

Town of Minerva

2024 Adopted Budget

Certification of the Town Clerk

I, Theresa Fish, Minerva Town Clerk, certify that the following is a true and correct copy of the 2024 Adopted Budget of the Town of Minerva.

11/13/2023

Date

Theresa Fish

Signature: Theresa Fish, Town Clerk

Town of Minerva
 2024 Adopted Town Budget
 Calculating Tax Cap

Tax Levy Limit Before Adjustments and Exclusions	Amount
1. Tax Levy FYE 2023	\$2,043,097
2. Tax Cap Reserve Plus Interest from FYE 12/31/2023 used to reduce 12/31/2023 levy	\$0
3. Total Tax Cap Reserve Amount (including interest earned) from FYE 12/31/2023	\$0
4. Tax Cap Growth Factor	1.0017%
5. Allowable levy growth factor	1.0200%
5. PILOTS Receivable FYE 12/31/2024	\$0
6. Available Carryover from FYE 12/31/23	\$16,213
7. Total Levy Limit Before Adjustments/Exclusions	\$2,103,715
Adjustments for Transfer of Local Government Functions	
8. Costs incurred from transfer of local government functions	\$0
9. Savings realized from transfer of local government functions	\$0
10. Total Adjustments	\$0
11. Tax Levy Limit, Adjusted for Transfer of Local Government Functions	\$2,103,715
Exclusions	
12. Tax Levy Necessary for Expenditures Resulting from Tort Orders/Judgments Over 5%	\$0
13. Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate in excess of 2 percentage points:	\$0
Teacher's Retirement System	\$0
Employees Retirement System	\$791
Police and Firefighters Retirement System	\$0
14. Total Exclusions	\$791
21. Tax Levy Limit, adjusted for Transfers, Plus Exclusions	\$2,104,506
22. Total Tax Cap Reserve Amount Used to Reduce 2024 Levy	\$0
23. 2024 Proposed Levy, Net of Reserve	\$2,179,884
Difference Between Tax levy Limit Plus Exclusions and Proposed Levy	\$75,378
Do you plan to override the cap in 2024?	yes
I hereby submit the Real Property Tax Cap Form for the Town of Minerva on	

TOWN OF MINERVA

2024 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	\$1,431,930	\$163,301	\$130,000	\$1,138,629
	Highway - Town				
DA	Wide	\$1,337,661	\$408,752	\$155,000	\$773,909
M	Roost	\$75,000	\$75,000	\$0	\$0
SW	Water Part I	\$55,419	\$55,419	\$0	\$0
SW	Water Part II B & J	\$43,833	\$15,081	\$0	\$28,752
SF	Fire Protection	\$124,570	\$0	\$0	\$124,570
SP	Minerva P&P	\$145,024	\$31,000	\$0	\$114,024
	TOTALS:	\$3,213,437	\$748,553	\$285,000	\$2,179,884

	Proposed 2024 Tax Levy	Minerva's Allowable Tax Cap Levy	\$ Difference	% of Tax Cap Levy
Does Minerva's Levy Meet the State Tax Cap?	\$2,179,884	\$2,104,506	\$75,378	3.46%

TOWN OF MINERVA

Adopted 2023 Budget

Code	FUND	Appropriations and Provisions for Other Uses	Less Estimated Revenues	Less Unexpended Balance	AMOUNT TO BE RAISED BY TAX
A	General	\$1,368,127	\$154,692	\$130,000	\$1,083,435
	Highway - Town				
DA	Wide	\$1,244,344	\$399,230	\$155,000	\$690,114
M	Roost	\$34,000	\$34,000	\$0	\$0
SW	Water Part I	\$54,670	\$54,670	\$0	\$0
SW	Water Part II B & J	\$43,833	\$15,830	\$0	\$28,003
SF	Fire Protection	\$122,924	\$0	\$0	\$122,924
SP	Minerva P&P	\$146,821	\$28,200	\$0	\$118,621
	TOTALS:	\$3,014,719	\$686,622	\$285,000	\$2,043,097

Town of Minerva 2024 Adopted Budget

Tax Rate Summary

Section A. Fund/District	Tax Rate Per \$1,000 Assessed Value		\$ Difference	% Difference
	Adopted 2023 Budget	Adopted 2024 Budget		
General Fund	\$3.16	\$3.18	\$0.02	0.63%
Highway Fund	\$2.02	\$2.26	\$0.24	11.88%
Fire Protection District	\$0.34	\$0.34	\$0.00	0.00%
Park and Playground	\$0.33	\$0.31	-\$0.02	-6.06%
Water District 2 (operations)	\$0.00	\$0.00	\$0.00	0.00%
Water District 2 (Bond and Interest)	\$0.39	\$0.44	\$0.05	12.82%
TOTAL ALL FUNDS/DISTRICTS	\$6.24	\$6.53	\$0.29	4.65%
TOTAL (GF,HF,FPD,P&P)	\$5.85	\$6.09	\$0.24	4.10%

