

# Town of Minerva

## 2016 Adopted Budget

### Certification of the Town Clerk

I, Diana Mason, Minerva Town Clerk, certify that the following is a true and correct copy of the 2016 Adopted Budget of the Town of Minerva.

1-6-2016

Date

Diana Mason

Signature: Diana Mason, Town Clerk



# Tax Cap Printable Summary

## Real Property Tax Cap / Tax Freeze

Municipality: Town of Minerva (150353700000)  
 Fiscal Year Ending: 12/31/2016  
 Status: Submitted

Tax Levy Limit Before Adjustments and Exclusions	
Tax Levy FYE 2015	\$1,590,265
Tax Cap Reserve Plus Interest from FYE 2014 Used to Reduce 2015	\$0
Total Tax Cap Reserve Amount (including interest earned) from FYE 2015	\$0
Tax Base Growth Factor	1.0006
PILOTs Receivable FYE 12/31/2015	\$0
Tort Exclusion Amount Claimed in FYE 12/31/2015	\$0
Allowable Levy Growth Factor	1.0073
PILOTs Receivable FYE 12/31/2016	\$0
Available Carryover from FYE 12/31/2015	\$326
<b>Total Levy Limit Before Adjustments/Exclusions</b>	<b>\$1,603,161</b>
Adjustments for Transfer of Local Government Functions	
Costs Incurred from Transfer of Local Government Functions	\$0
Savings Realized from Transfer of Local Government Functions	\$0
<b>Total Adjustments</b>	<b>\$0</b>
<b>Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>	<b>\$1,603,161</b>
Exclusions	
Tax Levy Necessary for Expenditures Resulting from Tort Orders/Judgements Over 5%	\$0
Teachers Retirement System	\$0
Employees Retirement System	\$0
Police and FireFighters Retirement System	\$0
<b>Total Exclusions</b>	<b>\$0</b>
<b>Tax Levy Limit, Adjusted for Transfers, Plus Exclusions</b>	<b>\$1,603,161</b>
Total Tax Cap Reserve Amount Used to Reduce 2016 Levy	\$0
2016 Proposed Levy, Net of Reserve	\$1,690,450
<b>Difference between Tax Levy Limit Plus Exclusions and Proposed Levy</b>	<b>(\$87,289)</b>
Do you plan to override the cap in 2016?	<input checked="" type="radio"/> Yes <input type="radio"/> No

### History

Date and Time	Status Changed To	User	Email
11/04/2015 8:50:23 AM	Submitted	Stephen McNally (LG150353700000A)	minerva.supervisor@frontiernet.net
12/16/2014 9:44:54 AM	Unsubmitted	Stephen McNally (LG150353700000A)	

**TOWN OF MINERVA  
2016 Adopted Budget**

**Budget Overview**

Code	FUND	Appropriations and Provisions for Other Uses	Less Estimated Revenues	Less Unexpended Balance	AMOUNT TO BE RAISED BY TAX
A	General	\$929,648	\$58,950	\$60,000	\$810,698
DA	Highway - Town Wide	\$1,018,590	\$316,422	\$100,000	\$602,168
SW	Water Part I	\$47,388	\$47,388	\$0	\$0
SW	Water Part II B & J	\$43,834	\$17,812	\$0	\$26,022
SF	Fire Protection	\$116,233	\$0	\$0	\$116,233
SP	Minerva P&P	\$193,479	\$25,150	\$33,000	\$135,329
<b>TOTALS:</b>		<b>\$2,349,172</b>	<b>\$420,749</b>	<b>\$193,000</b>	<b>\$1,690,450</b>

	Proposed 2016 Tax Levy	Minerva's Allowable Tax Cap Levy	\$ Difference	% of Tax Cap Levy
<b>Does Minerva's Levy Meet the State Tax Cap?</b>	\$1,690,450	\$1,603,161	\$87,289	5.16%

**TOWN OF MINERVA  
Adopted 2015 Budget**

Code	FUND	Appropriations and Provisions for Other Uses	Less Estimated Revenues	Less Unexpended Balance	AMOUNT TO BE RAISED BY TAX
A	General	\$862,348	\$45,654	\$60,000	\$756,694
DA	Highway - Town Wide	\$944,048	\$288,745	\$100,000	\$555,303
SW	Water Part I	\$46,365	\$46,365	\$0	\$0
SW	Water Part II B & J	\$43,834	\$18,835	\$0	\$24,999
SF	Fire Protection	\$119,733	\$0	\$0	\$119,733
SP	Minerva P&P	\$162,686	\$21,150	\$8,000	\$133,536
<b>TOTALS:</b>		<b>\$2,179,014</b>	<b>\$420,749</b>	<b>\$168,000</b>	<b>\$1,590,265</b>

# Town of Minerva 2016 Adopted Budget

## Tax Rate Summary

Section A. Fund/District	Tax Rate Per \$1,000 Assessed Value		\$ Difference	% Difference
	Adopted 2015 Budget	Adopted 2016 Budget		
General Fund	\$2.49	\$2.67	\$0.18	7.16%
Highway Fund	\$1.83	\$1.98	\$0.15	8.27%
Fire Protection District	\$0.39	\$0.37	-\$0.02	-3.93%
Park and Playground	\$0.44	\$0.44	\$0.00	-0.86%
Water District I (Operations)	\$0.00	\$0.00	\$0.00	0.00%
Water District 2 (Bond and Interest)	\$0.44	\$0.45	\$0.01	2.99%
<b>TOTAL ALL FUNDS/DISTRICTS</b>	<b>\$5.59</b>	<b>\$5.91</b>	<b>\$0.32</b>	<b>5.79%</b>
<b>TOTAL (GF, HF, FPD, P&amp;P)</b>	<b>\$5.15</b>	<b>\$5.46</b>	<b>\$0.31</b>	<b>6.03%</b>

## Section B. Budget Appropriations and Revenues Summary

Appropriations	Adopted		\$ Difference	% Difference
	2015 Budget	2016 Budget		
General Fund	\$862,348	\$929,648	\$67,300	7.80%
Highway Fund	\$944,048	\$1,018,590	\$74,542	7.90%
Fire Protection District	\$119,733	\$116,233	-\$3,500	-2.92%
Park and Playground	\$162,686	\$193,479	\$30,793	18.93%
Water District 1 (Operations)	\$46,365	\$47,388	\$1,023	2.21%
Water District 2 (Bond and Interest)	\$43,834	\$43,834	\$0	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$2,179,014</b>	<b>\$2,349,172</b>	<b>\$170,158</b>	<b>7.81%</b>

