Town of Rosendale
Final 2022 Budget

		Appropriations	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised 2022	Amount Raised 2021	Amount of Increase	% of Change
General Fund	A	2,913,382	1,046,943	0	1,866,439	1,852,662	13,777	**0.74%**
Highway Fund	DA	1,312,868	142,215	0	1,170,653	1,140,347	30,306	**2.66%**
Water Fund	SW	283,026	253,925	0	29,101	23,018	6,083	**26.43%**
Sewer Fund	SS	227,776	221,653	0	6,123	0	6,123	**26.43%**
TOTAL TOWN FUNDS		**4,737,052**	**1,664,736**	**0**	**3,072,316**	**3,016,027**	**56,289**	**1.87%**
Rosendale Light Dist	ROL	8,000	0	0	8,000	27,000	-19,000	**-70.37%**
High Falls Light Dist	HFL	700	0	0	700	1,200	-500	**-41.67%**
High Falls Park Light Dist	HFPL	900	0	0	900	2,000	-1,100	**-55.00%**
TOTAL LIGHT DISTRICTS		**9,600**	**0**	**0**	**9,600**	**30,200**	**-20,600**	**-68.21%**
GRAND TOTAL		**4,746,652**	**1,664,736**	**0**	**3,081,916**	**3,046,227**	**35,689**	**1.17%**

Notes on this page...

Table items #1-2, 4

Add the missing spending

General Fund: $2,951,382, not $2,913,382.
Difference: $38,000.
Fire Marshal spending is omitted. The listed spending must be included in this total.

Grand total needs it, too

Grand Total: $4,784,652, not $4,746,652.
Difference: $38,000.
Fire Marshal spending is omitted. The listed spending must be included in this total.

Town total needs this added

Total Town Funds: $4,775,052, not $4,737,052.
Difference: $38,000.
Fire Marshal spending is omitted. The listed spending must be included in this total.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2022 Budget

		Appropriations	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised 2022	Amount Raised 2021	Amount of Increase	% of Change
General Fund	A	2,913,382	1,046,943	0	1,866,439	1,852,662	13,777	**0.74%**
Highway Fund	DA	1,312,868	142,215	0	1,170,653	1,140,347	30,306	**2.66%**
Water Fund	SW	283,026	253,925	0	29,101	23,018	6,083	**26.43%**
Sewer Fund	SS	227,776	221,653	0	6,123	0	6,123	**26.43%**
TOTAL TOWN FUNDS		**4,737,052**	**1,664,736**	**0**	**3,072,316**	**3,016,027**	**56,289**	**1.87%**
Rosendale Light Dist	ROL	8,000	0	0	8,000	27,000	-19,000	**-70.37%**
High Falls Light Dist	HFL	700	0	0	700	1,200	-500	**-41.67%**
High Falls Park Light Dist	HFPL	900	0	0	900	2,000	-1,100	**-55.00%**
TOTAL LIGHT DISTRICTS		**9,600**	**0**	**0**	**9,600**	**30,200**	**-20,600**	**-68.21%**
GRAND TOTAL		**4,746,652**	**1,664,736**	**0**	**3,081,916**	**3,046,227**	**35,689**	**1.17%**

Notes on this page...

Table items #3

This percent needs correcting

Sewer Fund SS: show N/A, not 26.43%.
The prior-year base is zero, so a percentage increase cannot be calculated.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2022 Budget

Appropriations	Code	2020 Actual Budget	2021 Final Budget	2022 Dept Request	2022 Tentative	2022 Preliminary	2022 Final Budget	Change from 2021	% of change
GENERAL FUND ACCOUNTS									
GENERAL GOVERNMENT SUPPORT									
Town Board P.S.	A1010.1	27,584	28,137	30,954	30,954	30,954	30,954	2,817	**10.01%**
Town Board C.E.	A1010.4	73	200	300	300	300	1,000	800	**400.00%**
TOWN BOARD TOTAL		**27,657**	**28,337**	**31,254**	**31,254**	**31,254**	**31,954**	**3,617**	**12.76%**
Justices P.S.	A1110.1	81,905	95,934	102,785	103,225	103,225	103,225	7,291	**7.60%**
Justices Eq.	A1110.2	0	5,400	1,000	1,000	1,000	1,000	-4,400	**-81.48%**
Justices C.E.	A1110.4	7,792	10,000	10,000	10,000	10,000	10,000	0	**0.00%**
JUSTICES TOTAL		**89,696**	**111,334**	**113,785**	**114,225**	**114,225**	**114,225**	**2,891**	**2.60%**
Supervisor P.S.	A1220.1	79,505	90,243	98,036	98,036	98,036	98,955	8,712	**9.65%**
Supervisor Eq.	A1220.2	119	200	1,000	1,000	1,000	2,000	1,800	**900.00%**
Supervisor C.E.	A1220.4	595	700	700	700	700	1,700	1,000	**142.86%**
SUPERVISOR TOTAL		**80,219**	**91,143**	**99,736**	**99,736**	**99,736**	**102,655**	**11,512**	**12.63%**
Independent Auditing	A1320.4	12,451	12,200	9,560	9,560	9,560	9,560	-2,640	**-21.64%**
INDEPENDENT AUDIT TOTAL		**12,451**	**12,200**	**9,560**	**9,560**	**9,560**	**9,560**	**-2,640**	**-21.64%**
Tax Collector P.S.	A1330.1	14,643	15,350	16,717	17,000	17,000	17,000	1,650	**10.75%**
Tax Collector C.E.	A1330.4	2,628	3,000	3,500	3,500	3,500	3,500	500	**16.67%**
TAX COLLECTION TOTAL		**17,270**	**18,350**	**20,217**	**20,500**	**20,500**	**20,500**	**2,150**	**11.72%**
Assessors P.S.	A1355.1	44,096	52,479	49,843	49,843	49,843	49,843	-2,636	**-5.02%**
Assessors Eq.	A1355.2	0	200	500	500	500	500	300	**150.00%**
Assessors C.E.	A1355.4	2,072	1,900	2,750	2,750	2,750	2,750	850	**44.74%**
ASSESSORS TOTAL		**46,168**	**54,579**	**53,093**	**53,093**	**53,093**	**53,093**	**-1,486**	**-2.72%**
Town Clerk P.S.	A1410.1	56,425	61,387	63,589	63,253	63,253	64,070	2,683	**4.37%**
Town Clerk Eq.	A1410.2	0	200	4,200	4,200	4,200	4,200	4,000	**2000.00%**
Town Clerk C.E.	A1410.4	3,212	3,000	3,000	2,000	2,000	2,000	-1,000	**-33.33%**
TOWN CLERK TOTAL		**59,637**	**64,587**	**70,789**	**69,453**	**69,453**	**70,270**	**5,683**	**8.80%**
Legal Fees	A1421.4	26,046	30,000	30,000	32,500	32,500	42,500	12,500	**41.67%**
LEGAL FEES TOTAL		**26,046**	**30,000**	**30,000**	**32,500**	**32,500**	**42,500**	**12,500**	**41.67%**
Board of Review P.S.	A1430.1	0	200	200	200	200	200	0	**0.00%**
BOARD OF REVIEW TOTAL		**0**	**200**	**200**	**200**	**200**	**200**	**0**	**0.00%**
Buildings P.S.	A1620.1	42,967	53,000	50,575	85,500	85,500	85,500	32,500	**61.32%**
Buildings Eq.	A1620.2	0	200	200	500	500	500	300	**150.00%**
Buildings C.E.	A1620.4	53,738	70,000	70,000	90,000	90,000	90,000	20,000	**28.57%**
Buildings C.E.	A1621.4	82,607	90,000	85,000	85,000	85,000	86,275	-3,725	**-4.14%**
BUILDINGS TOTAL		**179,312**	**213,200**	**205,775**	**261,000**	**261,000**	**262,275**	**49,075**	**23.02%**
Telephones	A1650.4	8,732	9,000	9,000	9,000	9,000	9,000	0	**0.00%**
TELEPHONES TOTAL		**8,732**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**	**0**	**0.00%**
Data Processing P.S.	A1680.1	85,438	93,100	96,177	96,177	96,177	96,177	3,077	**3.31%**
Data Processing Eq.	A1680.2	0	20,000	3,000	20,000	20,000	20,000	0	**0.00%**
Data Processing C.E.	A1680.4	7,119	10,000	8,000	10,000	10,000	10,000	0	**0.00%**
DATA PROCESSING TOTAL		**92,557**	**123,100**	**107,177**	**126,177**	**126,177**	**126,177**	**3,077**	**2.50%**

