

Village of Minerva Park

NOTE: This forecast is as of June 30, 2017 and is subject to change at any time.

General Fund

	Actual		Planned				
	2016	2017	2018	2019	2020	2021	2022
Revenues							
General property tax	\$437,397	\$430,335	\$439,500	\$449,800	\$449,800	\$449,800	\$449,800
Municipal income tax	893,875	914,681	993,837	1,125,026	1,281,767	1,420,220	1,462,826
Intergovernmental	113,061	108,600	107,000	114,600	114,600	114,600	114,600
Charges for Services	168,141	130,000	75,000	75,000	80,000	80,000	80,000
Fines and Forfeitures	37,333	41,000	51,000	56,000	61,000	66,000	66,000
Cable franchise fees	12,617	13,000	13,000	13,000	13,000	13,000	13,000
Licenses and Permits	1,545	33,500	43,250	43,250	43,250	1,500	1,500
Interest	2,637	5,000	5,000	4,000	4,000	4,000	4,000
Miscellaneous	8,636	27,500	52,000	52,000	52,000	52,000	52,000
Total Revenues	1,675,243	1,703,616	1,779,587	1,932,676	2,099,417	2,201,120	2,243,726
Security of Persons and Property							
Police Department							
Personal Services	389,879	489,000	542,300	558,300	574,700	591,800	609,300
Employee Fringe Benefits	185,940	224,700	265,000	273,900	284,300	295,300	306,900
Contractual Services	28,437	37,000	38,400	39,400	40,400	41,400	42,400
Supplies and Materials	44,500	47,800	51,500	53,100	54,700	56,500	58,300
Capital Outlay	52,742	62,300	22,600	40,000	42,600	45,000	45,000
Total Police Department	701,498	860,800	919,800	964,700	996,700	1,030,000	1,061,900
Fire/Emergency Medical Services							
Personal Services	24,953	40,000	68,400	70,500	72,600	74,800	77,000
Employee Fringe Benefits	10,865	14,500	14,800	15,200	15,600	16,000	16,400
Contractual Services	12,272	14,200	14,600	15,000	15,400	15,800	16,200
Supplies and Materials	10,814	16,500	16,900	17,300	17,700	18,200	18,700
Capital Outlay	10,003	0	500	1,500	4,000	500	500
Total Emergency Medical Services	68,907	85,200	115,200	119,500	125,300	125,300	128,800
Street Lighting	4,053	6,500	6,700	6,900	7,100	7,300	7,500
Civil Defense - Siren	2,415	3,000	3,200	3,300	3,400	3,500	3,600
Total Security of Persons and Property	776,873	955,500	1,044,900	1,094,400	1,132,500	1,166,100	1,201,800
Public Health and Welfare							
County Health District (210)	8,806	9,200	9,500	9,800	22,100	22,800	23,500
Other Assistance to Needy	600	1,200	600	600	600	600	600
Other Public Health (Mosquito spraying)	1,100	2,800	2,500	2,500	2,600	2,700	2,800
Total Public Health and Welfare	10,506	13,200	12,600	12,900	25,300	26,100	26,900
Leisure Time Activities							
Provide and Maintain Parks (320)							
Personal Services	\$5,995	\$10,500	\$11,600	\$11,900	\$12,300	\$12,700	\$13,100
Employee Fringe Benefits	326	1,800	2,100	2,100	2,100	2,100	2,100
Contractual Services	152	500	500	500	500	500	500
Supplies and Materials	906	4,000	4,100	4,200	4,300	4,400	4,500
Capital Outlay	24,343	0	4,000	0	0	0	0
Total Provide and Maintain Parks	31,721	16,800	22,300	18,700	19,200	19,700	20,200
Swimming Pool (340)							
Personal Services	39,030	47,000	47,900	49,300	50,800	52,300	53,900
Employee Fringe Benefits	6,861	7,200	8,400	8,600	8,800	9,000	9,200
Contractual Services	13,922	24,050	27,100	27,600	28,100	18,400	18,900
Supplies and Materials	9,611	10,900	11,200	11,500	11,800	12,100	12,400
Capital Outlay	1,600	0	10,000	10,000	0	0	0
Total Swimming Pool	71,023	89,150	104,600	107,000	99,500	91,800	94,400
Total Leisure Time Activities	102,745	105,950	126,900	125,700	118,700	111,500	114,600
Community Environment							
Community Planning and Zoning (410)							
Personal Services	36,992	73,000	82,100	84,500	87,000	89,600	92,300
Employee Fringe Benefits	6,607	12,700	14,900	15,300	15,800	16,300	16,800
Contractual Services	92,981	96,700	21,700	21,700	21,700	21,700	21,700
Supplies and Materials	500	500	500	500	500	500	500
Capital Outlay	0	0	0	0	0	1,200	0
Total Community Planning and Zoning	137,080	182,900	119,200	122,000	125,000	129,300	131,300
Other Community Environment - Lakes (490)							
Contractual Services	43,642	27,000	37,000	37,700	38,400	39,100	39,900
Total Other Community Environment - Lakes	43,642	27,000	37,000	37,700	38,400	39,100	39,900
Total Community Environment	180,722	209,900	156,200	159,700	163,400	168,400	171,200
Basic Utility Services							
Storm Sewers and Drains (559)							
Contractual Services	8,562	10,000	10,200	10,600	11,000	11,400	11,800
Capital Outlay	0	30,000	0	0	0	0	0
Total Storm Sewers and Drains	8,562	40,000	10,200	10,600	11,000	11,400	11,800
Total Basic Utility Services	8,562	40,000	10,200	10,600	11,000	11,400	11,800

