

2026 TENTATIVE BUDGET			FINAL BUDGET	FINAL BUDGET	EXPENDITURES	TENTATIVE	\$ CHANGE	% CHANGE	
1	TOWN OF ROCKLAND		2024	2025	AS OF 6/30/2025	BUDGET 2026	FROM 2025	FROM 2025	
2	APPROPRIATIONS								
3	GENERAL FUND - 00		A						
4	GENERAL GOVERNMENT SUPPORT-01								
5	TOWN BOARD								
6	PERSONAL	1010.1	26,000	26,520	13,136	27,350	830	3.13%	
7	EQUIPMENT	1010.2	0	0	0	0	0	0.00%	
8	CONTRACT	1010.4	1000	1,000	250	1,000	0	0.00%	
9	TOTAL TOWN BOARD		1010	27000	27,520	13,386	28,350	830	3.02%
10	JUSTICES								
11	PERSONAL	1110.1	108,150	114,245	54,924	118,000	3,755	3.29%	
12	EQUIPMENT	1110.2	4,000	5,000	0	5,000	0	0.00%	
13	CONTACTUAL	1110.4	42,000	44,050	16,140	48,000	3,950	8.97%	
14	TOTAL JUSTICES		1110	154,150	163,295	71,064	171,000	7,705	4.72%
15	SUPERVISOR								
16	PERSONAL	1220.1	49,150	50,000	25,227	51,500	1,500	3.00%	
17	EQUIPMENT	1220.2	500	500	0	500	0	0.00%	
18	CONTRACTUAL	1220.4	2,500	3,000	0	3,000	0	0.00%	
19	TOTAL SUPERVISOR		1220	52,150	53,500	25,227	55,000	1,500	2.80%
20	BOOKKEEPING								
21	PERSONAL	1315.1	47,000	46,500	22,492	55,000	8,500	18.28%	
22	EQUIPMENT	1315.2	1,000	1,000	0	1,000	0	0.00%	
23	CONTRACTUAL	1315.4	10,000	11,500	29,675	14,000	2,500	21.74%	
24	TOTAL BOOKKEEPING		1315	58,000	59,000	52,167	70,000	11,000	18.64%
25	AUDIT & ACCOUNTING								
26	CONTRACTUAL	1320.4	18,000	18,000	0	18,000	0	0.00%	
27	TOTAL AUDIT & ACCOUNTING		1320	18,000	18,000	0	18,000	0	0.00%
28	BUDGET								
29	PERSONAL	1340.1	4000	4,120	0	4,244	124	3.01%	
30	TOTAL BUDGET		1340	4000	4,120	0	4,244	124	3.01%

31 ASSESSOR								
32 PERSONAL	1355.1	61,200	50,000	21,742	51,500	1,500	3.00%	
33 EQUIPMENT	1355.2	2,000	1,000	0	1,000	0	0.00%	
34 CONTRACTUAL	1355.4	20,000	10,000	1,117	8,000	-2,000	-20.00%	
35	TOTAL ASSESSOR	1355	83200	61,000	22,859	60,500	-500	-0.82%
36 TOWN CLERK/TAX COLLECTOR								
37 PERSONAL	1410.1	56,082	60,089	31,651	65,000	4,911	8.17%	
38 EQUIPMENT	1410.2	1000	1,000	285	1,000	0	0.00%	
39 CONTRACTUAL	1410.4	6500	7,400	1,238	7,650	250	3.38%	
40	TOTAL TOWN CLERK/TAX COLLECTOR	1410	63582	68,489	33,174	73,650	5,161	7.54%
41 ATTORNEY								
42 PERSONAL	1420.1	9,450	9,450	4,500	9,450	0	0.00%	
43 CONTRACUTAL	1420.4	1,000	1,000	0	1,000	0	0.00%	
44	TOTAL ATTORNEY	1420	10450	10,450	4,500	10,450	0	0.00%
45 ENGINEER								
46 CONTRACTUAL	1440.4	5,000	5,000	50,744	5,000	0	0.00%	
47	TOTAL ENGINEER	1440	5000	5,000	50,744	5,000	0	0.00%
48 BUILDINGS								
49 PERSONAL	1620.1	7,000	0	0	5,500	5,500	100.00%	
50 EQUIPMENT	1620.2	3500	1,500	16,500	1,500	0	0.00%	
51 CONTRACTUAL	1620.4	45,000	55,000	21,782	60,000	5,000	9.09%	
52	TOTAL BUILDINGS	1620	55,500	56,500	38,282	67,000	10,500	18.58%
53 CENTRAL PRINTING & MAILING								
54 EQUIPMENT	1670.2	0	0	0	0	0	0.00%	
55 CONTRACTUAL	1670.4	10,000	7,500	1,471	7,500	0	0.00%	
56	TOTAL CENTRAL PRINTING & MAILING	1670	10,000	7,500	1,471	7,500	0	0.00%
57 SPECIAL ITEMS								
58 INSURANCE	1910.1	88,000	110,000	97,107	120,000	10,000	9.09%	
59 MUNICIPAL DUES	1920.2	1750	2,000	1,199	2,000	0	0.00%	
60 OTHER GOV'T SUPPORT	1989.4	1400	1,400	0	1,400	0	0.00%	
61 GRANT WRITER	1989.41	2000	6,000	666	6,000	0	0.00%	
62 CONSULTANT	1989.42	6000	8,000	6,315	10,000	2,000	25.00%	
63 CONTINGENT	1990.4	10,000	10,000	0	10,000	0	0.00%	

