

Town of Minerva
 2026 Adopted Town Budget
 Calculating Tax Cap

Tax Levy Limit Before Adjustments and Exclusions	Amount
1. Tax Levy FYE 2025	\$2,346,361
2. Tax Cap Reserve Plus Interest from FYE 12/31/2025 used to reduce 12/31/2025 levy	\$0
3. Total Tax Cap Reserve Amount (including interest earned) from FYE 12/31/2025	\$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 12/31/25	\$0
7. Total Levy Limit Before Adjustments/Exclusions	\$2,406,212
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	\$2,406,212
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	\$0
Police and Firefighters Retirement System	\$0
14. Total Exclusions	\$0
21. Tax Levy Limit, adjusted for Transfers, Plus Exclusions	\$2,406,212
22. Total Tax Cap Reserve Amount Used to Reduce 2026 Levy	\$0
23. 2026 Proposed Levy, Net of Reserve	\$2,405,913
Difference Between Tax levy Limit Plus Exclusions and Proposed Levy	-\$299
Do you plan to override the cap in 2026?	No
I hereby submit the Real Property Tax Cap Form for the Town of Minerva on	

TOWN OF MINERVA 2026 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 Highway - Town	\$1,569,665	\$204,746	\$130,000	\$1,234,919
DA	Wide	\$1,386,965	\$413,574	\$155,000	\$818,391
M	Roost	\$75,000	\$75,000	\$0	\$0
SW	Water Part I	\$60,945	\$60,945	\$0	\$0
SW	Water Part II B & I	\$111,973	\$9,555	\$0	\$102,418
SF	Fire Protection	\$128,835	\$0	\$0	\$128,835
SP	Minerva P&P	\$152,350	\$31,000	\$0	\$121,350
TOTALS:		\$3,485,733	\$794,820	\$285,000	\$2,405,913

	Proposed 2026 Tax Levy	Minerva's Allowable Tax Cap Levy	\$ Difference	% of Tax Cap Levy
Does Minerva's Levy Meet the State Tax Cap?	\$2,405,913	\$2,406,212	(\$299)	-0.01%

TOWN OF MINERVA Adopted 2025 Budget

Code	FUND	Appropriations and Provisions for Other Uses	Less Estimated Revenues	Less Unexpended Balance	AMOUNT TO BE RAISED BY TAX
A	General Highway - Town	\$1,503,999	\$178,562	\$130,000	\$1,195,437
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
TOTALS:		\$3,394,142	\$762,781	\$285,000	\$2,346,361

Town of Minerva 2026 Adopted Budget

Tax Rate Summary

Section A.

Fund/District	Tax Rate Per \$1,000 Assessed Value		\$ Difference	% Difference
	Adopted 2025 Budget	Adopted 2026 Budget		
General Fund	\$2.67	\$2.60	-\$0.07	-2.62%
Highway Fund	\$1.78	\$1.72	-\$0.06	-3.37%
Fire Protection District	\$0.28	\$0.27	-\$0.01	-3.57%
Park and Playground	\$0.26	\$0.25	-\$0.01	-3.85%
Water District 2 (operations)	\$0.00	\$0.00	\$0.00	0.00%
Water District 2 (Bond and Interest)	\$1.20	\$1.05	-\$0.15	-12.50%
TOTAL ALL FUNDS/DISTRICTS	\$6.19	\$5.89	-\$0.30	-4.85%
TOTAL (GF, HF, FPD, P&P)	\$4.99	\$4.84	-\$0.15	-3.01%

Town of Minerva
 2026 Adopted Town Budget
 GENERAL FUND A

Appropriations Accounts

Fund	TOWN BOARD	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1010.1	Personal Services	\$18,528	\$19,456	\$12,971	\$20,429
	Councilman (4), \$5,107				
A1010.4	Contractual	\$2,400	\$2,400	\$3,289	\$3,400
	TOTAL	\$20,928	\$21,856	\$16,260	\$23,829

Fund	JUSTICE	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1110.1	Personal Services	\$16,489	\$17,313	\$11,542	\$18,179
	Justice (1), \$12,622				
	Court Clerk , \$5,557				
A1110.2	Equipment	\$0	\$0	\$0	\$0
A1110.4	Contractual	\$2,000	\$2,000	\$1,583	\$2,000
	TOTAL	\$18,489	\$19,313	\$13,125	\$20,179

