

RESOLUTION 2026-14

A RESOLUTION TO ADOPT THE TAX BUDGET FOR THE VILLAGE OF MINERVA PARK, OHIO FOR THE YEAR BEGINNING JANUARY 1, 2027 AND TO SUBMIT THE SAME TO THE FRANKLIN COUNTY BUDGET COMMISSION AND TO DECLARE AN EMERGENCY

WHEREAS, The Tax Budget for 2027 has been prepared as required by Section 5705.28, Revised Code; and

WHEREAS, Two copies of the tax budget were on file in the office of the fiscal officer for public inspection on June 26, 2026 and was available for public inspection as required by Section 5705.30, Revised Code; and

WHEREAS, A public hearing was held by the Council of the Village of Minerva Park on July 9, 2026, at 6:15 p.m.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MINERVA PARK, FRANKLIN COUNTY, OHIO, THAT:

Section 1. The Tax Budget for the Village of Minerva Park for the year beginning January 1, 2026, attached hereto as Attachment A and incorporated by reference, be and is hereby adopted by the Council of the Village of Minerva Park.

Section 2. The Fiscal Officer be and hereby is authorized and directed to certify a copy of said tax budget and a copy of this Resolution to the Franklin County Budget Commission on or before July 20, 2026.

Section 3. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that any and all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements of the laws of the State of Ohio.

Section 4. Council declares this to be an emergency measure necessary for the health, safety and welfare of the residents of Minerva Park, such emergency arising out of the immediate need to comply with the statutory filing date. Wherefore, this Resolution shall take effect and shall be in force immediately upon passage by Council.

Tiffany Southard, Mayor

First Reading: June 25, 2026
Second Reading: July 9, 2026
Third Reading: Waived
Passed July 9, 2026

ATTEST

APPROVED AS TO FORM

Jeffrey Wilcheck, Fiscal Officer

Jesse Shamp, Solicitor

Village of Minerva Park

2027 Tax Budget

Village of Minerva Park

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VILLAGE OF MINERVA PARK, FRANKLIN COUNTY

2027 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, 2027 for consideration of the Franklin County Budget Commission pursuant to Section 5705.30 of the Ohio Revised Code.

Jeffrey Wilcheck
Fiscal Officer

July 9, 2026
Date

SCCHEDULE A

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

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND (Include only those funds which are requesting general property tax revenue)	Budget Year Amount Requested of Budget Commission Inside/Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's Estimate Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
GOVERNMENT FUNDS					
General Fund					
Inside Millage (1 Mill)	\$63,500				
Voted Levies					
2020, 4.0 Mill Operating Levy (2025)	143,300				
2021, 3.2 Mill Operating Levy (2026)	117,100				
2017, 5.0 Mill Operating Levy (2027)	176,600				
TOTAL ALL FUNDS	\$500,500				