Notes on this page...

Table items #5

This heading is confusing

This is the 2020 actual-results column. Label it "2020 Actual" instead of "Actual Budget" so readers know these are historical results.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2022 Budget

Appropriations	Code	2020 Actual Budget	2021 Final Budget	2022 Dept Request	2022 Tentative	2022 Preliminary	2022 Final Budget	Change from 2021	% of change
Special Items Unall	A1910.4	53,024	55,674	60,128	60,128	60,128	60,128	4,454	**8.00%**
Association of Towns	A1920.4	1,350	1,200	1,200	1,200	1,200	1,200	0	**0.00%**
Contingency	A1990.4	0	40,000	40,000	40,000	40,000	45,000	5,000	**12.50%**
SPECIAL ITEMS TOTAL		**54,374**	**96,874**	**101,328**	**101,328**	**101,328**	**106,328**	**9,454**	**9.76%**
TOTAL GENERAL GOVERNMENT SUPPORT		**694,120**	**852,904**	**851,914**	**928,026**	**928,026**	**948,737**	**95,833**	**11.24%**
PUBLIC SAFETY									
Fire Marshal P.S.	A3010.1	1	1	36,000	36,000	36,000	36,000	35,999	**3599900.00%**
Fire Marshal C.E.	A3010.4	1	1	2,000	2,000	2,000	2,000	1,999	**199900.00%**
Fire Marshal		**2**	**2**	**38,000**	**38,000**	**38,000**	**38,000**	**37,998**	**1899900.00%**
Police P.S.	A3120.1	316,094	374,556	384,420	384,420	384,420	384,420	9,864	**2.63%**
Police P.S. Unallocated	A3120.11	1	1	14,000	14,000	14,000	24,000	23,999	**2399900.00%**
Police Eq.	A3120.2	3,308	17,644	14,952	14,952	14,952	14,952	-2,692	**-15.26%**
Police C.E.	A3120.4	36,726	55,500	56,459	56,459	56,459	56,459	959	**1.73%**
Grants	A3125.1	744	6,950	6,100	6,100	6,100	6,100	-850	**-12.23%**
POLICE TOTAL		**356,873**	**454,651**	**475,931**	**475,931**	**475,931**	**485,931**	**31,280**	**6.88%**
Traffic Control Eq.	A3310.2	2,044	5,000	5,000	5,000	5,000	5,000	0	**0.00%**
Traffic Control C.E.	A3310.4	1	1	10,000	10,000	10,000	20,000	19,999	**1999900.00%**
TRAFFIC CONTROL TOTAL		**2,045**	**5,001**	**15,000**	**15,000**	**15,000**	**25,000**	**19,999**	**399.90%**
OSHA	A3389.1	8,168	8,150	8,310	8,310	8,310	8,310	160	**1.96%**
OSHA C.E.	A3389.4	239	800	400	400	400	400	-400	**-50.00%**
OSHA TOTAL		**8,407**	**8,950**	**8,710**	**8,710**	**8,710**	**8,710**	**-240**	**-2.68%**
Dog Control P.S.	A3510.1	9,250	1,834	1,604	1,633	1,633	1,633	-201	**-10.96%**
Dog Control C.E.	A3510.4	1,418	5,000	2,000	2,000	2,000	2,000	-3,000	**-60.00%**
DOG CONTROL TOTAL		**10,669**	**6,834**	**3,604**	**3,633**	**3,633**	**3,633**	**-3,201**	**-46.84%**
Safety Insp. P.S.	A3620.1	59,860	77,903	63,397	63,397	63,397	63,982	-13,921	**-17.87%**
Safety Insp. Eq.	A3620.2	0	1,000	1,000	1,000	1,000	1,000	0	**0.00%**
Safety Insp. C.E.	A3620.4	5,825	9,000	9,000	9,500	9,500	9,500	500	**5.56%**
SAFETY INSPECTION TOTAL		**65,685**	**87,903**	**73,397**	**73,897**	**73,897**	**74,482**	**-13,421**	**-15.27%**
Schools of Instruction	A3660.4	6,878	2,000	5,000	5,000	5,000	5,000	3,000	**150.00%**
SCHOOLS TOTAL		**6,878**	**2,000**	**5,000**	**5,000**	**5,000**	**5,000**	**3,000**	**150.00%**
Reg. of Vital Stats	A4020.1	3,140	3,140	3,225	3,200	3,200	3,200	60	**1.91%**
VITAL STATS TOTAL		**3,140**	**3,140**	**3,225**	**3,200**	**3,200**	**3,200**	**60**	**1.91%**
Ambulance	A4540.4	2,500	2,500	2,500	2,500	2,500	2,500	0	**0.00%**
AMBULANCE TOTAL		**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**0**	**0.00%**
TOTAL PUBLIC SAFETY		**456,198**	**570,979**	**587,367**	**587,871**	**587,871**	**608,456**	**37,477**	**6.56%**
TRANSPORTATION									
Supt. Highways P.S.	A5010.1	78,018	83,934	80,737	88,395	88,395	88,395	4,461	**5.31%**
Supt. Highways C.E.	A5010.4	1,552	3,000	3,500	3,500	3,500	3,500	500	**16.67%**
TOTAL TRANSPORTATION		**79,570**	**86,934**	**84,237**	**91,895**	**91,895**	**91,895**	**4,961**	**5.71%**