Fund	SUPERVISOR	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1220.1	Personal Services	\$43,032	\$45,184	\$31,281	\$47,443
A1220.2	Equipment	\$0	\$0	\$0	\$0
A1220.4	Contractual	\$17,190	\$17,190	\$11,564	\$17,190
	TOTAL	\$60,222	\$62,374	\$42,845	\$64,633

Fund	SUPERVISOR/ Confidential Secretary	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1230.1	Personal Services	\$32,847	\$38,205	\$26,387	\$40,203
A1230.2	Equipment	\$0	\$0	\$0	\$0
A1230.4	Contractual	\$200	\$200	\$180	\$200
	TOTAL	\$33,047	\$38,405	\$26,567	\$40,403

Fund	SUPERVISOR/ CLERK	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2025
A1310.1	Personal Services	\$51,397	\$54,018	\$37,283	\$56,640
A1310.2	Equipment	\$0	\$0	\$0	\$0
A1310.4	Contractual	\$835	\$835	\$410	\$835
	TOTAL	\$52,232	\$54,853	\$37,693	\$57,475

Fund	Independent Audit and Accounting	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1320.1	Personal Services	\$0	\$0	\$0	\$0
A1320.2	Equipment	\$0	\$0	\$0	\$0
A1320.4	Contractual	\$4,000	\$3,000	\$735	\$3,000
	TOTAL	\$4,000	\$3,000	\$735	\$3,000

Fund	TAX COLLECTOR	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1330.1	Personal Services	\$6,584	\$6,913	\$4,786	\$7,259
A1330.2	Equipment	\$0	\$0	\$0	\$0
A1330.4	Contractual	\$1,600	\$1,600	\$1,016	\$1,600
	TOTAL	\$8,184	\$8,513	\$5,802	\$8,859

Fund	BUDGET OFFICER	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1340.1	Personal Services	\$15,750	\$16,538	\$11,449	\$17,365
A1340.2	Equipment	\$0	\$0	\$0	\$0
A1340.4	Contractual	\$0	\$0	\$0	\$0
	TOTAL	\$15,750	\$16,538	\$11,449	\$17,365

Fund	ASSESSOR	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1355.1	Personal Services	\$22,234	\$23,346	\$15,564	\$18,437
A1355.2	Equipment	\$0	\$0	\$0	\$0
A1355.4	Contractual	\$3,000	\$2,000	\$998	\$2,000
	TOTAL	\$25,234	\$25,346	\$16,562	\$20,437

Fund	TOWN CLERK	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1410.1	Personal Services	\$11,407	\$11,977	\$8,292	\$12,576
A1410.2	Equipment	\$0	\$0	\$0	\$0
A1410.4	Contractual	\$1,500	\$1,500	\$1,077	\$1,500
	TOTAL	\$12,907	\$13,477	\$9,369	\$14,076

Fund	TOWN ATTORNEY	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1420.4	Contractual	\$2,000	\$2,000	\$508	\$2,000
	TOTAL	\$2,000	\$2,000	\$508	\$2,000

Fund	BD OF ASSESSMENT REVIEW	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1430.1	Personal Services	\$0	\$0	\$0	\$0
A1430.2	Equipment	\$0	\$0	\$0	\$0
A1430.4	Contractual	\$1,946	\$2,043	\$1,730	\$2,145
	<i>a. Chair Person \$713</i>				
	<i>b. BAR Member (2) \$514</i>				
	TOTAL	\$1,946	\$2,043	\$1,730	\$2,145

Fund	PUBLIC ACCESS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
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	CENTRAL SERVICE ADMINISTRATION	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1610.1	Personal Services	\$0	\$0	\$0	\$10,000
A1610.4	Contractual	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$10,000