64	TAXES & ASSESSMENT	1995.4	5500	7,000	3,963	7,000	0	0.00%
65	TOTAL SPECIAL ITEMS		114650	144,400	109,250	156,400	12,000	8.31%
66	TOTAL GENERAL GOVT SUPPORT- 01		655,682	678,774	422,124	727,094	48,320	7.12%
67	<i>PUBLIC SAFETY - 02</i>							
68	<i>TRAFFIC CONTROL</i>							
69	PERSONAL	3310.1	8,000	8,000	2,921	8,000	0	0.00%
70	EQUIPMENT	3310.2	250	250	0	250	0	0.00%
71	CONTRACTUAL	3310.4	1500	500	0	500	0	0.00%
72	TOTAL TRAFFIC CONTROL	3310	9,750	8,750	2,921	8,750	0	0.00%
73	<i>ON STREET PARKING</i>							
74	CONTRACTUAL	3320.4	3600	3,600	1,800	3,600	0	0.00%
75	TOTAL ON STREET PARKING		3600	3,600	1,800	3,600	0	0.00%
76	CONTROL OF DOGS							
77	PERSONAL	3510.1	6,400	6,600	3,827	6,900	300	4.55%
78	EQUIPMENT	3510.2	300	300	0	300	0	0.00%
79	CONTRACTUAL	3510.4	3000	2,000	465	1,500	-500	-25.00%
80	TOTAL CONTROL OF DOGS	3510	9700	8,900	4,292	8,700	-200	-2.25%
81	DEMOLITION OF UNSAFE BUILDINGS							
82	CONTRACTUAL	3650.4	20,000	15,000	0	15,000	0	0.00%
83	TOTAL DEMOLITION OF UNSAFE BUILDINGS	3650	20,000	15,000	0	15,000	0	0.00%
84	TOTAL PUBLIC SAFETY - 02		43,050	36,250	9,013	36,050	-200	-0.55%
85	<i>PUBLIC HEALTH - 03</i>							
86	<i>HEALTH OFFICER</i>							
87	PERSONAL	4010.1	1000	1,000	0	1,000	0	0.00%
88	CONTRACTUAL	4010.4	200	200	0	200	0	0.00%
89	TOTAL HEALTH OFFICER	4010	1200	1,200	0	1,200	0	0.00%
90	<i>REGISTRAR OF VITAL STATISTICS</i>							
91	PERSONAL	4020.1	1141	1,176	0	1,210	34	2.89%
92	TOTAL REGISTRAR VITAL STATISTICS	4020	1141	1,176	0	1,210	34	2.89%
93	<i>AMBULANCE</i>							
94	CONTRACTUAL LM	4540.4	3500	3,500	0	3,500	0	0.00%
95	CONTRACTUAL ROSCOE	4540.41	3500	3,500	0	3,500	0	0.00%
96	TOTAL AMB	4540	7000	7,000	0	7,000	0	0.00%

97	TOTAL PUBLIC HEALTH - 03		9341	9,376	0	9,410	34	0.36%
98	TRANSPORATION - 04							
99	<i>SUPT. OF HIGHWAYS</i>							
100	PERSONAL	5010.1	108,666	111,000	54,314	114,500	3,500	3.15%
101	CONTRACTUAL	5010.4	1500	1,500	946	1,500	0	0.00%
102	TOTAL SUPT. OF HIGHWAYS	5010	110166	112,500	55,260	116,000	3,500	3.11%
103	<i>GARAGE</i>							
104	EQUIPMENT	5132.2	1500	1,500	0	1,500	0	0.00%
105	CONTRACTUAL	5132.4	40000	40,000	42,002	45,000	5,000	12.50%
106	TOTAL GARAGE	5132	41500	41,500	42,002	46,500	5,000	12.05%
107	<i>STREET LIGHTS</i>							
108	CONTRACTUAL	5182.4	800	800	0	800	0	0.00%
109	TOTAL STREET LIGHT	5182	800	800	0	800	0	0.00%
110	OFF STREET PARKING CONTRACTUAL	5650.4	2500	2,000	0	2,000	0	0.00%
111	TOTAL OFF STREET PARKING	5650	2500	2,000	0	2,000	0	0.00%
112	TOTAL TRANSPORATION - 04		154966	156,800	97,262	165,300	8,500	5.42%
113	ECONOMIC DEVELOPMENT - 05							
114	<i>PUBLICITY</i>							
115	CONTRACTUAL- LM	6410.4	3500	3,500	3,785	3,500	0	0.00%
116	CONTRACTUAL- ROS	6410.41	3500	3,500	1,980	3,500	0	0.00%
117	TOTAL PUBLICITY	6410	7000	7,000	5,765	7,000	0	0.00%
118	VETERANS SERVICES							
119	CONTRACTUAL	6510.4	800	800	485	800	0	0.00%
120	TOTAL VETERANS SERVCIES	6510	800	800	485	800	0	0.00%
121	<i>PROGRAMS FOR AGING</i>							
122	LM PROG AGING - COMBINE LINES	6772.4	1750	1,750	1,710	3,500	1,750	100.00%
123	ROS PROG AGING	6772.41	1750	1,750	0	0	-1,750	-100.00%
124	PROG AGING-FOOD BANK	6772.42	4800	4,800	2,400	4,800	0	0.00%
125	TOT PROGRAMS FOR AGING	6772	8300	8,300	4,110	8,300	0	0.00%
126	OTHER ECON. DEVELOP CONTRACTUAL	6989.4	10000	5,000	0	5,000	0	0.00%
127	TOTAL OTHER ECON. DEVELOP	6989	10,000	5,000	0	5,000	0	0.00%
128	TOTAL ECONOMIC DEVELOPMENT - 05		26100	21,100	10,360	21,100	0	0.00%
129	<i>CULTURE & RECREATION - 06</i>							

