

# Town of Minerva

## 2025 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 2025 Adopted Budget of the Town of Minerva.

11/8/2024  
Date

Theresa Fish  
Signature: Theresa Fish, Town Clerk

Town of Minerva  
 2025 Adopted Budget  
 Calculating Tax Cap

<b>Tax Levy Limit Before Adjustments and Exclusions</b>	<b>Amount</b>
1. Tax Levy FYE 2024	\$2,179,884
2. Tax Cap Reserve Plus Interest from FYE 12/31/2024 used to reduce 12/31/2024 levy	\$0
3. Total Tax Cap Reserve Amount (including interest earned) from FYE 12/31/2024	\$0
4. Tax Cap Growth Factor	1.0079%
5. Allowable levy growth factor	1.0200%
5. PILOTS Receivable FYE 12/31/2025	\$0
6. Available Carryover from FYE 12/31/24	\$0
<b>7. Total Levy Limit Before Adjustments/Exclusions</b>	<b>\$2,241,047</b>
<b>Adjustments for Transfer of Local Government Functions</b>	
8. Costs incurred from transfer of local government functions	\$0
9. Savings realized from transfer of local government functions	\$0
<b>10. Total Adjustments</b>	<b>\$0</b>
<b>11. Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>	<b>\$2,241,047</b>
<b>Exclusions</b>	
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	\$0
Police and Firefighters Retirement System	\$0
<b>14. Total Exclusions</b>	<b>\$0</b>
21. Tax Levy Limit, adjusted for Transfers, Plus Exclusions	\$2,241,047
22. Total Tax Cap Reserve Amount Used to Reduce 2025 Levy	\$0
<b>23. 2025 Proposed Levy, Net of Reserve</b>	<b>\$2,346,361</b>
<b>Difference Between Tax levy Limit Plus Exclusions and Proposed Levy</b>	<b>\$105,314</b>
Do you plan to override the cap in 2025?	yes
I hereby submit the Real Property Tax Cap Form for the Town of Minerva on	11/8/2024

# TOWN OF MINERVA 2025 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	\$1,503,999	\$178,562	\$130,000	\$1,195,437
	Highway - Town				
DA	Wide	\$1,360,686	\$407,719	\$155,000	\$797,967
M	Roost	\$75,000	\$75,000	\$0	\$0
SW	Water Part I	\$59,907	\$59,907	\$0	\$0
SW	Water Part II B & I	\$120,000	\$10,593	\$0	\$109,407
SF	Fire Protection	\$126,680	\$0	\$0	\$126,680
SP	Minerva P&P	\$147,870	\$31,000	\$0	\$116,870
	<b>TOTALS:</b>	<b>\$3,394,142</b>	<b>\$762,781</b>	<b>\$285,000</b>	<b>\$2,346,361</b>

	Proposed 2025 Tax Levy	Minerva's Allowable Tax Cap Levy	\$ Difference	% of Tax Cap Levy
Does Minerva's Levy Meet the State Tax Cap?	\$2,346,361	\$2,241,047	\$105,314	4.49%

## TOWN OF MINERVA Adopted 2024 Budget

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 & I	\$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
	<b>TOTALS:</b>	<b>\$3,213,437</b>	<b>\$748,553</b>	<b>\$285,000</b>	<b>\$2,179,884</b>

# Town of Minerva 2025 Adopted Budget

## Tax Rate Summary

Section A. Fund/District	Tax Rate Per \$1,000 Assessed Value		\$ Difference	% Difference
	Adopted 2024 Budget	Tentative 2025 Budget		
General Fund	\$3.27	\$2.67	-\$0.60	-18.35%
Highway Fund	\$2.26	\$1.78	-\$0.48	-21.24%
Fire Protection District	\$0.34	\$0.28	-\$0.06	-17.65%
Park and Playground	\$0.31	\$0.26	-\$0.05	-16.13%
Water District 2 (operations)	\$0.00	\$0.00	\$0.00	0.00%
Water District 2 (Bond and Interest)	\$0.44	\$1.20	\$0.76	172.73%
<b>TOTAL ALL FUNDS/DISTRICTS</b>	<b>\$6.62</b>	<b>\$6.19</b>	<b>-\$0.43</b>	<b>-6.50%</b>
<b>TOTAL (GF, HF, FPD, P&amp;P)</b>	<b>\$6.18</b>	<b>\$4.99</b>	<b>-\$1.19</b>	<b>-19.26%</b>

Town of Minerva  
 2025 Adopted Budget  
 GENERAL FUND A

*Appropriations Accounts*

Fund	TOWN BOARD	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1010.1	Personal Services	\$17,648	\$18,528	\$12,352	\$19,456
	Councilman (4), \$4,864				
A1010.4	Contractual	\$2,400	\$2,400	\$0	\$2,400
	<b>TOTAL</b>	<b>\$20,048</b>	<b>\$20,928</b>	<b>\$12,352</b>	<b>\$21,856</b>