Village of Minerva Park

NOTE: This forecast is as of June 30, 2017 and is subject to change at any time.

General Fund

	Actual	Planned					
	2016	2017	2018	2019	2020	2021	2022
<u>General Government</u>							
<u>Mayor's Office (710)</u>							
Personal Services	\$38,196	\$40,000	\$43,600	\$44,000	\$44,400	\$44,800	\$45,200
Employee Fringe Benefits	21,071	25,200	26,000	26,600	27,200	27,900	28,600
Contractual Services	1,373	6,900	1,300	1,300	1,300	1,300	1,300
Capital Outlay	1,127	0	0	1,000	0	0	0
Total Mayor's Office	61,767	72,100	70,900	72,900	72,900	74,000	75,100
<u>Legislative (715)</u>							
Personal Services	3,127	3,600	3,600	3,600	3,700	3,800	3,900
Employee Fringe Benefits	446	600	1,200	1,200	1,200	1,200	1,200
Contractual Services	708	18,500	2,500	2,500	2,500	2,500	2,500
Total Legislative	4,282	22,700	7,300	7,300	7,400	7,500	7,600
<u>Mayor's Court (720)</u>							
Personal Services	19,689	21,500	22,500	23,200	23,900	24,600	25,300
Employee Fringe Benefits	7,246	8,600	9,100	9,300	9,500	9,700	9,900
Contractual Services	20,808	23,000	23,700	23,900	24,100	24,300	26,300
Supplies and Materials	1,933	1,500	1,500	1,500	1,500	1,500	1,500
Total Mayor's Court	49,676	54,600	56,800	57,900	59,000	60,100	63,000
<u>Fiscal Officer/Finance (725)</u>							
Personal Services	56,341	68,250	64,700	67,800	69,700	71,700	73,700
Employee Fringe Benefits	20,815	10,600	11,500	13,800	14,100	14,400	14,700
Contractual Services	8,076	12,400	12,800	13,100	13,400	13,700	14,000
Supplies and Materials	2,364	3,500	3,600	3,700	3,800	3,900	4,000
Capital Outlay	2,733	0	0	0	0	0	0
Total Fiscal Officer/Finance	90,329	94,750	92,600	98,400	101,000	103,700	106,400
<u>Lands and Buildings (730)</u>							
Personal Services	\$8,633	\$11,500	\$9,900	\$10,200	\$10,500	\$10,800	\$11,100
Employee Fringe Benefits	2,276	2,500	2,200	2,200	2,200	2,200	2,200
Contractual Services	33,929	35,000	36,200	37,400	38,600	39,800	41,000
Supplies and Materials	3,599	5,500	5,100	5,200	5,300	5,400	5,500
Capital Outlay	21,341	29,000	0	0	0	0	0
Total Lands and Buildings	69,778	83,500	53,400	55,000	56,600	58,200	59,800
Property Tax Collection Fees (740)	13,588	13,500	12,500	12,900	13,300	13,700	14,100
Auditor of State Fees (745)	10,262	6,500	7,000	7,500	7,500	7,500	8,000
Village Solicitor (750)	67,273	80,000	80,000	80,000	80,000	80,000	80,000
Income Tax Administration (755)	28,378	30,000	30,900	31,800	32,800	33,800	34,800
Other General Government (790)	27,900	36,600	38,700	42,300	43,400	44,500	45,600
Total General Government	423,235	494,250	450,100	466,000	473,900	483,000	494,400
Capital Outlay	0	31,500	25,000	5,000	0	0	0
Debt Service	0	25,600	59,300	92,100	119,760	238,440	238,312
Total Expenditures	1,502,641	1,875,900	1,885,200	1,966,400	2,044,560	2,204,940	2,259,012
Excess of Revenues over (Under) Expenditures	172,602	(172,285)	(105,613)	(33,724)	54,857	(3,820)	(15,286)
<u>Other Sources and Uses</u>							
Advances In	2,500	0	75,000	0	0	0	0
Advances Out	(77,500)	0	0	0	0	0	0
Transfers In	1,303	0	0	0	0	0	0
Transfers Out - (Village Facilities)	(136,300)	0	0	0	0	0	0
Sale of Fixed Assets	5,575	2,500	0	0	0	0	0
Total Other Financing Uses	(204,422)	2,500	75,000	0	0	0	0
Excess of Revenues and other sources over (Under) Expenditures and other Uses	(31,820)	(169,785)	(30,613)	(33,724)	54,857	(3,820)	(15,286)
Fund Balance January 1,	507,513	475,693	305,909	275,296	241,572	296,428	292,608
Fund Balance December 31,	\$475,693	\$305,909	\$275,296	\$241,572	\$296,428	\$292,608	\$277,322

