

**PRELIMINARY  
TOWN BUDGET  
2024**

**TOWN OF ROXBURY  
COUNTY OF DELAWARE**

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**SUMMARY OF TOWN BUDGET**

<u>CODE</u> <u>FUND</u>	<u>APPROPRIATIONS &amp; PROVISIONS FOR OTHER USES</u>	<u>LESS ESTIMATED REVENUES</u>	<u>LESS UNEXPENDED BALANCE</u>	<u>AMOUNT TO BE RAISED BY TAX</u>
A    GENERAL	1304008	197589	120000	986419
B    GENERAL OUTSIDE VILLAGE	0	0	0	0
DA   HIGHWAY - TOWNWIDE	1924506	548600	0	1375906
S    SPECIAL DISTRICTS				
Roxbury Light District	9000	4	800	8196
Grand Gorge Light District	7500	3	0	7497
Roxbury Run Light District	3800	1	300	3499
Roxbury Water District	81393	25075	20000	36318
Grand Gorge Water District	106640	21016	5000	80624
Denver Water District	63444	18018	20000	25426
Roxbury Fire District	0	0	0	0
Grand Gorge Fire District	0	0	0	0
Middletown/Hardenburgh Fire Dist.	0	0	0	0
Denver Sewer District Unit Charge	258174	153015	0	105159
Debt Charge	0	0	0	0
Roxbury Sewer District Unit Charge	280788.36	226683.00	0	54105.36
<b>TOTAL</b>	<b>4039253.36</b>	<b>1190004.00</b>	<b>166100.00</b>	<b>2683149.36</b>

\* County to figure Middletown/Hardenburgh Fire District Tax

Denver Sewer District Charges

Unit Charge = (Total O & M - Revenues) / 121 units

No ad valorem - all user fees are based on cost per type of property

Roxbury Sewer District Charges

No ad valorem - all user fees are based on cost per type of property

**2.82%** allowable tax cap  
 \$         66,601

**6.89%**  
 \$       162,585

Codes for all funds

- .1 Salary
- .2 Equipment
- .4 Contractual (all other expenses ie: supplies, fuels, postage, etc.)

**GENERAL FUND**

Fund	Acct #	2023 Adopted	2024 Tentative	2024 Preliminary	2024 Adopted
Appropriations					
Town Board	1010.1	22747	23543	23543	
Justice Clerk	1110.1	19710	20400	20400	
	0.1	8352	8650	8650	
	0.2	0	0	0	
	0.4	25000	0	3000	
		53062	29050	32050	
Supervisor Bkpr	1220.1	16484	17062	17062	
	0.1	16453	17029	17029	
	0.2	0	0	0	
	0.4	2350	2350	2350	
		35287	36441	36441	
Auditing	1320.4	12800	13000	13000	
Tax Collection	1330.1	10997	11381	11381	
	0.2	0	0	0	
	0.4	2500	2500	2500	
		13497	13881	13881	
Budget Officer	1340.1	4074	4217	4217	
Assessor Clerk #1	1355.1	42982	45007	45007	
	0.2	500	0	0	
BAR	0.4	650	650	650	
Assessor	0.4	15000	15000	15000	
	0.4	5000	18500	18500	
		64132	79157	79157	
Town Clerk Deputy	1410.1	50969	53794	53794	
	0.1	5670	5869	5869	
	0.2	0	0	0	
	0.4	4500	4300	4300	
		61139	63963	63963	
Attorney	1420.4	20000	15000	15000	
Election	1450.4	8450	8450	8450	
Buildings Town Hall	1620.1	6999	3000	3000	
	0.2	5000	1500	1500	
	0.4	57000	57000	57000	
		68999	61500	61500	
Printing	1670.4	1000	1000	1000	