Fund	BUILDINGS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1620.1	Personal Services	\$115,000	\$130,068	\$86,392	\$140,092
	<i>Maintenance Mechanic \$26.45/hr assumes 100 hours of overtime Longevity Laborer Part Time Time \$20.97/hr Laborer Part Time \$19/hr</i>				
A1620.2	Equipment	\$1,000	\$1,000	\$0	\$1,000
A1620.4	Contractual	\$35,000	\$35,000	\$29,470	\$35,000
	TOTAL	\$151,000	\$166,068	\$115,862	\$176,092

Fund	CENTRAL DATA PROCESSING	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1680.4	Contractual	\$9,486	\$9,486	\$8,276	\$11,000
	TOTAL	\$9,486	\$9,486	\$8,276	\$11,000

Fund	SPECIAL ITEMS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1910.4	Unallocated Insurance	\$43,600	\$47,960	\$47,393	\$50,000
A1920.4	Municipal Assoc. Dues	\$2,000	\$2,000	\$1,899	\$2,000
A1930.4	Judgment & Claims	\$4,000	\$4,000	\$2,174	\$4,000
A1940.4	Purchase of Land CE	\$0	\$0	\$0	\$0
A1950.4	Taxes & Assessment Prop	\$1,000	\$1,000	\$0	\$1,000
A1990.4	Contingency	\$40,000	\$40,000	\$0	\$40,000
	TOTAL	\$90,600	\$94,960	\$51,466	\$97,000

A1999	General Govt Supp Total:				\$568,493
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Fund	PUBLIC SAFETY	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A3010.1	Public Safety PS	\$1,267	\$1,330	\$887	\$1,397
A3010.2	Public Safety EQ	\$250	\$250	\$0	\$250
A3010.4	Public Safety CE	\$2,000	\$1,000	\$0	\$1,000
	TOTAL	\$3,517	\$2,580	\$887	\$2,647

Fund	PUBLIC SAFETY - EMERGENCY PREPAREDNESS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A3097.4	PS Emer Prep CE	\$1,000	\$1,000	\$713	\$1,000
	TOTAL	\$1,000	\$1,000	\$713	\$1,000

Fund	POLICE AND CONSTABLE	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A3120.1	Personal Services	\$2,264	\$0	\$0	\$0
A3120.2	Equipment	\$0	\$0	\$0	\$0
A3120.4	Contractual	\$0	\$0	\$0	\$0
	TOTAL	\$2,264	\$0	\$0	\$0

Fund	TRAFFIC CONTROL	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A3310.1	Personal Services	\$0	\$0	\$0	\$0
A3310.2	Equipment	\$0	\$0	\$0	\$0
A3310.4	Contractual	\$500	\$500	\$993	\$1,000
	TOTAL	\$500	\$500	\$993	\$1,000

Fund	ANIMAL CONTROL	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A3510.1	Personal Services	\$754	\$3,169	\$2,194	\$3,328
A3510.2	Equipment	\$0	\$0	\$0	\$0
A3510.4	Contractual	\$600	\$600	\$2,500	\$2,750
	TOTAL	\$1,354	\$3,769	\$4,694	\$6,078

Fund	SAFETY INSPECTION	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A3620.1	Personal Services	\$10,319	\$10,835	\$7,223	\$11,377
	<i>a. Building Code Officer</i>				
A3620.2	Equipment	\$0	\$0	\$0	\$0
A3620.4	Contractual	\$2,000	\$2,000	\$1,545	\$2,000
	TOTAL	\$12,319	\$12,835	\$8,768	\$13,377

A3999	Public Safety Total:	\$24,102
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Fund	BOARD OF HEALTH	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A4010.1	Personal Services	\$1,003	\$1,053	\$702	\$1,106
A4010.2	Equipment	\$0	\$0	\$0	\$0
A4010.4	Contractual	\$0	\$0	\$0	\$0
	TOTAL	\$1,003	\$1,053	\$702	\$1,106

Fund	PUBLIC HEALTH OTHER	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A4050.1	Personal Services	\$0	\$0	\$0	\$0
A4050.2	Equipment	\$0	\$0	\$0	\$0
A4050.4	Ambulance Contractual	\$96,337	\$106,337	\$106,337	\$106,337
	TOTAL	\$96,337	\$106,337	\$106,337	\$106,337