Revenues	Adopted		\$ Difference	% Difference
	2015 Budget	2016 Budget		
Non-Tax Revenues	\$420,750	\$443,722	\$22,972	5.46%
Fund Balance	\$168,000	\$193,000	\$25,000	14.88%
Tax Revenues	\$1,590,264	\$1,690,720	\$100,456	6.32%
<b>TOTAL REVENUES</b>	<b>\$2,179,014.00</b>	<b>\$2,327,442</b>	<b>\$148,428.00</b>	<b>6.81%</b>

**Town of Minerva  
Tax Rate Summary**

**Section C.**

	Adopted 2015 Budget	Adopted 2016 Budget		
	<u>General Fund</u>	<u>General Fund</u>	<u>\$ Difference</u>	<u>% Difference</u>
Total Appropriations	\$862,348	\$929,648	\$67,300	7.80%
Non-tax Revenues	\$45,654	\$58,950	\$13,296	29.12%
Appropriated Fund Balance	\$60,000	\$60,000	\$0	0.00%
Real Property Taxes	\$756,694	\$810,968	\$54,274	7.17%
Total Revenues	\$802,348	\$869,918	\$67,570	8.42%
Taxable Value	\$304,234,426	\$303,920,296	-\$314,130	-0.10%
<b>Tax Rate per \$1000</b>	<b>\$2.49</b>	<b>\$2.67</b>	<b>\$0.18</b>	<b>7.28%</b>

	Adopted 2015 Budget	Adopted 2016 Budget		
	<u>Highway Fund</u>	<u>Highway Fund</u>	<u>\$ Difference</u>	<u>% Difference</u>
Total Appropriations	\$927,511	\$1,018,590	\$91,078.50	9.82%
Non-tax Revenues	\$275,845	\$316,422	\$40,577.00	14.71%
Appropriated Fund Balance	\$100,000	\$100,000	\$0.00	0.00%
Real Property Taxes	\$551,666	\$602,168	\$50,502.00	9.15%
Total Revenues	\$927,511	\$1,018,590	\$91,079.00	9.82%
Taxable Value	\$304,234,426	\$303,920,296	-\$314,130.00	-0.10%
<b>Tax Rate per \$1000</b>	<b>\$1.81</b>	<b>\$1.98</b>	<b>\$0.17</b>	<b>9.27%</b>

	Adopted 2015 Budget	Adopted 2016 Budget		
	<u>Fire Protection</u>	<u>Fire Protection</u>	<u>\$ Difference</u>	<u>% Difference</u>
Total Appropriations	\$119,733	\$116,233	-\$3,500.00	-2.92%
Non-tax Revenues	\$0	\$0	\$0.00	0.00%
Appropriated Fund Balance	\$0	\$0	\$0.00	0.00%
Real Property Taxes	\$119,733	\$116,233	-\$3,500.00	-2.92%
Total Revenues	\$119,733	\$116,233	-\$3,500.00	-2.92%
Taxable Value	\$310,405,397	\$310,230,906	\$0.00	0.00%
<b>Tax Rate per \$1000</b>	<b>\$0.39</b>	<b>\$0.37</b>	<b>-\$0.01</b>	<b>-2.87%</b>

**Town of Minerva  
Tax Rate Summary**

	Adopted 2015 Budget	Adopted 2016 Budget		
	<u>Park and Playground</u>	<u>Park and Playground</u>	\$ Difference	% Difference
Total Appropriations	\$157,747	\$193,479	\$35,732	22.65%
Non-tax Revenues	\$21,150	\$25,150	\$4,000	18.91%
Appropriated Fund Balance	\$0	\$33,000	\$33,000	0.00%
Real Property Taxes	\$133,536	\$135,329	\$1,793	1.34%
Total Revenues	\$154,686	\$193,479	\$38,793	25.08%
Taxable Value	\$304,234,426	\$310,230,906	\$5,996,480	1.97%
Tax Rate per \$1000	<b>\$0.44</b>	<b>\$0.44</b>	<b>\$0.00</b>	<b>-0.62%</b>

	Adopted 2015 Budget	Adopted 2016 Budget		
	<u>Water Bond &amp; Int</u>	<u>Water Bond &amp; Int</u>	\$ Difference	% Difference
Total Appropriations	\$43,834	\$43,834	\$0.00	0.00%
Non-tax Revenues	\$18,835	\$18,835	\$0.00	0.00%
Appropriated Fund Balance	\$0	\$0	\$0.00	0.00%
Real Property Taxes	\$24,999	\$26,022	\$1,023.00	4.09%
Total Revenues	\$43,834	\$44,857	\$1,023.00	2.33%
	\$57,100,600	\$57,424,740	\$324,140.00	0.57%
Tax Rate per \$1,000	<b>\$0.44</b>	<b>\$0.45</b>	<b>\$0.02</b>	<b>3.50%</b>

	Adopted 2015 Budget	Adopted 2016 Budget		
	<u>Water Operations</u>	<u>Water Operations</u>	\$ Difference	% Difference
Total Appropriations	\$45,986	\$47,388	\$1,402.00	3.05%
Non-tax Revenues	\$45,986	\$47,388	\$1,402.00	3.05%
Appropriated Fund Balance	\$0	\$0	\$0.00	0.00%
Real Property Taxes	\$0	\$0	\$0.00	0.00%
Total Revenues	\$45,986	\$47,388	\$1,402.00	3.05%
Taxable Value	\$51,822,300	\$52,146,440	\$324,140.00	0.63%
Tax Rate per \$1,000	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>

Town of Minerva  
 2016 Adopted Town Budget  
 GENERAL FUND A

*Appropriations Accounts*

Fund	TOWN BOARD	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A1010.1	Personal Services	\$14,284	\$14,284	\$10,561	\$14,570
	Councilman, \$3642.00(2016)				
A1010.4	Contractual	\$2,400	\$2,400	\$2,302	\$2,400
	<b>TOTAL</b>	<b>\$16,684</b>	<b>\$16,684</b>	<b>\$12,864</b>	<b>\$16,970</b>

Fund	JUSTICE	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A1110.1	Personal Services	\$12,735	\$12,928	\$8,619	\$13,186
	Justice (2), \$5,486 (2016)				
	Court Clerk , \$2,213 (2016)				
A1110.2	Equipment	\$950	\$1,035	\$1,035	\$1,035
A1110.4	Contractual	\$1,115	\$1,115	\$643	\$1,215
	<b>TOTAL</b>	<b>\$14,800</b>	<b>\$15,078</b>	<b>\$10,297</b>	<b>\$15,436</b>