Town of Minerva
 2024 Adopted Town Budget
 GENERAL FUND A

Appropriations Accounts

Fund	TOWN BOARD	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1010.1	Personal Services	\$16,965	\$17,648	\$11,765	\$18,528
	Councilman (4), \$4,632				
A1010.4	Contractual	\$2,400	\$2,400	\$55	\$2,400
	TOTAL	\$19,365	\$20,048	\$11,820	\$20,928

Fund	JUSTICE	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1110.1	Personal Services	\$15,586	\$15,704	\$10,469	\$16,489
	Justice (1), \$11,449				
	Court Clerk , \$5,040				
A1110.2	Equipment	\$0	\$0	\$0	\$0
A1110.4	Contractual	\$2,000	\$2,000	\$112	\$2,000
	TOTAL	\$17,586	\$17,704	\$10,581	\$18,489

Fund	SUPERVISOR	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1220.1	Personal Services	\$39,407	\$40,983	\$28,373	\$43,032
A1220.2	Equipment	\$0	\$0	\$0	\$0
A1220.4	Contractual	\$17,190	\$17,190	\$13,721	\$17,190
	TOTAL	\$56,597	\$58,173	\$42,094	\$60,222

Fund	SUPERVISOR/ Confidential Secretary	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1230.1	Personal Services	\$35,360	\$36,774	\$22,715	\$32,847
A1230.2	Equipment	\$0	\$0	\$0	\$0
A1230.4	Contractual	\$200	\$200	\$0	\$200
	TOTAL	\$35,560	\$36,974	\$22,715	\$33,047

Fund	SUPERVISOR/ CLERK	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1310.1	Personal Services	\$45,528	\$47,349	\$32,718	\$51,397
A1310.2	Equipment	\$0	\$0	\$0	\$0
A1310.4	Contractual	\$835	\$835	\$397	\$835
	TOTAL	\$46,363	\$48,184	\$33,115	\$52,232

Fund	Independent Audit and Accounting	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1320.01	Personal Services	\$0	\$0	\$0	\$0
A1320.2	Equipment	\$0	\$0	\$0	\$0
A1320.4	Contractual	\$5,000	\$5,000	\$1,508	\$4,000
	TOTAL	\$5,000	\$5,000	\$1,508	\$4,000

Fund	TAX COLLECTOR	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1330.1	Personal Services	\$6,029	\$6,270	\$4,341	\$6,584
A1330.2	Equipment	\$0	\$0	\$0	\$0
A1330.4	Contractual	\$1,600	\$1,600	\$856	\$1,600
	TOTAL	\$7,629	\$7,870	\$5,196	\$8,184

Fund	BUDGET OFFICER	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1340.1	Personal Services	\$5,179	\$15,000	\$10,385	\$15,750
A1340.2	Equipment	\$0	\$0	\$0	\$0
A1340.4	Contractual	\$0	\$0	\$0	\$0
	TOTAL	\$5,179	\$15,000	\$10,385	\$15,750

Fund	ASSESSORS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1355.1	Personal Services	\$23,117	\$24,044	\$16,029	\$22,234
	<i>a. Chairman (1) \$16,723</i>				
	<i>b. Clerk(1) \$5,511</i>				
A1355.2	Equipment	\$0	\$0	\$0	\$0
A1355.4	Contractual	\$5,463	\$5,463	\$523	\$3,000
	TOTAL	\$28,580	\$29,507	\$16,553	\$25,234

Fund	TOWN CLERK	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1410.1	Personal Services	\$10,446	\$10,864	\$7,521	\$11,407
A1410.2	Equipment	\$1,500	\$1,500	\$0	\$0
A1410.4	Contractual	\$1,500	\$1,500	\$257	\$1,500
	TOTAL	\$13,446	\$13,864	\$7,778	\$12,907

Fund	TOWN ATTORNEY	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1420.4	Contractual	\$3,000	\$3,000	\$411	\$2,000
	TOTAL	\$3,000	\$3,000	\$411	\$2,000

Fund	BD OF ASSESSMENT REVIEW	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1430.1	Personal Services	\$0	\$0	\$0	\$0
A1430.2	Equipment	\$0	\$0	\$0	\$0
A1430.4	Contractual	\$1,782	\$1,853	\$1,571	\$1,946
	<i>a. Chair Person \$647</i>				
	<i>b. BAR Member (2) \$466</i>				
	TOTAL	\$1,782	\$1,853	\$1,571	\$1,946