130	PARKS							
131	PERSONAL**	7110.1	22000	5,000	920	8,000	3,000	60.00%
132	EQUIPMENT**	7110.2	0	1,000	287	5,000	4,000	400.00%
133	CONTRACTUAL**	7110.4	8000	5,000	1,019	3,000	-2,000	-40.00%
134	TOT PARKS NOT GOLF COURSE		30000	11000	2226	16,000	5,000	45.45%
135	PERSONAL - TWIN VILLAGE**	7110.11	0	85,000	54,276	105,000	20,000	23.53%
136	EQUIPMENT - TWIN VILLAGE**	7110.21	0	9,000	12,927	22,000	13,000	144.44%
137	CONTRACTUAL - TWIN VILLAGE**	7110.41	0	35,000	36,817	60,000	25,000	71.43%
138	TOT GOLF COURSE		0	129000	104020	187,000	58,000	44.96%
** 2025 "FINAL BUDGET" IS BUDGETED AMOUNT								
AFTER CREATION OF NEW LINES FOR GOLF COURSE -								
139	TOTAL PARKS	7110	30,000	140,000	106,246	203,000	63,000	45.00%
140	YOUTH PROGRAMMING							
141	LM YOUTH LL	7310.4	1500	1,500	0	1,500	0	0.00%
142	ROS YOUTH LL	7310.41	1500	1,500	0	1,500	0	0.00%
143	TOTAL YOUTH PROGRAMMING	7310	3000	3,000	0	3,000	0	0.00%
144	YOUTH PROGRAM (STATE REIMB)	7320.4	0	0	6,495	0	0	0.00%
145	TOTAL YOUTH (STATE REIMB)	7320	0	0	6,495	0	0	0.00%
146	LIBRARIAN							
147	LM LIBRARY CONTRACTUAL - COMBINE LINES	7410.4	3000	3,000	0	6,000	3,000	100.00%
148	ROS LIBRARY CONTRACTUAL	7410.41	3000	3,000	0	0	-3,000	-100.00%
149	TOT LIBRARIAN	7410	6000	6,000	0	6,000	0	0.00%
150	HISTORIAN							
151	CONTRACTUAL	7510.4	400	400	0	400	0	0.00%
152	TOTAL HISTORIAN	7510	400	400	0	400	0	0.00%
153	HISTORICAL PROPERTY							
154	LM CABOOSE CONTR	7520.4	500	500	158	500	0	0.00%
155	ROS CABOOSE CONTR	7520.41	500	500	130	500	0	0.00%
156	TOTAL HISTORICAL PROPERTY	7520	1000	1,000	288	1,000	0	0.00%
157	CELEBRATIONS							
158	CONTRACTUAL	7550.4	0	0	0	0	0	0.00%
159	TOTAL CELEBRATIONS	7550	0	0	0	0	0	0.00%
160	TOTAL CULTURE & RECREATION - 06		40400	150,400	113,029	213,400	63,000	41.89%

161 HOME & COMMUNITY SERVICES - 07

162 ZONING

163 PERSONAL	8010.1	89,960	107,000	41,473	110,250	3,250	3.04%
164 EQUIPMENT	8010.2	7140	7,150	0	5,200	-1,950	-27.27%
165 CONTRACTUAL	8010.4	23900	24,000	15,551	26,000	2,000	8.33%
166 TOTAL ZONING	8010	121000	138,150	57,024	141,450	3,300	2.39%

167 PLANNING

168 PERSONAL	8020.1	3000	2,000	1,126	2,000	0	0.00%
169 CONTRACTUAL	8020.4	1000	1,000	160	1,000	0	0.00%
170 TOTAL PLANNING	8010	4000	3,000	1,286	3,000	0	0.00%

171 REFUSE & GARBAGE

172 PERSONAL	8160.1	3000	1,000	0	1,000	0	0.00%
173 CONTRACTUAL	8160.4	12000	8,000	3,718	8,000	0	0.00%
174 TOTAL REFUSE & GARBAGE	8160	15000	9,000	3,718	9,000	0	0.00%

175 ELECTRIC & POWER

176 EQUIPMENT	8410.2	0	10,000	0	0	-10,000	-100.00%
177 CONTRACTUAL	8410.4	0	20,000	0	0	-20,000	-100.00%
178 TOTAL ELECTRIC & POWER	8410	0	30,000	0	0	-30,000	-100.00%

179 BEAUTIFICATION

180 CONTRACTUAL-LM	8510.4	11250	11,250	0	11,250	0	0.00%
181 CONTRACTUAL-ROSCOE	8510.41	11250	11,250	0	11,250	0	0.00%
182 TOTAL BEAUTIFICATION	8510	22500	22,500	0	22,500	0	0.00%
183 CEMETERY CONTRACTUAL	8810.4	12000	12,000	0	12,000	0	0.00%
184 TOTAL CEMETERIES	8810	12000	12,000	0	12,000	0	0.00%

185 TOTAL HOME & COMMUNITY - 07		174500	214,650	62,028	187,950	-26,700	-12.44%
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186 UNDISTRIBUTED BENEFITS - 08

187 EMPLOYEE BENEFITS

188 STATE RET	9010.8	65,000	55,000	62,903	65,000	10,000	18.18%
189 SOCIAL SEC	9030.8	44000	55,000	27,393	65,000	10,000	18.18%
190 WORKERS COMP	9040.8	0	2,000	0	2,000	0	0.00%
191 DISABILITY	9055.8	200	200	0	200	0	0.00%
192 MEDICAL	9060.8	220,000	150,000	106,835	175,000	25,000	16.67%
193 TOT EMP BENEFITS		329,200	262,200	197,131	307,200	45,000	17.16%

194 *DEBT SERVICE*

195	INSTALLMENT BOND PRINCIPAL	9720.6	0	0	0	0	0	0.00%
196	INSTALLMENT BOND INTEREST	9720.7	0	0	0	0	0	0.00%
197	BOND ANTICIPATION PRINCIPAL	9730.6	0	0	0	0	0	0.00%
198	BON D ANTICIPATION INTEREST	9730.7	0	0	0	0	0	0.00%
199	TOTAL DEBT SERVICE		0	0	0	0	0	0.00%

