

TOWN OF ROSEBOOM		2024 TENTATIVE BUDGET												
COD E	FUND			APPROPRIATIONS	ESTIMATED REVENUES	UNEXPENDED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES	ASSESSMENT FIGURES	2024 TAX RATE		2023 TAX RATE	DIFFERENCE	last year's assessment figures	
A	GENERAL	Tentative	10.75%	222,106.00	137,631.00	7,000.00	77,475.00	67,851,409	1.141833		0.884487	0.257346	68,114,048	
		Preliminary	-94.96%	0.00	0.00	7,000.00	-7,000.00							
DA	HIGHWAY	Tentative	10.75%	667,920.22	312,014.00	0.00	355,906.22	67,851,409	5.245377		4.864551	0.380826	68,114,048	
		Preliminary	-94.96%											
SF	FIRE DISTRICT	Tentative	Flat Rate	28,000.00	0.00	0.00	28,000.00							
		Preliminary	Flat Rate	28,000.00	0.00	0.00	28,000.00							
TOTALS		Tentative		918,026.22	449,645.00	7,000.00	461,381.22	69,419,871	6.646241		0.364646	6.281595	68,929,114	
		Preliminary		28,000.00	0.00	7,000.00	21,000.00							
				APPROPRIATIONS	ESTIMATED REVENUES	UNEXPENDED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES		6.387210		5.749038	6.919768		
<i>Asst Figures based on 2023 Assessment Tax Roll: 2023 used for 2024 Tax Levy. Contact Hank Schecter @ Rel Property Tax for Assessment Report.</i>														
	2024	Tentative		918,026.22	344,771.00	7,000.00	461,381.22	10.75%	\$ 461,381	\$ 416,590	\$ 44,791	\$ 416,590	10.75%	
	2024	Preliminary		28,000.00	0.00	7,000.00	21,000.00	-94.96%	\$ 21,000	\$ 416,590	\$ (395,590)	\$ 416,590	-94.96%	
	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														
2024 Tax Levy				\$461,381	Real Property Tax Levy FYE 12/31						416,590			
2023 Tax Levy				\$416,590	Tax Base Growth Factor				1.0047	\$1,958	418,548			
Increase Dollar Amount				\$44,791	Allowable Levy Growth Factor				1.0200	\$8,371	426,919			
Tax Levy Increase				\$44,791	Tax Levy Limit FYE 12/31/2023				For 2024	426,919				
Divided by 2023 Tax Levy				\$416,590	FYE 2024 Tax Levy Limit				426,919					
Increase Percentage				10.75%	FYE 2024 Proposed Levy, Net of Reserve				461,381					
					Difference Between Tax Levy Limit and Propos				-34,462					

Town of Roseboom General Fund

	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Tentative Budget	Preliminary Budget	Final Budget	
	2021	12/31/21	2022	12/31/22	2023	8/31/23	2024	2024	2024	
										difference
INCOME										
A1001 · Real Property Tax	80,895.00	80,895.00	69,921.00	69,921.00	60,246.00	60,246.00	77,475.00	77,475.00	77,475.00	17,229.00
A1090 · Tax Collection Late Fees	1,800.00	2,086.45	2,000.00	2,537.69	2,200.00	2,724.55	2,450.00			250.00
A1120 · Sales Tax, Town Share	61,000.00	77,740.93	70,000.00	88,735.87	74,000.00	54,268.66	87,000.00			13,000.00
A1255 · Clerk Fees	25.00	117.00	30.00	54.00	50.00	0.00	20.00			-30.00
A1603 · Vital Statistics	75.00	80.00	100.00	320.00	100.00	70.00	100.00			0.00
A2401 · Interest & Earnings	750.00	52.00	50.00	1,293.41	500.00	3,885.40	4,500.00			4,000.00
A2544 · Dog Licenses	400.00	246.00	300.00	221.00	200.00	20.00	20.00			-180.00
A2555 · Building Permits	750.00	1,008.30	500.00	1,191.30	0.00	60.00	0.00			0.00
A2610 · Justice Fees	1,500.00	390.00	500.00	1,501.00	1,000.00	1,060.00	1,500.00			500.00
A2701 · Refund of Prior Year's Exp	0.00	60.00	0.00	0.00	0.00	0.00	0.00			0.00
A2706 · Grants from Local Governments				12,030.00		37,970.00	0.00			0.00
A2770 · Unclassified Revenue	0.00	0.00	0.00	0.00	0.00	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	0.00	3,541.00			0.00
A3005 · Mortgage Tax	7,000.00	10,043.07	7,000.00	10,926.84	9,000.00	5,395.52	8,500.00			-500.00
A3021 · State Aid, Court Facilities	0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00			30,000.00
A3789 · Other Economic Assistance & Opp	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00			0.00
A4089 · Federal Aid (ARPA)				34,256.30	0.00	0.00	0.00			0.00
A5031 · Interfund Transfer		0.00	0.00	0.00	0.00	0.00	0.00			0.00
TOTAL INCOME	157,736.00	181,259.75	153,942.00	226,529.41	150,837.00	195,700.13	215,106.00	77,475.00	77,475.00	