Fund	ELECTIONS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1450.1	Personal Services	\$0	\$0	\$0	\$0
A1450.2	Equipment	\$0	\$0	\$0	\$0
A1450.4	Contractual	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0

Fund	PUBLIC ACCESS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1480.1	Personal Services	\$0	\$0	\$0	\$0
A1480.2	Equipment	\$0	\$0	\$0	\$0
A1480.4	Contractual	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0

Fund	BUILDINGS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1620.1	Personal Services	\$94,277	\$98,048	\$86,928	\$115,000
	<i>Maintenance Mechanic \$24.05/hr assumes 100 hours of overtime Longevity Laborer Full time \$19.93/hr Laborer Part Time \$18.56/hr</i>				
A1620.2	Equipment	\$1,000	\$1,000	\$0	\$1,000
A1620.4	Contractual	\$26,503	\$31,503	\$44,011	\$35,000
	TOTAL	\$121,780	\$130,551	\$130,939	\$151,000

Fund	CENTRAL DATA PROCESSING	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1680.4	Contractual	\$9,486	\$9,486	\$7,124	\$9,486
	TOTAL	\$9,486	\$9,486	\$7,124	\$9,486

Fund	SPECIAL ITEMS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1910.4	Unallocated Insurance	\$40,000	\$40,000	\$36,930	\$43,600
A1920.4	Municipal Assoc. Dues	\$2,000	\$2,000	\$499	\$2,000
A1930.4	Judgment & Claims	\$4,000	\$4,000	\$0	\$4,000
A1940.4	Purchase of Land CE	\$0	\$0	\$0	\$0
A1950.4	Taxes & Assessment Prop	\$1,000	\$1,000	\$676	\$1,000
A1990.4	Contingency	\$40,000	\$40,000	\$0	\$40,000
	TOTAL	\$87,000	\$87,000	\$38,105	\$90,600

Fund	PUBLIC SAFETY	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A3010.1	Public Safety PS	\$1,161	\$1,207	\$836	\$1,267
A3010.2	Public Safety EQ	\$250	\$250	\$0	\$250
A3010.4	Public Safety CE	\$2,000	\$2,000	\$1,859	\$2,000
	TOTAL	\$3,411	\$3,457	\$2,695	\$3,517

Fund	PUBLIC SAFETY - EMERGENCY PREPAREDNESS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A3097.4	PS Emer Prep CE	\$1,980	\$1,000	\$0	\$1,000
	TOTAL	\$1,980	\$1,000	\$0	\$1,000

Fund	POLICE AND CONSTABLE	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A3120.1	Personal Services	\$2,073	\$2,156	\$1,493	\$2,264
A3120.2	Equipment	\$0	\$0	\$0	\$0
A3120.4	Contractual	\$0	\$0	\$0	\$0
	TOTAL	\$2,073	\$2,156	\$1,493	\$2,264

Fund	TRAFFIC CONTROL	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A3310.1	Personal Services	\$0	\$0	\$0	\$0
A3310.2	Equipment	\$0	\$0	\$0	\$0
A3310.4	Contractual	\$500	\$500	\$476	\$500
	TOTAL	\$500	\$500	\$476	\$500

Fund	ANIMAL CONTROL	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A3510.1	Personal Services	\$691	\$718	\$497	\$754
A3510.2	Equipment	\$0	\$0	\$0	\$0
A3510.4	Contractual	\$600	\$600	\$0	\$600
	TOTAL	\$1,291	\$1,318	\$497	\$1,354

Fund	SAFETY INSPECTION	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A3620.1	Personal Services	\$9,450	\$9,828	\$6,552	\$10,319
	<i>a. Building Code Officer</i>				
A3620.2	Equipment	\$0	\$0	\$0	\$0
A3620.4	Contractual	\$2,000	\$2,000	\$1,483	\$2,000
	TOTAL	\$11,450	\$11,828	\$8,035	\$12,319

Fund	BOARD OF HEALTH	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A4010.1	Personal Services	\$918	\$955	\$636	\$1,003
A4010.2	Equipment	\$0	\$0	\$0	\$0
A4010.4	Contractual	\$0	\$0	\$0	\$0
	TOTAL	\$918	\$955	\$636	\$1,003

Fund	PUBLIC HEALTH OTHER	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A4050.1	Personal Services	\$0	\$0	\$0	\$0
A4050.2	Equipment	\$0	\$0	\$0	\$0
A4050.4	Ambulance Contractual	\$90,902	\$92,720	\$94,448	\$96,337
	TOTAL	\$90,902	\$92,720	\$94,448	\$96,337