200	TOTAL UNDISTRIBUTED BENEFITS - 08		329200	262,200	197,131	307,200	45,000	17.16%
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201	TOTAL GENERAL FUND - 00	A	1,433,239	1,529,550	910,947	1,667,504	137,954	9.02%
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203 **HIGHWAY FUND - 01** **DA**

204 *GENERAL REPAIRS*

205	PERSONAL	5110.1	371,567	380,000	97,810	393,300	13,300	3.50%
206	CONTRACTUAL	5110.4	340,000	400,000	126,305	400,000	0	0.00%
207	CONTRCT-PERM. IMPROV.	5110.41	454,000	500,000	0	500,000	0	0.00%
208	TOTAL GENERAL REPAIRS	5110	1165567	1,280,000	224,116	1,293,300	13,300	1.04%

209 *BRIDGES*

210	PERSONAL	5120.1	0	0	0	0	0	0.00%
211	CONTRACTUAL	5120.4	30,000	36,000	16,945	37,000	1,000	2.78%
212	TOTAL BRIDGES	5120	30000	36,000	16,945	37,000	1,000	2.78%

213 *MACHINERY*

214	PERSONAL	5130.1	62,164	65,000	36,597	68,000	3,000	4.62%
215	EQUIPMENT	5130.2	75,000	75,000	0	75,000	0	0.00%
216	CONTRACTUAL	5130.4	156,000	159,120	108,713	161,000	1,880	1.18%
217	TOTAL MACHINERY	5130	293,164	299,120	145,310	304,000	4,880	1.63%

218 *MISCELLANEOUS*

219	PERSONAL	5140.1	0	0	0	0	0	0.00%
220	CONTRACTUAL	5140.4	59,772	60,000	0	60,000	0	0.00%
221	TOTAL MISCELLANEOUS	5140	59772	60,000	0	60,000	0	0.00%

222 *SNOW REMOVAL*

223	PERSONAL	5142.1	371,567	380,000	219,188	393,300	13,300	3.50%
224	CONTRACTUAL	5142.4	219,524	223,000	142,301	224,000	1,000	0.45%
225	TOTAL SNOW REMOVAL	5142	591091	603,000	361,489	617,300	14,300	2.37%

226 EMERGENCY RELIEF

227 CONTRACTUAL	8760.4	0	0	0	0	0	0.00%
228 TOTAL EMERGENCY RELEIF	8760	0	0	0	0	0	0.00%

229 EMPLOYEE BENEFITS

230 STATE RETIREMENT	9010.8	90,000	85,000	85,230	108,000	23,000	27.06%
231 SOCIAL SECURITY	9030.8	61,000	62,000	27,685	70,000	8,000	12.90%
232 DISABILITY INSURANCE	9055.8	200	200	0	200	0	0.00%
233 MEDICAL INSURANCE	9060.8	250,000	200,000	64,325	185,000	-15,000	-7.50%
234 TOTAL EMPLOYEE BENEFITS		401,200	347,200	177,241	363,200	16,000	4.61%

235 DEBT SERVICE

236 INSTALLMENT BOND PRINCIPAL	9720.6	0	0	0	0	0	0.00%
237 INSTALLMENT BOND INTEREST	9720.7	0	0	0	0	0	0.00%
238 BOND PRINCIPAL	9730.6	0	0	0	0	0	0.00%
239 BOND INTEREST	9730.7	0	0	0	0	0	0.00%
240 TOTAL DEBT SERVICE	9730	0	0	0	0	0	0.00%

241 TOTAL HIGHWAY FUND - 01	DA	2540794	2,625,320	925,101	2,674,800	49,480	1.88%
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242

243 ROSCOE-ROCKLAND WATER WD36

244 ADMINISTRATION

245 PERSONAL	8310.1	21,750	23,250	10,508	23,700	450	1.94%
246 EQUIPMENT	8310.2	650	300	43	300	0	0.00%
247 CONTRACTUAL	8310.4	7600	8,413	10,213	9,298	885	10.52%
248 TOTAL ADMINISTRATION	8310	30000	31,963	20,764	33,298	1,335	4.18%

249 SOURCE OF SUPPLY/POWER

250 PERSONAL	8320.1	40,100	45,350	18,080	46,100	750	1.65%
251 EQUIPMENT	8320.2	0	0	0	0	0	0.00%
252 CONTRACTUAL	8320.4	0	0	0	0	0	0.00%
253 TOTAL SOURCE OF SUPPLY/POWER	8320	40100	45,350	18,080	46,100	750	1.65%

254 PURIFICATION

255 PERSONAL	8330.1	0	0	0	0	0	0.00%
256 EQUIPMENT	8330.2	1000	1,000	303	1,000	0	0.00%
257 CONTRACTUAL	8330.4	49,000	48,900	15,435	52,900	4,000	8.18%