Town of Roseboom General Fund

	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Tentative Budget	Preliminary Budget	Final Budget		difference
	2021	12/31/21	2022	12/31/22	2023	8/31/23	2024	2024	2024		
EXPENSES											
A1010.1 · Town Board Personal Service	11,000.00	11,000.00	11,000.00	10,770.86	11,400.00	7,600.00	11,800.00				400.00
A1010.4 · Town Board Contractual Expense	500.00	70.56	500.00	1,403.37	900.00	0.00	900.00				0.00
A1010.1a Climart Smart Liason P.S.					200.00		0.00				-200.00
A1110.1 · Justice Personal Service	2,500.00	2,500.00	2,500.00	2,500.00	2,600.00	1,733.32	2,700.00				100.00
A1110.2 · Justice Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
A1110.4 · Justice Contractual Expense	1,500.00	886.55	1,000.00	1,042.36	1,000.00	816.22	1,000.00				0.00
A1110.5 - Court Grant Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00				30,000.00
A1220.1 · Supervisor Personal Service	8,950.00	8,950.00	9,450.00	9,450.00	9,950.00	6,633.36	10,300.00				350.00
A1220.1a - Supervisor Deputy P.S.	700.00	700.00	700.00	700.00	900.00	466.64	950.00				50.00
A1220.2 - Supervisor Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
A1220.4 · Supervisor Contractual Expense	1,750.00	1,920.61	1,750.00	1,465.53	1,750.00	819.14	1,000.00				-750.00
A122047 · Supervisor Accounting	8,950.00	7,384.20	9,450.00	8,136.80	9,950.00	5,462.60	10,300.00				350.00
A1355.1 · Assessor Personal Service	10,460.00	10,460.00	10,460.00	10,460.00	10,560.00	7,040.00	10,770.00				210.00
A1355.4 - Assessor Cont. Exp.	500.00	130.70	500.00	200.00	500.00	0.00	500.00				0.00
A1410.1 · Town Clerk Personal Service	7,340.00	7,340.00	7,440.00	7,440.00	7,740.00	5,160.00	8,010.00				270.00
A1410.2 · Town Clerk Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
A1410.4 · Town Clerk Contractual Exp.	1,600.00	1,233.10	1,500.00	1,946.56	2,700.00	290.53	1,000.00				-1,700.00
A1420.4 · Attorney Contractual Expense	0.00	0.00	0.00	0.00	500.00	0.00	500.00				0.00
A1430.4 · Review Board Cont. Exp.	180.00	270.00	270.00	240.00	270.00	252.58	270.00				0.00
A16204R Municipal Building Reserve	10,000.00		5,000.00		5,000.00		5,000.00				0.00
A16204S Muni Bldg/Salt Shed Solar Project				24,300.00	0.00	0.00	0.00				0.00
A1620.4 Municipal Building / Salt Shed		3,808.30		12,956.38	0.00	161.70	0.00				0.00
A1640.2 · Garage Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
A1640.4 · Garage Contractual Expense	13,000.00	13,665.01	13,500.00	16,686.55	15,350.00	9,971.64	15,350.00				0.00
A1670.4 · Printing & Mailing, Advertising	1,300.00	1,195.00	1,000.00	1,579.25	1,300.00	822.18	1,000.00				-300.00
A1910.4 · Insurance	11,500.00	11,237.06	11,500.00	12,028.36	12,500.00	14,073.51	15,500.00				3,000.00
A1920.4 · Municipal Dues	300.00	400.00	400.00	200.00	400.00	300.00	400.00				0.00
A1950.4 - Taxes & Assmt on Muni Property	20.00	25.00	25.00	25.00	25.00	30.00	30.00				5.00
A3510.1 · Dog Control Personal Service	1,550.00	1,550.00	1,550.00	1,550.00	1,600.00	1,066.68	1,650.00				50.00
A3510.4 · Dog Control Contractual Expense	400.00	0.00	200.00	0.00	100.00	0.00	100.00				0.00