Fund	MEDICAL HEALTH CENTER/ PHYSICIAN	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A4560.1	Personal Services	\$0	\$0	\$0	\$0
A4560.2	Equipment	\$0	\$0	\$0	\$0
A4560.4	Contractual	\$4,000	\$4,000	\$4,000	\$4,000
	TOTAL	\$4,000	\$4,000	\$4,000	\$4,000

Fund	SUPERINTENDENT OF HIGHWAY	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A5010.1	Personal Services	\$58,326	\$59,567	\$41,239	\$62,545
	<i>a. Highway Superintendent</i>				
A5010.2	Equipment	\$0	\$0	\$0	\$0
A5010.4	Contractual	\$2,000	\$2,000	\$2,354	\$2,000
	TOTAL	\$60,326	\$61,567	\$43,592	\$64,545

Fund	GARAGE	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A5132.1	Personal Services	\$0	\$0	\$0	\$0
A5132.2	Equipment	\$1,000	\$1,000	\$0	\$1,000
A5132.4	Contractual	\$18,927	\$23,927	\$11,073	\$23,927
	TOTAL	\$19,927	\$24,927	\$11,073	\$24,927

Fund	STREET LIGHTING	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A5182.4	Contractual	\$24,000	\$21,000	\$13,824	\$21,000
	TOTAL	\$24,000	\$21,000	\$13,824	\$21,000

Fund	SIDEWALKS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A5410.4	Contractual	\$5,000	\$5,000	\$0	\$5,000
	TOTAL	\$5,000	\$5,000	\$0	\$5,000

Fund	FOOD ASSISTANCE PROGRAM	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A6143.1	Personal Services	\$0	\$7,788	\$6,157	\$6,465
A6143.4	Contractual	\$0	\$5,478	\$6,844	\$7,186
	TOTAL	\$0	\$13,266	\$13,001	\$13,651

Fund	PUBLICITY	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A6410.1	Personal Services	\$0	\$0	\$0	\$0
A6410.2	Equipment	\$0	\$0	\$0	\$0
A6410.4	Contractual	\$3,000	\$3,000	\$3,195	\$3,000
	TOTAL	\$3,000	\$3,000	\$3,195	\$3,000

Fund	PROGRAMS OF AGING	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
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
	TOTAL	\$1,000	\$1,000	\$1,000	\$1,000

Fund	BANDS / CONCERTS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A7270.4	Contractual	\$2,000	\$0	\$0	\$0
	TOTAL	\$2,000	\$0	\$0	\$0

Fund	YOUTH PROGRAM	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A7310.1	Personal Services	\$38,213	\$39,742	\$38,848	\$41,729
A7310.2	Equipment	\$0	\$0	\$42,000	\$0
A7310.4	Contractual	\$14,100	\$14,100	\$12,293	\$14,100
	TOTAL	\$52,313	\$53,842	\$93,140	\$55,829

Fund	HISTORIAN	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A7510.1	Personal Services	\$1,730	\$1,799	\$1,199	\$1,889
A7510.2	Equipment	\$0	\$0	\$0	\$0
A7510.4	Contractual	\$700	\$700	\$0	\$700
	TOTAL	\$2,430	\$2,499	\$1,199	\$2,589

Fund	CELEBRATIONS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A7550.4	Minerva Day	\$23,000	\$18,000	\$17,013	\$18,000
	TOTAL	\$23,000	\$18,000	\$17,013	\$18,000

Fund	ADULT RECREATION	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A7620.1	Personal Services	\$0	\$0	\$0	\$0
A7620.2	Equipment	\$0	\$0	\$0	\$0
A7620.4	Contract	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0

Fund	PLANNING	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A8020.1	Personal Services	\$964	\$1,003	\$358	\$1,053
A8020.2	Equipment	\$0	\$0	\$0	\$0
A8020.4	Contractual	\$2,000	\$2,000	\$564	\$2,000
	TOTAL	\$2,964	\$3,003	\$922	\$3,053

Fund	REFUSE & GARBAGE	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A8160.1	Personal Services	\$29,147	\$30,313	\$20,500	\$33,120
	<i>Attendant 1 \$15/hr @1104hrs</i>				
	<i>Attendant 2 \$15/hr@1104hrs</i>				
A8160.2	Equipment	\$1,500	\$1,500	\$0	\$1,500
A8160.4	Contractual	\$65,000	\$65,000	\$59,017	\$75,000
	TOTAL	\$95,647	\$96,813	\$79,517	\$109,620

