital Outlay	0	58,462	59,000	60,000
Total Expenditures	2,708,842	2,634,445	3,243,200	3,382,800
Excess of Revenues Over/ (Under) Expenditures	399,727	755,920	203,685	60,100
Other Financing Sources and Uses				
Sale of Fixed Assets	0	7,535	0	0
Transfers-In	0	101	0	0
Transfers-Out	(525,000)	(525,000)	(380,000)	(1,000,000)
Advances-In	75,000	35,000	65,000	55,000
Advances-Out	0	0	0	0
Total Other Financing Sources and Uses	(450,000)	(482,364)	(315,000)	(945,000)
Net increase (Decrease) in Fund Balance	(50,273)	273,556	(111,315)	(884,900)
Cash Fund Balance 1/1	2,080,918	2,030,645	2,304,201	2,192,886
Cash Fund Balance 12/31	2,030,645	2,304,201	2,192,886	1,307,986
Less: Encumbrances 12/31	129,435	375,922	200,000	200,000
Unencumbered Fund Balance, December 31,	\$1,901,210	\$1,928,279	\$1,992,886	\$1,107,986

Comparative and Estimated Receipts, Disbursements and Fund Balances

Debt Service Funds

Description	Actual 2023	Actual 2024	Budget Yr Estimate 2025	Budget Yr Estimate 2026				
Sewer Phase II Debt Service (3901)								
<u>Receipts</u>			¢14 500	¢14.500				
Charges for Services Disbursements	\$14,500	\$14,500	\$14,500	\$14,500				
Debt Service	14,438	14,438	14,500	14,500				
Net increase (Decrease) in Fund Balance	62	62	0	0				
Cash Fund Balance 1/1	14,438	14,500	14,562	14,562				
Cash Fund Balance 12/31	\$14,500	\$14,562	\$14,562	\$14,562				
<u>Sewer Pl</u>	1ase III Debt Serv	<u>ice (3902)</u>						
Receipts Charges for Services	\$10,010	\$10,010	\$10,010	\$10,010				
Disbursements	\$10,010	\$10,010	\$10,010	\$10,010				
Debt Service	10,010	10,010	10,010	10,010				
Net increase (Decrease) in Fund Balance	0	0	0	0				
Cash Fund Balance 1/1	10,010	10,010	10,010	10,010				
Cash Fund Balance 12/31	\$10,010	\$10,010	\$10,010	\$10,010				
	F F i	d (200 1)						
<u>MP 11F</u> <u>Receipts</u>	<u> Fax Equivalent Fi</u>	<u>ina (2901)</u>						
Payments In Lieu of Taxes	\$651,581	\$618,357	\$690,000	\$690,000				
Intergovernmental	84,756	82,560	82,000	82,000				
Total Revenues	736,337	700,917	772,000	772,000				
Disbursements		· · · · ·						
Transportation	0	3,600	5,000	0				
General Government	10,645	13,481	10,500	10,500				
Intergovernmental (TIF Special Levies)	170,955	154,184	205,000	205,000				
Debt Service	490,023	490,022	490,100	490,100				
Total Expenditures	671,623	661,287	710,600	705,600				
Excess of Revenues Over/ (Under) Expenditures	64,714	39,630	61,400	66,400				
Other Financing Sources & Uses								
Advances-Out (Repayment)	(75,000)	(35,000)	(65,000)	(55,000)				
Net Increase (Decrease) in Fund Balance	(10,286)	4,630	(3,600)	11,400				
Cash Fund Balance 1/1	11,831	1,545	6,175	2,575				

Comparative and Estimated Receipts, Disbursements and Fund Balances

All Other Operating Funds

Description	Actual 2023	Actual 2024	Current Yr Estimates 2025	Budget Yr Estimate 2026					
Street Maintenance Fund (2011)									
<u>Receipts</u>									
Intergovernmental	\$129,245	\$128,621	\$132,000	\$135,000					
Interest	19,445	19,454	15,000	11,000					
Total Revenues	148,690	148,075	147,000	146,000					
<u>Disbursements</u>									
Transportation	43,523	79,973	87,000	72,000					
Capital Outlay	55,450	252,778	270,000	75,000					
Debt Service									
Principal Retirement	15,267	12,308	9,400	6,400					
Interest and Fiscal Charges	164	47	0	0					
Total Expenditures	114,404	345,106	366,400	153,400					
Net Increase (Decrease) in Fund Balance	34,286	(197,031)	(219,400)	(7,400)					
Cash Fund Balance 1/1	504,861	539,147	342,116	122,716					
Cash Fund Balance 12/31	\$539,147	\$342,116	\$122,716	\$115,316					
	MVL w/County Er	ngineer (2101)							
<u>Receipts</u>	¢0.722	\$10.200	¢10.000	\$10,000					
Intergovernmental	\$9,723	\$10,209	\$10,000	\$10,000					
<u>Disbursements</u>									
Capital Outlay	0	0	0	0					
Net Increase (Decrease) in Fund Balance	9,723	10,209	10,000	10,000					
Cash Fund Balance 1/1	115,746	125,469	135,678	145,678					
Cash Fund Balance 12/31	\$125,469	\$135,678	\$145,678	\$155,678					
<u>]</u> Receipts	Permissive MVL (21	<u>102)</u>							
Other Local Taxes	\$0	\$1,899	\$12,000	\$12,000					
Intergovernmental	5,264	5,819	5,000	5,000					
Interest	351	2,310	1,500	1,500					
Total Revenues	5,615	10,028	18,500	18,500					
<u>Disbursements</u>									
Capital Outlay	0	0	0	20,000					
Net Increase (Decrease) in Fund Balance	5,615	10,028	18,500	(1,500)					
Cash Fund Balance 1/1	34,982	40,597	40,597	59,097					
Cash Fund Balance 12/31	\$40,597	\$50,625	\$59,097	\$57,597					
	<u> </u>	<u> </u>	<u> </u>						