Fund	JUSTICE	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1110.1	Personal Services	\$15,704	\$16,489	\$10,993	\$17,313
	Justice (1), \$12,021				
	Court Clerk , \$5,292				
A1110.2	Equipment	\$0	\$0	\$0	\$0
A1110.4	Contractual	\$2,000	\$2,000	\$213	\$2,000
	<b>TOTAL</b>	<b>\$17,704</b>	<b>\$18,489</b>	<b>\$11,206</b>	<b>\$19,313</b>

Fund	SUPERVISOR	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1220.1	Personal Services	\$40,983	\$43,032	\$29,791	\$45,184
A1220.2	Equipment	\$0	\$0	\$0	\$0
A1220.4	Contractual	\$17,190	\$17,190	\$10,868	\$17,190
	<b>TOTAL</b>	<b>\$58,173</b>	<b>\$60,222</b>	<b>\$40,659</b>	<b>\$62,374</b>

Fund	SUPERVISOR/ Confidential Secretary	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1230.1	Personal Services	\$36,774	\$32,847	\$24,940	\$38,205
A1230.2	Equipment	\$0	\$0	\$0	\$0
A1230.4	Contractual	\$200	\$200	\$0	\$200
	<b>TOTAL</b>	<b>\$36,974</b>	<b>\$33,047</b>	<b>\$24,940</b>	<b>\$38,405</b>

Fund	SUPERVISOR/ CLERK	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2024
A1310.1	Personal Services	\$47,349	\$51,397	\$35,509	\$54,018
A1310.2	Equipment	\$0	\$0	\$0	\$0
A1310.4	Contractual	\$835	\$835	\$307	\$835
	<b>TOTAL</b>	<b>\$48,184</b>	<b>\$52,232</b>	<b>\$35,816</b>	<b>\$54,853</b>

Fund	Independent Audit and Accounting	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1320.01	Personal Services	\$0	\$0	\$0	\$0
A1320.2	Equipment	\$0	\$0	\$0	\$0
A1320.4	Contractual	\$5,000	\$4,000	\$1,110	\$3,000
	<b>TOTAL</b>	<b>\$5,000</b>	<b>\$4,000</b>	<b>\$1,110</b>	<b>\$3,000</b>

Fund	TAX COLLECTOR	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1330.1	Personal Services	\$6,270	\$6,584	\$4,558	\$6,913
A1330.2	Equipment	\$0	\$0	\$0	\$0
A1330.4	Contractual	\$1,600	\$1,600	\$320	\$1,600
	<b>TOTAL</b>	<b>\$7,870</b>	<b>\$8,184</b>	<b>\$4,878</b>	<b>\$8,513</b>

Fund	BUDGET OFFICER	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1340.1	Personal Services	\$15,000	\$15,750	\$10,904	\$16,538
A1340.2	Equipment	\$0	\$0	\$0	\$0
A1340.4	Contractual	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$15,000</b>	<b>\$15,750</b>	<b>\$10,904</b>	<b>\$16,538</b>

Fund	ASSESSORS	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1355.1	Personal Services	\$24,044	\$22,234	\$14,747	\$23,346
	<i>a. Chairman (1) \$17,559</i>				
	<i>b. Clerk(1) \$5,787</i>				
A1355.2	Equipment	\$0	\$0	\$0	\$0
A1355.4	Contractual	\$5,463	\$3,000	\$432	\$2,000
	<b>TOTAL</b>	<b>\$29,507</b>	<b>\$25,234</b>	<b>\$15,179</b>	<b>\$25,346</b>

Fund	TOWN CLERK	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1410.1	Personal Services	\$10,864	\$11,407	\$7,897	\$11,977
A1410.2	Equipment	\$1,500	\$0	\$0	\$0
A1410.4	Contractual	\$1,500	\$1,500	\$314	\$1,500
	<b>TOTAL</b>	<b>\$13,864</b>	<b>\$12,907</b>	<b>\$8,211</b>	<b>\$13,477</b>

Fund	TOWN ATTORNEY	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1420.4	Contractual	\$3,000	\$2,000	\$338	\$2,000
	<b>TOTAL</b>	<b>\$3,000</b>	<b>\$2,000</b>	<b>\$338</b>	<b>\$2,000</b>

Fund	BD OF ASSESSMENT REVIEW	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1430.1	Personal Services	\$0	\$0	\$0	\$0
A1430.2	Equipment	\$0	\$0	\$0	\$0
A1430.4	Contractual	\$1,853	\$1,946	\$1,579	\$2,043
	<i>a. Chair Person \$679</i>				
	<i>b. BAR Member (2) \$489</i>				
	<b>TOTAL</b>	<b>\$1,853</b>	<b>\$1,946</b>	<b>\$1,579</b>	<b>\$2,043</b>

Fund	ELECTIONS	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
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 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1480.1	Personal Services	\$0	\$0	\$0	\$0
A1480.2	Equipment	\$0	\$0	\$0	\$0
A1480.4	Contractual	\$0	\$0	\$15,519	\$0
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,519</b>	<b>\$0</b>