Village of Minerva Park, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
For the Years Ended December 31, 2014 to 2016, Actual and
Ending December 31, 2017 through 2022, Planned

Street Maintenance Fund (2011)

Description	Actuals			Planned					
	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues									
Intergovernmental	\$61,523	\$60,875	\$59,883	\$54,500	\$55,000	\$58,000	\$59,000	\$61,000	\$61,000
Earnings on Investments	6	19	192	100	100	100	100	100	100
Total Revenue	61,529	60,894	60,075	54,600	55,100	58,100	59,100	61,100	61,100
Expenditures									
Transportation									
Street Maintenance and Repair	24,950	30,375	18,292	38,000	38,000	38,000	38,000	35,000	35,000
Debt Service									
Principal	16,913	17,071	17,232	17,400	17,600	17,800	17,900	18,100	18,100
Interest	1,593	1,435	1,275	1,100	1,000	800	600	500	500
Total Expenditures	43,456	48,881	36,799	56,500	56,600	56,600	56,500	53,600	53,600
Excess of Revenues over (under) Expenditures	18,073	12,013	23,276	(1,900)	(1,500)	1,500	2,600	7,500	7,500
Cash Fund Balance January 1	68,280	86,353	98,366	121,642	119,742	118,242	119,742	122,342	129,842
Cash Fund Balance December 31	86,353	98,366	121,642	119,742	118,242	119,742	122,342	129,842	137,342
Less: Encumbrances December 31	0	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at Year End	\$86,353	\$98,366	\$121,642	\$119,742	\$118,242	\$119,742	\$122,342	\$129,842	\$137,342

Village of Minerva Park, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
For the Years Ended December 31, 2014 to 2016, Actual and
Ending December 31, 2017 through 2022, Planned

State Highway Special Revenue Fund (2021)

<u>Description</u>	<u>Actual</u>			<u>Planned</u>					
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Revenues</u>									
Intergovernmental	\$4,871	\$4,935	\$4,855	\$4,400	\$4,400	\$4,400	\$4,400	\$4,400	\$4,400
Earnings on Investments	8	28	180	100	100	100	100	100	100
Total Revenue	<u>4,879</u>	<u>4,963</u>	<u>5,035</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
<u>Expenditures</u>									
<u>Transportation</u>									
Street Maintenance and Repair	0	0	0	0	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues over (under)									
Expenditures	4,879	4,963	5,035	4,500	4,500	4,500	4,500	4,500	4,500
Cash Balance January 1,	84,571	89,450	94,413	99,448	103,948	108,448	112,948	117,448	121,948
Cash Balance 12/31	<u>89,450</u>	<u>94,413</u>	<u>99,448</u>	<u>103,948</u>	<u>108,448</u>	<u>112,948</u>	<u>117,448</u>	<u>121,948</u>	<u>126,448</u>
Less: Encumbrances 12/31	0	0	0	0	0	0	0	0	0
Unencumbered December 31	<u>\$89,450</u>	<u>\$94,413</u>	<u>\$99,448</u>	<u>\$103,948</u>	<u>\$108,448</u>	<u>\$112,948</u>	<u>\$117,448</u>	<u>\$121,948</u>	<u>\$126,448</u>