11/17/2021 9:04 AM

Notes on this page...

Table items #5-6, 8

This heading is confusing

This is the 2020 actual-results column. Label it "2020 Actual" instead of "Actual Budget" so readers know these are historical results.

Make the subtotal clear

The Ambulance account runs straight into the Public Safety total, while nearby sections show their own subtotals.
Add an Ambulance subtotal, or use a consistent rule for sections with one account. This is a presentation issue.

It's here - but left out!

The Fire Marshal accounts are listed above, but this Public Safety subtotal leaves out $38,000 in the Final column. Include the listed amounts when adding the subtotal.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2022 Budget

Appropriations	Code	2020 Actual Budget	2021 Final Budget	2022 Dept Request	2022 Tentative	2022 Preliminary	2022 Final Budget	Change from 2021	% of change
Special Items Unall	A1910.4	53,024	55,674	60,128	60,128	60,128	60,128	4,454	**8.00%**
Association of Towns	A1920.4	1,350	1,200	1,200	1,200	1,200	1,200	0	**0.00%**
Contingency	A1990.4	0	40,000	40,000	40,000	40,000	45,000	5,000	**12.50%**
SPECIAL ITEMS TOTAL		**54,374**	**96,874**	**101,328**	**101,328**	**101,328**	**106,328**	**9,454**	**9.76%**
TOTAL GENERAL GOVERNMENT SUPPORT		**694,120**	**852,904**	**851,914**	**928,026**	**928,026**	**948,737**	**95,833**	**11.24%**
PUBLIC SAFETY									
Fire Marshal P.S.	A3010.1	1	1	36,000	36,000	36,000	36,000	35,999	**3599900.00%**
Fire Marshal C.E.	A3010.4	1	1	2,000	2,000	2,000	2,000	1,999	**199900.00%**
Fire Marshal		**2**	**2**	**38,000**	**38,000**	**38,000**	**38,000**	**37,998**	**1899900.00%**
Police P.S.	A3120.1	316,094	374,556	384,420	384,420	384,420	384,420	9,864	**2.63%**
Police P.S. Unallocated	A3120.11	1	1	14,000	14,000	14,000	24,000	23,999	**2399900.00%**
Police Eq.	A3120.2	3,308	17,644	14,952	14,952	14,952	14,952	-2,692	**-15.26%**
Police C.E.	A3120.4	36,726	55,500	56,459	56,459	56,459	56,459	959	**1.73%**
Grants	A3125.1	744	6,950	6,100	6,100	6,100	6,100	-850	**-12.23%**
POLICE TOTAL		**356,873**	**454,651**	**475,931**	**475,931**	**475,931**	**485,931**	**31,280**	**6.88%**
Traffic Control Eq.	A3310.2	2,044	5,000	5,000	5,000	5,000	5,000	0	**0.00%**
Traffic Control C.E.	A3310.4	1	1	10,000	10,000	10,000	20,000	19,999	**1999900.00%**
TRAFFIC CONTROL TOTAL		**2,045**	**5,001**	**15,000**	**15,000**	**15,000**	**25,000**	**19,999**	**399.90%**
OSHA	A3389.1	8,168	8,150	8,310	8,310	8,310	8,310	160	**1.96%**
OSHA C.E.	A3389.4	239	800	400	400	400	400	-400	**-50.00%**
OSHA TOTAL		**8,407**	**8,950**	**8,710**	**8,710**	**8,710**	**8,710**	**-240**	**-2.68%**
Dog Control P.S.	A3510.1	9,250	1,834	1,604	1,633	1,633	1,633	-201	**-10.96%**
Dog Control C.E.	A3510.4	1,418	5,000	2,000	2,000	2,000	2,000	-3,000	**-60.00%**
DOG CONTROL TOTAL		**10,669**	**6,834**	**3,604**	**3,633**	**3,633**	**3,633**	**-3,201**	**-46.84%**
Safety Insp. P.S.	A3620.1	59,860	77,903	63,397	63,397	63,397	63,982	-13,921	**-17.87%**
Safety Insp. Eq.	A3620.2	0	1,000	1,000	1,000	1,000	1,000	0	**0.00%**
Safety Insp. C.E.	A3620.4	5,825	9,000	9,000	9,500	9,500	9,500	500	**5.56%**
SAFETY INSPECTION TOTAL		**65,685**	**87,903**	**73,397**	**73,897**	**73,897**	**74,482**	**-13,421**	**-15.27%**
Schools of Instruction	A3660.4	6,878	2,000	5,000	5,000	5,000	5,000	3,000	**150.00%**
SCHOOLS TOTAL		**6,878**	**2,000**	**5,000**	**5,000**	**5,000**	**5,000**	**3,000**	**150.00%**
Reg. of Vital Stats	A4020.1	3,140	3,140	3,225	3,200	3,200	3,200	60	**1.91%**
VITAL STATS TOTAL		**3,140**	**3,140**	**3,225**	**3,200**	**3,200**	**3,200**	**60**	**1.91%**
Ambulance	A4540.4	2,500	2,500	2,500	2,500	2,500	2,500	0	**0.00%**
AMBULANCE TOTAL		**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**0**	**0.00%**
TOTAL PUBLIC SAFETY		**456,198**	**570,979**	**587,367**	**587,871**	**587,871**	**608,456**	**37,477**	**6.56%**
TRANSPORTATION									
Supt. Highways P.S.	A5010.1	78,018	83,934	80,737	88,395	88,395	88,395	4,461	**5.31%**
Supt. Highways C.E.	A5010.4	1,552	3,000	3,500	3,500	3,500	3,500	500	**16.67%**
TOTAL TRANSPORTATION		**79,570**	**86,934**	**84,237**	**91,895**	**91,895**	**91,895**	**4,961**	**5.71%**

11/17/2021 9:04 AM

Notes on this page...