Fund	BUILDINGS	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1620.1	Personal Services	\$98,048	\$115,000	\$78,666	\$130,068
	<i>Maintenance Mechanic \$25.25/hr assumes 100 hours of overtime Longevity Laborer Part Time Time \$19.77/hr Laborer Part Time \$19.77/hr</i>				
A1620.2	Equipment	\$1,000	\$1,000	\$0	\$1,000
A1620.4	Contractual	\$31,503	\$35,000	\$15,501	\$35,000
	<b>TOTAL</b>	<b>\$130,551</b>	<b>\$151,000</b>	<b>\$94,167</b>	<b>\$166,068</b>

Fund	CENTRAL DATA PROCESSING	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1680.4	Contractual	\$9,486	\$9,486	\$6,372	\$9,486
	<b>TOTAL</b>	<b>\$9,486</b>	<b>\$9,486</b>	<b>\$6,372</b>	<b>\$9,486</b>

Fund	SPECIAL ITEMS	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1910.4	Unallocated Insurance	\$40,000	\$43,600	\$43,403	\$47,960
A1920.4	Municipal Assoc. Dues	\$2,000	\$2,000	\$1,899	\$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	\$687	\$1,000
A1990.4	Contingency	\$40,000	\$40,000	\$27,766	\$40,000
	<b>TOTAL</b>	<b>\$87,000</b>	<b>\$90,600</b>	<b>\$73,755</b>	<b>\$94,960</b>

Fund	PUBLIC SAFETY	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A3010.1	Public Safety PS	\$1,207	\$1,267	\$845	\$1,330
A3010.2	Public Safety EQ	\$250	\$250	\$0	\$250
A3010.4	Public Safety CE	\$2,000	\$2,000	\$31	\$1,000
	<b>TOTAL</b>	<b>\$3,457</b>	<b>\$3,517</b>	<b>\$876</b>	<b>\$2,580</b>

Fund	PUBLIC SAFETY - EMERGENCY PREPAREDNESS	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A3097.4	PS Emer Prep CE	\$1,000	\$1,000	\$0	\$1,000
	<b>TOTAL</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>

Fund	POLICE AND CONSTABLE	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A3120.1	Personal Services	\$2,156	\$2,264	\$1,306	\$0
A3120.2	Equipment	\$0	\$0	\$0	\$0
A3120.4	Contractual	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$2,156</b>	<b>\$2,264</b>	<b>\$1,306</b>	<b>\$0</b>

Fund	TRAFFIC CONTROL	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A3310.1	Personal Services	\$0	\$0	\$0	\$0
A3310.2	Equipment	\$0	\$0	\$0	\$0
A3310.4	Contractual	\$500	\$500	\$320	\$500
	<b>TOTAL</b>	<b>\$500</b>	<b>\$500</b>	<b>\$320</b>	<b>\$500</b>

<b>Fund</b>	<b>ANIMAL CONTROL</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
A3510.1	Personal Services	\$718	\$754	\$783	\$3,169
A3510.2	Equipment	\$0	\$0	\$0	\$0
A3510.4	Contractual	\$600	\$600	\$0	\$600
	<b>TOTAL</b>	<b>\$1,318</b>	<b>\$1,354</b>	<b>\$783</b>	<b>\$3,769</b>

<b>Fund</b>	<b>SAFETY INSPECTION</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
A3620.1	Personal Services	\$9,828	\$10,319	\$6,879	\$10,835
	<i>a. Building Code Officer</i>				
A3620.2	Equipment	\$0	\$0	\$0	\$0
A3620.4	Contractual	\$2,000	\$2,000	\$2,151	\$2,000
	<b>TOTAL</b>	<b>\$11,828</b>	<b>\$12,319</b>	<b>\$9,030</b>	<b>\$12,835</b>

<b>Fund</b>	<b>BOARD OF HEALTH</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
A4010.1	Personal Services	\$955	\$1,003	\$669	\$1,053
A4010.2	Equipment	\$0	\$0	\$0	\$0
A4010.4	Contractual	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$955</b>	<b>\$1,003</b>	<b>\$669</b>	<b>\$1,053</b>

<b>Fund</b>	<b>PUBLIC HEALTH OTHER</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
A4050.1	Personal Services	\$0	\$0	\$0	\$0
A4050.2	Equipment	\$0	\$0	\$0	\$0
A4050.4	Ambulance Contractual	\$92,720	\$96,337	\$96,337	\$106,337
	<b>TOTAL</b>	<b>\$92,720</b>	<b>\$96,337</b>	<b>\$96,337</b>	<b>\$106,337</b>

<b>Fund</b>	<b>MEDICAL HEALTH CENTER/ PHYSICIAN</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
A4560.1	Personal Services	\$0	\$0	\$0	\$0
A4560.2	Equipment	\$0	\$0	\$0	\$0
A4560.4	Contractual	\$4,000	\$4,000	\$4,000	\$0
	<b>TOTAL</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>

Fund	SUPERINTENDENT OF HIGHWAY	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A5010.1	Personal Services	\$59,567	\$62,545	\$43,300	\$65,672
	<i>a. Highway Superintendent</i>				
A5010.2	Equipment	\$0	\$0	\$0	\$0
A5010.4	Contractual	\$2,000	\$2,000	\$1,871	\$2,000
	<b>TOTAL</b>	<b>\$61,567</b>	<b>\$64,545</b>	<b>\$45,171</b>	<b>\$67,672</b>