258	TOTAL PURIFICATION	8330	50000	49,900	15,738	53,900	4,000	8.02%
259	TRANSMISSION/DISTRIBUTION							
260	PERSONAL	8340.1	0	0	0	0	0	0.00%
261	EQUIPMENT	8340.2	2,600	0	0	2,500	2,500	100.00%
262	CONTRACTUAL	8340.4	9,250	13,290	2,240	15,035	1,745	13.13%
263	TOTAL TRANSMISSION/DISTRIBUTION	8340	11850	13,290	2,240	17,535	4,245	31.94%
264	RESERVE							
265	CONTRACTUAL	9901.4	15000	15,000	0	15,000	0	0.00%
266	TOTAL RESERVE	9901	15000	15,000	0	15,000	0	0.00%
267	EMPLOYEE BENEFITS							
268	STATE RETIREMENT	9010.8	7,000	7,000	6,710	8,000	1,000	14.29%
269	SOCIAL SECURITY	9030.8	5000	5,000	2,237	5,500	500	10.00%
270	WORKERS COMP	9040.8	0	0	0	0	0	0.00%
271	DISABILITY	9055.8	50	50	0	50	0	0.00%
272	MEDICAL INSURANCE	9060.8	30,000	30,000	10,429	30,000	0	0.00%
273	TOTAL BENEFITS	9000	42050	42,050	19,377	43,550	1,500	3.57%
274	INSTALLMENT BOND							
275	PRINCIPAL	9720.6	0	0	0	0	0	0.00%
276	INTEREST	9720.7	0	0	0	0	0	0.00%
277	TOTAL INSTALLMENT BOND	9720	0	0	0	0	0	0.00%
278	TOTAL ROSCOE-ROCKLAND WATER	WD036	189,000	197,553	76,198	209,383	11,830	5.99%
279								
280	LIVINGSTON MANOR WATER	WD035						
281	ADMINISTRATION							
282	PERSONAL	8310.1	32,750	34,875	15,762	35,550	675	1.94%
283	EQUIPMENT	8310.2	1000	500	65	500	0	0.00%
284	CONTRACTUAL	8310.4	29,250	53,234	21,351	30,914	-22,320	-41.93%
285	TOTAL ADMINISTRATION	8310	63000	88,609	37,178	66,964	-21,645	-24.43%
286	SOURCE OF SUPPLY/ POWER							
287	PERSONAL	8320.1	60,250	68,025	27,120	69,150	1,125	1.65%
288	EQUIPMENT	8320.2	0	0	0	0	0	0.00%
289	CONTRACTUAL	8320.4	2,500	3,000	0	3,000	0	0.00%

290	TOTAL SOURCE OF SUPPLY/POWER	8320	62750	71,025	27,120	72,150	1,125	1.58%
291	<i>PURIFICATION</i>							
292	PERSONAL	8330.1	0	0	0	0	0	0.00%
293	EQUIPMENT	8330.2	7750	3,000	303	5,000	2,000	66.67%
294	CONTRACTUAL	8330.4	61,000	65,300	23,870	85,500	20,200	30.93%
295	TOTAL PURIFICATION	8330	68750	68,300	24,173	90,500	22,200	32.50%
296	<i>TRANSMISSION/DISTRIBUTION</i>							
297	PERSONAL	8340.1	0	0	0	0	0	0.00%
298	EQUIPMENT	8340.2	17500	8,401	909	9,000	599	7.13%
299	CONTRACTUAL	8340.4	20,500	23,092	2,632	31,460	8,368	36.24%
300	TOTAL TRANSMISSION/DISTRIBUTION	8340	38000	31,493	3,540	40,460	8,967	28.47%
301	<i>RESERVE</i>							
302	CONTRACTUAL	9901.4	16000	16,000	0	16,000	0	0.00%
303	TOTAL RESERVE	9901	16000	16,000	0	16,000	0	0.00%
304	<i>EMPLOYEE BENEFITS</i>							
305	STATE RETIREMENT	9010.8	9,000	10,000	10,065	12,000	2,000	20.00%
306	SOCIAL SECURITY	9030.8	6000	8,000	3,356	9,000	1,000	12.50%
307	WORKERS COMP	9040.8	0	0	0	0	0	0.00%
308	DISABILITY	9055.8	50	50	0	50	0	0.00%
309	MEDICAL INSURANCE	9060.8	35,000	32,000	15,002	40,000	8,000	25.00%
310	TOTAL BENEFITS	9000	50,050	50,050	28,423	61,050	11,000	21.98%
311	<i>INSTALLMENT BOND</i>							
312	PRINCIPAL	9720.6	0	0	0	0	0	0.00%
313	INTEREST	9720.7	0	0	0	0	0	0.00%
314	TOTAL INSTALLMENT BOND	9720	0	0	0	0	0	0.00%
315	TOTAL LIVINGSTON MANOR WATER	WD035	298,550	325,477	120,434	347,124	21,647	6.65%
316								
317	LIVINGSTON MANOR SEWER	SD061						
318	<i>ADMINISTRATION</i>							
319	PERSONAL	8110.1	32,600	34,875	15,762	35,550	675	1.94%
320	EQUIPMENT	8110.2	900	500	65	500	0	0.00%
321	CONTRACTUAL	8110.4	11250	13,440	6,747	14,140	700	5.21%

322	TOTAL ADMINISTRATION	8110	44750	48,815	22,574	50,190	1,375	2.82%
323	SEWAGE COLLECTING SYS							
324	PERSONAL	8120.1	60,250	68,025	27,120	69,150	1,125	1.65%
325	EQUIPMENT	8120.2	5,500	0	0	1,000	1,000	100.00%
326	CONTRACTUAL	8120.4	30,000	26,900	8,879	28,400	1,500	5.58%
327	TOTAL SEWAGE COLLECTING SYS	8120	95750	94,925	35,998	98,550	3,625	3.82%
328	SEWAGE TREATMENT & DISPOSAL							
329	PERSONAL	8130.1	0	0	0	0	0	0.00%
330	EQUIPMENT	8130.2	4500	4,000	0	4,000	0	0.00%
331	CONTRACTUAL	8130.4	86,500	98,713	37,532	106,192	7,479	7.58%
332	TOTAL SEWAGE TREATMENT & DISPOSAL	8130	91000	102,713	37,532	110,192	7,479	7.28%
333	RESERVES							
334	CONTRACTUAL	9901.4	20950	20,950	0	20,950	0	0.00%
335	TOTAL RESERVES	9901	20950	20,950	0	20,950	0	0.00%
336	EMPLOYEE BENEFITS							
337	STATE RETIREMENT	9010.8	9,000	10,000	10,065	12,000	2,000	20.00%
338	SOCIAL SECURITY	9030.8	7000	9,000	3,356	9,000	0	0.00%
339	WORKERS COMP	9040.8	0	0	0	0	0	0.00%
340	DISABILITY	9055.8	50	50	0	50	0	0.00%
341	MEDICAL INS	9060.8	35,000	32,000	15,002	35,000	3,000	9.38%
342	TOTAL BENEFITS	9000	51050	51,050	28,423	56,050	5,000	9.79%
343	OTHER DEBT							
344	PRINCIPAL	9789.6	162,500	161,670	161,670	161,670	0	0.00%
345	TOTAL OTHER DEBT	9789	162500	161,670	161,670	161,670	0	0.00%
346	INSTALLMENT BOND							
347	INTEREST	9720.7	0	0	0	0	0	0.00%
348	TOTAL INSTALLMENT BOND	9720	0	0	0	0	0	0.00%
349	TOTAL LIVINGSTON MANOR SEWER	SD061	466,000	480,123	286,197	497,602	17,479	3.64%
350								
351	ROSCOE SEWER	SD060						
352	ADMINISTRATION							
353	PERSONAL	8110.1	21,750	23,250	10,508	23,700	450	1.94%