Fund	Acct #	2023 Adopted	2024 Tentative	2024 Preliminary	2024 Adopted
Insurance	1910.4	75000	94000	94000	
Municipal Assoc.	1920.4	1100	1100	1100	
Misc.. (Leases)	1989.4	1000	1000	1000	
Contingency	1990.4	15000	15000	15000	
<b>Total Gov't Support</b>		<b>457287</b>	<b>460302</b>	<b>463302</b>	
Constable	3120.1	63106	66355	66355	
School Grd	0.1	2421	2400	2400	
	0.2	0	3000	3000	
	0.4	3000	3000	3000	
		<u>68527</u>	<u>74755</u>	<u>74755</u>	
Traffic Control	3310.4	4000	4000	4000	
Dog Control	3510.1	7989	8269	8269	
	0.2	500	0	0	
	0.4	3000	3000	3000	
		<u>11489</u>	<u>11269</u>	<u>11269</u>	
Bldg Inspections	3620.1	17220	17822	17822	
	0.2	0	0	0	
	0.4	3000	3000	3000	
		<u>20220</u>	<u>20822</u>	<u>20822</u>	
<b>Total Public Safety</b>		<b>104236</b>	<b>110846</b>	<b>110846</b>	
Board of Health	4010.1	767	793	793	
Reg of Vital Stats	4020.1	1356	1403	1403	
<b>Total Health</b>		<b>2123</b>	<b>2196</b>	<b>2196</b>	
Supt of Highways	5010.1	66500	69868	69868	
Ins. Buyout	0.1	0	0	0	
	0.2	0	0	0	
	0.4	2200	2200	2200	
		<u>68700</u>	<u>72068</u>	<u>72068</u>	
Garage	5132.4	50000	50000	50000	
	0.2				
		<u>50000</u>	<u>50000</u>	<u>50000</u>	
<b>Total Transportation</b>		<b>118700</b>	<b>122068</b>	<b>122068</b>	
Publicity	6410.4	4000	4000	4000	
Veterans	6510.4	650	650	650	
Prog for Aging	6772.4	5000	5000	500	
Economic Develop.	6989.4	9000	5000	5000	
<b>Total Economic Asst.</b>		<b>18650</b>	<b>14650</b>	<b>10150</b>	

Fund	Acct #	2023 Adopted	2024 Tentative	2024 Preliminary	2024 Adopted
Parks					
Clerk	7110.1	16865	18063	18063	
	0.2	500	500	500	
M-ARK Contract	0.4	8000	8000	8000	
	0.4	55000	57000	57000	
		<hr/>	<hr/>	<hr/>	
		80365	83563	83563	
Recreation	7180.4	0	0	0	
Youth Program	7310.4	525	525	525	
Library	7410.4	17500	20000	20000	
Historian	7510.1	1806	1870	1870	
	0.2	250	650	650	
	0.4	450	200	200	
		<hr/>	<hr/>	<hr/>	
		2506	2720	2720	
Culture	7989.4	0	0	0	
<b>Total Culture/Rec</b>		<b>100896</b>	<b>106808</b>	<b>106808</b>	
Planning	8020.4	4500	4500	4500	
Refuse & Garbage Manager	8160.1	29345	31000	31000	
Laborer	0.1	19756	20380	20380	
	0.2	0	0	0	
	0.4	50000	50000	50000	
		<hr/>	<hr/>	<hr/>	
		99101	101380	101380	
Drainage	8540.4	0	0	0	
Community Development	8668.4	2500	2500	2500	
Flood & Erosion Control	8745.4	0	0	0	
Cemeteries	8810.4	13000	14000	14000	
<b>Total Home &amp; Comm.</b>		<b>119101</b>	<b>122380</b>	<b>122380</b>	
<b>Total Appropriations</b>		<b>920993</b>	<b>939250</b>	<b>937750</b>	
Employee Benefits					
Retirement	9010.8	54900	57500	57500	
Social Security	9030.8	32600	33800	33800	
Disability Insurance	9055.8	0	0	0	
Hospital & Medical Ins.	9060.8	85000	91000	91000	
Total Benefits		<hr/>	<hr/>	<hr/>	
		172500	182300	182300	