**Town of Roseboom
General Fund**

	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Tentative Budget	Preliminary Budget	Final Budget		difference
	2021	12/31/21	2022	12/31/22	2023	8/31/23	2024	2024	2024		
A4020.1 · Vital Statistics P.S.	120.00	120.00	120.00	120.00	120.00	80.00	120.00				0.00
A4020.4 · Vital Statistics Cont. Exp.	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
A5010.1 · Superintendent Personal Service	46,000.00	45,999.99	48,000.00	48,000.00	53,000.00	38,538.43	54,855.00				1,855.00
A5010.4 · Superintendent Contractual Exp	200.00	0.00	0.00	788.75	150.00	26.86	100.00				-50.00
A5182.4 · Street Lights	2,100.00	1,992.04	2,100.00	1,642.73	2,200.00	1,061.48	1,820.00				-380.00
A7510.4 · Historian	0.00	45.39	50.00	76.02	75.00	200.00	200.00				125.00
A7550.4 - Celebrations (Town Flags & Supplies)							300.00				300.00
A8020.1 - Planning Board Liason P.S.	100.00	0.00	0.00	100.00	0.00	0.00	0.00				0.00
A8020.4 · Planning Board Cont. Exp.	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
A8160.4 · Garbage	385.00	384.00	385.00	413.00	410.00	282.00	423.00				13.00
A8664.1 · Code Enforcement P.S.	4,425.00	4,425.00	4,425.00	5,392.22	0.00	0.00	0.00				0.00
A8664.4 · Code Enforcement Cont. Exp.	200.00	0.00	200.00	0.00	0.00	100.00	0.00				0.00
A8760.1 Emergency Disaster Work P.S.				1,800.00	0.00	0.00	0.00				0.00
A8810.4 · Cemetery	100.00	249.70	150.00	441.50	200.00	1,521.68	500.00				300.00
A8810.41 · Cemetery (mowing)	2,000.00	2,000.00	2,000.00	2,000.00	2,500.00	2,000.00	2,500.00				0.00
A9010.8 · Retirement	11,000.00	9,905.00	13,100.00	10,530.00	12,000.00	0.00	13,700.00				1,700.00
A9030.8 · Social Security	6,556.00	7,117.99	7,317.00	7,511.06	7,487.00	5,226.37	7,738.00	0.00	0.00		251.00
A9060.8 · Medical Insurance (Hlth,Vision,Dental)	11,000.00	10,441.54	11,000.00	10,140.96	10,500.00	6,866.64	10,820.00				320.00
A9901 · Interfund Transfer				56,210.25	0.00	0.00	0.00				0.00
TOTAL EXPENSES	178,186.00	167,406.74	178,542.00	270,247.51	185,837.00	118,603.56	222,106.00	0.00	0.00		36,269.00
APPROPRIATED FUND BALANCE USED	-20,450.00	13,853.01	-24,600.00	-43,718.10	-35,000.00	77,096.57	0.00	77,475.00	77,475.00		

Town of Roseboom Highway Fund

	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Tentative Budget (2)	Preliminary Budget	Final Budget	difference
	2021	12/31/21	2022	12/31/22	2023	08/31/2023	2024	2024	2024	
INCOME										
DA1001 · Real Property Tax	256,728.00	256,728.00	288,470.25	288,470.25	331,344.27	331,344.27	355,906.22	355,906.22	355,906.22	24,561.95
DA2302 · Snow Removal Service, Other Gov	118,800.00	92,250.48	95,000.00	92,471.27	90,000.00	103,337.12	94,000.00			4,000.00
DA2401 · Interest & Earnings	1,000.00	74.99	75.00	1,199.86	1,200.00	8,206.28	8,900.00			7,700.00
DA2650 · Sale of Scrap	1,000.00	18,211.23	1,000.00	7,736.65	1,000.00	0.00	0.00			(1,000.00)
DA2655 - Sale of Equipment		34,300.00		0.00	0.00	0.00	10,000.00			10,000.00
DA2701 - Refunds of Prior Year Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
DA2770 · Unclassified Revenue	0.00	0.00	0.00	0.00	0.00	396.50	0.00			0.00
DA2770.1 Unclassified Revenue: Dust Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
DA3501 · State Aid, CHIPS,PAVE NY,EWR	96,678.00	173,295.41	164,675.00	196,005.00	164,644.00	0.00	199,114.00			34,470.00
DA5031 · Interfund Transfer	0.00	0.00	0.00	56,210.25	0.00	0.00	0.00			0.00
DA5789 - Other Debt, RAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
TOTAL INCOME	474,206.00	574,860.11	549,220.25	642,093.28	588,188.27	443,284.17	667,920.22	355,906.22	355,906.22	