Fund	GARAGE	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A5132.1	Personal Services	\$0	\$0	\$0	\$0
A5132.2	Equipment	\$1,000	\$1,000	\$0	\$1,000
A5132.4	Contractual	\$23,927	\$23,927	\$13,337	\$23,927
	<b>TOTAL</b>	<b>\$24,927</b>	<b>\$24,927</b>	<b>\$13,337</b>	<b>\$24,927</b>

Fund	STREET LIGHTING	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A5182.4	Contractual	\$21,000	\$21,000	\$12,256	\$21,000
	<b>TOTAL</b>	<b>\$21,000</b>	<b>\$21,000</b>	<b>\$12,256</b>	<b>\$21,000</b>

Fund	SIDEWALKS	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A5410.4	Contractual	\$5,000	\$5,000	\$5,000	\$5,000
	<b>TOTAL</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>

Fund	SAFETY NET (SFP)	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A6140.1	Personal Services	\$7,788	\$6,465	\$6,673	\$7,010
A6140.4	Contractual	\$5,478	\$7,186	\$5,701	\$7,000
	<b>TOTAL</b>	<b>\$13,266</b>	<b>\$13,651</b>	<b>\$12,374</b>	<b>\$14,010</b>

Fund	PUBLICITY	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A6410.1	Personal Services	\$0	\$0	\$0	\$0
A6410.2	Equipment	\$0	\$0	\$0	\$0
A6410.4	Contractual	\$3,000	\$3,000	\$2,400	\$3,000
	<b>TOTAL</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$2,400</b>	<b>\$3,000</b>

Fund	PROGRAMS OF AGING	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
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	BANDS / CONCERTS	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A7270.4	Contractual	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Fund	YOUTH PROGRAM	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A7310.1	Personal Services	\$39,742	\$41,729	\$49,452	\$50,000
A7310.2	Equipment	\$0	\$0	\$0	\$0
A7310.4	Contractual	\$14,100	\$14,100	\$14,627	\$14,100
	<b>TOTAL</b>	<b>\$53,842</b>	<b>\$55,829</b>	<b>\$64,079</b>	<b>\$64,100</b>

Fund	HISTORIAN	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A7510.1	Personal Services	\$1,799	\$1,889	\$1,259	\$1,983
A7510.2	Equipment	\$0	\$0	\$0	\$0
A7510.4	Contractual	\$700	\$700	\$0	\$700
	<b>TOTAL</b>	<b>\$2,499</b>	<b>\$2,589</b>	<b>\$1,259</b>	<b>\$2,683</b>

Fund	CELEBRATIONS	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A7550.4	Minerva Day	\$18,000	\$18,000	\$17,371	\$9,000
	<b>TOTAL</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$17,371</b>	<b>\$9,000</b>

Fund	ADULT RECREATION	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
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>

<b>Fund</b>	<b>PLANNING</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
A8020.1	Personal Services	\$1,003	\$1,053	\$811	\$1,106
A8020.2	Equipment	\$0	\$0	\$0	\$0
A8020.4	Contractual	\$2,000	\$2,000	\$1,061	\$2,000
	<b>TOTAL</b>	<b>\$3,003</b>	<b>\$3,053</b>	<b>\$1,872</b>	<b>\$3,106</b>

<b>Fund</b>	<b>REFUSE &amp; GARBAGE</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
A8160.1	Personal Services	\$30,313	\$33,120	\$22,465	\$35,328
	<i>Attendant 1 \$16/hr @1104hrs</i> <i>Attendant 2 \$16/hr@1104hrs</i>				
A8160.2	Equipment	\$1,500	\$1,500	\$0	\$1,500
A8160.4	Contractual	\$65,000	\$75,000	\$63,088	\$85,000
	<b>TOTAL</b>	<b>\$96,813</b>	<b>\$109,620</b>	<b>\$85,553</b>	<b>\$121,828</b>

<b>Fund</b>	<b>EMPLOYEE BENEFITS</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
A9010.8	State Retirement	\$36,462	\$49,268	\$0	\$55,562
A9030.8	Social Security	\$24,960	\$26,208	\$26,415	\$26,208
A9040.8	Worker's Compensation	\$0	\$0	\$0	\$0
A9045.8	Life Insurance	\$1,494	\$1,494	\$1,104	\$1,494
A9050.8	Unemployment Insurance	\$4,000	\$4,000	\$0	\$4,000
A9055.8	Disability Insurance	\$500	\$1,200	\$1,066	\$1,200
A9060.8	Hospital & Medical Insurance	\$363,546	\$368,127	\$237,785	\$381,053
A9089.8	Benefits for Safety/Eyewear	\$2,100	\$2,100	\$633	\$1,850
	<b>TOTAL</b>	<b>\$433,062</b>	<b>\$452,397</b>	<b>\$267,003</b>	<b>\$471,367</b>