<b>Fund</b>	<b>Acct #</b>	<b>2023 Adopted</b>	<b>2024 Tentative</b>	<b>2024 Preliminary</b>	<b>2024 Adopted</b>
Debt Service					
Serial Bond	9710.6	150000	160000	160000	
Interest					
Serial Bond	9710.7	30135	23958	23958	
Total Debt Service		180135	183958	183958	
<b>TOTAL APPROPRIATIONS</b>		<b>1273628</b>	<b>1305508</b>	<b>1304008</b>	
<b>Revenues</b>					
Pmt. In Lieu of Tax (Motel)	1081	5000	5000	5000	
Interest/Penalties on Taxe:	1090	12500	16000	16000	
Town Clerk Fees	1255	2000	2000	2000	
Planning Board Fees	2115	400	400	400	
Election Reimb (County)	2215	8450	8450	8450	
Interest & Earnings	2401	220	6000	6000	
Rental of Real Property	2410	12000	12000	12000	
Dog Licenses	2544	1400	1400	1400	
Building Permit Fees	2555	22000	22000	22000	
Fines & Forfeited Bail	2610	32000	32000	20000	
Grant Administration	2770	0	0	0	
RCS Park Mowing	2770	6000	6000	6000	
Per Capita State Aid	2750	12814	12814	12814	
Mortgage Tax	3005	85000	85000	85000	
Youth Program	3820	525	525	525	
Interfund Trans	5031	0	0	0	
Interfund Trans	5031	0	0	0	
<b>TOTAL REVENUES</b>		<b>200309</b>	<b>209589</b>	<b>197589</b>	
<b>UNEXPENDED BALANCE</b>		<b>115000</b>	<b>115000</b>	<b>120000</b>	
Total Appropriations		1273628	1305508	1304008	
Total Revenues		200309	209589	197589	
Unexpended Balance		115000	115000	120000	
Amt To Be Raised By Tax		958319	980919	986419	
Assessed Valuation		455645468	456397782	456397782	456397782
Tax Rate		2.1032	2.1493	2.1613	0.0000

**HIGHWAY FUND**

Fund	Acct #	2023 Adopted	2024 Tentative	2024 Preliminary	2024 Adopted
General Repairs	5110.1	324500	324500	324500	
	0.4	175000	200000	200000	
		499500	524500	524500	
General Repairs	5112.4	450000	500000	500000	
Bridges	5120.4	15000	15000	15000	
		15000	15000	15000	
Machinery	5130.2	90500	0	0	
	0.4	185000	185000	185000	
		275500	185000	185000	
Misc	5140.4	5000	5000	5000	
Snow Removal	5142.1	254500	260000	260000	
	0.4	140000	180000	180000	
		394500	440000	440000	
<b>TOTAL</b>		<b>1639500</b>	<b>1669500</b>	<b>1669500</b>	
Employee Benefits					
Retirement	9010.8	67000	68500	68500	
Social Security	9030.8	41000	42000	42000	
Disability	9055.8	100	0	0	
Health Insurance	9060.8	85000	91000	91000	
<b>TOTAL</b>		193100	201500	201500	
Debt Service					
Bond Anticipation Interest	9730.6	51300	51300	51300	
Bond Anticipation	9730.7	3309	2206	2206	
<b>TOTAL</b>		54609	53506	53506	
<b>TOTAL APPROPRIATIONS</b>		<b>1887209</b>	<b>1924506</b>	<b>1924506</b>	
Revenues					
Pmt. In Lieu of Tax (Motel)	1080	5600	5600	5600	
Serv to Other Gov't	2302	38000	38000	38000	
Interest & Earnings	2401	800	5000	5000	
State Aid	3501	450000	500000	500000	
<b>TOTAL REVENUES</b>		<b>494400</b>	<b>548600</b>	<b>548600</b>	
<b>UNEXPENDED BALANCE</b>		<b>150000</b>	<b>0</b>	<b>0</b>	
Total Appropriations		1887209	1924506	1924506	0
Total Revenues		494400	548600	548600	0
Unexpended Balance		150000	0	0	0
To Be Raised By Tax		1242809	1375906	1375906	0
Assessed Valuation		455645468	456397782	456397782	456397782
Tax Rate		2.7276	3.0147	3.0147	0.0000