Table items #7-10

This subtotal leaves it out

Final should total $646,456, not $608,456.
Difference: $38,000.
Fire Marshal accounts are left out.

Other columns need it, too

Dept Request: $625,367, not $587,367.
Preliminary: $625,871, not $587,871.
These columns also need the omitted account amounts included in the sum.

Other columns need it, too

Tentative: $625,871, not $587,871.
These columns also need the omitted account amounts included in the sum.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2022 Budget

Appropriations	Code	2020 Actual Budget	2021 Final Budget	2022 Dept Request	2022 Tentative	2022 Preliminary	2022 Final Budget	Change from 2021	% of change
Special Items Unall	A1910.4	53,024	55,674	60,128	60,128	60,128	60,128	4,454	**8.00%**
Association of Towns	A1920.4	1,350	1,200	1,200	1,200	1,200	1,200	0	**0.00%**
Contingency	A1990.4	0	40,000	40,000	40,000	40,000	45,000	5,000	**12.50%**
SPECIAL ITEMS TOTAL		**54,374**	**96,874**	**101,328**	**101,328**	**101,328**	**106,328**	**9,454**	**9.76%**
TOTAL GENERAL GOVERNMENT SUPPORT		**694,120**	**852,904**	**851,914**	**928,026**	**928,026**	**948,737**	**95,833**	**11.24%**
PUBLIC SAFETY									
Fire Marshal P.S.	A3010.1	1	1	36,000	36,000	36,000	36,000	35,999	**3599900.00%**
Fire Marshal C.E.	A3010.4	1	1	2,000	2,000	2,000	2,000	1,999	**199900.00%**
Fire Marshal		**2**	**2**	**38,000**	**38,000**	**38,000**	**38,000**	**37,998**	**1899900.00%**
Police P.S.	A3120.1	316,094	374,556	384,420	384,420	384,420	384,420	9,864	**2.63%**
Police P.S. Unallocated	A3120.11	1	1	14,000	14,000	14,000	24,000	23,999	**2399900.00%**
Police Eq.	A3120.2	3,308	17,644	14,952	14,952	14,952	14,952	-2,692	**-15.26%**
Police C.E.	A3120.4	36,726	55,500	56,459	56,459	56,459	56,459	959	**1.73%**
Grants	A3125.1	744	6,950	6,100	6,100	6,100	6,100	-850	**-12.23%**
POLICE TOTAL		**356,873**	**454,651**	**475,931**	**475,931**	**475,931**	**485,931**	**31,280**	**6.88%**
Traffic Control Eq.	A3310.2	2,044	5,000	5,000	5,000	5,000	5,000	0	**0.00%**
Traffic Control C.E.	A3310.4	1	1	10,000	10,000	10,000	20,000	19,999	**1999900.00%**
TRAFFIC CONTROL TOTAL		**2,045**	**5,001**	**15,000**	**15,000**	**15,000**	**25,000**	**19,999**	**399.90%**
OSHA	A3389.1	8,168	8,150	8,310	8,310	8,310	8,310	160	**1.96%**
OSHA C.E.	A3389.4	239	800	400	400	400	400	-400	**-50.00%**
OSHA TOTAL		**8,407**	**8,950**	**8,710**	**8,710**	**8,710**	**8,710**	**-240**	**-2.68%**
Dog Control P.S.	A3510.1	9,250	1,834	1,604	1,633	1,633	1,633	-201	**-10.96%**
Dog Control C.E.	A3510.4	1,418	5,000	2,000	2,000	2,000	2,000	-3,000	**-60.00%**
DOG CONTROL TOTAL		**10,669**	**6,834**	**3,604**	**3,633**	**3,633**	**3,633**	**-3,201**	**-46.84%**
Safety Insp. P.S.	A3620.1	59,860	77,903	63,397	63,397	63,397	63,982	-13,921	**-17.87%**
Safety Insp. Eq.	A3620.2	0	1,000	1,000	1,000	1,000	1,000	0	**0.00%**
Safety Insp. C.E.	A3620.4	5,825	9,000	9,000	9,500	9,500	9,500	500	**5.56%**
SAFETY INSPECTION TOTAL		**65,685**	**87,903**	**73,397**	**73,897**	**73,897**	**74,482**	**-13,421**	**-15.27%**
Schools of Instruction	A3660.4	6,878	2,000	5,000	5,000	5,000	5,000	3,000	**150.00%**
SCHOOLS TOTAL		**6,878**	**2,000**	**5,000**	**5,000**	**5,000**	**5,000**	**3,000**	**150.00%**
Reg. of Vital Stats	A4020.1	3,140	3,140	3,225	3,200	3,200	3,200	60	**1.91%**
VITAL STATS TOTAL		**3,140**	**3,140**	**3,225**	**3,200**	**3,200**	**3,200**	**60**	**1.91%**
Ambulance	A4540.4	2,500	2,500	2,500	2,500	2,500	2,500	0	**0.00%**
AMBULANCE TOTAL		**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**0**	**0.00%**
TOTAL PUBLIC SAFETY		**456,198**	**570,979**	**587,367**	**587,871**	**587,871**	**608,456**	**37,477**	**6.56%**
TRANSPORTATION									
Supt. Highways P.S.	A5010.1	78,018	83,934	80,737	88,395	88,395	88,395	4,461	**5.31%**
Supt. Highways C.E.	A5010.4	1,552	3,000	3,500	3,500	3,500	3,500	500	**16.67%**
TOTAL TRANSPORTATION		**79,570**	**86,934**	**84,237**	**91,895**	**91,895**	**91,895**	**4,961**	**5.71%**

11/17/2021 9:04 AM

Notes on this page...