Fund	MEDICAL HEALTH CENTER/ PHYSICIAN	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A4560.1	Personal Services	\$0	\$0	\$0	\$0
A4560.2	Equipment	\$0	\$0	\$0	\$0
A4560.4	Contractual	\$4,000	\$0	\$0	\$0
	TOTAL	\$4,000	\$0	\$0	\$0

A4999	Health Total:	\$107,443
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Fund	SUPERINTENDENT OF HIGHWAY	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A5010.1	Personal Services	\$62,545	\$65,672	\$45,465	\$68,956
	<i>a. Highway Superintendent</i>				
A5010.2	Equipment	\$0	\$0	\$0	\$0
A5010.4	Contractual	\$2,000	\$2,000	\$3,060	\$2,500
	TOTAL	\$64,545	\$67,672	\$48,525	\$71,456

Fund	GARAGE	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
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	\$25,119	\$23,927
	TOTAL	\$24,927	\$24,927	\$25,119	\$24,927

Fund	STREET LIGHTING	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A5182.4	Contractual	\$21,000	\$21,000	\$15,000	\$21,000
	TOTAL	\$21,000	\$21,000	\$15,000	\$21,000

Fund	SIDEWALKS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A5410.4	Contractual	\$5,000	\$5,000	\$0	\$5,000
	TOTAL	\$5,000	\$5,000	\$0	\$5,000

A5999	Transportation Total:				\$122,383
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Fund	SAFETY NET (SFP)	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A6140.1	Personal Services	\$6,465	\$7,010	\$6,790	\$8,000
A6140.4	Contractual	\$7,186	\$7,000	\$6,364	\$8,000
	TOTAL	\$13,651	\$14,010	\$13,154	\$16,000

Fund	PUBLICITY	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A6410.1	Personal Services	\$0	\$0	\$0	\$0
A6410.2	Equipment	\$0	\$0	\$0	\$0
A6410.4	Contractual	\$3,000	\$3,000	\$1,500	\$3,000
	TOTAL	\$3,000	\$3,000	\$1,500	\$3,000

Fund	PROGRAMS OF AGING	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
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

A6999 Economic Assist. Total: \$20,000

Fund	BANDS / CONCERTS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A7270.4	Contractual	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0

Fund	YOUTH PROGRAM	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A7310.1	Personal Services	\$41,729	\$50,000	\$48,144	\$52,000
A7310.2	Equipment	\$0	\$0	\$0	\$0
A7310.4	Contractual	\$14,100	\$14,100	\$17,481	\$14,100
	TOTAL	\$55,829	\$64,100	\$65,625	\$66,100

Fund	HISTORIAN	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A7510.1	Personal Services	\$1,889	\$1,983	\$1,322	\$2,083
A7510.2	Equipment	\$0	\$0	\$0	\$0
A7510.4	Contractual	\$700	\$700	\$0	\$700
	TOTAL	\$2,589	\$2,683	\$1,322	\$2,783

Fund	CELEBRATIONS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A7550.4	Minerva Day	\$18,000	\$9,000	\$9,000	\$6,750
	TOTAL	\$18,000	\$9,000	\$9,000	\$6,750

Fund	ADULT RECREATION	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
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

A7999 Culture & Rec. Total: \$75,633

Fund	PLANNING	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A8020.1	Personal Services	\$1,053	\$1,106	\$887	\$1,162
A8020.2	Equipment	\$0	\$0	\$0	\$0
A8020.4	Contractual	\$2,000	\$2,000	\$1,488	\$2,000
	TOTAL	\$3,053	\$3,106	\$2,375	\$3,162
Fund	REFUSE & GARBAGE	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A8160.1	Personal Services	\$33,120	\$35,328	\$23,481	\$36,000
	<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	\$75,000	\$85,000	\$57,380	\$85,000
	TOTAL	\$109,620	\$121,828	\$80,861	\$122,500