Village of Minerva Park, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
For the Years Ended December 31, 2014 to 2016, Actual and
Ending December 31, 2017 through 2022, Planned

Permissive MVL w/County Engineer - Original \$5 (2101)

<u>Description</u>	<u>Actual</u>			<u>Planned</u>					
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Revenues</u>									
Intergovernmental	\$0	\$6,625	\$7,342	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Earnings on Investments	0	0	0	0	0	0	0	0	0
Total Revenue	<u>0</u>	<u>6,625</u>	<u>7,342</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
<u>Expenditures</u>									
<u>Capital Outlay</u>									
Bridge Connection to Lakes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>90,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues over (under) Expenditures	0	6,625	7,342	7,000	7,000	(83,000)	7,000	7,000	7,000
Cash Balance January 1,	0	61,051	67,676	75,018	82,018	89,018	6,018	13,018	20,018
Fund Balance Adjustments	61,051	0	0	0	0	0	0	0	0
Cash Balance 12/31	<u>61,051</u>	<u>67,676</u>	<u>75,018</u>	<u>82,018</u>	<u>89,018</u>	<u>6,018</u>	<u>13,018</u>	<u>20,018</u>	<u>27,018</u>
Less: Encumbrances 12/31	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered December 31	<u><u>\$61,051</u></u>	<u><u>\$67,676</u></u>	<u><u>\$75,018</u></u>	<u><u>\$82,018</u></u>	<u><u>\$89,018</u></u>	<u><u>\$6,018</u></u>	<u><u>\$13,018</u></u>	<u><u>\$20,018</u></u>	<u><u>\$27,018</u></u>

Village of Minerva Park, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
For the Years Ended December 31, 2014 to 2016, Actual and
Ending December 31, 2017 through 2022, Planned

Permissive MVL - County \$5 (2102)

<u>Description</u>	<u>Actual</u>			<u>Planned</u>					
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Revenues</u>									
Intergovernmental	\$3,758	\$3,881	\$4,187	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Earnings on Investments	0	0	0	0	0	0	0	0	0
Total Revenue	<u>3,758</u>	<u>3,881</u>	<u>4,187</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
<u>Expenditures</u>									
<u>Transportation</u>									
Street Maintenance and Repair	0	0	0	0	0	10,000	0	0	0
Excess of Revenues over (under) Expenditures	3,758	3,881	4,187	4,000	4,000	(6,000)	4,000	4,000	4,000
Cash Balance January 1,	0	3,758	7,639	11,826	15,826	19,826	13,826	17,826	21,826
Cash Balance 12/31	<u>3,758</u>	<u>7,639</u>	<u>11,826</u>	<u>15,826</u>	<u>19,826</u>	<u>13,826</u>	<u>17,826</u>	<u>21,826</u>	<u>25,826</u>
Less: Encumbrances 12/31	0	0	0	0	0	0	0	0	0
Unencumbered December 31	<u><u>\$3,758</u></u>	<u><u>\$7,639</u></u>	<u><u>\$11,826</u></u>	<u><u>\$15,826</u></u>	<u><u>\$19,826</u></u>	<u><u>\$13,826</u></u>	<u><u>\$17,826</u></u>	<u><u>\$21,826</u></u>	<u><u>\$25,826</u></u>

Village of Minerva Park, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
For the Years Ended December 31, 2014 to 2016, Actual and
Ending December 31, 2017 through 2022, Planned

Waterline Special Revenue Fund (2909)