Table items #11

Two totals, the same label

The first 'TOTAL TRANSPORTATION' covers the Highway Superintendent. The later total also includes street lighting.
Label the first 'Highway Superintendent subtotal' so readers can tell the two apart.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2022 Budget

Appropriations	Code	2020 Actual Budget	2021 Final Budget	2022 Dept Request	2022 Tentative	2022 Preliminary	2022 Final Budget	Change from 2021	% of change
Street Lighting	A5182.4	18,505	18,500	5,000	10,000	10,000	10,000	-8,500	**-45.95%**
TOTAL STREET LIGHTING		**18,505**	**18,500**	**5,000**	**10,000**	**10,000**	**10,000**	**-8,500**	**-45.95%**
TOTAL TRANSPORTATION		**98,075**	**105,434**	**89,237**	**101,895**	**101,895**	**101,895**	**-3,539**	**-3.36%**
GENERAL FUND ACCOUNTS									
Publicity	A6410.4	482	1,500	1,500	1,500	1,500	1,500	0	**0.00%**
PUBLICITY TOTAL		**482**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**0**	**0.00%**
Veterans	A6510.4	1,500	3,000	3,000	3,000	3,000	3,000	0	**0.00%**
VETERANS PROGRAMS TOTAL		**1,500**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**0**	**0.00%**
Programs C.E.	A6771.4	2,000	1,000	2,000	2,000	2,000	2,000	1,000	**100.00%**
Programs/Aging C.E.	A6772.4	160	3,000	500	6,500	6,500	6,500	3,500	**116.67%**
PROGRAMS FOR THE AGING TOTAL		**2,160**	**4,000**	**2,500**	**8,500**	**8,500**	**8,500**	**4,500**	**112.50%**
Economic Devlp. C.E.	A6989.4	0	100	200	200	200	200	100	**100.00%**
ECONOMIC DEVLP. TOTAL		**0**	**100**	**200**	**200**	**200**	**200**	**100**	**100.00%**
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY		**4,142**	**8,600**	**7,200**	**13,200**	**13,200**	**13,200**	**4,600**	**53.49%**
RECREATION AND CULTURAL									
Playground/Rec P.S.	A7140.1	11,204	20,541	18,000	18,000	18,000	18,000	-2,541	**-12.37%**
Playground/Rec Eq.	A7140.2	0	20,000	10,000	20,000	20,000	20,000	0	**0.00%**
Playground/Rec C.E.	A7140.4	69,108	32,000	32,000	32,000	32,000	32,000	0	**0.00%**
PLAYGROUND & REC TOTAL		**80,312**	**72,541**	**60,000**	**70,000**	**70,000**	**70,000**	**-2,541**	**-3.50%**
Pool P.S.	A7150.1	23	90,000	95,000	100,000	100,000	100,000	10,000	**11.11%**
Pool Eq.	A7150.2	0	20,000	15,000	20,000	20,000	20,000	0	**0.00%**
Pool C.E.	A7150.4	29,737	28,000	35,000	35,000	35,000	35,000	7,000	**25.00%**
POOL TOTAL		**29,760**	**138,000**	**145,000**	**155,000**	**155,000**	**155,000**	**17,000**	**12.32%**
Youth Programs P.S.	A7310.1	56,039	81,500	93,305	86,300	86,300	86,885	5,385	**6.61%**
Youth Programs Eq.	A7310.2	200	500	500	500	500	500	0	**0.00%**
Youth Programs C.E.	A7310.4	4,278	6,000	6,700	6,700	6,700	6,700	700	**11.67%**
Youth/Summer Camp P.S	A7320.1	0	19,500	24,900	28,702	28,702	28,702	9,202	**47.19%**
Youth/Summer Camp C.E	A7320.4	0	2,460	4,200	4,280	4,280	4,280	1,820	**73.98%**
YOUTH PROGRAMS TOTAL		**60,517**	**109,960**	**129,605**	**126,482**	**126,482**	**127,067**	**17,107**	**15.56%**
Historian P.S.	A7510.1	740	740	770	770	770	770	30	**4.05%**
Historian C.E.	A7510.4	0	400	200	200	200	200	-200	**-50.00%**
HISTORY TOTAL		**740**	**1,140**	**970**	**970**	**970**	**970**	**-170**	**-14.91%**
Celebrations C.E.	A7550.4	1,052	500	500	500	500	500	0	**0.00%**
CELEBRATIONS TOTAL		**1,052**	**500**	**500**	**500**	**500**	**500**	**0**	**0.00%**
TOTAL RECREATION &CULTURAL		**172,381**	**322,141**	**336,075**	**352,952**	**352,952**	**353,537**	**31,396**	**9.75%**
HOME & COMMUNITY									
ZBA P.S.	A8010.1	3,576	4,392	3,648	3,648	3,648	3,648	-744	**-16.94%**
ZBA C.E.	A8010.4	336	700	700	700	700	700	0	**0.00%**
ZBA TOTAL		**3,911**	**5,092**	**4,348**	**4,348**	**4,348**	**4,348**	**-744**	**-14.61%**
Planning P.S.	A8020.1	10,066	13,168	10,945	10,945	10,945	10,945	-2,223	**-16.88%**

11/17/2021 9:04 AM

Notes on this page...

Table items #5, 11

This heading is confusing

This is the 2020 actual-results column. Label it "2020 Actual" instead of "Actual Budget" so readers know these are historical results.