A8999	Home & Com. Svc Total:	\$125,662
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Fund	EMPLOYEE BENEFITS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A9010.8	State Retirement	\$49,268	\$55,562	\$0	\$65,000
A9030.8	Social Security	\$26,208	\$26,208	\$27,837	\$26,675
A9040.8	Worker's Compensation	\$0	\$0	\$0	\$0
A9045.8	Life Insurance	\$1,494	\$1,494	\$3,559	\$5,550
A9050.8	Unemployment Insurance	\$4,000	\$4,000	\$0	\$4,000
A9055.8	Disability Insurance	\$1,200	\$1,200	\$1,453	\$1,200
A9060.8	Hospital & Medical Insurance	\$368,127	\$381,053	\$248,823	\$392,674
A9089.8	Benefits for Safety/Eyewear	\$2,100	\$1,850	\$160	\$1,850
	TOTAL	\$452,397	\$471,367	\$281,832	\$496,949

A9199	Employee Ben. Total:	\$496,949
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Fund	DEBT SERVICE PRINCIPAL	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
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		\$1,431,930	\$1,503,999	\$1,026,656	\$1,569,665

Revenue Accounts

Fund	REVENUE ACCOUNT	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
A1001.1	Real Property Tax	\$1,138,629	\$1,195,437	\$1,195,437	\$1,234,919
A1081	Other Payments in Lieu of Taxes	\$750	\$750	\$0	\$750
A1089	Other Tax Items	\$0	\$3,995	\$4,570	\$3,000
A1090	Interest Penalties on Real Property	\$0	\$0	\$2,312	\$0
A1120	NonProperty Tax Revenue	\$59,000	\$59,000	\$65,178	\$59,000
A1255	Clerk Fees	\$300	\$300	\$246	\$300
A1560	Safety Inspection Fee	\$1,200	\$1,200	\$4,380	\$1,200
A2110	Zoning Board Fee	\$200	\$200	\$325	\$200
A2115	Planning Board Fee	\$0	\$0	\$0	\$0
A2130	Garbage Removal & Disposal Charges	\$10,000	\$10,000	\$8,904	\$10,000
A2350	Youth Services, Other Governments	\$10,000	\$10,000	\$12,665	\$10,000
A2389	Other Home & Com. Svcs, Other Gov. (SFP)	\$13,651	\$14,010	\$0	\$16,000
A2401	Interest and Earnings	\$10,000	\$10,000	\$35,110	\$14,100
A2410	Rental of Real Property	\$400	\$400	\$4,800	\$14,800
A2544	Dog License	\$100	\$100	\$168	\$100
A2590	Permits - Other/Junk	\$0	\$0	\$0	\$0
A2610	Fines & Forfeited Bail	\$1,000	\$1,000	\$1,075	\$1,000
A2680	Insurance Recoveries	\$41,200	\$52,107	\$47,480	\$58,796
A2705	Gifts and Donations	\$0	\$0	\$0	\$0
A2770	Other Unclassified Revenue	\$6,000	\$6,000	\$934	\$6,000
A2801	Interfund Revenue	\$0	\$0	\$0	\$0
A3001	AIM Related	\$6,000	\$6,000	\$0	\$6,000
A3005	State Aid - Mortgage Tax	\$3,000	\$3,000	\$4,587	\$3,000
A3040	State Aid - Tax Maps Assessments	\$0	\$0	\$3,102	\$0
A3820	State Aid Youth Program	\$500	\$500	\$6,000	\$500
A3910	St. Aid Conservation Programs	\$0	\$0	\$0	\$0
A5031	Interfund Transfer	\$0	\$0	\$0	\$0
	TOTAL	\$1,431,930	\$1,503,999	\$1,026,656	\$1,569,665
	NON-TAX REVENUE	\$163,301	\$178,562	\$201,836	\$204,746
	FUND BALANCE	\$130,000	\$130,000	\$130,000	\$130,000
	TAX REVENUE	\$1,138,629	\$1,195,437	\$694,820	\$1,234,919

Town of Minerva
 2026 Adopted Budget
 HIGHWAY FUND DA

Appropriations Accounts

Fund	SPECIAL ITEMS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
DA1910.4	Unallocated Insurance	\$9,812	\$10,793	\$7,200	\$11,500
	TOTAL	\$9,812	\$10,793	\$7,200	\$11,500

Fund	HIGHWAY GENERAL REPAIRS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
DA5110.1	Personal Services	\$156,133	\$166,049	\$103,004	\$173,559
	<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	\$56,429	\$80,000
	TOTAL	\$226,133	\$246,049	\$159,433	\$253,559