Fund	SUPERVISOR	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A1220.1	Personal Services	\$31,910	\$32,389	\$27,683	\$33,036
A1220.2	Equipment	\$250	\$250	\$0	\$250
A1220.4	Contractual	\$23,000	\$23,000	\$17,794	\$23,000
	<b>TOTAL</b>	<b>\$55,160</b>	<b>\$55,639</b>	<b>\$45,477</b>	<b>\$56,286</b>

Fund	SUPERVISOR/ ADMIN ASSISTANT	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A1230.1	Personal Services	\$13,280	\$16,835	\$10,947	\$17,171
A1230.2	Equipment	\$250	\$250	\$0	\$250
A1230.4	Contractual	\$300	\$300	\$0	\$300
	<b>TOTAL</b>	<b>\$13,830</b>	<b>\$17,385</b>	<b>\$10,947</b>	<b>\$17,721</b>

Fund	SUPERVISOR/ CLERK	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A1310.1	Personal Services	\$28,546	\$33,114	\$19,776	\$33,776
A1310.2	Equipment	\$250	\$250	\$0	\$250
A1310.4	Contractual	\$300	\$300	\$129	\$300

	<b>TOTAL</b>	<b>\$29,096</b>	<b>\$33,664</b>	<b>\$19,905</b>	<b>\$34,326</b>
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<b>Fund</b>	<b>Independent Audit and Accounting</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/15</b>	<b>Adopted Budget 2016</b>
A1320.01	Personal Services	\$0	\$0	\$0	\$0
A1320.2	Equipment	\$0	\$0	\$0	\$0
A1320.4	Contractual	\$0	\$8,227	\$7,538	\$8,000
	<b>TOTAL</b>	<b>\$0</b>	<b>\$8,227</b>	<b>\$7,538</b>	<b>\$8,000</b>

<b>Fund</b>	<b>TAX COLLECTOR</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/15</b>	<b>Adopted Budget 2016</b>
A1330.1	Personal Services	\$4,926	\$5,000	\$333	\$5,100
A1330.2	Equipment	\$250	\$250	\$0	\$250
A1330.4	Contractual	\$1,600	\$1,600	\$1,101	\$1,600
	<b>TOTAL</b>	<b>\$6,776</b>	<b>\$6,850</b>	<b>\$1,434</b>	<b>\$6,950</b>

<b>Fund</b>	<b>BUDGET OFFICER</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/15</b>	<b>Adopted Budget 2016</b>
A1340.1	Personal Services	\$4,292	\$4,357	\$3,184	\$4,444
A1340.2	Equipment	\$0	\$0	\$0	\$0
A1340.4	Contractual	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$4,292</b>	<b>\$4,357</b>	<b>\$3,184</b>	<b>\$4,444</b>

<b>Fund</b>	<b>ASSESSORS</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/15</b>	<b>Adopted Budget 2016</b>
A1355.1	Personal Services	\$19,102	\$19,176	\$12,784	\$19,560
	<i>a. Chairman \$10,966.00 (2016)</i>				
	<i>b. Assessor \$4248.00 (2016)</i>				
	<i>c. Assessor \$4,248.00 (2016)</i>				
A1355.2	Equipment	\$600	\$600	\$0	\$600
A1355.4	Contractual	\$4,000	\$4,000	\$3,797	\$4,000
	<b>TOTAL</b>	<b>\$23,702</b>	<b>\$23,776</b>	<b>\$16,581</b>	<b>\$24,160</b>

<b>Fund</b>	<b>TOWN CLERK</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/15</b>	<b>Adopted Budget 2016</b>
A1410.1	Personal Services	\$8,536	\$8,665	\$5,777	\$8,838
A1410.2	Equipment	\$300	\$0	\$0	\$250
A1410.4	Contractual	\$600	\$600	\$444	\$660
	<b>TOTAL</b>	<b>\$9,436</b>	<b>\$9,265</b>	<b>\$6,220</b>	<b>\$9,748</b>

Fund	TOWN ATTORNEY	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A1420.4	Contractual	\$6,000	\$4,000	\$1,120	\$4,000
	<b>TOTAL</b>	<b>\$6,000</b>	<b>\$4,000</b>	<b>\$1,120</b>	<b>\$4,000</b>

Fund	BD OF ASSESSMENT REVIEW	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A1430.1	Personal Services	\$1,182	\$0	\$0	\$1,224
	<i>a. Chair Person \$463.00 (2016)</i>				
	<i>b. BAR Member (2) \$374.00(2016)</i>				
A1430.2	Equipment	\$0	\$0	\$0	\$0
A1430.4	Contractual	\$300	\$1,500	\$1,254	\$300
	<b>TOTAL</b>	<b>\$1,482</b>	<b>\$1,500</b>	<b>\$1,254</b>	<b>\$1,524</b>

Fund	ELECTIONS	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A1450.1	Personal Services	\$0	\$0	\$0	\$0
A1450.2	Equipment	\$0	\$0	\$0	\$0
A1450.4	Contractual	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Fund	PUBLIC ACCESS	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A1480.1	Personal Services	\$0	\$0	\$0	\$0
A1480.2	Equipment	\$0	\$0	\$0	\$0
A1480.4	Contractual	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Fund	BUILDINGS	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A1620.1	Personal Services	\$34,316	\$34,831	\$26,187	\$35,777
	<i>Maintenance Mechanic \$15.66 (2016), assumes 100 hours of overtime \$250 longevity</i>				
A1620.2	Equipment	\$1,000	\$1,000		\$1,000
A1620.4	Contractual	\$26,000	\$28,000	\$11,023	\$28,000
	<b>TOTAL</b>	<b>\$61,316</b>	<b>\$63,831</b>	<b>\$37,210</b>	<b>\$64,777</b>

<b>Fund</b>	<b>SPECIAL ITEMS</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/15</b>	<b>Adopted Budget 2016</b>
A1910.4	Unallocated Insurance	\$48,000	\$40,000	\$30,115	\$40,000
A1920.4	Municipal Assoc. Dues	\$2,000	\$2,000	\$1,350	\$2,000
A1930.4	Judgment & Claims	\$0	\$4,000	\$4,236	\$4,000
A1940.4	Purchase of Land CE	\$0	\$23,157	\$23,157	\$0
A1950.4	Taxes & Assessment Prop	\$1,000	\$1,000	\$587	\$1,000
A1990.4	Contingency	\$50,000	\$34,000	\$0	\$44,000
	<b>TOTAL</b>	<b>\$101,000</b>	<b>\$104,157</b>	<b>\$59,444</b>	<b>\$91,000</b>