**Town of Roseboom
Highway Fund**

	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Tentative Budget (2)	Preliminary Budget	Final Budget	difference
	2021	12/31/21	2022	12/31/22	2023	08/31/2023	2024	2024	2024	
EXPENSE										
DA51101 · Maintenance of Roads Personal Svc	67,175.00	72,493.05	69,019.00	71,457.31	77,379.00	62,621.04	84,430.00			7,051.00
DA51104 · Maintenance of Roads Cont. Exp.	45,000.00	36,933.90	32,000.00	64,873.02	45,000.00	34,360.75	51,060.00			6,060.00
DA51104.1 Maint of Roads (Summer) Cont Exp (Dust)	2,500.00	2,176.25	2,500.00	2,312.50	2,500.00	0.00	2,500.00			0.00
DA51104.2 Road Maintenance Reserve	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
DA51105 · Gen Repair - Road Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
DA51124 · CHIPS	96,678.00	173,295.41	164,675.00	148,870.10	164,644.00	6,952.40	199,114.00			34,470.00
DA51302 · Machinery Capital	15,000.00	154,551.00	10,000.00	55,000.00	14,000.00	45,015.00	15,000.00			1,000.00
DA51302.1 Machinery Reserve	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
DA51304 · Machinery Contractual Exp.	46,000.00	84,850.16	60,000.00	68,581.39	64,000.00	30,338.31	65,000.00			1,000.00
DA5140.4 - Brush & Weeds Cont. Exp.	0.00	0.00	0.00	0.00	0.00	0.00				0.00
DA51421 · Snow Removal Personal Service	67,175.00	65,149.93	69,019.00	72,954.88	77,379.00	52,155.52	76,786.00			(593.00)
DA51424 · Snow Removal Contractual Exp	73,000.00	48,055.83	45,000.00	78,600.98	45,000.00	38,321.65	45,000.00			0.00
DA8090.4 - Environmental Control (Soil & Water)	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
DA8760.1 Emergency Disaster Work P.S.				4,200.00	0.00	0.00	0.00			0.00
DA90108 · Retirement	17,000.00	18,516.00	18,100.00	15,358.00	20,000.00	0.00	25,500.00			5,500.00
DA90308 · Social Security	10,278.00	10,530.70	10,560.00	11,370.05	11,839.00	8,780.44	12,333.00	0.00	0.00	494.00
DA90608 · Medical Insurance (Hlth,Vision,Dental) & Boot Allowance)	32,400.00	21,071.68	32,400.00	22,255.18	31,000.00	20,599.92	32,500.00			1,500.00
DA90888 - Safety Training & Equipment		2,000.00	2,000.00	1,364.62	1,500.00	68.69	1,500.00			0.00
DA97706 - Revenue Anticipation Note (p)		0.00	0.00	0.00	0.00	0.00	15,000.00			15,000.00
DA97707 - Revenue Anticipation Note (i)		0.00	0.00	0.00	0.00	0.00	6,750.00			6,750.00
DA9785.6 - Installment Purchase, Principal (Loader)			31,230.00	31,230.00	31,230.00	32,110.64	33,016.14			1,786.14
DA9785.7 - Installment Purchase, Interest (Loader)			2,717.25	2,717.22	2,717.27	1,836.58	931.08			(1,786.19)
DA9901A · Interfund Transfer General		0.00	0.00	0.00	0.00	0.00	0.00			0.00
DA9901H · Interfund Transfer Cap Project		0.00	0.00	0.00	0.00	0.00	0.00			0.00
TOTAL EXPENSE	484,206.00	688,339.78	549,220.25	652,345.25	588,188.27	338,964.73	667,920.22	0.00	0.00	79,731.95
APPROPRIATED FUND BALANCE USED	-10,000.00	-113,479.67	0.00	-10,251.97	0.00	104,319.44	0.00	0.00	0.00	