<u>Description</u>	<u>Actual</u>			<u>Planned</u>					
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Revenues</u>									
Charges for Services	\$0	\$0	\$6,875	\$155,950	\$197,185	\$197,185	\$197,185	\$18,500	\$18,500
Miscellaneous	0	6,000	0	0	0	0	0	0	0
Total Revenues	<u>0</u>	<u>6,000</u>	<u>6,875</u>	<u>155,950</u>	<u>197,185</u>	<u>197,185</u>	<u>197,185</u>	<u>18,500</u>	<u>18,500</u>
<u>Expenditures</u>									
Basic Utility Services									
Water Line Maintenance	0	10,300	3,310	10,000	10,000	10,000	10,000	10,000	10,000
Capital Outlay									
Utility Distribution System	0	0	0	0	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>10,300</u>	<u>3,310</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Excess of Revenues over (under) Expenditures	0	(4,300)	3,565	145,950	187,185	187,185	187,185	8,500	8,500
Cash Balance January 1,	13,815	13,815	2,215	5,780	151,730	338,915	526,100	713,285	721,785
Cash Balance December 31,	<u>13,815</u>	<u>9,515</u>	<u>5,780</u>	<u>151,730</u>	<u>338,915</u>	<u>526,100</u>	<u>713,285</u>	<u>721,785</u>	<u>730,285</u>
Less: Encumbrances December 31,	0	(7,300)	0	0	0	0	0	0	0
Unencumbered Fund Balance at Year End	<u>\$13,815</u>	<u>\$2,215</u>	<u>\$5,780</u>	<u>\$151,730</u>	<u>\$338,915</u>	<u>\$526,100</u>	<u>\$713,285</u>	<u>\$721,785</u>	<u>\$730,285</u>

Village of Minerva Park, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
For the Years Ended December 31, 2014 to 2016, Actual and
Ending December 31, 2017 through 2022, Planned

Sewer Maintenance Special Revenue Fund (2910)

<u>Description</u>	<u>Actual</u>			<u>Planned</u>					
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Revenues</u>									
Charges for Services	\$3,609	\$4,752	\$7,563	\$257,200	\$325,360	\$325,360	\$325,360	\$30,000	\$30,000
<u>Expenditures</u>									
Basic Utility Services									
Sewer Line Maintenance	9,405	2,819	19,555	60,000	160,000	160,000	160,000	160,000	160,000
Capital Outlay	0	0	0	0	0	0	0	0	0
Total Expenditures	9,405	2,819	19,555	60,000	160,000	160,000	160,000	160,000	160,000
Excess of Revenues over (under) Expenditures	(5,796)	1,933	(11,992)	197,200	165,360	165,360	165,360	(130,000)	(130,000)
Cash Balance January 1,	53,728	47,932	41,243	29,251	226,451	391,811	557,171	722,531	592,531
Cash Balance December 31,	47,932	49,865	29,251	226,451	391,811	557,171	722,531	592,531	462,531
Less: Encumbrances December 31,	0	(8,622)	0	0	0	0	0	0	0
Unencumbered Fund Balance at Year End	\$47,932	\$41,243	\$29,251	\$226,451	\$391,811	\$557,171	\$722,531	\$592,531	\$462,531

Village of Minerva Park, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
For the Years Ended December 31, 2014 to 2016, Actual and
Ending December 31, 2017 through 2022, Planned

EMS Bond Debt Service Fund (3101)

<u>Description</u>	<u>Actual</u>			<u>Planned</u>					
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Revenues</u>									
Municipal Income Tax	\$0	\$3,600	\$26,400	\$24,000	\$23,004	\$22,320	\$0	\$0	\$0
<u>Expenditures</u>									
Debt Service									
Principle	0	0	22,000	22,000	22,000	22,000	22,000	0	0
Interest	0	1,169	2,796	2,200	1,650	1,100	550	0	0
Total Expenditures	0	1,169	24,796	24,200	23,650	23,100	22,550	0	0
Excess of Revenues over (under) Expenditures	0	2,431	1,604	(200)	(646)	(780)	(22,550)	0	0
<u>Other Financing Sources & Uses</u>									
Transfers - In	0	0	20,145	0	0	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	0	2,431	21,749	(200)	(646)	(780)	(22,550)	0	0
Cash Balance January 1	0	0	2,431	24,180	23,980	23,334	22,554	4	4
Cash Balance, December 31	<u>\$0</u>	<u>\$2,431</u>	<u>\$24,180</u>	<u>\$23,980</u>	<u>\$23,334</u>	<u>\$22,554</u>	<u>\$4</u>	<u>\$4</u>	<u>\$4</u>

Village of Minerva Park, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
For the Years Ended December 31, 2014 to 2016, Actual and
Ending December 31, 2017 through 2022, Planned

Waterline Phase III Debt Service Fund (3903)