<b>Fund</b>	<b>PUBLIC SAFETY</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/15</b>	<b>Adopted Budget 2016</b>
A3010.1	Public Safety PS	\$0	\$616	\$308	\$1,000
A3010.2	Public Safety EQ	\$500	\$250	\$0	\$250
A3010.4	Public Safety CE	\$500	\$250	\$522	\$750
	<b>TOTAL</b>	<b>\$1,000</b>	<b>\$1,116</b>	<b>\$830</b>	<b>\$2,000</b>

<b>Fund</b>	<b>POLICE AND CONSTABLE</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year to Date 9/19/2015</b>	<b>Adopted Budget 2016</b>
A3120.1	Personal Services	\$1,693	\$1,719	\$1,146	\$1,753
A3120.2	Equipment	\$0	\$0	\$0	\$0
A3120.4	Contractual	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$1,693</b>	<b>\$1,719</b>	<b>\$1,146</b>	<b>\$1,753</b>

<b>Fund</b>	<b>TRAFFIC CONTROL</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/15</b>	<b>Adopted Budget 2016</b>
A3310.1	Personal Services	\$0	\$0	\$0	\$0
A3310.2	Equipment	\$500	\$250	\$0	\$250
A3310.4	Contractual	\$500	\$250	\$0	\$250
	<b>TOTAL</b>	<b>\$1,000</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>

<b>Fund</b>	<b>ANIMAL CONTROL</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/15</b>	<b>Adopted Budget 2016</b>
A3510.1	Personal Services	\$564	\$573	\$382	\$584
A3510.2	Equipment	\$0	\$0	\$0	\$0
A3510.4	Contractual	\$500	\$600	\$200	\$600
	<b>TOTAL</b>	<b>\$1,064</b>	<b>\$1,164</b>	<b>\$582</b>	<b>\$1,184</b>

Fund	SAFETY INSPECTION	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A3620.1	Personal Services	\$8,242	\$8,366	\$5,577	\$8,533
	<i>a. Building Code Officer \$8,533 (2016)</i>				
A3620.2	Equipment	\$0	\$0	\$0	\$0
A3620.4	Contractual	\$1,900	\$1,500	\$858	\$2,160
	<b>TOTAL</b>	<b>\$10,142</b>	<b>\$9,866</b>	<b>\$6,435</b>	<b>\$10,693</b>

Fund	BOARD OF HEALTH	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A4010.1	Personal Services	\$749	\$761	\$507	\$776
A4010.2	Equipment	\$0	\$0	\$0	\$0
A4010.4	Contractual	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$749</b>	<b>\$761</b>	<b>\$507</b>	<b>\$776</b>

Fund	PUBLIC HEALTH OTHER	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A4050.1	Personal Services	\$0	\$0	\$0	\$0
A4050.2	Equipment	\$0	\$0	\$0	\$0
A4050.4	Contractual	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Fund	MEDICAL HEALTH CENTER/ PHYSICIAN	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A4560.1	Personal Services	\$0	\$0	\$0	\$0
A4560.2	Equipment	\$0	\$0	\$0	\$0
A4560.4	Contractual	\$5,000	\$4,000	\$4,000	\$4,000
	<b>TOTAL</b>	<b>\$5,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>

Fund	SUPERINTENDENT OF HIGHWAY	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A5010.1	Personal Services	\$46,808	\$47,510	\$34,719	\$48,460
	<i>a. Highway Superintendent \$48460 (2016)</i>				
A5010.2	Equipment	\$0	\$150	\$0	\$150
A5010.4	Contractual	\$1,500	\$1,500	\$932	\$1,500
	<b>TOTAL</b>	<b>\$48,308</b>	<b>\$49,160</b>	<b>\$35,650</b>	<b>\$50,110</b>

Fund	GARAGE	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A5132.1	Personal Services	\$0	\$0	\$0	\$0

A5132.2	Equipment	\$1,000	\$1,000	\$0	\$1,000
A5132.4	Contractual	\$20,000	\$20,000	\$10,261	\$20,000
	<b>TOTAL</b>	<b>\$21,000</b>	<b>\$21,000</b>	<b>\$10,261</b>	<b>\$21,000</b>

Fund	STREET LIGHTING	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A5182.4	Contractual	\$21,000	\$26,000	\$12,050	\$26,000
	<b>TOTAL</b>	<b>\$21,000</b>	<b>\$26,000</b>	<b>\$12,050</b>	<b>\$26,000</b>

Fund	SIDEWALKS	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A5410.4	Contractual	\$5,000	\$0	\$0	\$5,000
	<b>TOTAL</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>

Fund	PUBLICITY	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A6410.1	Personal Services	\$0	\$0	\$0	\$0
A6410.2	Equipment	\$0	\$0	\$0	\$0
A6410.4	Contractual	\$4,000	\$4,950	\$2,831	\$4,950
	<b>TOTAL</b>	<b>\$2,500</b>	<b>\$4,950</b>	<b>\$2,831</b>	<b>\$4,950</b>

Fund	PROGRAMS OF AGING	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A6772.1	Personal Services	\$0	\$0	\$0	\$0
A6772.2	Equipment	\$0	\$0	\$0	\$0
A6772.4	Contractual	\$1,000	\$1,000	\$1,000	\$1,000
	<b>TOTAL</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>

Fund	YOUTH PROGRAM	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A7310.1	Personal Services	\$28,314	\$28,739	\$28,078	\$29,313
A7310.2	Equipment	\$0	\$0	\$0	\$0
A7310.4	Contractual	\$9,100	\$14,100	\$8,749	\$14,100
	<b>TOTAL</b>	<b>\$37,414</b>	<b>\$42,839</b>	<b>\$36,827</b>	<b>\$43,413</b>

Fund	HISTORIAN	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A7510.1	Personal Services	\$1,413	\$1,435	\$957	\$1,463
A7510.2	Equipment	\$0	\$0	\$0	\$0
A7510.4	Contractual	\$500	\$550	\$8	\$550
	<b>TOTAL</b>	<b>\$1,913</b>	<b>\$1,985</b>	<b>\$964</b>	<b>\$2,013</b>

Fund	ADULT RECREATION	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A7620.1	Personal Services	\$0	\$0	\$0	\$0
A7620.2	Equipment	\$0	\$0	\$0	\$0
A7620.4	Contract	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Fund	PLANNING	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A8020.1	Personal Services	\$800	\$812	\$0	\$828
A8020.2	Equipment	\$0	\$0	\$0	\$0
A8020.4	Contractual	\$2,000	\$2,000	\$842	\$2,000
	<b>TOTAL</b>	<b>\$2,800</b>	<b>\$2,812</b>	<b>\$842</b>	<b>\$2,828</b>