<b>Fund</b>	<b>DEBT SERVICE PRINCIPAL</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
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
	<b>TOTAL</b>	<b>\$29,000</b>	<b>\$29,000</b>	<b>\$0</b>	<b>\$29,000</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>GENERAL GRAND TOTAL</b>		<b>\$1,368,127</b>	<b>\$1,431,930</b>	<b>\$998,981</b>	<b>\$1,503,999</b>

Revenue Accounts

Fund	REVENUE ACCOUNT	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
A1001.1	Real Property Tax	\$1,083,435	\$1,138,629	\$1,138,629	\$1,195,437
A1081	Other Payments in Lieu of Taxes	\$750	\$750	\$575	\$750
A1089	Other Tax Items	\$0	\$0	\$1,316	\$3,995
A1090	Interest Penalties on Real Property	\$0	\$0	\$2,475	\$0
A1120	NonProperty Tax Revenue	\$59,000	\$59,000	\$33,867	\$59,000
A1255	Clerk Fees	\$300	\$300	\$309	\$300
A1560	Safety Inspection Fee	\$1,200	\$1,200	\$1,733	\$1,200
A2110	Zoning Board Fee	\$200	\$200	\$400	\$200
A2115	Planning Board Fee	\$0	\$0	\$0	\$0
A2130	Garbage Removal & Disposal Charges	\$7,000	\$10,000	\$10,715	\$10,000
A2350	Youth Services, Other Governments	\$10,000	\$10,000	\$13,344	\$10,000
A2389	Other Home & Com. Svcs, Other Gov. (SFP)	\$13,266	\$13,651	\$0	\$14,010
A2401	Interest and Earnings	\$2,000	\$10,000	\$30,002	\$10,000
A2410	Rental of Real Property	\$400	\$400	\$300	\$400
A2544	Dog License	\$100	\$100	\$192	\$100
A2590	Permits - Other/Junk	\$0	\$0	\$0	\$0
A2610	Fines & Forfeited Bail	\$1,000	\$1,000	\$770	\$1,000
A2680	Insurance Recoveries	\$43,976	\$41,200	\$33,934	\$52,107
A2705	Gifts and Donations	\$0	\$0	\$140	\$0
A2750	AIM Related	\$6,000	\$6,000	\$0	\$6,000
A2770	Other Unclassified Revenue	\$6,000	\$6,000	\$3,738	\$6,000
A2801	Interfund Revenue	\$0	\$0	\$0	\$0
A3005	State Aid - Mortgage Tax	\$3,000	\$3,000	\$12,049	\$3,000
A3040	State Aid - Tax Maps Assessments	\$0	\$0	\$0	\$0
A3820	State Aid Youth Program	\$500	\$500	\$3,000	\$500
A3910	St. Aid Conservation Programs	\$0	\$0	\$0	\$0
A5031	Interfund Transfer	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$1,368,127</b>	<b>\$1,431,930</b>	<b>\$998,981</b>	<b>\$1,503,999</b>
	<b>NON-TAX REVENUE</b>	<b>\$154,692</b>	<b>\$163,301</b>	<b>\$148,859</b>	<b>\$178,562</b>
	<b>GENERAL LESS NON-TAX REVENUE</b>	<b>\$1,213,435</b>	<b>\$1,268,629</b>	<b>\$850,122</b>	<b>\$1,325,437</b>
	<b>FUND BALANCE</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>
	<b>TAX REVENUE</b>	<b>\$1,083,435</b>	<b>\$1,138,629</b>	<b>\$980,122</b>	<b>\$1,195,437</b>

Town of Minerva  
 2025 Adopted Budget  
 HIGHWAY FUND DA

*Appropriations Accounts*

Fund	SPECIAL ITEMS	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
DA1910.4	Unallocated Insurance	\$8,160	\$9,812	\$5,797	\$10,793
	<b>TOTAL</b>	<b>\$8,160</b>	<b>\$9,812</b>	<b>\$5,797</b>	<b>\$10,793</b>

Fund	HIGHWAY GENERAL REPAIRS	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
DA5110.1	Personal Services	\$146,797	\$156,133	\$106,484	\$166,049
	<i>a. Heavy Equipment Operator</i>				
	<i>b. Auto Mechanic</i>				
	<i>c. Highway Deputy</i>				
	<i>d. Longevity</i>				
DA5110.4	Contractual	\$70,000	\$80,000	\$49,942	\$80,000
	<b>TOTAL</b>	<b>\$216,797</b>	<b>\$236,133</b>	<b>\$156,426</b>	<b>\$246,049</b>

Fund	IMPROVEMENTS	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
DA5112.2	Capital Outlay	\$124,206	\$124,206	\$154,989	\$124,206
	<b>TOTAL</b>	<b>\$124,206</b>	<b>\$124,206</b>	<b>\$154,989</b>	<b>\$124,206</b>

Fund	BRIDGES	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
DA5120.1	Personal Services	\$1,220	\$1,220	\$0	\$1,220
DA5120.4	Contractual Expense	\$3,000	\$3,000	\$4,520	\$3,000
	<b>TOTAL</b>	<b>\$4,220</b>	<b>\$4,220</b>	<b>\$4,520</b>	<b>\$4,220</b>