Fund	EMPLOYEE BENEFITS		Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A9010.8	State Retirement	\$36,983	\$36,462	\$0	\$49,268
A9030.8	Social Security	\$24,000	\$24,960	\$25,449	\$26,208
A9040.8	Worker's Compensation	\$0	\$0	\$0	\$0
A9045.8	Life Insurance	\$1,494	\$1,494	\$994	\$1,494
A9050.8	Unemployment Insurance	\$4,000	\$4,000	\$0	\$4,000
A9055.8	Disability Insurance	\$500	\$500	\$1,019	\$1,200
A9060.8	Hospital & Medical Insurance	\$326,649	\$363,546	\$195,852	\$368,127
A9089.8	Benefits for Safety/Eyewear	\$2,450	\$2,100	\$304	\$2,100
	TOTAL	\$396,076	\$433,062	\$223,618	\$452,397

Fund	DEBT SERVICE PRINCIPAL	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
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
A9901.9	Interfund Transfer	\$0	\$0	\$0	\$0
A9950.9	Transfer Cap Project Fund	\$29,000	\$29,000	\$0	\$29,000
	TOTAL	\$29,000	\$29,000	\$0	\$29,000
INTEREST					
A9730.7	Bond Anticipation	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0
DEBT SERVICE PRINCIPAL AND INTEREST TOTAL		\$0	\$0	\$0	\$0
ALL GENERAL GRAND TOTAL		\$1,291,561	\$1,368,127	\$933,143	\$1,431,930

Revenue Accounts

Fund	REVENUE ACCOUNT	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
A1001.1	Real Property Tax	\$1,030,317	\$1,083,435	\$1,083,435	\$1,138,629
A1081	Other Payments in Lieu of Taxes	\$750	\$750	\$656	\$750
A1089	Other Tax Items	\$25,000	\$0	\$991	\$0
A1090	Interest Penalties on Real Property	\$0	\$0	\$2,987	\$0
A1120	NonProperty Tax Revenue	\$59,000	\$59,000	\$62,661	\$59,000
A1255	Clerk Fees	\$300	\$300	\$299	\$300
A1560	Safety Inspection Fee	\$600	\$1,200	\$2,372	\$1,200
A2110	Zoning Board Fee	\$200	\$200	\$350	\$200
A2115	Planning Board Fee	\$0	\$0	\$0	\$0
A2130	Garbage Removal & Disposal Charges	\$6,000	\$7,000	\$9,691	\$10,000
A2320	Economic Assistance, Other Governments	\$0	\$13,266	\$0	\$13,651
A2350	Youth Services, Other Governments	\$10,000	\$10,000	\$12,559	\$10,000
A2401	Interest and Earnings	\$1,000	\$2,000	\$35,581	\$10,000
A2410	Rental of Real Property	\$400	\$400	\$400	\$400
A2544	Dog License	\$100	\$100	\$196	\$100
A2590	Permits - Other/Junk	\$0	\$0	\$0	\$0
A2610	Fines & Forfeited Bail	\$1,000	\$1,000	\$785	\$1,000
A2680	Insurance Recoveries	\$45,394	\$43,976	\$25,363	\$41,200
A2705	Gifts and Donations	\$0	\$0	\$525	\$0
A2750	AIM Related	\$6,000	\$6,000	\$0	\$6,000
A2770	Other Unclassified Revenue	\$6,000	\$6,000	\$2,494	\$6,000
A2801	Interfund Revenue	\$0	\$0	\$0	\$0
A3005	State Aid - Mortgage Tax	\$3,000	\$3,000	\$6,104	\$3,000
A3040	State Aid - Tax Maps Assessments	\$0	\$0	\$0	\$0
A3820	State Aid Youth Program	\$500	\$500	\$0	\$500
A3910	St. Aid Conservation Programs	\$0	\$0	\$0	\$0
A5031	Interfund Transfer	\$0	\$0	\$0	\$0
	TOTAL	\$1,291,561	\$1,368,127	\$933,143	\$1,431,930
	TOTAL NON-TAX REVENUES	\$165,244	\$154,692	\$164,013	\$163,301
	TOTAL GENERAL APPROP LESS NON-TAX	\$1,126,317	\$1,213,435	\$769,130	\$1,268,629
	FUND BALANCE REQUIRED	\$96,000	\$130,000	\$0	\$130,000
	TOTAL TAX REVENUES	\$1,030,317	\$1,083,435	\$0	\$1,138,629

Town of Minerva
 2024 Adopted Budget
 HIGHWAY FUND DA

Appropriations Accounts

Fund	SPECIAL ITEMS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
DA1910.4	Unallocated Insurance	\$8,160	\$8,160	\$9,002	\$9,812
	TOTAL	\$8,160	\$8,160	\$9,002	\$9,812

Fund	HIGHWAY GENERAL REPAIRS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
DA5110.1	Personal Services	\$141,151	\$146,797	\$120,397	\$156,133
	<i>a. Heavy Equipment Operator</i>				
	<i>b. Auto Mechanic</i>				
	<i>c. Highway Deputy</i>				
	<i>d. Longevity</i>				
DA5110.4	Contractual	\$60,000	\$70,000	\$67,950	\$80,000
	TOTAL	\$201,151	\$216,797	\$188,346	\$236,133