Comparative and Estimated Receipts, Disbursements and Fund Balances

All Other Operating Funds

Description	Actual 2023	Actual 2024	Current Yr Estimates 2025	Budget Yr Estimate 2026
Stor	m Sewer Maintenanc	e (2907)		
Receipts				
Charges for Services	\$1,595	\$62,291	\$65,000	\$65,000
Disbursements Basic Utility Services	40,294	53,546	41,000	40,000
Capital Outlay	227,912	59,365	41,000	40,000
Total Expenditures	268,206	112,911	41,000	40,000
Total Experiatures	200,200	112,911	41,000	40,000
Net Increase (Decrease) in Fund Balance	(266,611)	(50,620)	24,000	25,000
Cash Fund Balance 1/1	437,469	170,858	120,238	144,238
Cash Fund Balance 12/31	\$170,858	\$120,238	\$144,238	\$169,238
Wa	terline Maintenance	(2909)		
Receipts		<u>(=> => +</u>		
Charges for Services	\$47,246	\$61,485	\$60,000	\$60,000
C C				
Disbursements				
Basic Utility Services	7,888	0	60,000	60,000
Capital Outlay	0	0	22,100	10,000
Toptal Disbursements	7,888	0	82,100	70,000
Net Increase (Decrease) in Fund Balance	39,358	61,485	(22,100)	(10,000)
Cash Fund Balance 1/1	431,484	470,842	532,327	510,227
Cash Fund Balance 12/31	\$470,842	\$532,327	\$510,227	\$500,227
	φ170,012	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	ψυτ0,227	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Sew	er Maintenance Func	l (2910)		

Sewer Maintenance Fund (2910)

<u>Receipts</u>				
Charges for Services	\$20,884	\$34,108	\$27,000	\$27,000
Tap Fees	60,885	0	0	0
Total Revenues	81,769	34,108	27,000	27,000
<u>Disbursements</u>				
Sewer Line Maintenance	24,785	65,545	75,000	75,000
Capital Outlay	0	0	12,800	0
Total Expenditures	24,785	65,545	87,800	75,000
Excess of Revenues Over/(Under) Expenditures	56,984	(31,437)	(60,800)	(48,000)

Comparative and Estimated Receipts, Disbursements and Fund Balances

Description	Actual 2023	Actual 2024	Current Yr Estimates 2025	Budget Yr Estimate 2026
Other Financing Sources (Uses)				
Advances-In	100,000	0	0	0
Total Other Financing Sources (Uses)	100,000	0	0	0
Net Increase (Decrease) in Fund Balance	156,984	(31,437)	(60,800)	(48,000)
Cash Fund Balance 1/1	809,214	966,198	934,761	873,961
Fund Balance Adjustment	0	0	0	0
Cash Fund Balance 12/31	\$966,198	\$934,761	\$873,961	\$825,961

Estimated Receipts, Disbursements and Fund Balances

All Other Funds

Fund	Fund Number	Beginning Balance 01/01/26	Receipts	Expenditures	Ending Balance 12/31/2026
Special Revenue Funds					
State Highway	2021	\$157,868	\$11,000	\$0	\$168,868
DUI Education	2081	189	100	200	89
Law Enforcement	2091	124	100	200	24
Police CPT Reimbursement	2271	53	12,000	12,053	0
Mayor's Court Computer B	2902	1,284	1,500	1,500	1,284
K-9 Maintenance	2903	0	500	500	0
Mayor's Court Computer A	2908	588	500	1,000	88
Mary Yost Plant	2904	18,160	0	5,000	13,160
PEP Safety Grant	2914	0	1,000	1,000	0
Compensated Absences	2915	33,000	0	0	33,000
Total Special Revenue		211,266	26,700	21,453	216,513
<u>Capital Projects</u>					
MP TIF Construction	4105	1,320,177	25,000	1,020,000	325,177
OPWC - MLR Project	4201	0	500,000	500,000	0
Pool Improvement	4901	354,484	250,000	550,000	54,484
Storm Sewer Improvement	4902	219,243	250,000	167,000	302,243
Street Improvement	4903	183,300	750,000	100,000	833,300
Equipment Replacement	4904	70,200	75,000	50,000	95,200
Total Capital Projects		2,147,404	1,850,000	2,387,000	1,610,404
Total - All Funds		\$2,358,670	\$1,876,700	\$2,408,453	\$1,826,917