<b>Fund</b>	<b>HIGHWAY MACHINERY</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
DA5130.1	Personal Services	\$42,737	\$45,444	\$27,174	\$47,441
	<i>Auto Mechanic</i>				
DA5130.2	Equipment	\$20,000	\$20,000	\$0	\$20,000
DA5130.4	Contractual Expense	\$66,000	\$66,000	\$55,629	\$66,000
	<b>TOTAL</b>	<b>\$128,737</b>	<b>\$131,444</b>	<b>\$82,803</b>	<b>\$133,441</b>

<b>Fund</b>	<b>BRUSH &amp; WEEDS</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/2/22</b>	<b>Adopted Budget 2025</b>
DA5140.1	Personal Services	\$0	\$0	\$0	\$0
DA5140.2	Equipment	\$0	\$0	\$0	\$0
DA5140.4	Contractual Expense	\$1,250	\$1,250	\$0	\$1,250
	<b>TOTAL</b>	<b>\$1,250</b>	<b>\$1,250</b>	<b>\$0</b>	<b>\$1,250</b>

<b>Fund</b>	<b>HIGHWAY SNOW REMOVAL</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
DA5142.1	Personal Services	\$46,848	\$52,343	\$27,488	\$55,457
DA5142.4	Contractual	\$73,000	\$73,000	\$41,602	\$73,000
	<b>TOTAL</b>	<b>\$119,848</b>	<b>\$125,343</b>	<b>\$69,090</b>	<b>\$128,457</b>

<b>Fund</b>	<b>SERVICES FOR OTHER GOVERNMENTS</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
DA5148.1	Personal Services	\$110,791	\$115,713	\$73,107	\$122,657
DA5148.4	Contractual Expense	\$178,789	\$178,789	\$97,825	\$178,789
	<b>TOTAL</b>	<b>\$289,580</b>	<b>\$294,502</b>	<b>\$170,932</b>	<b>\$301,446</b>

<b>Fund</b>	<b>EMPLOYEE BENEFITS</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
DA9010.8	State Retirement	\$36,462	\$56,191	\$0	\$60,000
DA9030.8	Social Security	\$37,240	\$37,240	\$16,935	\$37,240
DA9040.8	Worker's Comp	\$0	\$0	\$0	\$0
DA9045.8	Life Insurance	\$1,494	\$1,494	\$417	\$1,494
DA9050.8	Unemployment Insurance	\$1,500	\$1,500	\$0	\$1,500
DA9055.8	Disability Insurance	\$500	\$500	\$295	\$500
DA9089.8	Benefits for Safety/Eyewear	\$2,100	\$2,100	\$1,146	\$2,100
DA9060.8	Medical Insurance	\$217,750	\$253,119	\$153,946	\$249,383
	<b>TOTAL</b>	<b>\$297,046</b>	<b>\$352,144</b>	<b>\$172,739</b>	<b>\$352,217</b>

<b>Fund</b>	<b>DEBT SERVICE</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
DA9730.6	Bond Anticipation Principal	\$0	\$0	\$0	\$0
DA9785.6	Installment Purchase Principal	\$50,000	\$50,338	\$50,338	\$52,956
DA9785.7	Installment Purchase Interest	\$4,500	\$8,268	\$8,268	\$5,651
	<b>TOTAL</b>	<b>\$54,500</b>	<b>\$58,607</b>	<b>\$58,606</b>	<b>\$58,607</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>HWY GRAND TOTAL</b>	<b>\$1,244,344</b>	<b>\$1,337,661</b>	<b>\$875,902</b>	<b>\$1,360,686</b>

*Revenue Accounts*

Fund	HIGHWAY REVENUE ACCOUNT	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
DA1001	Real Property Tax	\$690,114	\$773,909	\$773,909	\$797,967
DA2300	Transportation Services for Other Governments	\$211,000	\$211,000	\$128,845	\$211,000
DA2302	Snow Removal Other Govt	\$2,500	\$3,500	\$3,500	\$3,500
DA2401	Interest and Earnings	\$500	\$5,000	\$27,428	\$5,000
DA2414	Rental of Equipment	\$500	\$500	\$0	\$500
DA2655	Minor Sales, Other Fuel Sal	\$22,000	\$22,000	\$16,694	\$22,000
D2665	Sales of Equipment	\$0	\$0	\$0	\$0
DA2680	Insurance Recoveries	\$14,024	\$18,046	\$8,610	\$17,013
DA2701	Refunds from Prior Years	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$1,244,344</b>	<b>\$1,337,661</b>	<b>\$875,902</b>	<b>\$1,360,686</b>
	<b>NON-TAX REVENUE</b>	<b>\$399,230</b>	<b>\$408,752</b>	<b>\$209,577</b>	<b>\$407,719</b>
	<b>FUND BALANCE</b>	<b>\$155,000</b>	<b>\$155,000</b>	<b>\$155,000</b>	<b>\$155,000</b>
	<b>TAX REVENUE</b>	<b>\$690,114</b>	<b>\$773,909</b>	<b>\$511,325</b>	<b>\$797,967</b>