**ROXBURY WATER DISTRICT**

Fund	Acct #	2023 Adopted	2024 Tentative	2024 Preliminary	2024 Adopted
Administration	8310.1				
Supt.	0.4	15000	16500	16500	
Clerk	0.1	1448	1498	1498	
	0.4	6100	6100	6100	
		<u>22548</u>	<u>24098</u>	<u>24098</u>	
Source of Supply	8320.4	7000	8000	8000	
Purification	8330.4	6000	6000	6000	
Transmission & Distribution	8340.2	2000	2000	2000	
	0.4	21700	21700	21700	
		<u>23700</u>	<u>23700</u>	<u>23700</u>	
Misc.	8389.4	6500	6500	6500	
Contingency	1990.4	0	0	0	
<b>TOTAL</b>		<b>65748</b>	<b>68298</b>	<b>68298</b>	
Employee Benefits					
Retirement	9010.8	220	230	230	
Social Security	9030.8	110	115	115	
Disability	9055.8	0	0	0	
Health Insurance	9060.8	0	0	0	
<b>TOTAL</b>		<b>330</b>	<b>345</b>	<b>345</b>	
Debt Service					
Serial Bond	9710.6	12750	12750	12750	
Interest					
Serial Bond	9710.7	0	0	0	
Total Debt Service		<u>12750</u>	<u>12750</u>	<u>12750</u>	
<b>TOTAL APPROPRIATIONS</b>		<b>78828</b>	<b>81393</b>	<b>81393</b>	
Revenues					
Metered Sales	2140	25000	25000	25000	
Interest & Earnings	2401	75	75	75	
<b>TOTAL REVENUES</b>		<b>25075</b>	<b>25075</b>	<b>25075</b>	
<b>UNEXPENDED BALANCE</b>		<b>20000</b>	<b>20000</b>	<b>20000</b>	
Total Appropriations		78828	81393	81393	0
Total Revenues		25075	25075	25075	0
Unexpended Balance		20000	20000	20000	0
To Be Raised By Tax		33753	36318	36318	0
Assessed Valuation		<b>33086542</b>	<b>33472242</b>	<b>33472242</b>	<b>33472242</b>
Tax Rate		<b>1.0201</b>	<b>1.0850</b>	<b>1.0850</b>	<b>0.0000</b>



**GRAND GORGE WATER DISTRICT****Fund**

	<b>Acct #</b>	<b>2023 Adopted</b>	<b>2024 Tentative</b>	<b>2024 Preliminary</b>	<b>2024 Adopted</b>
Administration					
Supt.	8310				
Clerk	0.4	15000	17000	17000	
	0.1	1448	1498	1498	
	0.4	5500	5500	5500	
		<hr/>	<hr/>	<hr/>	
		21948	23998	23998	
Source of Supply					
	8320.4	11000	11000	11000	
Purification					
	8330.4	3500	5000	5000	
Transmission & Distribution					
	8340.2	1500	1500	1500	
	0.4	17500	17500	17500	
		<hr/>	<hr/>	<hr/>	
		19000	19000	19000	
Misc.					
	8389.4	2000	8000	8000	
<b>TOTAL</b>		<b>57448</b>	<b>66998</b>	<b>66998</b>	
Employee Benefits					
Retirement					
Social Security	9010.8	200	230	230	
Disability	9030.8	110	115	115	
Health Insurance	9055.8	0	0	0	
	9060.8	0	0	0	
<b>TOTAL</b>		<hr/>	<hr/>	<hr/>	
		310	345	345	
Debt Service					
Bond Anticipation					
Pricipal	9710.6	47848	39167	39167	
Interest	9710.7	135	130	130	
<b>TOTAL</b>		<hr/>	<hr/>	<hr/>	
		47983	39297	39297	
<b>TOTAL APPROPRIATIONS</b>		<b>105741</b>	<b>106640</b>	<b>106640</b>	
Revenues					
Metered Sales	2140	21000	21000	21000	
Interest & Earnings	2401	16	16	16	
<b>TOTAL REVENUES</b>		<hr/>	<hr/>	<hr/>	
		21016	21016	21016	
<b>UNEXPENDED BALANCE</b>		<b>5000</b>	<b>5000</b>	<b>5000</b>	
Total Appropriations		105741	106640	106640	0
Total Revenues		21016	21016	21016	0
Unexpended Balance		5000	5000	5000	0
To Be Raised By Tax		79725	80624	80624	0
Assessed Valuation		19991949	20016149	20016149	20016149
Tax Rate		3.9879	4.0279	4.0279	0.0000