<u>Description</u>	<u>Actual</u>			<u>Planned</u>					
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Revenues</u>									
Charges for Services	\$28,028	\$33,688	\$36,228	\$17,000	\$17,000	\$17,000	\$17,000	\$8,154	\$0
<u>Expenditures</u>									
Debt Service									
Principle	20,144	20,752	21,380	22,026	22,692	23,378	24,084	24,812	12,686
Interest	5,608	5,000	4,373	3,726	3,061	2,374	1,668	940	190
Total Expenditures	25,752	25,752	25,753	25,752	25,753	25,752	25,752	25,752	12,876
Excess of Revenues over (under) Expenditures	2,276	7,936	10,475	(8,752)	(8,753)	(8,752)	(8,752)	(17,598)	(12,876)
<u>Other Financing Sources & Uses</u>									
Transfers - In	0	0	25,928	0	0	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	2,276	7,936	36,403	(8,752)	(8,753)	(8,752)	(8,752)	(17,598)	(12,876)
Cash Balance January 1	18,867	21,143	29,079	65,482	56,730	47,977	39,225	30,473	12,875
Cash Balance December 31	<u>\$21,143</u>	<u>\$29,079</u>	<u>\$65,482</u>	<u>\$56,730</u>	<u>\$47,977</u>	<u>\$39,225</u>	<u>\$30,473</u>	<u>\$12,875</u>	<u>(\$1)</u>

Village of Minerva Park, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
For the Years Ended December 31, 2014 to 2016, Actual and
Ending December 31, 2017 through 2022, Planned

Waterline Phase IV Debt Service Fund (3905)

<u>Description</u>	<u>Actual</u>			<u>Planned</u>					
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Revenues</u>									
Charges for Services	\$31,920	\$38,367	\$40,447	\$25,000	\$25,000	\$25,000	\$25,000	\$27,347	\$0
<u>Expenditures</u>									
Debt Service									
Principle	22,103	22,771	23,460	24,168	24,899	25,652	26,427	27,226	28,048
Interest	6,578	5,910	5,222	4,513	3,782	3,030	2,254	1,455	633
Total Expenditures	28,681	28,681	28,682	28,681	28,681	28,682	28,681	28,681	28,681
Excess of Revenues over (under) Expenditures	3,239	9,686	11,765	(3,681)	(3,681)	(3,682)	(3,681)	(1,334)	(28,681)
Cash Balance January 1	20,052	23,291	32,977	44,742	41,061	37,380	33,698	30,017	28,683
Cash Balance, December 31	<u>\$23,291</u>	<u>\$32,977</u>	<u>\$44,742</u>	<u>\$41,061</u>	<u>\$37,380</u>	<u>\$33,698</u>	<u>\$30,017</u>	<u>\$28,683</u>	<u>\$2</u>

Village of Minerva Park, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
For the Years Ended December 31, 2014 to 2016, Actual and
Ending December 31, 2017 through 2022, Planned

Parkland Capital Improvement Fund (4906)

<u>Description</u>	Actual			Planned					
	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>Revenues</u>									
Fees, Licenses, and Permits	\$0	\$0	\$0	\$25,000	\$32,500	\$32,500	\$32,500	\$0	\$0
<u>Expenditures</u>									
Capital Outlay	0	0	0	0	0	0	0	0	0
Excess of Revenues over (under) Expenditures	0	0	0	25,000	32,500	32,500	32,500	0	0
Cash Balance January 1,	0	0	0	0	25,000	57,500	90,000	122,500	122,500
Cash Balance 12/31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25,000</u>	<u>\$57,500</u>	<u>\$90,000</u>	<u>\$122,500</u>	<u>\$122,500</u>	<u>\$122,500</u>

Village of Minerva Park, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
For the Years Ended December 31, 2014 to 2016, Actual and
Ending December 31, 2017 through 2022, Planned