Amount requested is based on an estimated assessed valuation of \$63,465,000

VILLAGE OF MINERVA PARK, FRANKLIN COUNTY

Comparative and Estimated Receipts, Disbursements and Fund Balances

General Fund

Description	Actual 2024	Actual 2025	Current Yr Budget 2026	Budget Yr Estimate 2027
<u>Receipts</u>				
Property and Other Local Taxes				
Real Estate Tax	\$434,218	\$444,501	\$330,545	\$440,500
Municipal Income Tax	2,318,295	2,325,574	2,409,900	2,484,500
State Shared Taxes				
Local Government	58,611	54,311	61,000	60,000
Property Tax Allocation	55,463	55,884	30,161	56,500
Intergovernmental	434	12,511	10,000	10,000
Charges for Services	184,830	147,694	115,000	125,000
Fines, Licenses and Permits	42,512	41,335	45,500	45,500
Earnings on Investments	220,079	232,717	165,000	165,000
Miscellaneous	75,923	82,186	118,005	73,000
Total Revenue	3,390,365	3,396,713	3,285,111	3,460,000
<u>Disbursements</u>				
<u>Security of Persons and Property</u>				
Police Enforcement - Salaries	846,770	847,669	900,900	948,200
Police Enforcement - Other	547,965	537,097	584,600	676,500
Fire and EMS - Other	0	525,378	282,600	296,700
Street Lighting	4,462	6,013	6,500	6,700
Civil Defense - Other	3,160	3,301	3,500	3,600
Total Security of Persons and Property	1,402,357	1,919,458	1,778,100	1,931,700
<u>Public Health and Welfare</u>				
County Health District	14,050	14,344	16,000	16,500
Public Assistance Indigent Burial	0	0	1,000	1,000
Other Public Health - Mosquito Spraying	5,486	5,535	6,000	6,200
Total Public Health and Welfare	19,536	19,879	23,000	23,700
<u>Leisure Time Activities</u>				
Provide and Maintain Parks - Salaries	0	0	29,900	34,200
Provide and Maintain Parks - Other	581	5,933	46,000	47,800
Swimming Pool - Salaries	65,633	67,946	73,900	74,400
Swimming Pool - Other	77,775	61,869	81,200	79,300
Concessions - Salaries	5,723	9,697	5,400	10,000
Concessions - Other	18,625	8,461	12,600	12,600
Other Leisure Time Activities	3,851	3,467	5,000	5,100
Total Leisure Time Activities	172,188	157,373	254,000	263,400
<u>Community Environment</u>				
Community Planning and Zoning - Salaries	\$34,444	\$36,457	\$38,700	38,700
Community Planning and Zoning - Other	16,139	35,607	27,800	28,400
Other Community Environment - Lakes	97,060	81,923	79,000	81,300
Total Community Environment	147,643	153,987	145,500	148,400

VILLAGE OF MINERVA PARK, FRANKLIN COUNTY

Comparative and Estimated Receipts, Disbursements and Fund Balances

General Fund

Description	Actual 2024	Actual 2025	Current Yr Budget 2026	Budget Yr Estimate 2027
Transportation				
Traffic Signs and Signals	\$23,337	\$942	\$1,500	\$1,500
<u>General Government</u>				
Mayor and Administrative Offices - Salaries	65,073	66,982	101,100	197,200
Mayor and Administrative Offices - Other	48,235	47,863	58,700	107,200
Legislative Activities - Salaries	10,800	10,661	22,800	22,800
Legislative Activities - Other	19,964	23,208	39,700	34,700
Mayor's Court - Salaries	40,432	42,840	41,500	44,000
Mayor's Court - Other	58,041	61,619	72,900	72,300
Clerk - Treasurer - Salaries	90,620	99,080	112,700	114,600
Clerk - Treasurer - Other	67,139	58,351	78,700	79,900
Lands and Buildings - Salaries	50,790	51,270	35,300	46,500
Lands and Buildings - Other	109,971	95,709	127,300	135,200
Property Tax Collection Fees - Other	6,867	7,393	10,000	10,300
Election Expense	793	0	3,500	3,600
Auditor of State Fees	10,704	0	15,000	0
Solicitor	93,297	90,110	124,000	127,700
Income Tax Administration - Other	69,659	73,214	80,000	82,400
Other General Government - Other	68,537	65,440	97,100	100,100
Total General Government	810,922	793,740	1,020,300	1,178,500
Capital Outlay	58,462	9,327	9,000	0
Total Disbursements	2,634,445	3,054,706	3,231,400	3,547,200
Excess of Revenues Over/ (Under) Disbursements	755,920	342,007	53,711	(87,200)
<u>Other Financing Sources and Uses</u>				
Sale of Fixed Assets	7,535	0	0	0
Transfers-In	101	0	0	0
Transfers-Out	(525,000)	(395,000)	(1,500,000)	0
Advances-In	35,000	55,000	65,000	0
Advances-Out	0	0	0	0
Total Other Financing Sources and Uses	(482,364)	(340,000)	(1,435,000)	0
Net increase (Decrease) in Fund Balance	273,556	2,007	(1,381,289)	(87,200)
Cash Fund Balance 1/1	2,030,643	2,304,199	2,306,206	924,917
Cash Fund Balance 12/31	2,304,199	2,306,206	924,917	837,717
Less: Encumbrances 12/31	375,922	49,467	50,000	50,000
Unencumbered Fund Balance, December 31,	\$1,928,277	\$2,256,739	\$874,917	\$787,717