Fund	IMPROVEMENTS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
DA5112.2	Capital Outlay	\$124,206	\$124,206	\$93,662	\$124,206
	TOTAL	\$124,206	\$124,206	\$93,662	\$124,206

Fund	BRIDGES	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
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 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
DA5130.1	Personal Services	\$45,444	\$47,441	\$28,350	\$49,438
	<i>Auto Mechanic</i>				
DA5130.2	Equipment	\$20,000	\$20,000	\$0	\$20,000
DA5130.4	Contractual Expense	\$66,000	\$66,000	\$32,026	\$66,000
	TOTAL	\$131,444	\$133,441	\$60,376	\$135,438

Fund	BRUSH & WEEDS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/2/22	Adopted Budget 2026
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
	TOTAL	\$1,250	\$1,250	\$0	\$1,250

Fund	HIGHWAY SNOW REMOVAL	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
DA5142.1	Personal Services	\$52,343	\$55,457	\$27,674	\$59,545
DA5142.4	Contractual	\$73,000	\$73,000	\$48,825	\$73,000
	TOTAL	\$125,343	\$128,457	\$76,499	\$132,545

Fund	SERVICES FOR OTHER GOVERNMENTS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
DA5148.1	Personal Services	\$115,713	\$122,657	\$77,931	\$131,855
DA5148.4	Contractual Expense	\$178,789	\$178,789	\$113,926	\$178,789
	TOTAL	\$294,502	\$301,446	\$191,857	\$310,644

DA5999	Transportation Total:				\$973,362
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Fund	EMPLOYEE BENEFITS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
DA9010.8	State Retirement	\$56,191	\$60,000	\$0	\$60,000
DA9030.8	Social Security	\$37,240	\$37,240	\$17,251	\$37,240
DA9040.8	Worker's Comp	\$0	\$0	\$0	\$0
DA9045.8	Life Insurance	\$1,494	\$1,494	\$1,527	\$2,382
DA9050.8	Unemployment Insurance	\$1,500	\$1,500	\$0	\$1,500
DA9055.8	Disability Insurance	\$500	\$500	\$319	\$500
DA9060.8	Medical Insurance	\$253,119	\$249,383	\$142,529	\$251,274
DA9089.8	Safety/Eyewear	\$2,100	\$2,100	\$754	\$2,100
DA9199	TOTAL	\$352,144	\$352,217	\$162,380	\$354,996

Fund	DEBT SERVICE	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
DA9730.6	Bond Anticipation Principal	\$0	\$0	\$0	\$0
DA9785.6	Installment Purchase Principal	\$50,338	\$52,956	\$52,956	\$55,710
DA9785.7	Installment Purchase Interest	\$8,268	\$5,651	\$5,651	\$2,897
DA9899	TOTAL	\$58,606	\$58,607	\$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	\$1,327,660	\$1,360,686	\$810,014	\$1,386,965

Revenue Accounts

Fund	HIGHWAY REVENUE ACCOUNT	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
DA1001	Real Property Tax	\$763,908	\$797,967	\$797,967	\$818,391
DA2300	Transportation Services for Other Governments	\$211,000	\$211,000	\$78,488	\$211,000
DA2302	Snow Removal Other Govt	\$3,500	\$3,500	\$3,500	\$3,500
DA2401	Interest and Earnings	\$5,000	\$5,000	\$25,614	\$9,100
DA2414	Rental of Equipment	\$500	\$500	\$0	\$500
DA2655	Minor Sales, Other Fuel Sale	\$22,000	\$22,000	\$10,196	\$22,000
D2665	Sales of Equipment	\$0	\$0	\$703	\$0
DA2680	Insurance Recoveries	\$18,046	\$17,013	\$9,043	\$18,768
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
	TOTAL	\$1,327,660	\$1,360,686	\$810,014	\$1,386,965
	NON-TAX REVENUE	\$408,752	\$407,719	\$152,044	\$413,574
	FUND BALANCE	\$155,000	\$155,000	\$155,000	\$155,000
	TAX REVENUE	\$763,908	\$797,967	\$502,970	\$818,391

