

Town of Roseboom

2026 Final Budget

I, Erin Seeley, Town Clerk, certify that the following is a true and correct
copy of the 2026 budget of the Town of Roseboom as adopted by the
Town Board on the _____ day of November 2025.

TOWN OF ROSEBOOM				2026 PRELIMINARY BUDGET								
CODE	FUND		APPROPRIATIONS	ESTIMATED REVENUES	UNEXPENDED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES	ASSESSMENT FIGURES	2026 TAX RATE		2025 TAX RATE	DIFFERENCE	last year's assessment figures
A	GENERAL		214,310.00	110,559.00	0.00	103,751.00	68,944,368	1.504851		1.326678	0.178173	68,399,402
DA	HIGHWAY		658,081.00	219,203.00	0.00	438,878.00	68,944,368	6.365683		6.024848	0.340835	68,399,402
SF	FIRE DISTRICT		28,000.00	0.00	0.00	28,000.00	70,522,491	0.397036				69,175,671
	TOTALS		900,391.00	329,762.00	0.00	570,629.00						
			APPROPRIATIONS	ESTIMATED REVENUES	UNEXPENDED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES						
	2026		900,391.00	329,762.00	0.00	570,629.00	7.50%	\$ 570,629	\$ 530,840	\$ 39,789	\$ 530,840	7.50%
	2025		954,206.00	423,366.00	0.00	530,840.00	14.72%	\$ 530,840	\$ 462,721	\$ 68,119	\$ 462,721	14.72%
	2024		919,366.22	449,645.00	7,000.00	462,721.22	11.07%	\$ 462,721	\$ 416,590	\$ 46,131	\$ 416,590	11.07%
	2023		799,025.00	347,435.00	35,000.00	416,590.00	8.66%	\$ 416,590	\$ 383,391	\$ 33,199	\$ 383,391	8.66%
						NYS PROPERTY TAX CAP						
	2026 Tax Levy		\$570,629		Tax Levy FYE 12/31/25				530,840			
	2025 Tax Levy		\$530,840		Tax Base Growth Factor		1.0003		530,999			
	Increase Dollar Amount		\$39,789		Allowable Levy Growth Factor		1.0200		541,619			
					Tax Levy Limit FYE 12/31/2026		For 2026		541,619			
	Tax Levy Increase		\$39,789		FYE 2026 Tax Levy Limit				541,619			
	Divided by 2025 Tax Levy		\$530,840		FYE 2026 Proposed Levy, Net of Reserve				570,629			
	Increase Percentage		7.50%		Difference Between Tax Levy Limit and Proposed Le				-29,010			

Town of Roseboom General Fund

	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Tentative Budget	Preliminary Budget	Final Budget
	2023	12/31/23	2024	12/31/24	2025	10/24/2025	2026	2026	2026
INCOME									
A1001 · Real Property Tax	60,246.00	60,246.00	72,237.00	72,237.00	90,744.00	90,744.00	105,315.00	106,550.00	103,751.00
A1090 · Tax Collection Late Fees	2,200.00	2,724.55	2,450.00	2,249.92	2,500.00	2,145.40	2,300.00	2,300.00	2,300.00
A1120 · Sales Tax, Town Share	74,000.00	97,507.69	87,000.00	88,511.75	90,000.00	81,005.86	90,000.00	90,000.00	90,000.00
A1255 · Clerk Fees	50.00	10.00	20.00	20.00	20.00	330.00	20.00	20.00	20.00
A1603 · Vital Statistics	100.00	90.00	100.00	240.00	150.00	0.00	100.00	100.00	100.00
A2401 · Interest & Earnings	500.00	6,008.86	4,500.00	7,189.98	5,000.00	4,338.09	5,000.00	5,000.00	5,000.00
A2544 · Dog Licenses	200.00	42.00	20.00	64.00	40.00	0.00	50.00	50.00	50.00
A2555 · Building Permits	0.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A2610 · Justice Fees	1,000.00	1,650.00	1,500.00	742.50	500.00	290.00	300.00	300.00	300.00
A2701 · Refund of Prior Year's Exp	0.00	0.00	0.00	45.00	0.00	0.00	0.00	0.00	0.00
A2706 · Grants from Local Governments		37,970.00	0.00	14,869.96	0.00	34,532.25	0.00	0.00	0.00
A2770 · Unclassified Revenue	0.00	0.00	0.00	74.98	0.00	73.61	0.00	0.00	0.00
A3001 · State Aid Per Capita	3,541.00	3,541.00	3,541.00	3,541.00	3,541.00	3,541.00	3,541.00	3,541.00	3,541.00
A3005 · Mortgage Tax	9,000.00	8,589.41	8,500.00	6,810.92	8,500.00	10,198.33	9,000.00	9,000.00	9,000.00
A3021 · State Aid, Court Facilities	0.00	30,000.00	30,000.00	0.00	0.00	14,022.11	0.00	0.00	0.00
A3789 · Other Economic Assistance & Opp	0.00	0.00	0.00	248.00	0.00	248.00	248.00	248.00	248.00
A4089 · Federal Aid (ARPA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INCOME	150,837.00	248,439.51	209,868.00	196,845.01	200,995.00	241,468.65	215,874.00	217,109.00	214,310.00