VILLAGE OF MINERVA PARK, FRANKLIN COUNTY

Comparative and Estimated Receipts, Disbursements and Fund Balances

Debt Service Funds

Description	Actual 2024	Actual 2025	Budget Yr Estimate 2026	Budget Yr Estimate 2027
<u>Sewer Phase II Debt Service (3901)</u>				
<u>Receipts</u>				
Charges for Services	\$14,500	\$14,500	\$14,500	\$14,500
<u>Disbursements</u>				
Debt Service	14,438	14,437	14,500	14,500
Net increase (Decrease) in Fund Balance	62	63	0	0
Cash Fund Balance 1/1	14,500	14,562	14,625	14,625
Cash Fund Balance 12/31	<u>\$14,562</u>	<u>\$14,625</u>	<u>\$14,625</u>	<u>\$14,625</u>
<u>Sewer Phase III Debt Service (3902)</u>				
<u>Receipts</u>				
Charges for Services	\$10,010	\$10,010	\$10,010	\$10,010
<u>Disbursements</u>				
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	<u>\$10,010</u>	<u>\$10,010</u>	<u>\$10,010</u>	<u>\$10,010</u>
<u>MP TIF Tax Equivalent Fund (2901)</u>				
<u>Receipts</u>				
Payments In Lieu of Taxes	\$618,357	\$664,926	\$690,000	\$668,000
Intergovernmental	82,560	82,625	82,000	82,000
Total Revenues	<u>700,917</u>	<u>747,551</u>	<u>772,000</u>	<u>750,000</u>
<u>Disbursements</u>				
Transportation	3,600	0	0	0
General Government	9,698	10,250	11,000	11,000
Intergovernmental (TIF Special Levies)	157,967	195,139	196,000	198,000
Debt Service	490,022	490,022	490,100	490,200
Total Expenditures	<u>661,287</u>	<u>695,411</u>	<u>697,100</u>	<u>699,200</u>
Excess of Revenues Over/ (Under) Disbursements	<u>39,630</u>	<u>52,140</u>	<u>74,900</u>	<u>50,800</u>
<u>Other Financing Sources & Uses</u>				
Advances-Out (Repayment)	(35,000)	(55,000)	(65,000)	0
Net Increase (Decrease) in Fund Balance	4,630	(2,860)	9,900	50,800
Cash Fund Balance 1/1	1,545	6,175	3,315	13,215
Cash Fund Balance 12/31	<u>\$6,175</u>	<u>\$3,315</u>	<u>\$13,215</u>	<u>\$64,015</u>