Fund	IMPROVEMENTS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
DA5112.2	Capital Outlay	\$124,206	\$124,206	\$31,071	\$124,206
	TOTAL	\$124,206	\$124,206	\$31,071	\$124,206

Fund	BRIDGES	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
DA5120.1	Personal Services	\$1,220	\$1,220	\$0	\$1,220
DA5120.4	Contractual Expense	\$3,000	\$3,000	\$0	\$3,000
	TOTAL	\$4,220	\$4,220	\$0	\$4,220

Fund	HIGHWAY MACHINERY	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
DA5130.1	Personal Services	\$41,093	\$42,737	\$25,941	\$45,444
	<i>Auto Mechanic</i>				
DA5130.2	Equipment	\$20,000	\$20,000	\$0	\$20,000
DA5130.4	Contractual Expense	\$66,000	\$66,000	\$46,057	\$66,000
	TOTAL	\$127,093	\$128,737	\$71,998	\$131,444

Fund	BRUSH & WEEDS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/2/22	Adopted Budget 2024
DA5140.1	Personal Services	\$0	\$0	\$0	\$0
DA5140.2	Equipment	\$0	\$0	\$0	\$0
DA5140.4	Contractual Expense	\$1,250	\$1,250	\$1,202	\$1,250
	TOTAL	\$1,250	\$1,250	\$1,202	\$1,250

Fund	HIGHWAY SNOW REMOVAL	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
DA5142.1	Personal Services	\$45,046	\$46,848	\$18,271	\$52,343
DA5142.4	Contractual	\$68,000	\$73,000	\$59,302	\$73,000
	TOTAL	\$113,046	\$119,848	\$77,572	\$125,343

Fund	SERVICES FOR OTHER GOVERNMENTS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
DA5148.1	Personal Services	\$106,530	\$110,791	\$59,667	\$115,713
DA5148.4	Contractual Expense	\$173,789	\$178,789	\$138,371	\$178,789
	TOTAL	\$280,319	\$289,580	\$198,037	\$294,502

Fund	EMPLOYEE BENEFITS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
DA9010.8	State Retirement	\$36,983	\$36,462	\$0	\$56,191
DA9030.8	Social Security	\$35,808	\$37,240	\$16,266	\$37,240
DA9040.8	Worker's Comp	\$0	\$0	\$0	\$0
DA9045.8	Life Insurance	\$1,494	\$1,494	\$375	\$1,494
DA9050.8	Unemployment Insurance	\$1,500	\$1,500	\$0	\$1,500
DA9055.8	Disability Insurance	\$500	\$500	\$410	\$500
DA9089.8	Benefits for Safety/Eyewear	\$2,100	\$2,100	\$1,693	\$2,100
DA9060.8	Medical Insurance	\$191,549	\$217,750	\$122,152	\$253,119
	TOTAL	\$269,934	\$297,046	\$140,896	\$352,144

Fund	DEBT SERVICE	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
DA9730.6	Bond Anticipation Principal	\$0	\$0	\$0	\$0
DA9785.6	Installment Purchase Principal	\$73,651	\$50,000	\$58,607	\$50,338
DA9785.7	Installment Purchase Interest	\$2,864	\$4,500	\$0	\$8,268
	TOTAL	\$76,515	\$54,500	\$58,607	\$58,607
	INTEREST				
DA9730.7	Bond Anticipation Interest	\$0	\$0	\$0	\$0
	Installment Purchase Interest	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0
	GRAND TOTAL	\$1,205,894	\$1,244,344	\$767,731	\$1,337,661

Revenue Accounts

Fund	HIGHWAY REVENUE ACCOUNT	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
DA1001	Real Property Tax	\$677,677	\$690,114	\$690,114	\$773,909
DA2300	Transportation Services for Other Governments	\$196,000	\$211,000	\$152,377	\$211,000
DA2302	Snow Removal Other Govt	\$2,500	\$2,500	\$3,500	\$3,500
DA2401	Interest and Earnings	\$500	\$500	\$30,074	\$5,000
DA2414	Rental of Equipment	\$500	\$500	\$0	\$500
DA2655	Minor Sales,Other Fuel Sal	\$22,000	\$22,000	\$16,870	\$22,000
D2665	Sales of Equipment	\$0	\$0	\$0	\$0
DA2680	Insurance Recoveries	\$14,011	\$14,024	\$8,818	\$18,046
DA2701	Refunds from Prior Years	\$0	\$0	\$2,346	\$0
DA2801	Inter-Fund Revenues	\$24,500	\$24,500	\$24,500	\$24,500
DA3501	State-Aid Highway/CHIPS	\$124,206	\$124,206	\$0	\$124,206
DA4960	FEMA	\$24,000	\$0	\$0	\$0
	TOTAL	\$1,205,894	\$1,244,344	\$767,731	\$1,337,661
	TAX REVENUES	\$677,677	\$690,114	\$690,114	\$773,909
	NON-TAX REVENUE	\$408,217	\$399,230	\$238,485	\$408,752
	FUND BALANCE	\$120,000	\$155,000	\$0	\$155,000