Town of Roseboom General Fund

	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Tentative Budget	Preliminary Budget	Final Budget
	2023	12/31/23	2024	12/31/24	2025	10/24/2025	2026	2026	2026
EXPENSES									
A1010.1 · Town Board Personal Service	11,400.00	11,400.00	11,400.00	11,400.00	11,400.00	8,431.25	14,000.00	14,000.00	11,400.00
A1010.4 · Town Board Contractual Expense	900.00	582.95	900.00	697.47	750.00	0.00	750.00	750.00	750.00
A1110.1 · Justice Personal Service	2,600.00	2,600.00	2,700.00	2,700.00	2,800.00	2,099.97	2,800.00	2,800.00	2,800.00
A1110.2 · Justice Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A1110.4 · Justice Contractual Expense	1,000.00	982.63	1,000.00	896.77	1,000.00	547.24	750.00	750.00	750.00
A1110.5 · Court Grant Expenditures	0.00	30,000.60	30,000.00	0.00	0.00	13,749.72	0.00	0.00	0.00
A1220.1 · Supervisor Personal Service	9,950.00	9,500.00	10,300.00	10,300.08	10,300.00	7,724.99	10,300.00	10,300.00	10,300.00
A1220.1a · Supervisor Deputy P.S.	900.00	699.96	900.00	883.33	500.00	124.97	500.00	500.00	500.00
A1220.2 · Supervisor Equipment	0.00	0.00	0.00	0.00	1,000.00	958.54	0.00	0.00	0.00
A1220.4 · Supervisor Contractual Expense	1,750.00	2,673.30	1,000.00	1,463.97	1,000.00	175.99	750.00	750.00	750.00
A122047 · Supervisor Accounting	9,950.00	8,949.26	10,300.00	9,464.37	10,300.00	8,166.01	10,300.00	10,300.00	10,300.00
A1355.1 · Assessor Personal Service	10,560.00	10,560.00	10,770.00	10,770.00	10,870.00	8,152.47	10,870.00	10,870.00	10,870.00
A1355.4 · Assessor Cont. Exp.	500.00	0.00	500.00	108.00	500.00	0.00	250.00	250.00	250.00
A1410.1 · Town Clerk Personal Service	7,740.00	7,740.00	8,010.00	8,010.00	8,110.00	6,082.56	8,110.00	8,110.00	8,110.00
A1410.2 · Town Clerk Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A1410.4 · Town Clerk Contractual Exp.	2,700.00	2,467.04	1,000.00	2,611.16	2,500.00	717.73	2,600.00	2,600.00	2,600.00
A1420.4 · Attorney Contractual Expense	500.00	900.00	500.00	0.00	500.00	0.00	500.00	500.00	500.00
A1430.4 · Review Board Cont. Exp.	270.00	252.58	270.00	136.08	300.00	0.00	200.00	200.00	200.00
A16204R Municipal Building Reserve	5,000.00		0.00				0.00	0.00	0.00
A16204S Muni Bldg/Salt Shed Solar Project	0.00	0.00	0.00	3,897.21	0.00	0.00	0.00	0.00	0.00
A1620.4 Municipal Building / Salt Shed	0.00	0.00	0.00	0.00	0.00	99,929.37	0.00	0.00	0.00
A1640.4 · Garage Contractual Expense	15,350.00	14,076.74	15,350.00	18,959.21	15,500.00	11,920.58	16,000.00	16,000.00	16,000.00
A1670.4 · Printing & Mailing, Advertising	1,300.00	1,633.88	1,300.00	1,622.32	1,500.00	840.50	1,600.00	1,600.00	1,600.00
A1910.4 · Insurance	12,500.00	14,083.51	15,500.00	16,085.28	17,000.00	18,153.71	19,000.00	19,000.00	19,000.00
A1920.4 · Municipal Dues	400.00	300.00	400.00	550.00	550.00	250.00	550.00	550.00	550.00
A1950.4 · Taxes & Assmt on Muni Property	25.00	30.00	30.00	30.00	30.00	0.00	30.00	30.00	30.00
A3510.1 · Dog Control Personal Service	1,600.00	1,600.00	1,600.00	1,599.96	1,600.00	1,133.31	1,600.00	1,600.00	1,600.00
A3510.4 · Dog Control Contractual Expense	100.00	0.00	100.00	0.00	1,050.00	1,000.00	1,050.00	1,050.00	1,050.00
A4020.1 · Vital Statistics P.S.	120.00	120.00	120.00	120.00	120.00	90.00	120.00	120.00	120.00
A5010.1 · Superintendent Personal Service	53,000.00	52,807.65	54,855.00	54,855.06	57,900.00	49,348.23	62,000.00	62,000.00	62,000.00