354 EQUIPMENT	8110.2	750	300	43	300	0	0.00%
355 CONTRACTUAL	8110.4	8750	10,590	4,693	12,216	1,626	15.35%
356 TOTAL ADMINISTRATION	8110	31,250	34,140	15,245	36,216	2,076	6.08%
357 SEWAGE COLLECTION SYSTEM							
358 PERSONAL	8120.1	40250	45,350	18,079	46,100	750	1.65%
359 EQUIPMENT	8120.2	1600	0	890	3,000	3,000	100.00%
360 CONTRACTUAL	8120.4	17750	25,262	12,415	29,190	3,928	15.55%
361 TOTAL SEWAGE COLLECTION SYSTEM	8120	59600	70,612	31,384	78,290	7,678	10.87%
362 SEWAGE TREATMENT & DISPOSAL							
363 PERSONAL	8130.1	0	0	0	0	0	0.00%
364 EQUIPMENT	8130.2	5300	1,000	0	1,000	0	0.00%
365 CONTRACTUAL	8130.4	50000	51,046	11,755	53,450	2,404	4.71%
366 TOTAL SEWAGE TREATMENT & DISPOSAL	8130	55300	52,046	11,755	54,450	2,404	4.62%
367 EMPLOYEE BENEFITS							
368 STATE RET	9010.8	7,000	7,000	6,710	8,000	1,000	14.29%
369 SOCIAL SECURITY	9030.8	5500	6,500	2,237	6,500	0	0.00%
370 WORKERS COMP	9040.8	0	0	0	0	0	0.00%
371 MEDICAL INS	9060.8	28000	27,000	10,001	27,000	0	0.00%
372 DISABILITY	9055.8	50	50	0	50	0	0.00%
373 TOTAL EMPLOYEE BENEFITS	9000	40550	40,550	18,949	41,550	1,000	2.47%
374 RESERVES							
375 CONTRACTUAL	9901.4	13000	13,000	0	13,000	0	0.00%
376 TOTAL RESERVES	9901	13000	13,000	0	13,000	0	0.00%
377 INSTALLMENT BOND							
378 PRINCIPAL	9720.6	83500	74,500	52,530	74,500	0	0.00%
379 INTEREST	9720.7	11150	11,109	0	6,030	-5,079	-45.72%
380 TOTAL INSTALLMENT BOND	9720	11150	85,609	52,530	80,530	-5,079	-5.93%
381 BOND ANTICIPATION							
382 PRINCIPAL	9730.6	0	0	0	0	0	0.00%
383 INTEREST	9730.7	0	0	0	0	0	0.00%
384 TOTAL BOND ANTICIPATION	9730	0	0	0	0	0	0.00%
385 TOTAL ROSCOE SEWER	SD060	294,350	295,957	129,863	304,036	8,079	2.73%

386								
387	LIVINGSTON MANOR LIGHT	LT081						
388	<i>STREET LIGHTING</i>							
389	CONTRACTUAL	5182.4	19000	19,500	10,322	20,000	500	2.56%
390	TOTAL STREET LIGHTING	5182	19000	19,500	10,322	20,000	500	2.56%
391	TOTAL LIVINGSTON MANOR LIGHT	LT081	19,000	19,500	10,322	20,000	500	2.56%
393	ROSCOE LIGHT	LT080						
394	<i>STREET LIGHTING</i>							
395	CONTRACTUAL	5182.4	10150	12,000	6,175	12,500	500	4.17%
396	TOTAL STREET LIGHTING	5182	10150	12,000	6,175	12,500	500	4.17%
397	TOTAL ROSCOE LIGHT	LT080	10,150	12,000	6,175	12,500	500	4.17%
398								
399	HAZEL PARK LIGHT	LT082						
400	<i>STREET LIGHTING</i>							
401	CONTRACTUAL	5182.4	505	600	318	625	25	4.17%
402	TOTAL STREET LIGHTING	5182	505	600	318	625	25	4.17%
403	TOTAL HAZEL PARK LIGHT	LT082	505	600	318	625	25	4.17%
404								
405	LIVINGSTON MANOR FIRE PROTECTION	FD101						
406	<i>FIRE PROT. DISTRICT</i>							
407	CONTRACTUAL	3410.4	182,237.47	210,252.08	X	240,525.47	30,273	14.40%
408	TOTAL LM FIRE PROT.		182,237	210,252	X	240,525	30,273	14.40%
409	-	-						
410	LIVINGSTON MANOR FIRE DISTRICT	FD099						
411	CONTRACTUAL	3410.4	182,237.46	210,252.07	X	240,525.48	30,273	14.40%
412	TOTAL LM FIRE DIST.		182,237	210,252	X	240,525	30,273	14.40%
413	-	-						
414	ROSCOE-ROCKLAND FIRE DISTRICT	FD102						
415	CONTRACTUAL	3410.4	305,683.76	316,383	X	323,618	7,235	2.29%
416	TOTAL R.R. FIRE DIST.		305,684	316,383	X	323,618	7,235	2.29%