Fund	REFUSE & GARBAGE	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A8160.1	Personal Services	\$27,767	\$21,232	\$14,612	\$21,656
	<i>Attendant 1 @ \$9.27 for 1248 hours</i> <i>Attendant 2 @ \$10.30 for 968 hours</i>				
A8160.2	Equipment	\$1,500	\$1,500	\$0	\$1,500
A8160.4	Contractual	\$55,000	\$55,000	\$26,436	\$55,000
	<b>TOTAL</b>	<b>\$84,267</b>	<b>\$77,732</b>	<b>\$41,048</b>	<b>\$78,156</b>

Fund	EMPLOYEE BENEFITS	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A9010.8	State Retirement	\$44,445	\$38,825	\$0	\$30,800
A9030.8	Social Security	\$21,450	\$21,450	\$15,296	\$21,450
A9040.8	Worker's Compensation	\$0	\$0	\$0	\$0
A9045.8	Life Insurance	\$2,258	\$1,494	\$840	\$1,494
A9050.8	Unemployment Insurance	\$4,000	\$4,000	\$7,536	\$4,000
A9055.8	Disability Insurance	\$500	\$500	\$0	\$500
A9060.8	Hospital & Medical Insurance	\$160,848	\$216,054	\$181,040	\$260,686
	<b>TOTAL</b>	<b>\$233,501</b>	<b>\$282,323</b>	<b>\$204,713</b>	<b>\$318,930</b>

Fund	DEBT SERVICE PRINCIPAL	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/15	Adopted Budget 2016
A9710.6	Serial Bonds	\$0	\$0	\$0	\$0
A9720.6	Statutory Bonds	\$0	\$0	\$0	\$0
A9730.6	Bond Anticipation	\$0	\$0	\$0	\$0

A9740.6	Capital Notes	\$0	\$0	\$0	\$0
A9750.6	Budget Notes	\$0	\$0	\$0	\$0
A9760.6	Tax Anticipation	\$0	\$0	\$0	\$0
A9770.6	Revenue Anticipation	\$0	\$0	\$0	\$0
A9780.6	Debit Payment to Public	\$0	\$0	\$0	\$0
A9785.6	Installment Purchase	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>INTEREST</b>					
A9730.7	Bond Anticipation	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>DEBT SERVICE PRINCIPAL AND INTEREST TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ALL GENERAL GRAND TOTAL</b>		<b>\$817,525</b>	<b>\$862,348</b>	<b>\$593,161</b>	<b>\$929,648</b> ✓

Revenue Accounts

Fund	REVENUE ACCOUNT	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/2015	Adopted Budget 2016
A1001.1	Real Property Tax	\$726,843	\$756,694	\$762,509	\$810,698
A1081	Other Payments in Lieu of Taxes	\$750	\$750	\$1,500	\$750
A1090	Interest Penalties on Real Property	\$0	\$0	\$2,923	\$0
A1170	Franchise Fees	\$0	\$0	\$0	\$0
A1255	Clerk Fees	\$300	\$300	\$264	\$300
A1560	Safety Inspection Fee	\$600	\$600	\$2,547	\$600
A2110	Zoning Board Fee	\$400	\$400	\$165	\$400
A2115	Planning Board Fee	\$0	\$0	\$0	\$0
A2130	Garbage Removal & Disposal Charges	\$7,000	\$5,000	\$5,866	\$5,000
A2350	Youth Services, Other Governments	\$5,500	\$8,000	\$14,357	\$10,000
A2401	Interest and Earnings	\$1,000	\$250	\$532	\$250
A2410	Rental of Real Property	\$600	\$600	\$450	\$600
A2544	Dog License	\$500	\$250	\$254	\$250
A2610	Fines & Forfeited Bail	\$3,000	\$5,000	\$785	\$3,000
A2680	Insurance Recoveries	\$4,000	\$13,104	\$11,324	\$26,400
A2705	Gifts and Donations	\$0	\$0	\$600	\$0
A2770	Other Unclassified Revenue	\$0	\$0	\$1,838	\$0
A2801	Interfund Revenue	\$100	\$0	\$0	\$0
A3001	State Aid - Per Capita	\$8,000	\$8,000	\$0	\$8,000
A3005	State Aid - Mortgage Tax	\$5,000	\$3,000	\$3,068	\$3,000
A3040	State Aid - Tax Maps Assessments	\$0	\$0	\$0	\$0
A3089	St. Aid Other Specify	\$0	\$0	\$0	\$0
A3910	St. Aid Conservation Programs	\$0	\$0	\$0	\$0
A3820	State Aid Youth Program	\$400	\$400	\$0	\$400
	<b>TOTAL</b>	<b>\$766,893</b>	<b>\$802,348</b>	<b>\$808,980</b>	<b>\$869,648</b>
	<b>TOTAL NON-TAX REVENUES</b>	<b>\$40,050</b>	<b>\$45,654</b>	<b>\$46,471</b>	<b>\$58,950</b>
	<b>TOTAL GENERAL APPROP LESS NON-TAX</b>	<b>\$777,475</b>	<b>\$816,694</b>	<b>\$546,690</b>	<b>\$870,698</b>
	<b>FUND BALANCE REQUIRED</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$60,000</b>
	<b>TOTAL TAX REVENUES</b>	<b>\$717,475</b>	<b>\$756,694</b>	<b>\$546,690</b>	<b>\$810,968</b>

Town of Minerva  
 2016 Adopted Town Budget  
 HIGHWAY FUND DA

*Appropriations Accounts*

Fund	SPECIAL ITEMS	Adopted Budget 2014	Adopted Budget 2015	Year To Date 10/6/2015	Adopted Budget 2016
DA1910.4	Unallocated Insurance	\$8,160	\$8,160	\$0	\$8,160
	<b>TOTAL</b>	<b>\$0</b>	<b>\$8,160</b>	<b>\$0</b>	<b>\$8,160</b>

Fund	HIGHWAY GENERAL REPAIRS	Adopted Budget 2014	Adopted Budget 2015	Year To Date 10/6/2015	Adopted Budget 2016
DA5110.1	Personal Services	\$122,437	\$124,274	\$73,490	\$126,759
	<i>a. Heavy Equipment Operator</i>				
	<i>b. Auto Mechanic, \$19.87 (2016)</i>				
	<i>c. Highway Deputy, \$2,187.90.(2016)</i>				
	<i>d. Longevity \$1,900 (2016)</i>				
DA5110.4	Contractual	\$56,500	\$58,500	\$8,381	\$60,000
	<b>TOTAL</b>	<b>\$178,937</b>	<b>\$182,774</b>	<b>\$81,870</b>	<b>\$186,759</b>