Two totals, the same label

The first 'TOTAL TRANSPORTATION' covers the Highway Superintendent. The later total also includes street lighting.
Label the first 'Highway Superintendent subtotal' so readers can tell the two apart.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2022 Budget

Appropriations	Code	2020 Actual Budget	2021 Final Budget	2022 Dept Request	2022 Tentative	2022 Preliminary	2022 Final Budget	Change from 2021	% of change
Planning Eq.	A8020.2	0	200	200	200	200	200	0	**0.00%**
Planning C.E.	A8020.4	19,154	30,000	24,000	24,000	24,000	24,000	-6,000	**-20.00%**
PLANNING TOTAL		**29,219**	**43,368**	**35,145**	**35,145**	**35,145**	**35,145**	**-8,223**	**-18.96%**
Environmental C.E.	A8090.4	950	1,500	1,000	1,000	1,000	1,000	-500	**-33.33%**
ENVIRONMENTAL TOTAL		**950**	**1,500**	**1,000**	**1,000**	**1,000**	**1,000**	**-500**	**-33.33%**
Refuse & Garbage P.S.	A8160.1	49,991	58,921	61,065	66,255	66,255	66,255	7,334	**12.45%**
Refuse & Garbage Eq.	A8160.2	0	6,500	6,500	6,500	6,500	6,500	0	**0.00%**
Refuse & Garbage C.E.	A8160.4	4,376	6,500	7,000	7,000	7,000	9,000	2,500	**38.46%**
Recycling C.E.	A8165.4	0	0	0	0	0	0	0	**0.00%**
REFUSE & RECYCLING TOTAL		**54,366**	**71,921**	**74,565**	**79,755**	**79,755**	**81,755**	**9,834**	**13.67%**
GENERAL FUND ACCOUNTS									
Community Beautification	A8510.4	0	300	300	300	300	300	0	**0.00%**
BEAUTIFICATION TOTAL		**0**	**300**	**300**	**300**	**300**	**300**	**0**	**0.00%**
UCRRA	A8710.4	48,472	45,000	50,000	50,000	50,000	50,000	5,000	**11.11%**
UCRRA TOTAL		**48,472**	**45,000**	**50,000**	**50,000**	**50,000**	**50,000**	**5,000**	**11.11%**
Landfill Closure	A8710.6	3,337	4,000	4,000	4,000	4,000	4,000	0	**0.00%**
LANDFULL CLOSURE TOTAL		**3,337**	**4,000**	**4,000**	**4,000**	**4,000**	**4,000**	**0**	**0.00%**
Cemeteries C.E.	A8810.4	6,143	15,000	15,000	15,000	15,000	15,000	0	**0.00%**
CEMETERIES TOTAL		**6,143**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**0**	**0.00%**
Food Pantry	A8989.4	0	300	300	300	300	300	0	**0.00%**
FOOD PANTRY TOTAL		**0**	**300**	**300**	**300**	**300**	**300**	**0**	**0.00%**
TOTAL HOME & COMMUNITY		**146,399**	**186,481**	**184,658**	**189,848**	**189,848**	**191,848**	**5,367**	**2.88%**
Emp. Ben. State Ret.	A9010.8	96,720	87,721	84,692	84,692	84,692	84,692	-3,029	**-3.45%**
Police Retirement	A9015.8	53,304	59,552	60,692	60,692	60,692	60,692	1,140	**1.91%**
Emp. Ben. Soc. Sec.	A9030.8	78,101	104,040	109,115	109,115	109,115	109,115	5,075	**4.88%**
Workers Comp	A9040.8	50,055	44,186	35,000	35,000	35,000	35,000	-9,186	**-20.79%**
Unemployment Ins.	A9050.8	0	10,000	5,000	5,000	5,000	5,000	-5,000	**-50.00%**
Emp. Ben. Med. Ins.	A9060.8	217,864	263,426	231,060	256,060	256,060	256,060	-7,366	**-2.80%**
TOTAL EMPLOYEE BENEFITS		**496,045**	**568,925**	**525,559**	**550,559**	**550,559**	**550,559**	**-18,366**	**-3.23%**
DEBT SERVICE									
Statutory Bonds Principal	A9720.6	135,000	120,000	125,000	125,000	125,000	125,000	5,000	**4.17%**
Statutory Bonds Int.	A9720.7	26,533	23,138	20,150	20,150	20,150	20,150	-2,988	**-12.91%**
BAN Prin.	A9730.6	0	0	0	0	0	0	0	**0.00%**
BAN Int.	A9730.7	0	0	0	0	0	0	0	**0.00%**
Tax Liens	A9790.6	0	0	0	0	0	0	0	**0.00%**
TOTAL DEBT SERVICE		**161,533**	**143,138**	**145,150**	**145,150**	**145,150**	**145,150**	**2,012**	**1.41%**
TRANSFERS, CAPITAL PROJECTS									
Trans./Cap. Projects	A9950.9	0	0	0	0	0	0	0	**0.00%**
TOTAL TRANSFERS & CAPITAL PROJECTS		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**

GENERAL FUND ACCOUNTS

Notes on this page...

Table items #5

This heading is confusing

This is the 2020 actual-results column. Label it "2020 Actual" instead of "Actual Budget" so readers know these are historical results.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2022 Budget

TOTAL GENERAL FUND APPROPRIATIONS	**2,228,892**	**2,758,602**	**2,727,160**	**2,869,501**	**2,869,501**	**2,913,382**	**154,780**	**5.61%**