Town of Roseboom General Fund

	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Tentative Budget	Preliminary Budget	Final Budget
	2023	12/31/23	2024	12/31/24	2025	10/24/2025	2026	2026	2026
A5010.4 · Superintendent Contractual Exp	150.00	26.86	100.00	0.00	100.00	0.00	100.00	100.00	100.00
A5182.4 · Street Lights	2,200.00	1,779.64	1,820.00	2,046.37	1,985.00	1,992.09	2,100.00	2,100.00	2,100.00
A7510.4 · Historian	75.00	200.00	200.00	275.18	200.00	0.00	200.00	200.00	200.00
A7550.4 · Celebrations		1,000.00	300.00	89.48	0.00	0.00	0.00	0.00	0.00
A8020.4 · Planning Board Cont. Exp.	0.00	0.00	0.00	144.99	0.00	0.00	0.00	0.00	0.00
A8160.4 · Garbage	410.00	423.00	423.00	432.00	450.00	356.50	460.00	460.00	460.00
A8790.1 · General Natural Resources, P.S.							600.00	600.00	600.00
A8810.4 · Cemetery	200.00	521.68	500.00	263.69	300.00	0.00	300.00	300.00	300.00
A8810.41 · Cemetery (mowing)	2,500.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
A9010.8 · Retirement	12,000.00	11,591.36	13,700.00	13,303.80	16,000.00	0.00	21,500.00	21,500.00	21,500.00
A9030.8 · Social Security	7,487.00	7,457.06	7,700.00	7,698.86	7,925.00	6,364.21	8,484.00	8,484.00	8,285.00
A9060.8 · Medical Insurance (Hlth,Vision,Dental)	10,500.00	10,770.02	10,820.00	13,032.18	14,455.00	10,492.90	15,000.00	16,235.00	16,235.00
A9901 · Interfund Transfer	0.00	0.00		0.00	0.00	0.00			
TOTAL EXPENSES	185,837.00	209,829.72	216,868.00	196,946.82	200,995.00	261,302.84	215,874.00	217,109.00	214,310.00
APPROPRIATED FUND BALANCE USED	-35,000.00	38,609.79	-7,000.00	-101.81	0.00	-19,834.19	0.00	0.00	0.00

Town of Roseboom Highway Fund

	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Tentative Budget	Preliminary Budget	Final Budget
	2023	12/31/23	2024	12/31/24	2025	10/24/25	2026	2026	2026
INCOME									
DA1001 · Real Property Tax	331,344.27	331,344.27	362,484.22	362,484.22	412,096.00	412,096.00	436,403.00	438,878.00	438,878.00
DA2302 · Snow Removal Service, Other Gov	90,000.00	103,337.12	94,000.00	92,854.42	95,000.00	58,773.64	0.00	0.00	0.00
DA2401 · Interest & Earnings	1,200.00	11,001.78	8,900.00	10,012.13	8,900.00	6,331.23	7,000.00	7,000.00	7,000.00
DA2650 · Sale of Scrap	1,000.00	123.42	0.00	956.80	300.00	0.00	0.00	0.00	0.00
DA2655 - Sale of Equipment	0.00	24,100.00	10,000.00	18,000.00	10,000.00	7,434.00	0.00	0.00	0.00
DA2701 - Refunds of Prior Year Expenditures	0.00	35.28	0.00	0.00	0.00	1,293.88	0.00	0.00	0.00
DA2770 Unclassified Revenue	0.00	396.50	0.00	700.00	0.00	540.00	500.00	500.00	500.00
DA3089 - State Aid, Other				50,000.00	0.00	0.00	0.00	0.00	0.00
DA3501 · State Aid, CHIPS,PAVE NY,EWR	164,644.00	160,321.30	199,114.00	235,154.24	198,915.00	0.00	211,703.00	211,703.00	211,703.00
DA5031 · Interfund Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DA5789 - Other Debt, RAN	0.00	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INCOME	588,188.27	780,659.67	674,498.22	770,161.81	725,211.00	486,468.75	655,606.00	658,081.00	658,081.00