Town of Minerva

2024 Adopted
Water District SW

Appropriations Accounts

Fund	WATER DISTRICT ADMINISTRATION	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SW8310.1	Personal Services	\$18,284	\$19,015	\$12,189	\$19,760
	<i>Water Superintendent \$13,987</i>				
	<i>Water Deputy\$3,227</i>				
	<i>Water Billing/Collections(2)\$1,273</i>				
SW8310.2	Equipment	\$0	\$0	\$0	\$0
SW8310.4	Contractual Expense	\$14,500	\$14,500	\$11,850	\$14,500
	TOTAL	\$32,784	\$33,515	\$24,039	\$34,260

Fund	SOURCE OF POWER & PUMPING	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SW8320.2	Equipment	\$0	\$0	\$0	\$0
SW8320.4	Contractual Expense	\$4,000	\$4,000	\$1,609	\$4,000
	TOTAL	\$4,000	\$4,000	\$1,609	\$4,000

Fund	PURIFICATION	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SW8330.1	Personal Services	\$0	\$0	\$0	\$0
SW8330.2	Equipment	\$0	\$0	\$0	\$0
SW8330.4	Contractual Expense	\$2,000	\$2,000	\$501	\$2,000
	TOTAL	\$2,000	\$2,000	\$501	\$2,000

Fund	TRANSMISION & DISTRIBUTION	Adopted Budget 2020	Adopted Budget 2022	Year To Date 9/7/21	Adopted Budget 2023
SW8340.1	Personal Services	\$0	\$0	\$0	\$0
SW8340.2	Equipment	\$800	\$800	\$11,278	\$800
SW8340.4	Contractual Expense	\$8,500	\$8,500	\$5,224	\$8,500
	TOTAL	\$9,300	\$9,300	\$16,501	\$9,300

Fund	EMPLOYEE BENEFITS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SW9010.8	State Retirement	\$3,362	\$3,496	\$0	\$3,500
SW9030.8	Social Security	\$2,268	\$2,359	\$841	\$2,359
SW9040.8	Workers Comp	\$0	\$0	\$0	\$0
SW9055.8	Disability	\$0	\$0	\$0	\$0
SW9060.8	Medical Insurance	\$0	\$0	\$0	\$0
	TOTAL	\$5,630	\$5,855	\$841	\$5,859
	GRAND TOTAL (Water District Operations)	\$53,714	\$54,670	\$43,491	\$55,419

Fund	DEBT SERVICE	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SW9710.6	Serial Bonds	\$43,834	\$43,833	\$43,833	\$43,833
	TOTAL	\$43,834	\$43,833	\$43,833	\$43,833

Fund	INTEREST	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SW9710.7	Serial Bonds	\$0	\$0	\$0	\$0
SW9730.7	Bond Anticipation	\$0	\$0	\$0	\$0
	TOTAL (B&I)	\$43,834	\$43,833	\$43,833	\$43,833
	TOTAL WATER OPERATIONS	\$53,714	\$54,670	\$43,491	\$55,419
	GRAND TOTAL	\$97,548	\$98,503	\$87,324	\$99,252

Revenue Accounts

Fund	WATER DISTRICT REVENUE ACCOUNT	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SW1001	Real Property Tax	\$27,048	\$28,003	\$28,003	\$28,752
SW2140	Metered Sales				
SW2142	Unmetered Sales	\$70,500	\$70,500	\$53,685	\$70,500
SW2144	Water Connection Charges	\$0	\$0	\$0	\$0
SW2148	Interest & Penalties on Water Rents	\$0	\$0	\$0	\$0
SW2770	Unclassified Revenues	\$0	\$0	\$0	\$0
SW2401	Interest and Earnings	\$0	\$0	\$2,248	\$0
	TOTAL	\$97,548	\$98,503	\$87,324	\$99,252
	Total Nontax Revenues	\$70,500	\$70,500	\$55,933	\$70,500
	Total Fund Balance	\$0	\$0	\$0	\$0
	Total Tax Revenues	\$27,048	\$28,003	\$31,391	\$28,752