DENVER WATER DISTRICT		2023 Adopted	2024 Tentative	2024 Preliminary	2024 Adopted
<b>Fund</b>	<b>Acct #</b>				
Administration	8310.1				
Supt.	0.4	16000	17000	17000	
Clerk	0.1	1477	1498	1498	
	0.4	3000	3000	3000	
		20477	21498	21498	
Source of Supply	8320.4	6500	6500	6500	
Purification	8330.4	3500	3500	3500	
Transmission & Distribution	8340.2	1500	1500	1500	
	0.4	9500	9500	9500	
		11000	11000	11000	
Misc.	8389.4	3000	9800	9800	
<b>TOTAL</b>		<b>44477</b>	<b>52298</b>	<b>52298</b>	
Employee Benefits					
Retirement	9010.8	200	230	230	
Social Security	9030.8	110	115	115	
Disability	9055.8	0	0	0	
Health Insurance	9060.8	0	0	0	
<b>TOTAL</b>		<b>310</b>	<b>345</b>	<b>345</b>	
Debt Service					
Bond Anticipation Note					
Principal	9720.6	10000	3154	3154	
Interest	9720.7	7674	7647	7647	
<b>TOTAL</b>		<b>17674</b>	<b>10801</b>	<b>10801</b>	
<b>TOTAL APPROPRIATIONS</b>		<b>62461</b>	<b>63444</b>	<b>63444</b>	
Revenues					
Metered Sales	2140	18000	18000	18000	
Interest & Earnings	2401	18	18	18	
<b>TOTAL REVENUES</b>		<b>18018</b>	<b>18018</b>	<b>18018</b>	
<b>UNEXPENDED BALANCE</b>		<b>20000</b>	<b>20000</b>	<b>20000</b>	
Total Appropriations		62461	63444	63444	0
Total Revenues		18018	18018	18018	0
Unexpended Balance		20000	20000	20000	0
To Be Raised By Tax		24443	25426	25426	0
Assessed Valuation		13867700	13867700	13867700	13867700
Tax Rate		1.7626	1.8335	1.8335	0.0000