Fund	IMPROVEMENTS	Adopted Budget 2014	Adopted Budget 2015	Year To Date 10/6/2015	Adopted Budget 2016
DA5112.2	Capital Outlay	\$78,405	\$80,405	\$36,135	\$84,405
	<b>TOTAL</b>	<b>\$78,405</b>	<b>\$80,405</b>	<b>\$36,135</b>	<b>\$84,405</b>

Fund	BRIDGES	Adopted Budget 2014	Adopted Budget 2015	Year To Date 10/6/2015	Adopted Budget 2016
DA5120.1	Personal Services	\$1,067	\$1,067	\$0	\$1,088
DA5120.4	Contractual Expense	\$2,500	\$3,000	\$0	\$3,000
	<b>TOTAL</b>	<b>\$3,567</b>	<b>\$4,067</b>	<b>\$0</b>	<b>\$4,088</b>

Fund	HIGHWAY MACHINERY	Adopted Budget 2014	Adopted Budget 2015	Year To Date 10/6/2015	Adopted Budget 2016
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DA5130.1	Personal Services	\$31,973	\$32,453	\$22,055	\$33,102
	<i>Auto Mechanic \$19.58 (2016)</i>				
DA5130.2	Equipment	\$27,040	\$29,040	\$619	\$30,000
DA5130.4	Contractual Expense	\$51,500	\$52,500	\$29,756	\$54,125
	<b>TOTAL</b>	<b>\$110,513</b>	<b>\$113,993</b>	<b>\$52,429</b>	<b>\$117,227</b>

Fund	BRUSH & WEEDS	Adopted Budget 2014	Adopted Budget 2015	Year To Date 10/6/2015	Adopted Budget 2016
DA5140.1	Personal Services	\$0	\$0	\$0	\$0
DA5140.2	Equipment	\$0	\$0	\$0	\$0
DA5140.4	Contractual Expense	\$1,250	\$1,250	\$145	\$1,250
	<b>TOTAL</b>	<b>\$1,250</b>	<b>\$1,250</b>	<b>\$145</b>	<b>\$1,250</b>

Fund	HIGHWAY SNOW REMOVAL	Adopted Budget 2014	Adopted Budget 2015	Year To Date 10/6/2014	Adopted Budget 2016
DA5142.1	Personal Services	\$30,771	\$31,233	\$23,761	\$31,847
	<i>Heavy Equipment Operator \$20.41(2016)</i>				
	<i>Motor Equipment Operator \$19.26 Trainee \$16.41 (2016)</i>				
DA5142.4	Contractual	\$53,350	\$59,850	\$39,381	\$66,012
	<b>TOTAL</b>	<b>\$84,121</b>	<b>\$91,083</b>	<b>\$63,142</b>	<b>\$97,859</b>

Fund	SERVICES FOR OTHER GOVERNMENTS	Adopted Budget 2014	Adopted Budget 2015	Year To Date 10/6/2015	Adopted Budget 2016
DA5148.1	Personal Services	\$71,686	\$72,762	\$58,274	\$74,217
	<i>a. Heavy Equipment Operator \$20.31 2016</i>				
	<i>b. Auto Mechanic \$19.48 (2016)</i>				
DA5148.4	Contractual Expense	\$140,387	\$155,887	\$95,468	\$170,382
	<b>TOTAL</b>	<b>\$212,073</b>	<b>\$228,649</b>	<b>\$153,743</b>	<b>\$244,599</b>

Fund	EMPLOYEE BENEFITS	Adopted Budget 2014	Adopted Budget 2015	Year To Date 10/6/2015	Adopted Budget 2016
DA9010.8	State Retirement	\$53,161	\$40,013	\$0	\$31,500

DA9030.8	Social Security	\$19,440	\$19,440	\$12,764	\$19,440
DA9040.8	Worker's Comp	\$0	\$0	\$0	\$0
DA9045.8	Life Insurance	\$1,600	\$1,494	\$638	\$1,494
DA9050.8	Unemployment Insurance	\$1,500	\$1,500	\$0	\$1,500
DA9055.8	Disability Insurance	\$500	\$500	\$0	\$500
DA9060.8	Insurance	\$138,342	\$119,720	\$120,201	\$169,609
	<b>TOTAL</b>	<b>\$214,543</b>	<b>\$182,667</b>	<b>\$133,603</b>	<b>\$224,043</b>

<b>Fund</b>	<b>DEBT SERVICE</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 10/6/2015</b>	<b>Adopted Budget 2016</b>
DA9730.6	Bond Anticipation Principal	\$0	\$0	\$0	\$0
DA9785.6	Installment Purchase Principal	\$45,060	\$51,000	\$50,164	\$50,200
	<b>TOTAL</b>	<b>\$45,060</b>	<b>\$51,000</b>	<b>\$50,164</b>	<b>\$50,200</b>
	<b>INTEREST</b>				
DA9730.7	Bond Anticipation Interest	\$0	\$0	\$0	\$0
	Installment Purchase Interest	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>GRAND TOTAL</b>	<b>\$928,469</b>	<b>\$944,048</b>	<b>\$571,231</b>	<b>\$1,018,590</b>

*Revenue Accounts*

Fund	HIGHWAY REVENUE ACCOUNT	Adopted Budget 2014	Adopted Budget 2015	Year To Date 10/6/2015	Adopted Budget 2016
DA1001	Real Property Tax	\$558,055	\$555,303	\$555,303	\$602,168
DA2300	Transportation Services for Other Governments	\$178,000	\$185,500	\$19,992	\$185,500
DA2302	Snow Removal Other Govt	\$2,500	\$2,500	\$0	\$2,500
DA2401	Interest and Earnings	\$1,000	\$1,000	\$305	\$1,000
DA2414	Rental of Equipment	\$4,000	\$4,000	\$0	\$4,000
DA2655	Minor Sales, Other Fuel Sal	\$0	\$0	\$20,454	\$22,000
D2665	Sales of Equipment	\$0	\$5,000	\$9,500	\$3,000
DA2680	Insurance Recoveries	\$2,100	\$1,500	\$6,994	\$9,200
DA2701	Refunds from Prior Years	\$0	\$0	\$0	\$0
DA2801	Inter-Fund Revenues	\$23,052	\$24,500	\$0	\$24,500
DA3501	State-Aid Highway/CHIPS	\$64,745	\$64,745	\$0	\$64,722
	<b>TOTAL</b>	<b>\$833,452</b>	<b>\$844,048</b>	<b>\$612,547</b>	<b>\$918,590</b>
	<b>TAX REVENUES</b>	<b>\$558,055</b>	<b>\$555,303</b>	<b>\$555,303</b>	<b>\$602,168</b>
	<b>NON-TAXABLE REVENUE</b>	<b>\$275,397</b>	<b>\$288,745</b>	<b>\$57,244</b>	<b>\$316,422</b>
	<b>FUND BALANCE</b>	<b>\$95,017</b>	<b>\$100,000</b>	<b>-\$41,316</b>	<b>\$100,000</b>