VILLAGE OF MINERVA PARK, FRANKLIN COUNTY

Comparative and Estimated Receipts, Disbursements and Fund Balances

All Other Operating Funds

Description	Actual 2024	Actual 2025	Current Yr Estimates 2026	Budget Yr Estimate 2027
<u>Street Maintenance Fund (2011)</u>				
<u>Receipts</u>				
Intergovernmental	\$128,621	\$135,882	\$135,000	\$136,000
Interest	19,454	12,102	11,000	11,000
Total Revenues	<u>148,075</u>	<u>147,984</u>	<u>146,000</u>	<u>147,000</u>
<u>Disbursements</u>				
Transportation	79,973	54,060	62,000	122,000
Capital Outlay	252,778	217,188	130,000	100,000
Debt Service				
Principal Retirement	12,308	9,340	17,600	17,500
Interest and Fiscal Charges	47	15	0	0
Total Expenditures	<u>345,106</u>	<u>280,603</u>	<u>209,600</u>	<u>239,500</u>
Net Increase (Decrease) in Fund Balance	(197,031)	(132,619)	(63,600)	(92,500)
Cash Fund Balance 1/1	<u>539,147</u>	<u>342,116</u>	<u>209,497</u>	<u>145,897</u>
Cash Fund Balance 12/31	<u><u>\$342,116</u></u>	<u><u>\$209,497</u></u>	<u><u>\$145,897</u></u>	<u><u>\$53,397</u></u>
<u>Permissive MVL w/County Engineer (2101)</u>				
<u>Receipts</u>				
Intergovernmental	<u>\$10,209</u>	<u>\$9,831</u>	<u>\$10,000</u>	<u>\$10,000</u>
<u>Disbursements</u>				
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Fund Balance	10,209	9,831	10,000	10,000
Cash Fund Balance 1/1	<u>134,883</u>	<u>145,092</u>	<u>154,923</u>	<u>164,923</u>
Cash Fund Balance 12/31	<u><u>\$145,092</u></u>	<u><u>\$154,923</u></u>	<u><u>\$164,923</u></u>	<u><u>\$174,923</u></u>
<u>Permissive MVL (2102)</u>				
<u>Receipts</u>				
Other Local Taxes	\$1,899	\$20,936	\$21,000	\$21,000
Intergovernmental	5,819	4,577	5,000	5,000
Interest	2,310	3,123	2,500	2,500
Total Revenues	<u>10,028</u>	<u>28,636</u>	<u>28,500</u>	<u>28,500</u>
<u>Disbursements</u>				
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Fund Balance	10,028	28,636	28,500	28,500
Cash Fund Balance 1/1	<u>48,043</u>	<u>58,071</u>	<u>86,707</u>	<u>115,207</u>
Cash Fund Balance 12/31	<u><u>\$58,071</u></u>	<u><u>\$86,707</u></u>	<u><u>\$115,207</u></u>	<u><u>\$143,707</u></u>

VILLAGE OF MINERVA PARK, FRANKLIN COUNTY

Comparative and Estimated Receipts, Disbursements and Fund Balances

All Other Operating Funds

Description	Actual 2024	Actual 2025	Current Yr Estimates 2026	Budget Yr Estimate 2027
<u>Storm Sewer Maintenance (2907)</u>				
<u>Receipts</u>				
Charges for Services	\$62,291	\$78,252	\$65,000	\$80,000
<u>Disbursements</u>				
Basic Utility Services	33,180	41,875	76,000	90,400
Capital Outlay	0	50,021	0	0
Total Expenditures	33,180	91,896	76,000	90,400
Net Increase (Decrease) in Fund Balance	29,111	(13,644)	(11,000)	(10,400)
Cash Fund Balance 1/1	62,572	91,683	78,039	67,039
Cash Fund Balance 12/31	<u>\$91,683</u>	<u>\$78,039</u>	<u>\$67,039</u>	<u>\$56,639</u>
<u>Waterline Maintenance (2909)</u>				
<u>Receipts</u>				
Charges for Services	\$61,485	\$60,318	\$60,000	\$60,000
<u>Disbursements</u>				
Basic Utility Services	15,134	26,212	90,000	75,000
Capital Outlay	0	24,910	150,000	60,000
Total Disbursements	15,134	51,122	240,000	135,000
Net Increase (Decrease) in Fund Balance	46,351	9,196	(180,000)	(75,000)
Cash Fund Balance 1/1	581,273	627,624	636,820	456,820
Cash Fund Balance 12/31	<u>\$627,624</u>	<u>\$636,820</u>	<u>\$456,820</u>	<u>\$381,820</u>
<u>Sewer Maintenance Fund (2910)</u>				
<u>Receipts</u>				
Charges for Services	\$33,492	\$32,593	\$27,000	\$28,000
Tap Fees	0	0	0	0
Total Revenues	33,492	32,593	27,000	28,000
<u>Disbursements</u>				
Sewer Line Maintenance	21,985	25,888	65,000	70,000
Capital Outlay	0	45,073	50,000	0
Total Expenditures	21,985	70,961	115,000	70,000
Excess of Revenues Over/(Under) Disbursements	11,507	(38,368)	(88,000)	(42,000)