Appropriations	Code	2020 Actual Budget	2021 Final Budget	2022 Dept Request	2022 Tentative	2022 Preliminary	2022 Final Budget	Change from 2021	% of change
GENERAL FUND REVENUES									
OTHER TAX ITEMS									
Int. & pen. RP Tax	A1090	21,435	20,000	22,000	22,000	22,000	22,000	2,000	**10.00%**
Sales Tax/County	A1120	109,642	92,000	125,000	125,000	125,000	125,000	33,000	**35.87%**
Franchises	A1170	37,862	34,500	38,000	38,000	38,000	38,000	3,500	**10.14%**
TOTAL OTHER TAX ITEMS		**168,939**	**146,500**	**185,000**	**185,000**	**185,000**	**185,000**	**38,500**	**26.28%**
DEPARTMENT INCOME									
Dept. Inc/Clerk Fees	A1255	2,199	3,400	4,700	4,700	4,700	4,700	1,300	**38.24%**
Police Fees	A1520	840	8,500	15,292	15,292	15,292	15,292	6,792	**79.91%**
Park/Rec Charges	A2001	4,133	15,000	15,000	15,000	15,000	15,000	0	**0.00%**
Pool Fees	A2025	0	85,000	80,000	80,000	80,000	80,000	-5,000	**-5.88%**
Rec. Planning Fees	A2030	0	500	500	500	500	500	0	**0.00%**
Other Rec Income	A2089	0	7,000	7,000	7,000	7,000	7,000	0	**0.00%**
Zoning Fees	A2110	350	400	500	500	500	500	100	**25.00%**
Planning Board Fees	A2115	1,200	1,200	2,000	2,000	2,000	2,000	800	**66.67%**
Grants-DWI	A2260	4,901	14,950	6,100	6,100	6,100	6,100	-8,850	**-59.20%**
Svc. Other Gov't.	A2300	77,927	101,500	117,000	117,000	117,000	117,000	15,500	**15.27%**
Svc. Other Gov't.-RMC	A2301	55,931	54,000	57,000	57,000	57,000	58,275	4,275	**7.92%**
TOTAL DEPARTMENT INCOME		**147,482**	**291,450**	**305,092**	**305,092**	**305,092**	**306,367**	**14,917**	**5.12%**
USE OF MONEY									
Interest	A2401	5,400	7,500	5,000	5,000	5,000	5,000	-2,500	**-33.33%**
TOTAL USE OF MONEY		**5,400**	**7,500**	**5,000**	**5,000**	**5,000**	**5,000**	**-2,500**	**-33.33%**
LICENSES & PERMITS									
Games of Chance	A2530	15	20	10	20	20	20	0	**0.00%**
Bingo Licenses	A2540	0	0	0	0	0	0	0	**0.00%**
Dog Licenses	A2544	3,011	3,500	2,230	3,000	3,000	3,000	-500	**-14.29%**
Other Licenses(Junkyard	A2545	100	100	140	100	100	100	0	**0.00%**
Building Permits	A2555	61,022	60,000	70,000	95,000	95,000	95,000	35,000	**58.33%**
Landfill Permits	A2590	21,080	19,500	19,500	22,000	2,200	22,000	2,500	**12.82%**
TOTAL LICENSES & PERMITS		**85,227**	**83,120**	**91,880**	**120,120**	**100,320**	**120,120**	**37,000**	**44.51%**
FINES & FORFEITURES									
Fines & Forfeited Bail	A2610	52,027	80,000	80,000	85,000	85,000	85,000	5,000	**6.25%**
Dog Fines & Penalties	A2611	320	500	250	500	500	500	0	**0.00%**
TOTAL FINES & FORFEITURES		**52,347**	**80,500**	**80,250**	**85,500**	**85,500**	**85,500**	**5,000**	**6.21%**

Notes on this page...

Table items #5, 12, 14

This heading is confusing

This is the 2020 actual-results column. Label it "2020 Actual" instead of "Actual Budget" so readers know these are historical results.

These are revenues

This table lists money coming in. Its heading should say 'Revenues' or 'Estimated Revenues,' rather than 'Appropriations' (spending).

Correct the Final fund total

Final should total $2,951,382, not $2,913,382.
Difference: $38,000.
Add the displayed individual accounts.

Town of Rosendale
Final 2022 Budget

TOTAL GENERAL FUND APPROPRIATIONS		**2,228,892**	**2,758,602**	**2,727,160**	**2,869,501**	**2,869,501**	**2,913,382**	**154,780**	**5.61%**

Appropriations	Code	2020 Actual Budget	2021 Final Budget	2022 Dept Request	2022 Tentative	2022 Preliminary	2022 Final Budget	Change from 2021	% of change
GENERAL FUND REVENUES									
OTHER TAX ITEMS									
Int. & pen. RP Tax	A1090	21,435	20,000	22,000	22,000	22,000	22,000	2,000	**10.00%**
Sales Tax/County	A1120	109,642	92,000	125,000	125,000	125,000	125,000	33,000	**35.87%**
Franchises	A1170	37,862	34,500	38,000	38,000	38,000	38,000	3,500	**10.14%**
TOTAL OTHER TAX ITEMS		**168,939**	**146,500**	**185,000**	**185,000**	**185,000**	**185,000**	**38,500**	**26.28%**
DEPARTMENT INCOME									
Dept. Inc/Clerk Fees	A1255	2,199	3,400	4,700	4,700	4,700	4,700	1,300	**38.24%**
Police Fees	A1520	840	8,500	15,292	15,292	15,292	15,292	6,792	**79.91%**
Park/Rec Charges	A2001	4,133	15,000	15,000	15,000	15,000	15,000	0	**0.00%**
Pool Fees	A2025	0	85,000	80,000	80,000	80,000	80,000	-5,000	**-5.88%**
Rec. Planning Fees	A2030	0	500	500	500	500	500	0	**0.00%**
Other Rec Income	A2089	0	7,000	7,000	7,000	7,000	7,000	0	**0.00%**
Zoning Fees	A2110	350	400	500	500	500	500	100	**25.00%**
Planning Board Fees	A2115	1,200	1,200	2,000	2,000	2,000	2,000	800	**66.67%**
Grants-DWI	A2260	4,901	14,950	6,100	6,100	6,100	6,100	-8,850	**-59.20%**
Svc. Other Gov't.	A2300	77,927	101,500	117,000	117,000	117,000	117,000	15,500	**15.27%**
Svc. Other Gov't.-RMC	A2301	55,931	54,000	57,000	57,000	57,000	58,275	4,275	**7.92%**
TOTAL DEPARTMENT INCOME		**147,482**	**291,450**	**305,092**	**305,092**	**305,092**	**306,367**	**14,917**	**5.12%**
USE OF MONEY									
Interest	A2401	5,400	7,500	5,000	5,000	5,000	5,000	-2,500	**-33.33%**
TOTAL USE OF MONEY		**5,400**	**7,500**	**5,000**	**5,000**	**5,000**	**5,000**	**-2,500**	**-33.33%**
LICENSES & PERMITS									
Games of Chance	A2530	15	20	10	20	20	20	0	**0.00%**
Bingo Licenses	A2540	0	0	0	0	0	0	0	**0.00%**
Dog Licenses	A2544	3,011	3,500	2,230	3,000	3,000	3,000	-500	**-14.29%**
Other Licenses(Junkyard	A2545	100	100	140	100	100	100	0	**0.00%**
Building Permits	A2555	61,022	60,000	70,000	95,000	95,000	95,000	35,000	**58.33%**
Landfill Permits	A2590	21,080	19,500	19,500	22,000	2,200	22,000	2,500	**12.82%**
TOTAL LICENSES & PERMITS		**85,227**	**83,120**	**91,880**	**120,120**	**100,320**	**120,120**	**37,000**	**44.51%**
FINES & FORFEITURES									
Fines & Forfeited Bail	A2610	52,027	80,000	80,000	85,000	85,000	85,000	5,000	**6.25%**
Dog Fines & Penalties	A2611	320	500	250	500	500	500	0	**0.00%**
TOTAL FINES & FORFEITURES		**52,347**	**80,500**	**80,250**	**85,500**	**85,500**	**85,500**	**5,000**	**6.21%**

11/17/2021 9:04 AM

Notes on this page...