417		-	-					
418	BEAVERKILL VALLEY FIRE DISTRICT	FD100						
419	CONTRACTUAL	3410.4	108467	112,294	X	115,729	3,435	3.06%
420	TOTAL BEAVERKILL FD		108,467	112,294	X	115,729	3,435	3.06%
421		-						
422	TOTAL ALL		6,030,214	6,335,261	2,465,556	6,653,972	318,711	5.03%
423								

424	ESTIMATED REVENUES		FINAL BUDGET	FINAL BUDGET	ACTUAL REVENUES	FINAL BUDGET	\$ CHANGE	% CHANGE
425			2024	2025	AS OF 12/31/2024	2026	From 2025	From 2025
426	GENERAL FUND - 00	A						
427	PAYMENT IN LIEU OF TAXES	00-1081	2,500	4,000	18,530	5,000	1,000	25%
428	INTEREST/PENALTIES	00-1090	14,000	14,000	18,854	14,000	0	0%
429	TV FRANCHISE	00-1170	50,000	55,000	56,628	55,000	0	0%
430	CLERK FEES	00-1255	2,500	2,500	3,725	2,500	0	0%
431	DEMOLITION	00-1570	0	0	0	0	0	0%
432	PARKS- GOLF COURSE	00-2025	0	40,000	71,704	100,000	60,000	150%
433	ZONING FEES	00-2110	45,000	75,000	83,998	75,000	0	0%
434	CEMETERY	00-2190	0	0	0	0	0	0%
435	INTEREST EARNED	00-2401	5,000	100,000	185,575	200,000	100,000	100%
436	SALE OF EQUIPMENT	00-2665	0	0	0	0	0	0%
437	FINES/ JUSTICE COURT	00-2610	275,000	300,000	253,219	240,000	-60,000	-20%
438	MISC	00-2770	3,000	0	36,994	15,000	15,000	100%
439	NYS-AIM	00-3001	40,000	40,000	40,732	40,000	0	0%
440	NYS MORTGAGE TAX	00-3005	65,000	65,000	49,822	50,000	-15,000	-23%
441	ST AID - COMP PLAN	00-3089	0	0	0	0	0	0%
442	ASSESSMENT	00-3040	0	0	0	0	0	0%
443	TOTAL GENERAL FUND		502,000	695,500	819,781	796,500	101,000	15%
444								
445	HIGHWAY FUND - 01	DA						
446	SERVICES TO OTHER GOVERNMENTS	2300	133,000	88,000	145,985	88,000	0	0%
447	INTEREST EARNED	2401	4,000	60,000	110,010	90,000	30,000	50%
448	STREET OPENING PERMITS	2560	0	50	375	50	0	100%
449	SALE OF SCRAP METAL	2650	500	500	691	500	0	0%
450	SALE OF GASOLINE	2651	25,000	25,000	20,302	20,000	-5,000	-20%
451	SALE OF EQUIPMENT	2665	0	0	42,600	0	0	0%
452	INSURANCE RECOVERY	2680	0	0	0	0	0	0%
453	NYS AID CHIPS	3501	370,269	370,269	798,701	380,000	9,731	3%
454	FEDERAL AID- EMERGENCY	4960	0	0	0	0	0	0%
455	MISCELLANEOUS	2770	0	0	383	0	0	0%

456	TOTAL HIGHWAY		532,769	543,819	1,119,046	578,550	34,731	6%
457								
458	ROSCOE-ROCKLAND WATER	WD036						
459	METERED SALES	20-2140	179,000	187,218	191,192	195,000	7,782	4%
460	WATER SVC. CHARGES	20-2144	4,000	4,000	4,000	4,000	0	0%
461	INTEREST EARNED	20-2401	500	1,335	21,557	2,883	1,548	116%
462	INTEREST/PENALTIES	20-2148	4,000	4,000	4,538	5,000	1,000	25%
463	INTERFUND TRANS	20-5031	0	0	0	0	0	0%
464	INS. RECOVERY	20-2680	0	0	0	0	0	0%
465	MISCELLANEOUS	20-2770	1,500	1,000	4,450	2,500	1,500	150%
466	SVC OTHER GOVTS.	20-2300	0	0	0	0	0	0%
467	ST EMERGENCY	20-3960	0	0	0	0	0	0%
468	TOTAL R.R. WATER DIST		189,000	197,553	225,737	209,383	11,830	6%
469								
470	LIVINGSTON MANOR WATER	WDO35						
471	METERED SALES	21-2140	285,000	309,890	325,462	325,000	15,110	5%
472	WATER SVC. CHARGES	21-2144	6,000	6,000	6,000	6,000	0	0%
473	INTEREST/PENALTIES	21-2148	4,550	7,705	7,866	7,500	-205	-3%
474	INTEREST EARNED	21-2401	500	382	46,265	5,124	4,742	1241%
475	INS. RECOVERY	21-2680	0	0		0	0	0%
476	INTERFUND TRANS	21-5031	0	0		0	0	0%
477	MISCELLANEOUS	21-2770	2,500	1,500	7,035	3,500	2,000	133%
478	TOTAL LM WATER DIST		298,550	325,477	392,628	347,124	21,647	7%
479								
480	L.M. SEWER DISTRICT	SD061						
481	SEWER RENTS	30-2120	296,000	309,163	322,076	318,000	8,837	3%
482	INTEREST EARNED	30-2401	500	800	29,905	10,932	10,132	1267%
483	MISCELLANEOUS	30-2770	500	785	12,400	0	-785	-100%
484	INTERFUND TRANS	30-5031	0	0	0	0	0	0%
485	SEWER CHARGES	30-2122	0	0	0	0	0	0%
486	INT/PEN	30-2148	6,500	7,705	8,014	7,000	-705	-9%
487	TOTAL LM SEWER		303,500	318,453	372,395	335,932	17,479	5%