Town of Roseboom Highway Fund

	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Tentative Budget	Preliminary Budget	Final Budget
	2023	12/31/23	2024	12/31/24	2025	10/24/25	2026	2026	2026
EXPENSE									
DA33104 - Traffic Control (Road Signs)			1,500.00	2,491.66	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
DA51101 - Maintenance of Roads Personal Svc	77,379.00	78,690.75	90,876.00	89,368.06	90,900.00	68,644.50	75,000.00	75,000.00	75,000.00
DA51104 - Maintenance of Roads Cont. Exp.	45,000.00	51,600.29	51,060.00	37,640.04	51,000.00	29,217.32	44,000.00	44,000.00	44,000.00
DA51104.1 Maint of Roads (Summer) Cont Exp (Dust	2,500.00		2,500.00	3,420.00	3,000.00	3,687.35	4,000.00	4,000.00	4,000.00
DA51104.2 Road Maintenance Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DA51105 - Gen Repair - Road Project	0.00	2,939.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DA51124 - CHIPS	164,644.00	160,321.30	199,114.00	235,154.34	198,915.00	190,391.28	211,703.00	211,703.00	211,703.00
DA51302 - Machinery Capital	14,000.00	45,015.00	15,000.00	253,736.29	15,000.00	0.00	10,000.00	10,000.00	10,000.00
DA51302.1 Machinery Reserve	0.00	0.00	0.00	0.00	20,000.00	0.00	22,000.00	22,000.00	22,000.00
DA51304 - Machinery Contractual Exp.	64,000.00	56,966.28	67,000.00	85,346.60	67,000.00	47,018.56	67,000.00	67,000.00	67,000.00
DA51421 - Snow Removal Personal Service	77,379.00	75,316.36	68,555.00	72,840.72	78,000.00	56,006.71	62,000.00	62,000.00	62,000.00
DA51424 - Snow Removal Contractual Exp	45,000.00	74,938.89	50,000.00	77,770.56	65,000.00	50,641.13	40,000.00	40,000.00	40,000.00
DA90108 - Retirement	20,000.00	20,794.64	25,500.00	24,326.20	28,000.00	0.00	30,000.00	30,000.00	30,000.00
DA90308 - Social Security	11,839.00	11,781.56	12,196.00	12,408.97	12,921.00	9,535.77	10,481.00	10,481.00	10,481.00
DA90608 - Medical Insurance (Hlth,Vision,Dental)	31,000.00	32,310.06	32,500.00	39,361.54	43,000.00	24,478.67	30,000.00	32,475.00	32,475.00
DA9089.8 Other Employee Benefit (Clothing & Boot Allowance)	1,500.00	1,313.43	1,500.00	1,037.07	1,500.00	1,986.46	1,125.00	1,125.00	1,125.00
DA90888 - Safety Training & Equipment		6,569.07	1,500.00	1,260.22	1,000.00	2,014.42	1,000.00	1,000.00	1,000.00
DA97706 - Revenue Anticipation Note (p)	0.00	0.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
DA97707 - Revenue Anticipation Note (i)	0.00	0.00	6,750.00	6,750.00	6,075.00	6,075.00	5,400.00	5,400.00	5,400.00
DA9785.6 - Installment Purchase, Principal (Loader)	31,230.00	32,110.64	33,016.14	25,196.48	25,200.00	20,923.65	22,261.00	22,261.00	22,261.00
DA9785.7 - Installment Purchase, Interest (Loader)	2,717.27	1,836.58	931.08	0.00	2,000.00	4,272.83	2,936.00	2,936.00	2,936.00
TOTAL EXPENSE	588,188.27	652,504.35	674,498.22	983,108.75	725,211.00	531,593.65	655,606.00	658,081.00	658,081.00
APPROPRIATED FUND BALANCE USED	0.00	128,155.32	0.00	-212,946.94	0.00	-45,124.90	0.00	0.00	0.00
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