VILLAGE OF MINERVA PARK, FRANKLIN COUNTY

Comparative and Estimated Receipts, Disbursements and Fund Balances

All Other Operating Funds

Description	Actual 2024	Actual 2025	Current Yr Estimates 2026	Budget Yr Estimate 2027
<u>Other Financing Sources (Uses)</u>				
Advances-In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Increase (Decrease) in Fund Balance	11,507	(38,368)	(88,000)	(42,000)
Cash Fund Balance 1/1	934,762	946,269	907,901	819,901
Fund Balance Adjustment	0	0	0	0
Cash Fund Balance 12/31	<u>\$946,269</u>	<u>\$907,901</u>	<u>\$819,901</u>	<u>\$777,901</u>

VILLAGE OF MINERVA PARK, FRANKLIN COUNTY

Estimated Receipts, Disbursements and Fund Balances

All Other Funds

Fund	Fund Number	Beginning Balance 01/01/2027	Receipts	Disbursement	Ending Balance 12/31/2027
<u>Special Revenue Funds</u>					
State Highway	2021	\$165,060	\$11,000	\$0	\$176,060
DUI Education	2081	89	100	0	189
Law Enforcement	2091	124	100	0	224
Police CPT Reimbursement	2271	1,972	12,000	13,972	0
Mayor's Court Computer B	2902	1,625	1,500	3,125	0
Mayor's Court Computer A	2908	497	500	900	97
Mary Yost Plant	2904	13,161	0	10,000	3,161
Compensated Absences	2915	33,119	0	0	33,119
Total Special Revenue		<u>215,647</u>	<u>25,200</u>	<u>27,997</u>	<u>179,731</u>
<u>Capital Projects</u>					
MP TIF Construction	4105	849,312	0	849,312	0
Pool Improvement	4901	800,000	2,500,000	3,300,000	0
Storm Sewer Improvement	4902	27,369	0	25,000	2,369
Street Improvement	4903	122,078	0	100,000	22,078
Equipment Replacement	4904	87,600	75,000	50,000	112,600
Sidewalks and Pathways	4905	300,000	0	300,000	0
Total Capital Projects		<u>1,886,359</u>	<u>2,575,000</u>	<u>4,624,312</u>	<u>24,447</u>
Total - All Funds		<u><u>\$2,102,006</u></u>	<u><u>\$2,600,200</u></u>	<u><u>\$4,652,309</u></u>	<u><u>\$204,178</u></u>

**Village of Minerva Park
Schedule of Outstanding Debt**

As of January 1, 2027

Description	Issuance Date	Maturity Date	Interest Rate	Amount Outstanding as of 1/1/2027	Amount Required for Principal and Interest in 2027	Fund
<u>Revenues Bonds</u>						
Minerva Park TIF Bonds	2022	2046	3.7%	<u>\$6,797,276</u>	<u>\$490,022</u>	MP TIF Equivalent (2901)
<u>Payable from Other Sources</u>						
<u>OPWC Loans</u>						
Minerva Lake Road	2025	2054	0.0%	588,889	22,222	Street Maintenance (2011)
Sanitary Sewer Repair Phase II	2019	2051	0.0%	346,481	14,437	Sewer Phase II (3901)
Sanitary Sewer Repair Phase III	2019	2053	0.0%	255,255	10,010	Sewer Phase III (3902)
Total OPWC Loans				<u>1,190,625</u>	<u>46,669</u>	
Totals - All Debt				<u><u>\$7,987,901</u></u>	<u><u>\$536,691</u></u>	