Town of Minerva  
 2025 Adopted Budget  
 Water District SW

*Appropriations Accounts*

<b>Fund</b>	<b>WATER DISTRICT ADMINISTRATION</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
SW8310.1	Personal Services	\$19,015	\$19,760	\$12,799	\$20,748
	<i>Water Superintendent \$13,074</i>				
	<i>Water Deputy \$5,000</i>				
	<i>Water Billing/Collections(2)\$1,337</i>				
SW8310.2	Equipment	\$0	\$0	\$0	\$0
SW8310.4	Contractual Expense	\$14,500	\$14,500	\$13,757	\$17,000
	<b>TOTAL</b>	<b>\$33,515</b>	<b>\$34,260</b>	<b>\$26,556</b>	<b>\$37,748</b>

<b>Fund</b>	<b>SOURCE OF POWER &amp; PUMPING</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
SW8320.2	Equipment	\$0	\$0	\$0	\$0
SW8320.4	Contractual Expense	\$4,000	\$4,000	\$1,702	\$4,000
	<b>TOTAL</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$1,702</b>	<b>\$4,000</b>

<b>Fund</b>	<b>PURIFICATION</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
SW8330.1	Personal Services	\$0	\$0	\$0	\$0
SW8330.2	Equipment	\$0	\$0	\$0	\$0
SW8330.4	Contractual Expense	\$2,000	\$2,000	\$2,239	\$3,000
	<b>TOTAL</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,239</b>	<b>\$3,000</b>

<b>Fund</b>	<b>TRANSMISION &amp; DISTRIBUTION</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
SW8340.1	Personal Services	\$0	\$0	\$0	\$0
SW8340.2	Equipment	\$800	\$800	\$0	\$800
SW8340.4	Contractual Expense	\$8,500	\$8,500	\$1,513	\$8,500
	<b>TOTAL</b>	<b>\$9,300</b>	<b>\$9,300</b>	<b>\$1,513</b>	<b>\$9,300</b>

<b>Fund</b>	<b>EMPLOYEE BENEFITS</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
SW9010.8	State Retirement	\$3,496	\$3,500	\$0	\$3,500
SW9030.8	Social Security	\$2,359	\$2,359	\$871	\$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
	<b>TOTAL</b>	<b>\$5,855</b>	<b>\$5,859</b>	<b>\$871</b>	<b>\$5,859</b>
	<b>GRAND TOTAL (Water District Operations)</b>	<b>\$54,670</b>	<b>\$55,419</b>	<b>\$32,881</b>	<b>\$59,907</b>

<b>Fund</b>	<b>DEBT SERVICE</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
SW9710.6	Serial Bonds	\$43,833	\$43,833	\$43,833	\$120,000
	<b>TOTAL</b>	<b>\$43,833</b>	<b>\$43,833</b>	<b>\$43,833</b>	<b>\$120,000</b>

<b>Fund</b>	<b>INTEREST</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
SW9710.7	Serial Bonds	\$0	\$0	\$0	\$0
SW9730.7	Bond Anticipation	\$0	\$0	\$184	\$0
	<b>TOTAL (B&amp;I)</b>	<b>\$43,833</b>	<b>\$43,833</b>	<b>\$44,017</b>	<b>\$120,000</b>
	<b>TOTAL WATER OPERATIONS</b>	<b>\$54,670</b>	<b>\$55,419</b>	<b>\$32,881</b>	<b>\$59,907</b>
	<b>WATER GRAND TOTAL</b>	<b>\$98,503</b>	<b>\$99,252</b>	<b>\$76,898</b>	<b>\$179,907</b>

*Revenue Accounts*

<b>Fund</b>	<b>WATER DISTRICT REVENUE ACCOUNT</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
SW1001	Real Property Tax	\$28,003	\$28,752	\$28,752	\$109,407
SW2140	Metered Sales				
SW2142	Unmetered Sales	\$70,500	\$70,500	\$70,736	\$70,500
SW2144	Water Connection Charges	\$0	\$0	\$3,600	\$0
SW2148	Interest & Penalties on Water Rents	\$0	\$0	\$1,584	\$0
SW2770	Unclassified Revenues	\$0	\$0	\$0	\$0
SW2401	Interest and Earnings	\$0	\$0	\$2,030	\$0
	<b>TOTAL</b>	<b>\$98,503</b>	<b>\$99,252</b>	<b>\$76,898</b>	<b>\$179,907</b>
	<b>NON-TAX REVENUE</b>	<b>\$70,500</b>	<b>\$70,500</b>	<b>\$77,950</b>	<b>\$70,500</b>
	<b>FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TAX REVENUE</b>	<b>\$28,003</b>	<b>\$28,752</b>	<b>-\$1,052</b>	<b>\$109,407</b>

Town of Minerva  
 2025 Adopted Budget  
 FIRE PROTECTION DISTRICT SF

*Appropriations Accounts*

<b>Fund</b>	<b>FIRE PROTECTION DISTRICT</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
SF3410.4	Contractual Expense	\$113,500	\$115,570	\$115,570	\$117,680
SF9040.8	Worker's Compensation	\$9,424	\$9,000	\$7,825	\$9,000
	<b>TOTAL</b>	<b>\$122,924</b>	<b>\$124,570</b>	<b>\$123,395</b>	<b>\$126,680</b>