Village of Minerva Park Schedule of Outstanding Debt

As of January 1, 2026

Description of Issue	Issuance Date	Maturity Date	Interest Rate	Amount Outstanding as of 1/1/2026	Amount Required for Principal and Interest in 2026	Debt Service Source Fund
<u>Revenues Bonds</u> Minerva Park TIF Bonds	2022	2046	3.7%	\$7,022,549	\$490,022	MP TIF Equivalent (2901)
Payable from Other Sources OPWC Loans 2009 Street Paving 2010 Street Paving Sanitary Sewer Repair Phase II Sanitary Sewer Repair Phase III	2009 2010 2019 2019	2026 2026 2051 2053	0.0% 0.0% 0.0% 0.0%	4,313 2,042 360,918 265,265	4,311 2,042 14,437 10,010	Street Maintenance (2011) Street Maintenance (2011) Sewer Phase II (3901) Sewer Phase III (3902)
Total OPWC Loans Totals - All Debt				632,538 \$7,655,087	30,800 \$520,822	

Village of Minerva Park, Franklin County

Permanent Improvement Projects

Projects20252026Source of FundsSurged StructionConstructionS200,000OPWC CoanConstruction22,1000Waterline Maintenance Fund (2909)Construction75,0000Storm Sever Improvement (4903)Construction10,0000167,000Storm Sever Improvement (4903)Construction12,8000General Fund (2011)Construction12,8000Storm Sever Improvement (4903)Construction12,8000Storeet Maintenance (2010)Construction216,7000Street Improvement Fund (4903)Construction216,7000Street Improvement Fund (4903)Construction216,7000Street Improvement Fund (4903)Construction87,0000Street Improvement Fund (4903)Construction87,0000TIF Bond Proceeds (constructionTotal Maintenance Huilding487,000268,000TIF Bond Proceeds (constructionTotal Maintenance Huilding487,000268,000TIF Bond Proceeds (dredging, shoreline restroation, below dam erosion, down stream erosion)Valley Read100,000752,000TIF Bond Proceeds (dredging, shoreline restroation, below dam erosion, down stream erosion)Valley Read0100,000Street Maintenance Fund (2011)Construction - Road020,000Street Maintenance Fund (2020)Construction - Storm Sever020,000Street Maintenance Fund (2099)Construction - Storm Sever020,000 <th></th> <th colspan="2">Estimated Cost</th> <th></th>		Estimated Cost								
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Total Projects \$1,877,600 \$2,402,000		0	50,000	Pool Improvement Fund (4901)						
	Total Projects	\$1,877,600	\$2,402,000							

Village of Minerva Park, Franklin County

Certificate of the Total Amount from All Sources Available for Expenditure and Balances

Fund/Fund Types	Fund No.	Fund Balance 1/1/2026	Property Taxes	All Other Revenues	Total Estimated Resources
GOVERNMENTAL FUND TYPES					
<u>General Fund</u>	1000	\$1,759,886	\$458,000	\$3,454,400	\$5,672,286
Special Revenue Funds					
Street Maintenance	2011	5,716	0	147,000	152,716
State Highway	2021	207,868	0	11,000	218,868
DUI Education	2081	189	0	100	289
Law Enforcement	2091	124	0	100	224
Permissive MVL w/County Engineer	2101	145,678	0	10,000	155,678
Permissive MVL Tax	2102	59,097	0	18,500	77,597
Police CPT Reimbursement	2271	53	0	12,000	12,053
MP TIF Tax Equivalent	2901	575	0	772,000	772,575
Mayor's Court Computer B	2902	1,284	0	1,500	2,784
K-9 Maintenance	2903	0	0	500	500
Mary Yost Plant	2904	18,160	0	0	18,160
Storm Sewer Maintenance	2907	10,238	0	65,000	75,238
Mayor's Court Computer A	2908	588	0	500	1,088
Waterline Maintenance	2909	532,327	0	60,000	592,327
Sewer Maintenance	2910	886,761	0	27,000	913,761
PEP Safety Grant	2914	0	0	1,000	1,000
Compensated Absences	2915	33,000	0	0	33,000
Total Special Revenue Funds		1,901,658	0	1,126,200	3,027,858
Debt Service Funds					
Sewer Phase II	3901	14,562	0	14,500	29,062
Sewer Phase III	3902	10,010	0	10,010	20,020
Total Debt Service Funds		24,572	0	24,510	49,082
Capital Projects Funds					
MP TIF Construction	4105	970,177	0	25,000	995,177
Pool Improvement	4901	354,484	0	0	354,484
Storm Sewer Improvement	4902	8,243	0	250,000	258,243
Street Improvement	4903	400,000	0	750,000	1,150,000
Equipment Replacement	4904	70,200	0	75,000	145,200
Total Capital Projects Funds		1,803,104	0	1,100,000	2,903,104
Total All Funds		\$5,489,220	\$458,000	\$5,705,110	\$11,652,330

Estimated Rollback and Homestead Reimbursements Included in Other Sources

General Fund \$61,000