**DENVER SEWER DISTRICT**

Fund	Acct #	2023 Adopted	2024 Tentative	2024 Preliminary	2024 Adopted
Administration	8110.1	598	1854	1854	
Supt	0.4	138118	139000	139000	
	0.4	25000	25000	25000	
		<b>163716</b>	<b>165854</b>	<b>165854</b>	
Treatment & Disposal	8130.2	0	0	0	
	0.4	61100	61100	61100	
		61100	61100	61100	
Misc.	8189.4	31000	31000	31000	
<b>TOTAL</b>		<b>255816</b>	<b>257954</b>	<b>257954</b>	
Employee Benefits					
Retirement	9010.8	75	80	80	
Social Security	9030.8	45	140	140	
Disability	9055.8	0	0	0	
Health Insurance	9060.8	0	0	0	
<b>TOTAL</b>		120	220	220	
<b>TOTAL O &amp; M</b>		<b>255936</b>	<b>258174</b>	<b>258174</b>	
Revenues					
Interest & Earnings	2401	12	15	15	
DEP Subsidy	2770	152585	153000	153000	
<b>TOTAL REVENUES</b>		<b>152597</b>	<b>153015</b>	<b>153015</b>	
<b>UNEXPENDED BALANCE</b>		<b>0</b>	<b>0</b>	<b>0</b>	
O & M		255936	258174	258174	0
Revenues		152597	153015	153015	0
Unexpended Balance		0	0	0	0
To Be Raised By Tax		103339	105159	105159	0
User Rate / unit		854.04	869.08	869.08	0.00
Debt Service		0	0	0	0
Assessed Valuation		13867700	13867700	13867700	13867700
Tax Rate		0.0000	0.0000	0.0000	0.0000

Denver Sewer District is funded by two lines on the tax bill and are as follows:

Unit Charge = (Total O&M-Revenues) / 121 units

District Tax = Debt Service / Assessed Valuation

**ROXBURY SEWER DISTRICT**

Fund	Acct #	2023 Adopted	2024 Tentative	2024 Preliminary	2024 Adopted
Administration	8110.1	1791	1854	1854	
Supt	0.4	81355	82000	82000	
	0.4	6000	6000	6000	
		89146	89854	89854	
Treatment & Disposal	8130.2				
	0.4	150000	150000	150000	
		150000	150000	150000	
Misc.	8189.4	38000	38000	38000	
<b>TOTAL</b>		<b>277146</b>	<b>277854</b>	<b>277854</b>	
Capital Reserve	9950.0	2564.36	2564.36	2564.36	
Employee Benefits					
Retirement	9010.8	200	230	230	
Social Security	9030.8	134	140	140	
Disability	9055.8	0	0	0	
Health Insurance	9060.8	0	0	0	
<b>TOTAL</b>		<b>334</b>	<b>370</b>	<b>370</b>	
<b>TOTAL O &amp; M</b>		<b>280044.36</b>	<b>280788.36</b>	<b>280788.36</b>	
Revenues					
Interest & Earnings	2401	50	50	50	
DEP Subsidy	2770	226622.90	226633.00	226633.00	
<b>TOTAL REVENUES</b>		<b>226672.90</b>	<b>226683.00</b>	<b>226683.00</b>	
<b>UNEXPENDED BALANCE</b>		<b>0</b>	<b>0</b>	<b>0</b>	
Total O & M		280044.36	280788.36	280788.36	
Total Revenues		226672.90	226683.00	226683.00	
<b>Unexpended Balance</b>					
Amount To Raise By Tax		53371.46	54105.36	54105.36	

Roxbury Sewer District is funded by specific User Rates established for single family residences, mixed-use buildings, and commercial buildings. Single family residences will pay / year. Single family residences rates are from 2023. All other costs will be subsidized by NYC DEP.

**SPECIAL LIGHT DISTRICTS**

<b>2023</b>	<b>Roxbury</b>	<b>Grand Gorge</b>	<b>Denver</b>
Appropriations	12000	10000	2700
Revenues	4	3	1
<b>UNEXPENDED BALANCE</b>	<b>800</b>	<b>0</b>	<b>300</b>
Amount To Raise By Tax	11196	9997	2399
Assessed Valuation	30661642	16188149	18568100
Tax Rate	0.3651	0.6176	0.1292
<b>2024</b>			
Appropriations	9000	7500	3800
Revenues	4	3	1
<b>UNEXPENDED BALANCE</b>	<b>800</b>	<b>0</b>	<b>300</b>
Amount To Raise By Tax	8196	7497	3499
Assessed Valuation	30719442	16220349	18769200
Tax Rate	0.2668	0.4622	0.1864