Village of Minerva Park, Franklin County

Permanent Improvement Projects

Projects	Accumulated Expenditures Through	Estimated Cost			Source of Funds
	2025	2026	2027	2028	
Projects					
Minerva Lake Road Project					
Engineering	\$67,376	\$3,895	\$0	\$0	Street Maintenance (2011)
Construction	400,000	0	0	0	OPWC Grant
Construction	600,000	0	0	0	OPWC Loan
Construction	24,910	0	0	0	Waterline Maintenance Fund (2909)
Construction	51,649	0	0	0	Storm Sewer Maintenance Fund (2907)
Construction	266,874	0	0	0	Storm Sewer Improvement (4902)
Construction	58,410	0	0	0	Sewer Maintenance (2910)
Construction	72,376	28,404	0	0	Street Improvement Fund (4903)
Construction	0	0	0	0	General Fund (sidewalks)
Total	1,541,595	32,299	0	0	
Minerva Lake Road Project - Phase II					
Engineering	0	0	100,000	25,000	Street Maintenance (2011)
Construction	0	0	0	1,750,000	OPWC Grant and Loan
Construction	0	0	0	200,000	Street Improvement Fund (4903)
Construction	0	0	0	100,000	Storm Sewer Maintenance Fund (2907)
Construction	0	0	0	200,000	Storm Sewer Improvement (4902)
Construction	0	0	0	25,000	Sewer Maintenance (2910)
Construction	0	0	0	100,000	Permissive MVL Fund (2102)
Construction	0	0	0	175,000	Permissive MVL w/Co. Eng. Fund (2101)
Total	0	0	100,000	2,575,000	
Northland Plaza Road Project					
Engineering	64,993				Street Maintenance Fund (2011)
Construction	117,418	0	0	0	Street Maintenance Fund (2011)
Construction	62,112	0	0	0	State Highway Fund (2021)
Construction	27,723	0	0	0	Storm Sewer Maintenance (2907)
Construction	248,315	21,053	0	0	Street Improvement Fund (4903)
Total	455,568	21,053	0	0	
Maintenance Building					
Engineering	102,176	0	0	0	TIF Bond Proceeds (4105)
Construction	168,948	583,203	0	0	TIF Bond Proceeds (4105)
Total	271,124	583,203	0	0	
Kilbourne Run Erosion Mitigation					
Engineering	9,458	29,515	0	0	TIF Bond Proceeds (4105)
Construction	0	0	500,000	0	TIF Bond Proceeds (4105)
Total	9,458	29,515	500,000	0	
North Lake Court Waterline					
Engineering	2,986	56,000	0	0	Waterline Maintenance Fund (2909)
Construction	0	150,000	50,000	0	Waterline Maintenance Fund (2909)
Construction	0		10,000	0	Street Improvement Fund (4903)
Total	2,986	206,000	50,000	0	
Sidewalks and Pathways					
Engineering - Surveying	2,460	59,100	0	0	Sidewalks and Pathways Fund (4905)
Engineering - Design	0	300,000	0	0	Sidewalks and Pathways Fund (4905)
Construction	0	0	300,000	300,000	Sidewalks and Pathways Fund (4905)
Total	2,460	359,100	300,000	300,000	
Valley Road					
Engineering	\$12,470	\$32,530	\$0	\$0	Street Maintenance Fund (2011)
Engineering	7,231	7,769	0	0	Street Improvement Fund (4903)
Construction - Road	0	0	100,000	0	Street Improvement Fund (4903)
Construction - Road	0	0	20,000	0	Permissive MVL (2102)
Construction - Storm Sewer	0	0	20,000	0	Storm Sewer Improvement (4902)
Construction - Waterline	0	0	10,000	0	Waterline Maintenance Fund (2909)
Construction - Pathways/Sidewalks	0	0	5,000	0	General
Total	19,701	40,299	155,000	0	