Town of Minerva
 2024 Adopted
 FIRE PROTECTION DISTRICT SF

Appropriations Accounts

Fund	FIRE PROTECTION DISTRICT	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SF3410.4	Contractual Expense	\$110,000	\$113,500	\$113,500	\$115,570
SF9040.8	Worker's Compensation	\$10,424	\$9,424	\$8,512	\$9,000
	TOTAL	\$120,424	\$122,924	\$122,012	\$124,570

Revenue Accounts

Fund	FIRE PROTECTION DISTRICT	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
1001.00	Real Property Tax	\$120,424	\$122,924	\$122,924	\$124,570
	TOTAL	\$120,424	\$122,924	\$122,924	\$124,570
	TOTAL NONTAX REVENUES	\$0	\$0	\$0	\$0
	TOTAL FUND BALANCE	\$0	\$0	\$0	\$0
	TOTAL TAX REVENUES	\$120,424	\$122,924	\$122,924	\$124,570

Town of Minerva
 2024 Adopted
 PARKS AND PLAYGROUND SP

Appropriations Accounts

Fund	SPECIAL ITEMS	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SP1910.4	Unallocated Insurance	\$1,126	\$1,126	\$1,126	\$1,227
	TOTAL	\$1,126	\$1,126	\$1,126	\$1,227

Fund	CAMPGROUND	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SP7110.1	Personal Services <i>Night Watchman</i>	\$5,250	\$5,460	\$5,070	\$5,733
SP7110.2	Equipment	\$5,000	\$5,000	\$0	\$5,000
SP7110.4	Contractual Expense	\$25,000	\$25,000	\$13,497	\$25,000
	TOTAL	\$35,250	\$35,460	\$18,567	\$35,733

Fund	Parks and Playground Centers	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SP7140.1	Personal Services <i>Laborer</i>	\$4,120	\$4,368	\$0	\$4,586
SP7140.2	Equipment	\$13,000	\$13,000	\$0	\$13,000
SP7140.4	Contractual Expense	\$12,000	\$12,000	\$22,760	\$12,000
	TOTAL	\$29,120	\$29,368	\$22,760	\$29,586

Fund	Special Recreational Facilities	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SP7180.1	Personal Services <i>a. (1) Head Lifeguard</i>	\$28,250	\$34,000	\$34,513	\$35,700
SP7180.2	Equipment	\$3,000	\$3,000	\$10,970	\$3,000
SP7180.4	Contractual	\$12,000	\$12,000	\$22,889	\$12,000
	TOTAL	\$43,250	\$49,000	\$68,372	\$50,700

Fund	Environmental Controls	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SP8090.4.01	Minerva Lake Milfoil Removal	\$20,000	\$20,000	\$3,755	\$20,000
SP8090.4.02	Minerva Lake Dam	\$0	\$0	\$0	\$0
	TOTAL	\$20,000	\$20,000	\$3,755	\$20,000

Fund	Employee Benefits	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SP9010.8	State Retirement	\$7,564	\$7,867	\$0	\$3,778
SP9030.8	Social Security (Town)	\$4,000	\$4,000	\$3,028	\$4,000
SP9040.8	Workers Comp	\$0	\$0	\$0	\$0
SP9050.8	Disability	\$0	\$0	\$0	\$0
SP9060.8	Medical Insurance	\$0	\$0	\$0	\$0
	TOTAL	\$11,564	\$11,867	\$3,028	\$7,778

Fund	DEBT SERVICE PRINCIPAL	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SP9730.6		\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0

Fund	INTEREST	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
SP9730.7		\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0
	GRAND TOTAL	\$140,310	\$146,821	\$116,482	\$145,024

Revenue Accounts

Fund	PARK AND PLAY REVENUE ACCOUNT	Adopted Budget 2022	Adopted Budget 2023	Year To Date 9/1/23	Adopted Budget 2024
1001.00	Real Property Tax	\$115,110	\$118,621	\$118,621	\$114,024
2001.00	Park & Rec Charges - Campsite and Beach	\$25,000	\$27,000	\$33,076	\$30,000
2401.00	Interest & Earnings	\$200	\$200	\$7,936	\$1,000
2410.00	Rental and Real Property	\$0	\$1,000	\$1,018	\$0
2665.00	Sales of Equipment	\$0	\$0	\$0	\$0
2680.00	Insurance Recoveries	\$0	\$0	\$0	\$0
2770.00	Unclassified	\$0	\$0	\$0	\$0
	Total	\$140,310	\$146,821	\$116,482	\$145,024
	Total Nontax Revenues	\$25,200	\$28,200	\$42,030	\$31,000
	Total Fund Balance	\$0	\$0	\$0	\$0
	Total Tax Revenues	\$115,110	\$118,621	\$118,621	\$114,024