Town of Minerva  
 2016 Adopted Town Budget  
 Water District SW

*Appropriations Accounts*

<b>Fund</b>	<b>WATER DISTRICT ADMINISTRATION</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 10/6/2015</b>	<b>Adopted Budget 2016</b>
SW8310.1	Personal Services	\$11,510	\$12,099	\$5,938	\$13,099
	<i>Water Superintendent, \$11,000.00(2016)</i>				
	<i>Water Deputy, \$2,500.00 (2016)</i>				
SW8310.2	Equipment	\$0	\$0	\$0	\$0
SW8310.4	Contractual Expense	\$15,000	\$15,000	\$1,817	\$15,000
	<b>TOTAL</b>	<b>\$26,510</b>	<b>\$27,099</b>	<b>\$7,755</b>	<b>\$28,099</b>

<b>Fund</b>	<b>SOURCE OF POWER &amp; PUMPING</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 10/6/2015</b>	<b>Adopted Budget 2016</b>
SW8320.2	Equipment	\$0	\$0	\$0	\$0
SW8320.4	Contractual Expense	\$5,000	\$5,000	\$1,339	\$5,000
	<b>TOTAL</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$1,339</b>	<b>\$5,000</b>

<b>Fund</b>	<b>PURIFICATION</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 10/6/2015</b>	<b>Adopted Budget 2016</b>
SW8330.1	Personal Services	\$0	\$0	\$0	\$0
SW8330.2	Equipment	\$0	\$0	\$0	\$0
SW8330.4	Contractual Expense	\$2,000	\$2,000	\$121	\$2,000
	<b>TOTAL</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$121</b>	<b>\$2,000</b>

<b>Fund</b>	<b>TRANSMISION &amp; DISTRIBUTION</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 10/6/2015</b>	<b>Adopted Budget 2016</b>
SW8340.1	Personal Services	\$0	\$0	\$0	\$0
SW8340.2	Equipment	\$800	\$800	\$0	\$800
SW8340.4	Contractual Expense	\$8,500	\$8,500	\$0	\$8,500
	<b>TOTAL</b>	<b>\$9,300</b>	<b>\$9,300</b>	<b>\$0</b>	<b>\$9,300</b>

<b>Fund</b>	<b>EMPLOYEE BENEFITS</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 10/6/2015</b>	<b>Adopted Budget 2016</b>
SW9010.8	State Retirement	\$2,308	\$2,077	\$0	\$2,100
SW9030.8	Social Security	\$868	\$868	\$425	\$868
SW9040.8	Workers Comp	\$0	\$0	\$0	\$0
SW9055.8	Disability	\$21	\$21	\$0	\$21
SW9060.8	Medical Insurance	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$3,197</b>	<b>\$2,966</b>	<b>\$425</b>	<b>\$2,989</b>
<b>ND TOTAL (Water District Operations)</b>			<b>\$45,776</b>	<b>\$9,640</b>	<b>\$47,388</b>

<b>Fund</b>	<b>DEBT SERVICE</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 10/6/2014</b>	<b>Adopted Budget 2016</b>
SW9710.6	Serial Bonds	\$43,843	\$43,834	\$43,834	\$43,834
	<b>TOTAL</b>	<b>\$43,843</b>	<b>\$43,834</b>	<b>\$43,834</b>	<b>\$43,834</b>

<b>Fund</b>	<b>INTEREST</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 10/6/2014</b>	<b>Adopted Budget 2016</b>
SW9710.7	Serial Bonds	\$0	\$0	\$0	\$0
SW9730.7	Bond Anticipation	\$0	\$0	\$0	\$0
	<b>TOTAL (B&amp;D)</b>	<b>\$43,843</b>	<b>\$43,834</b>	<b>\$43,834</b>	<b>\$43,834</b>
	<b>TOTAL WATER OPERATIONS</b>	<b>\$0</b>	<b>\$45,776</b>	<b>\$9,640</b>	<b>\$47,388</b>
	<b>GRAND TOTAL</b>	<b>\$43,843</b>	<b>\$89,610</b>	<b>\$53,474</b>	<b>\$91,222</b>

*Revenue Accounts*

<b>Fund</b>	<b>WATER DISTRICT REVENUE ACCOUNT</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 10/6/2015</b>	<b>Adopted Budget 2016</b>
SW1001	Real Property Tax	\$21,316	\$24,999	\$24,999	\$26,022
SW2140	Metered Sales	\$65,000	\$65,000	\$69,189	\$65,000
SW2142	Unmetered Sales	\$0	\$0	\$0	\$0
SW2144	Water Connection Charges	\$0	\$4,000	\$4,571	\$0
SW2148	Interest & Penalties on Water Rents	\$0	\$0	\$0	\$0
SW2770	Unclassified Revenues	\$3,313	\$0	\$0	\$0
SW2401	Interest and Earnings	\$200	\$200	\$94	\$200
	<b>TOTAL</b>	<b>\$89,829</b>	<b>\$94,199</b>	<b>\$98,853</b>	<b>\$91,222</b>
	<b>Total Nontax Revenues</b>	<b>\$68,513</b>	<b>\$69,200</b>	<b>\$73,854</b>	<b>\$65,200</b>
	<b>Total Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Tax Revenues</b>	<b>\$21,316</b>	<b>\$24,999</b>	<b>\$24,999</b>	<b>\$26,022</b>

Town of Minerva  
 2016 Adopted Budget  
 FIRE PROTECTION DISTRICT SF

*Appropriations Accounts*

<b>Fund</b>	<b>FIRE PROTECTION DISTRICT</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/2015</b>	<b>Adopted Budget 2016</b>
SF3410.4	Contractual Expense	\$115,657	\$108,660	\$109,747	\$106,247
SF9040.8	Worker's Compensation	\$0	\$9,886	\$0	\$9,986
	<b>TOTAL</b>	<b>\$115,657</b>	<b>\$118,546</b>	<b>\$109,747</b>	<b>\$116,233</b>