2024							
Town of Roseboom -- Highway Department Payroll Projections							
Employee Name Department	CY-2022	CY-2023	CY-2023	CY-2024	CY-2024	CY-2024	
	Hr Rate	Hr Rate 7% COLA	Annual Salary w/o OT	Hr Rate 2.5% COLA	Annual Salary w/o OT	Hr Rate 3.5 COLA	Annual Salary w/o OT
Auger Jr, Raymc Highway	20.25	21.67	45,073.60	22.21	46,200.44	22.43	46,651.18
Duncan, Cody V Highway	20.75	22.20	46,176.00	22.76	47,330.40	22.98	47,792.16
Hoke Jr, Dennis Highway	21.75	23.27	48,401.60	23.85	49,611.64	24.08	50,095.66
Regular Rate	62.75	67.14		68.82		69.49	
OT Rate	94.13	100.71		103.23		104.23	
Reg hrs/year	2080	2080		2080		2080	
Current Rate	62.75	67.14		68.8185		69.4899	
BASE SALARY Annual Cost	130,520.00	139,651.20		143,142.48		144,538.99	
for 3 fte OT hrs/year	450	450.00		450.00		480.00	
avg for 3 fte Current OT Rate	31.38	33.57		34.41		34.74	
BASE OT Annual Cost	14,118.75	15,106.50		15,484.16		16,677.58	
Regular & OT Total Payroll	144,638.75	154,757.70		158,626.64		161,216.57	
	pay periods	base hours	OT hours			total	
DA.5110.1	15.00	1,200.00	10.00			84,430.23	
DA.5142.1	11.00	880.00	150.00			76,786.34	
						161,216.57	

UNEXPECTED FUND BALANCE			
HIGHWAY		GENERAL	
	CY-2023		CY-2023
NY Class Savings	41,091	NY Class Savings	10572
NBT Checking	40,059	Bank Checking Balance	89221
SIB for Prior Expenses (<i>Dump Truck & Box less \$14K</i>)	31,000	State Aid per Capita	3541
County Fringe -Snow & Ice		County Sales Tax	25000
CHIPS Reimb (1 Invoice so far)	68,483	Justice Fees	500
		Mortgage Tax	3000
SUB-TOTAL	180,633	SUB-TOTAL	131,834
DA.5110.4 Road Mint Contractual	17,000	Payroll	31800
DA.5130.4 Mach Repairs Contractual	24,000	Contractual Expenses	20000
DA.5110.1 & DA.4142.1 Payroll	35,000	Utilities Expenses	
DA.5142.4 Snow Removal Contractual	35,000	Board Contractual-year end	1175
DA. 9010.8 NYS Retirement <i>Based on Invoice</i>	20,794	Retirement	11591
DA.9030.8 Social Security	2,678	Social Security	2433
DA.9060.8 Health Ins	5,200	Health Insurance Premiums	2560
Uniforms/Clothing Allowance - <i>Estimated</i>	1,450		
Anticipated Expenses	141,122	Anticipated Expenses	69,559
			0
Liability Due - Owe to other Accounts	0	Liability Due - Owe to other Accounts	
SUB-TOTAL Revenues - Expenses - Liability	39,511	SUB-TOTAL Revenues - Expenses - Liability	62,275
Hold 3 months Expenses		Hold 3 months Expenses	
\$677,920/12 * 3. = \$ 169,480.	169,480	\$222,106 /12 * 3. =\$ 55,275	55,275
SUB-TOTAL REMAINING	-129,969	SUB-TOTAL REMAINING	7,000
Estimated for Appropriated Fund Balance	0	Estimated for Appropriated Fund Balance	7,000
<i>TO USE FOR NEXT YEAR'S BUDGET</i>		<i>TO USE FOR NEXT YEAR'S BUDGET</i>	
Ending Balance	-129,969	Ending Balance	0

**Statutory Insttalmnt Bond
CY-2023**

Statutory Installment Bond	\$150,000
Less: Used Dump Truck	-16,000
Less: Used Dump Box	-15,000.00
Less" New Chevy Pick Up Truck	-119,000.00
Balance/Proof	\$0

Used Dump Truck	Purchased from County	14,000 DA. 5130.2 Machinery Capital 16,000 SIB
		<u>30,000</u> Total Paid
Used Dump Box	Purchased from Town Palatine	15,000 SIB
		<u>15,000</u> Total Paid
New Chevrolet 4wd Pick Up	To be purchased from Magino	24,000 Sale from Truck #2 119,000 SIB 7,000 Sale of old 4wd pickup F550
		<u>150,000</u> Est Total Due