Town of Minerva

2026 Adopted
Water District SW

Appropriations Accounts

Fund	WATER DISTRICT ADMINISTRATION	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SW8310.1	Personal Services	\$19,760	\$20,748	\$13,438	\$21,786
	<i>Water Superintendent \$13,728</i>				
	<i>Water Deputy\$5,250</i>				
	<i>Water Billing/Collections(2)\$1,404</i>				
SW8310.2	Equipment	\$0	\$0	\$0	\$0
SW8310.4	Contractual Expense	\$14,500	\$17,000	\$13,363	\$17,000
	TOTAL	\$34,260	\$37,748	\$26,801	\$38,786

Fund	SOURCE OF POWER & PUMPING	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SW8320.2	Equipment	\$0	\$0	\$0	\$0
SW8320.4	Contractual Expense	\$4,000	\$4,000	\$2,502	\$4,000
	TOTAL	\$4,000	\$4,000	\$2,502	\$4,000

Fund	PURIFICATION	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SW8330.1	Personal Services	\$0	\$0	\$0	\$0
SW8330.2	Equipment	\$0	\$0	\$0	\$0
SW8330.4	Contractual Expense	\$2,000	\$3,000	\$897	\$3,000
	TOTAL	\$2,000	\$3,000	\$897	\$3,000

Fund	TRANSMISION & DISTRIBUTION	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SW8340.1	Personal Services	\$0	\$0	\$0	\$0
SW8340.2	Equipment	\$800	\$800	\$0	\$800
SW8340.4	Contractual Expense	\$8,500	\$8,500	\$3,406	\$8,500
	TOTAL	\$9,300	\$9,300	\$3,406	\$9,300

SW8999 Home & Comm. Svc Total: \$55,086

Fund	EMPLOYEE BENEFITS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SW9010.8	State Retirement	\$3,500	\$3,500	\$0	\$3,500
SW9030.8	Social Security	\$2,359	\$2,359	\$914	\$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
SW9199	EMP BEN. TOTAL	\$5,859	\$5,859	\$914	\$5,859
	GRAND TOTAL (Water District Operations)	\$55,419	\$59,907	\$34,520	\$60,945

Fund	DEBT SERVICE	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SW9710.6	Serial Bonds	\$43,833	\$120,000	\$79,160	\$67,086
	TOTAL	\$43,833	\$120,000	\$79,160	\$67,086

Fund	INTEREST	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SW9710.7	Serial Bonds	\$0	\$0	\$0	\$0
SW9730.7	Bond Anticipation	\$0	\$0	\$38,558	\$44,887
SW9899	TOTAL (B&I)	\$43,833	\$120,000	\$117,718	\$111,973
	TOTAL WATER OPERATIONS	\$55,419	\$59,907	\$34,520	\$60,945
	GRAND TOTAL	\$99,252	\$179,907	\$152,238	\$172,918

Revenue Accounts

Fund	WATER DISTRICT REVENUE ACCOUNT	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SW1001	Real Property Tax	\$28,752	\$109,407	\$109,407	\$102,418
SW2140	Metered Sales				
SW2142	Unmetered Sales	\$70,500	\$70,500	\$72,191	\$70,500
SW2144	Water Connection Charges	\$0	\$0	\$8,855	\$0
SW2148	Interest & Penalties on Water Rents	\$0	\$0	\$1,643	\$0
SW2770	Unclassified Revenues	\$0	\$0	\$0	\$0
SW2401	Interest and Earnings	\$0	\$0	\$3,114	\$0
	TOTAL	\$99,252	\$179,907	\$152,238	\$172,918
	NON-TAX REVENUE	\$70,500	\$70,500	\$85,803	\$70,500
	FUND BALANCE	\$0	\$0	\$0	\$0
	TAX REVENUE	\$28,752	\$109,407	\$66,435	\$102,418

Town of Minerva
 2026 Adopted
 FIRE PROTECTION DISTRICT SF

Appropriations Accounts

Fund	FIRE PROTECTION DISTRICT	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SF3410.4	Contractual Expense	\$115,570	\$117,680	\$151,039	\$119,835
SF9040.8	Worker's Compensation	\$9,000	\$9,000	\$7,520	\$9,000
	TOTAL	\$124,570	\$126,680	\$158,559	\$128,835