*Revenue Accounts*

<b>Fund</b>	<b>FIRE PROTECTION DISTRICT</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/2015</b>	<b>Adopted Budget 2016</b>
1001.60	Real Property Tax	\$118,547	\$119,733	\$119,733	\$116,233
	<b>TOTAL</b>	<b>\$118,547</b>	<b>\$119,733</b>	<b>\$119,733</b>	<b>\$116,233</b>
	<b>TOTAL NONTAX REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL TAX REVENUES</b>	<b>\$118,547</b>	<b>\$119,733</b>	<b>\$119,733</b>	<b>\$116,233</b>

Town of Minerva  
 2016 Adopted budget  
 PARKS AND PLAYGROUND SP

*Appropriations Accounts*

Fund	SPECIAL ITEMS	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/2015	Adopted Budget 2016
SP1910.4	Unallocated Insurance	\$1,126	\$1,126	\$0	\$1,126
	<b>TOTAL</b>	<b>\$0</b>	<b>\$1,126</b>	<b>\$0</b>	<b>\$1,126</b>

Fund	CAMPGROUND	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/2015	Adopted Budget 2016
SP7110.1	Personal Services <i>Night Watchman, \$10.15 (2016)</i>	\$5,400	\$5,481	\$4,101	\$5,590
SP7110.2	Equipment	\$7,500	\$6,000	\$800	\$6,000
SP7110.4	Contractual Expense	\$25,000	\$25,400	\$20,453	\$25,400
	<b>TOTAL</b>	<b>\$37,900</b>	<b>\$36,881</b>	<b>\$25,354</b>	<b>\$36,990</b>

Fund	Parks and Playground Centers	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/2015	Adopted Budget 2016
SP7140.1	Personal Services <i>Laborer, \$12.08 (2016)</i>	\$14,004	\$14,214	\$10,750	\$14,498
SP7140.2	Equipment	\$11,000	\$5,000	\$1,100	\$5,000
SP7140.4	Contractual Expense	\$10,000	\$10,000	\$9,586	\$10,000
	<b>TOTAL</b>	<b>\$35,004</b>	<b>\$29,214</b>	<b>\$21,436</b>	<b>\$29,498</b>

Fund	Special Recreational Facilities	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/2015	Adopted Budget 2016
SP7180.1	Personal Services <i>a. (1) Head Lifeguard \$14.30 (2016)</i>	\$18,386	\$18,662	\$19,082	\$19,035
SP7180.2	Equipment	\$5,000	\$3,000	\$0	\$3,000
SP7180.4	Contractual	\$10,000	\$12,000	\$8,124	\$12,000
	<b>TOTAL</b>	<b>\$33,386</b>	<b>\$33,662</b>	<b>\$27,206</b>	<b>\$34,035</b>

<b>Fund</b>	<b>Environmental Controls</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/2015</b>	<b>Adopted Budget 2016</b>
SP8090.4.01	Minerva Lake Milfoil Removal	\$24,000	\$45,000	\$35,904	\$75,000
SP8090.4.02	Minerva Lake Dam	\$25,000	\$5,000	\$0	\$5,000
	<b>TOTAL</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$35,904</b>	<b>\$80,000</b>

<b>Fund</b>	<b>Employee Benefits</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/2015</b>	<b>Adopted Budget 2016</b>
SP9010.8	State Retirement	\$9,531	\$8,003	\$0	\$6,030
SP9030.8	Social Security (Town)	\$3,800	\$3,800	\$2,590	\$3,800
SP9040.8	Workers Comp	\$0	\$0	\$0	\$0
SP9050.8	Disability	\$0	\$0	\$0	\$0
SP9060.8	Medical Insurance	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$13,331</b>	<b>\$11,803</b>	<b>\$2,590</b>	<b>\$9,830</b>

<b>Fund</b>	<b>DEBT SERVICE PRINCIPAL</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/2015</b>	<b>Adopted Budget 2016</b>
SP9730.6		\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Fund</b>	<b>INTEREST</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/2015</b>	<b>Adopted Budget 2016</b>
SP9730.7		\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>GRAND TOTAL</b>	<b>\$119,621</b>	<b>\$162,686</b>	<b>\$112,490</b>	<b>\$193,479</b>

## Revenue Accounts

Fund	PARK AND PLAY REVENUE ACCOUNT	Adopted Budget 2014	Adopted Budget 2015	Year To Date 9/19/2015	Adopted Budget 2016
1001.00	Real Property Tax	\$136,597	\$133,536	\$133,536	\$135,329
2001.00	Park & Rec Charges - Campsite and Beach	\$21,000	\$21,000	\$28,215	\$25,000
2401.00	Interest & Earnings	\$150	\$150	\$149	\$150
2410.00	Rental and Real Property	\$0	\$0	\$200	\$0
2665.00	Sales of Equipment	\$0	\$0	\$0	\$0
2680.00	Insurance Recoveries	\$0	\$0	\$205	\$0
2770.00	Unclassified	\$0	\$0	\$924	\$0
	<b>Total</b>	<b>\$157,747</b>	<b>\$154,686</b>	<b>\$163,229</b>	<b>\$160,479</b>
	<b>Total Nontax Revenues</b>	<b>\$21,150</b>	<b>\$21,150</b>	<b>\$29,693</b>	<b>\$25,150</b>
	<b>Total Fund Balance</b>	<b>\$0</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$33,000</b>
	<b>Total Tax Revenues</b>	<b>\$98,471</b>	<b>\$133,536</b>	<b>\$133,536</b>	<b>\$135,329</b>

Town of Minerva  
 2016 Adopted Town Budget  
 GRANTS AND DONATIONS

*Other Income*

<b>Fund</b>	<b>Revenue Account</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/2015</b>	<b>Adopted Budget 2016</b>
2705.16	Gifts and Donations	\$11,770	\$11,770	\$9,000	\$0
	<b>Total for Other Income</b>	<b>\$11,770</b>	<b>\$11,770</b>	<b>\$9,000</b>	<b>\$0</b>

Town of Minerva  
 2016 Adopted Town Budget  
 Capital Reserve, Sale of Highway Equipment

*Other Income*

<b>Fund</b>	<b>Revenue Account</b>	<b>Adopted Budget 2014</b>	<b>Adopted Budget 2015</b>	<b>Year To Date 9/19/2015</b>	<b>Adopted Budget 2016</b>
	Sale of Equipment	\$0	\$0	\$0	\$0