Minerva Lake Road Culvert Fund

<u>Description</u>	<u>Actual</u>			<u>Planned</u>					
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Revenues</u>									
County Permissive MVL	\$0	\$0	\$0	\$0	\$80,000	\$0	\$0	\$0	\$0
<u>Expenditures</u>									
<u>Capital Outlay</u>									
In frastructure Improvements	0	0	0	0	255,000	0	0	0	0
Engineering	0	0	0	25,000	0	0	0	0	0
Total Capital Outlay	0	0	0	25,000	255,000	0	0	0	0
<u>Debt Service</u>									
Note Principle Retirement	0	0	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0
Total Debt Service	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	25,000	255,000	0	0	0	0
Excess of Revenues over (under) Expenditures	0	0	0	(25,000)	(175,000)	0	0	0	0
<u>Other Financing Sources & Uses</u>									
Sale of Bonds	0	0	0	0	0	0	0	0	0
Sale of Notes	0	0	0	0	200,000	0	0	0	0
Advances-In	0	0	25,000	0	0	0	0	0	0
Advances-Out	0	0	0	0	(25,000)	0	0	0	0
Transfers - In	0	0	0	0	0	0	0	0	0
Total Other Financing Sources	0	0	25,000	0	175,000	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	0	0	25,000	(25,000)	0	0	0	0	0
Cash Balance January 1,	0	0	0	25,000	0	0	0	0	0
Cash Balance 12/31	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0

Village of Minerva Park, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
For the Years Ended December 31, 2014 to 2016, Actual and
Ending December 31, 2017 through 2022, Planned

Dam and Lakes Improvement Fund

Description	Actual			Planned					
	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues									
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures									
Capital Outlay									
Lake Escavation/dredging	0	0	0	0	0	0	0	0	0
Dewartering	0	0	0	0	0	0	0	0	0
Engineering	0	0	0	50,000	0	750,000	0	0	0
Total Expenditures	0	0	0	50,000	0	750,000	0	0	0
Debt Service									
Note Principle Retirement	0	0	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0
Total Debt Service	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	50,000	0	750,000	0	0	0
Excess of Revenues over (under) Expenditures	0	0	0	(50,000)	0	(750,000)	0	0	0
Other Financing Sources & Uses									
Sale of Bonds	0	0	0	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	800,000	0	0	0
Advances-In	0	0	50,000	0	0	0	0	0	0
Advances-Out	0	0	0	0	0	(50,000)	0	0	0
Transfers - In	0	0	0	0	0	0	0	0	0
Transfers - Out	0	0	0	0	0	0	0	0	0
Total Other Financing Sources	0	0	50,000	0	0	750,000	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	0	0	50,000	(50,000)	0	0	0	0	0
Cash Balance January 1,	0	0	0	50,000	0	0	0	0	0
Cash Balance 12/31	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0

Village of Minerva Park, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
For the Years Ended December 31, 2014 to 2016, Actual and
Ending December 31, 2017 through 2022, Planned

Village Facilities Fund

Description	Actual			Planned					
	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues									
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures									
Capital Outlay									
Police and Village Offices	0	0	0	1,675,000	0	0	0	0	0
EMS Facility	0	0	0	0	0	0	0	0	0
Engineering	0	0	0	0	0	0	0	0	0
Total Capital Outlay	0	0	0	1,675,000	0	0	0	0	0
Debt Service									
Note Principle Retirement	0	0	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0
Total Debt Service	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	1,675,000	0	0	0	0	0
Excess of Revenues over (under) Expenditures	0	0	0	(1,675,000)	0	0	0	0	0
Other Financing Sources & Uses									
Sale of Bonds	0	0	0	0	0	0	0	0	0
Sale of Notes	0	0	0	1,700,000	0	0	0	0	0
Advances-In	0	0	0	0	0	0	0	0	0
Advances-Out	0	0	0	0	0	0	0	0	0
Transfers - In	0	0	125,000	0	0	0	0	0	0
Total Other Financing Sources	0	0	125,000	1,700,000	0	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	0	0	125,000	25,000	0	0	0	0	0
Cash Balance January 1,	0	0	0	125,000	150,000	150,000	150,000	150,000	150,000
Cash Balance 12/31	\$0	\$0	\$125,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000

Village of Minerva Park, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
For the Years Ended December 31, 2014 to 2016, Actual and
Ending December 31, 2017 through 2022, Planned

Other Funds

Fund Name	Balance 1/1/2017	Receipts	Disbursement	Balance 12/31/2017
DUI Education	\$545	\$100	\$0	\$645
Law Enforcement	1,571	100		1,671
Mary Yost Plant	24,039	0	5,000	19,039
Veterans' Memorial	3,384	800	2,660	1,524
Mayor's Court Computer B	4,641	2,500	3,000	4,141
Mayor's Court Computer A	1,337	1,000		2,337
EMS Vehicle Acquisition Fund	475	0		475
2025 EMS Vehicle & Equipment	20,000	20,000		40,000
				0
Total Other Funds	\$55,992	\$24,500	\$10,660	\$69,832