*Revenue Accounts*

<b>Fund</b>	<b>FIRE PROTECTION DISTRICT</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
1001.00	Real Property Tax	\$122,924	\$124,570	\$124,570	\$126,680
	<b>TOTAL</b>	<b>\$122,924</b>	<b>\$124,570</b>	<b>\$124,570</b>	<b>\$126,680</b>
	<b>NON-TAX REVENUE</b>	\$0	\$0	\$0	\$0
	<b>FUND BALANCE</b>	\$0	\$0	\$0	\$0
	<b>TAX REVENUE</b>	<b>\$122,924</b>	<b>\$124,570</b>	<b>\$124,570</b>	<b>\$126,680</b>

Town of Minerva  
 2025 Adopted Budget  
 PARKS AND PLAYGROUND SP

*Appropriations Accounts*

Fund	SPECIAL ITEMS	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
SP1910.4	Unallocated Insurance	\$1,126	\$1,227	\$1,500	\$1,350
	<b>TOTAL</b>	<b>\$1,126</b>	<b>\$1,227</b>	<b>\$1,500</b>	<b>\$1,350</b>

Fund	CAMPGROUND	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
SP7110.1	Personal Services <i>Night Watchman</i>	\$5,460	\$5,733	\$6,808	\$6,020
SP7110.2	Equipment	\$5,000	\$5,000	\$0	\$5,000
SP7110.4	Contractual Expense	\$25,000	\$25,000	\$12,960	\$25,000
	<b>TOTAL</b>	<b>\$35,460</b>	<b>\$35,733</b>	<b>\$19,768</b>	<b>\$36,020</b>

Fund	Parks and Playground Centers	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
SP7140.1	Personal Services <i>Laborer</i>	\$4,368	\$4,586	\$0	\$5,000
SP7140.2	Equipment	\$13,000	\$13,000	\$19,999	\$13,000
SP7140.4	Contractual Expense	\$12,000	\$12,000	\$5,884	\$12,000
	<b>TOTAL</b>	<b>\$29,368</b>	<b>\$29,586</b>	<b>\$25,883</b>	<b>\$30,000</b>

Fund	Special Recreational Facilities	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
SP7180.1	Personal Services <i>a. (1) Head Lifeguard</i>	\$34,000	\$35,700	\$42,078	\$38,000
SP7180.2	Equipment	\$3,000	\$3,000	\$0	\$2,000
SP7180.4	Contractual	\$12,000	\$12,000	\$12,810	\$12,000
	<b>TOTAL</b>	<b>\$49,000</b>	<b>\$50,700</b>	<b>\$54,888</b>	<b>\$52,000</b>

<b>Fund</b>	<b>Environmental Controls</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
SP8090.4.01	Minerva Lake Milfoil Removal	\$20,000	\$20,000	\$15,500	\$20,000
SP8090.4.02	Minerva Lake Dam	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$15,500</b>	<b>\$20,000</b>

<b>Fund</b>	<b>Employee Benefits</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
SP9010.8	State Retirement	\$7,867	\$3,778	\$0	\$4,500
SP9030.8	Social Security (Town)	\$4,000	\$4,000	\$3,740	\$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
	<b>TOTAL</b>	<b>\$11,867</b>	<b>\$7,778</b>	<b>\$3,740</b>	<b>\$8,500</b>

<b>Fund</b>	<b>DEBT SERVICE PRINCIPAL</b>	<b>Adopted Budget 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</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 2023</b>	<b>Adopted Budget 2024</b>	<b>Year To Date 9/1/24</b>	<b>Adopted Budget 2025</b>
SP9730.7		\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>PARKS GRAND TOTAL</b>	<b>\$146,821</b>	<b>\$145,024</b>	<b>\$121,279</b>	<b>\$147,870</b>

## Revenue Accounts

Fund	PARK AND PLAY REVENUE ACCOUNT	Adopted Budget 2023	Adopted Budget 2024	Year To Date 9/1/24	Adopted Budget 2025
1001.00	Real Property Tax	\$118,621	\$114,024	\$114,024	\$116,870
2001.00	Park & Rec Charges - Campsite and Beach	\$27,000	\$30,000	\$29,808	\$30,000
2401.00	Interest & Earnings	\$200	\$1,000	\$6,567	\$1,000
2410.00	Rental and Real Property	\$1,000	\$0	\$1,223	\$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
	<b>TOTAL</b>	<b>\$146,821</b>	<b>\$145,024</b>	<b>\$121,279</b>	<b>\$147,870</b>
	<b>NON-TAX REVENUE</b>	<b>\$28,200</b>	<b>\$31,000</b>	<b>\$37,598</b>	<b>\$31,000</b>
	<b>FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TAX REVENUE</b>	<b>\$118,621</b>	<b>\$114,024</b>	<b>\$83,681</b>	<b>\$116,870</b>