Village of Minerva Park, Franklin County

Permanent Improvement Projects

Projects	Accumulated Expenditures Through 2025	Estimated Cost			Source of Funds
	2026	2027	2028		
Projects					
Minerva Park Pool House					
Design & Engineering	7,025	52,975	0	0	Pool Improvement Fund (4901)
Permits and Fees	0	10,000	0	0	Pool Improvement Fund (4901)
Construction	0	300,000	0	0	Grant
Construction	0	0	350,000	0	Pool Improvement Fund (4901)
Total Minerva Park Pool Bath House	7,025	362,975	350,000	0	
Minerva Park Pool Improvements					
Design/Engineering	0	100,000	100,000	0	Pool Improvement Fund (4901)
Construction	0	0	0	1,000,000	Pool Improvement Fund (4901)
Construction	0	0	0	500,000	ODNR Grant
Construction	0	0	0	2,000,000	Bonds, Payable from Income Tax
Total	0	100,000	100,000	3,500,000	
Total Projects	\$2,309,917	\$1,734,444	\$1,555,000	\$6,375,000	

Village of Minerva Park, Franklin County

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

<u>Fund Type/Fund</u>	<u>Fund No.</u>	<u>Fund Balance 1/1/2027</u>	<u>Property Taxes</u>	<u>All Other Revenues</u>	<u>Total Estimated Resources</u>
GOVERNMENTAL FUND TYPES					
<u>General Fund</u>	1000	<u>\$924,919</u>	<u>\$460,000</u>	<u>\$3,000,000</u>	<u>\$4,384,919</u>
<u>Special Revenue Funds</u>					
Street Maintenance	2011	145,897	0	147,000	292,897
State Highway	2021	165,060	0	11,000	176,060
DUI Education	2081	89	0	100	189
Law Enforcement	2091	124	0	100	224
Permissive MVL w/County Engineer	2101	164,923	0	10,000	174,923
Permissive MVL Tax	2102	115,207	0	28,500	143,707
Police CPT Reimbursement	2271	1,972	0	12,000	13,972
MP TIF Tax Equivalent	2901	13,215	0	750,000	763,215
Mayor's Court Computer B	2902	1,625	0	1,500	3,125
Mary Yost Plant	2904	13,161	0	0	13,161
Storm Sewer Maintenance	2907	67,039	0	80,000	147,039
Mayor's Court Computer A	2908	497	0	500	997
Waterline Maintenance	2909	456,820	0	60,000	516,820
Sewer Maintenance	2910	819,901	0	28,000	847,901
Compensated Absences	2915	33,119	0	0	33,119
Total Special Revenue Funds		<u>1,998,649</u>	<u>0</u>	<u>1,128,700</u>	<u>3,127,349</u>
<u>Debt Service Funds</u>					
Sewer Phase II	3901	14,625	0	14,500	29,125
Sewer Phase III	3902	10,010	0	10,010	20,020
Total Debt Service Funds		<u>24,635</u>	<u>0</u>	<u>24,510</u>	<u>49,145</u>
<u>Capital Projects Funds</u>					
MP TIF Construction	4105	15,000	0	0	15,000
Pool Improvement	4901	800,000	0	2,500,000	3,300,000
Storm Sewer Improvement	4902	27,369	0	0	27,369
Street Improvement	4903	22,078	0	0	22,078
Equipment Replacement	4904	87,600	0	75,000	162,600
Total Capital Projects Funds		<u>952,047</u>	<u>0</u>	<u>2,575,000</u>	<u>3,527,047</u>
Total All Funds		<u><u>\$3,900,250</u></u>	<u><u>\$460,000</u></u>	<u><u>\$6,728,210</u></u>	<u><u>\$11,088,460</u></u>
Estimated Rollback and Homestead Reimbursements Included in Other Sources					
General Fund		\$60,000			
MP TIF Tax Equivalent Fund		82,000			