Revenue Accounts

Fund	FIRE PROTECTION DISTRICT	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
1001.00	Real Property Tax	\$124,570	\$126,680	\$126,680	\$128,835
	TOTAL	\$124,570	\$126,680	\$126,680	\$128,835
	NON-TAX REVENUE	\$0	\$0	\$0	\$0
	FUND BALANCE	\$0	\$0	\$0	\$0
	TAX REVENUE	\$124,570	\$126,680	\$126,680	\$128,835

Town of Minerva
 2026 Adopted
 PARKS AND PLAYGROUND SP

Appropriations Accounts

Fund	SPECIAL ITEMS	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SP1910.4	Unallocated Insurance	\$1,227	\$1,350	\$1,350	\$1,350
	TOTAL	\$1,227	\$1,350	\$1,350	\$1,350

Fund	CAMPGROUND	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SP7110.1	Personal Services <i>Night Watchman</i>	\$5,733	\$6,020	\$5,932	\$6,000
SP7110.2	Equipment	\$5,000	\$5,000	\$0	\$2,500
SP7110.4	Contractual Expense	\$25,000	\$25,000	\$13,927	\$25,000
	TOTAL	\$35,733	\$36,020	\$19,859	\$33,500

Fund	Parks and Playground Centers	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SP7140.1	Personal Services <i>Laborer</i>	\$4,586	\$5,000	\$4,573	\$5,000
SP7140.2	Equipment	\$13,000	\$13,000	\$0	\$13,000
SP7140.4	Contractual Expense	\$12,000	\$12,000	\$2,492	\$12,000
	TOTAL	\$29,586	\$30,000	\$7,065	\$30,000

Fund	Special Recreational Facilities	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SP7180.1	Personal Services	\$35,700	\$38,000	\$44,835	\$45,000
	<i>a. (1) Head Lifeguard & Lifeguards</i>				
SP7180.2	Equipment	\$3,000	\$2,000	\$15,407	\$2,000
SP7180.4	Contractual	\$12,000	\$12,000	\$17,181	\$12,000
	TOTAL	\$50,700	\$52,000	\$77,423	\$59,000

Fund	Environmental Controls	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SP8090.4.01	Minerva Lake Milfoil Removal	\$20,000	\$20,000	\$8,680	\$20,000
SP8090.4.02	Minerva Lake Dam	\$0	\$0	\$0	\$0
	TOTAL	\$20,000	\$20,000	\$8,680	\$20,000

Fund	Employee Benefits	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SP9010.8	State Retirement	\$3,778	\$4,500	\$0	\$4,500
SP9030.8	Social Security (Town)	\$4,000	\$4,000	\$4,233	\$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	\$7,778	\$8,500	\$4,233	\$8,500

Fund	DEBT SERVICE PRINCIPAL	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SP9730.6		\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0

Fund	INTEREST	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
SP9730.7		\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0
	GRAND TOTAL	\$145,024	\$147,870	\$118,610	\$152,350

Revenue Accounts

Fund	PARK AND PLAY REVENUE ACCOUNT	Adopted Budget 2024	Adopted Budget 2025	Year To Date 9/1/25	Adopted Budget 2026
1001.00	Real Property Tax	\$114,024	\$116,870	\$116,870	\$121,350
2001.00	Park & Rec Charges - Campsite and Beach	\$30,000	\$30,000	\$29,373	\$30,000
2401.00	Interest & Earnings	\$1,000	\$1,000	\$6,191	\$1,000
2410.00	Rental and Real Property	\$0	\$0	\$463	\$0
2665.00	Sales of Equipment	\$0	\$0	\$1,703	\$0
2680.00	Insurance Recoveries	\$0	\$0	\$0	\$0
2770.00	Unclassified	\$0	\$0	\$0	\$0
	TOTAL	\$145,024	\$147,870	\$118,610	\$152,350
	NON-TAX REVENUE	\$31,000	\$31,000	\$37,730	\$31,000
	FUND BALANCE	\$0	\$0	\$0	\$0
	TAX REVENUE	\$114,024	\$116,870	\$80,880	\$121,350