488

489 **ROSCOE SEWER DIST** **SD060**

490 SEWER RENTS	31-2120	192,000	199,180	203,164	209,000	9,820	5%
491 INTEREST EARNED	31-2401	500	1,500	16,692	9,306	7,806	520%
492 INT/PEN	31-2148	5,000	5,250	5,202	5,000	-250	-5%
493 MISCELLANEOUS	31-2770	2,200	4,418	8,375	200	-4,218	-95%
494 INTERFUND TRANS	31-5031	0	0	0	0	0	0%
495 SEWER CHARGES	31-2122	0	0	0	0	0	0%
496 TOTAL ROSCOE SEWER		199,700	210,348	233,433	223,506	13,158	6%

497

498 **L.M. LIGHT DISTRICT** **LT081**

499 INTEREST EARNED	40-2401	10	400	863	400	0	0%
500 MISCELLANEOUS	40-2770		0	0		0	0%
501 TOTAL LM LIGHT DIST		10	400	863	400	0	0%

502

503 **ROSCOE ROCKLAND LIGHT** **LT080**

504 INTEREST EARNED	41-2401	10	1,000	1,295	2,000	1,000	100%
505 MISCELLANEOUS	41-2770		0	0	0	0	0%
506 TOTAL R.R. LIGHT DIST		10	1,000	1,295	2,000	1,000	100%

507

508 **HAZEL PARK LIGHT DISTRICT** **LT082**

509 INTEREST EARNED	42-2401	0	25	16	25	0	0%
510 MISCELLANEOUS	42-2770	0	0	0	0	0	0%
511 TOTAL HAZEL PARK LIGHT DIST		0	25	16	25	0	0%

512

513 **L.M. FIRE PROTECTION** **FD101**

514 REVENUE	51-1002	11,747	12,035.48	X	12,110.47	75	1%
515 TOTAL L.M. FIRE PROTECTION		11,747	12,035	X	12,110	75	1%

516

517 **LM. FIRE DIST.** **FD099**

518 REVENUE	52-1002	11,747	12,035.47	X	12,110.48	75	1%
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519	TOTAL L.M. FIRE DIST		11,747	12,035	X	12,110	75	1%
520								
521	R.R FIRE DISTRICT	FD102						
522	REVENUE	53-1002	29,500	29,500	X	33,875	4,375	15%
523	TOTAL RR FIRE DIST		29,500	29,500	X	33,875	4,375	15%
524								
525	BEAVERKILL VALLEY FD	FD100						
526	REVENUE	54-1002	8,000	8,000	X	8,000	0	0%
527	TOTAL BEAVERKILL VALLEY FIRE DIST.		8,000	8,000	X	8,000	0	0%
528								
529	TOTAL ALL ESTIMATED REVENUES		2,086,534	2,354,146	3,165,194	2,559,516	205,370	9%
530								
531								

532 **TOWN OF ROCKLAND**533 **FUND SUMMARY**

534

535

536 **00 GENERAL FUND**537 **01 HIGHWAY FUND**538 **20 R.R. WATER DIST.**539 **21 L.M. WATER DIST.**540 **30 L.M. SEWER DIST.**541 **31 ROSCOE SEWER DIST**542 **40 L.M. LIGHT DIST.**543 **41 R.R. LIGHT DIST.**544 **42 HAZEL PRK. LIGHT**545 **50 L.M. FIRE PROTECTION**546 **51 L.M. FIRE DIST.**547 **53 R.R. FIRE DIST.**548 **54 BEAVERKILL VALLEY**549 **TOTAL ALL FUNDS**

550

		LESS	LESS PRIOR YEAR	\$ TO BE
	TOTAL	ESTIMATED	UNEXPENDED	RAISED
DISTRICT	APPROPRIATIONS	REVENUES	FUND BALANCE	BY TAX
A	1,667,504	-796,500	-150,000	721,004
DA	2,674,800	-578,550	-80,000	2,016,250
WD- 036	209,383	-209,383		0
WD- 035	347,124	-347,124		0
SD- 061	497,602	-335,932		161,670
SD- 060	304,036	-223,506		80,530
LT- 081	20,000	-400		19,600
LT- 080	12,500	-2,000		10,500
LT- 082	625	-25	-80	520
FD- 101	240,525.47	-12,110.47		228,415.00
FD- 099	240,525.48	-12,110.48		228,415.00
FD- 102	323,618	-33,875		289,743
FD- 100	115,729	-8,000	-6,729	101,000
	6,653,972	-2,559,516	-236,809	3,857,647

551 **TAX RATE BY FUND**552 **00 GENERAL FUND**553 **01 HIGHWAY FUND**

554

555 **40 L.M. LIGHT DIST.**556 **41 R.R. LIGHT DIST.**557 **42 HAZEL PRK. LIGHT**558 **50 FIRE PROTECTION**559 **51 L.M. FIRE DIST.**560 **53 R.R. FIRE DIST.**561 **54 BEAVERKILL VALLEY**

	TAXABLE				
	VALUATION	2026 LEVY	2026 TAX RATE	2025 TAX RATE	% CHANGE
		721,004			
		2,016,250			
TOTAL GF/HF TOWN-WIDE	271,666,367	\$2,737,254	0.010075793	0.010066379	0.09%
40 L.M. LIGHT DIST.	37,084,554	\$19,600	0.000528522	0.000521144	1.42%
41 R.R. LIGHT DIST.	28,391,430	\$10,500	0.00036983	0.000364955	1.34%
42 HAZEL PRK. LIGHT	841,500	\$520	0.000617944	0.000606061	1.96%
50 FIRE PROTECTION	120,669,955	\$228,415	0.00189289	0.001656387	14.28%
51 L.M. FIRE DIST.	63,420,973	\$228,415	0.003601569	0.003160054	13.97%
53 R.R. FIRE DIST.	67,709,754	\$289,743	0.004279191	0.004160759	2.85%
54 BEAVERKILL VALLEY	32,590,474	\$101,000	0.003099065	0.00300537	3.12%