Table items #13, 15-16

Other columns need it, too

Dept Request: $2,765,160, not $2,727,160.
Preliminary: $2,907,501, not $2,869,501.
These columns also need the omitted account amounts included in the sum.

Other columns need it, too

Tentative: $2,907,501, not $2,869,501.
These columns also need the omitted account amounts included in the sum.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2022 Budget

SALES OF PROPERTY & COMP. FOR LOSS									
Sale of Equipment	A2665	1	1	5,000	5,000	5,000	5,000	4,999	**499900.00%**
Insurance Recovery	A2680	0	0	0	0	0	0	0	**0.00%**
Sale of Real Property	A2660	0	0	0	0	0	0	0	**0.00%**
TOTAL SALES & LOSS COMP.		**1**	**1**	**5,000**	**5,000**	**5,000**	**5,000**	**4,999**	**499900.00%**

Appropriations	Code	2020 Actual Budget	2021 Final Budget	2022 Dept Request	2022 Tentative	2022 Preliminary	2022 Final Budget	Change from 2021	% of change
MISCELLANEOUS									
Donations	A2705	134	1,000	500	500	500	500	-500	**-50.00%**
Misc. Receipts	A2771	1,337	3,000	3,000	3,000	3,000	3,000	0	**0.00%**
Tax Liens	A2772	0	0	0	0	0	0	0	**0.00%**
Landfill Fees/Com	A2775	102,182	85,000	85,000	90,000	90,000	90,000	5,000	**5.88%**
Rec. Dept. Fund	A2801	0	0	0	0	0	0	0	**0.00%**
TOTAL MISCELLANEOUS		**103,652**	**89,000**	**88,500**	**93,500**	**93,500**	**93,500**	**4,500**	**5.06%**
STATE AID									
AIM Related Payments	A2750	31,456	25,164	31,456	31,456	31,456	31,456	6,292	**25.00%**
Mortgage Tax	A3005	66,913	133,000	150,000	135,000	135,000	135,000	2,000	**1.50%**
Assessors	A3040	0	0	0	0	0	0	0	**0.00%**
State Aid/Other	A3089	0	0	0	0	0	10,000	10,000	**0.00%**
State Aid/Public Safety	A3389	0	2,000	10,000	10,000	10,000	10,000	8,000	**400.00%**
Youth Programs	A3820	8,592	41,690	60,000	60,000	60,000	60,000	18,310	**43.92%**
Trans./State Aid	A3995	0	0	0	0	0	0	0	**0.00%**
Interfund Transfer	A5031	0	0	0	0	0	0	0	**0.00%**
TOTAL STATE AID		**106,962**	**201,854**	**251,456**	**236,456**	**236,456**	**246,456**	**44,602**	**22.10%**
TOTAL GENERAL FUND ESTIMATED REVENUES		**670,011**	**899,925**	**1,012,178**	**1,035,668**	**1,015,868**	**1,046,943**	**147,018**	**16.34%**

Notes on this page...

Table items #5, 12, 17

This heading is confusing

This is the 2020 actual-results column. Label it "2020 Actual" instead of "Actual Budget" so readers know these are historical results.

These are revenues

This table lists money coming in. Its heading should say 'Revenues' or 'Estimated Revenues,' rather than 'Appropriations' (spending).

A percentage from zero?

A3089: show N/A instead of 0.00%.
The prior-year base is zero, so a percentage increase cannot be calculated. The dollar increase can still be shown.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2022 Budget

Appropriations	Code	2020 Actual Budget	2021 Final Budget	2022 Dept Request	2022 Tentative	2022 Preliminary	2022 Final Budget	Change from 2021	% of change
HIGHWAY FUND ACCOUNTS									
GENERAL REPAIRS									
General Repairs P.S.	DA5110.1	304,901	316,183	319,738	319,738	319,738	319,738	3,555	**1.12%**
General Repairs C.E.	DA5110.4	56,370	62,000	65,000	68,000	68,000	68,000	6,000	**9.68%**
TOTAL GENERAL REPAIRS		**361,271**	**378,183**	**384,738**	**387,738**	**387,738**	**387,738**	**9,555**	**2.53%**
NON-ROAD EXPENSES									
General Maint. P.S.	DA5111.1	84,878	88,504	95,160	95,160	95,160	95,160	6,656	**7.52%**
General Maint. Eq.	DA5111.2	3,352	5,000	5,000	5,000	5,000	5,000	0	**0.00%**
General Maint. C.E.	DA5111.4	3,415	4,000	4,000	4,000	4,000	4,000	0	**0.00%**
TOTAL NON-ROAD EXPENSES		**91,645**	**97,504**	**104,160**	**104,160**	**104,160**	**104,160**	**6,656**	**6.83%**
IMPROVEMENTS									
Capital Outlay	DA5112.2	116,345	145,000	150,000	155,000	155,000	155,000	10,000	**6.90%**
TOTAL IMPROVEMENTS		**116,345**	**145,000**	**150,000**	**155,000**	**155,000**	**155,000**	**10,000**	**6.90%**
MACHINERY									
Machinery P.S.	DA5130.1	35,400	41,332	45,240	45,240	45,240	45,240	3,908	**9.46%**
Machinery Eq.	DA5130.2	110,928	60,000	60,000	60,000	60,000	60,000	0	**0.00%**
Machinery C.E.	DA5130.4	61,410	60,000	75,000	90,000	90,000	90,000	30,000	**50.00%**
TOTAL MACHINERY		**207,739**	**161,332**	**180,240**	**195,240**	**195,240**	**195,240**	**33,908**	**21.02%**
MISCELLANEOUS									
Miscellaneous P.S.	DA5140.1	1,566	1,320	0	0	0	0	-1,320	**-100.00%**
Miscellaneous C.E.	DA5140.4	466	1	0	0	0	0	-1	**-100.00%**
TOTAL MISCELLANEOUS		**2,032**	**1,321**	**0**	**0**	**0**	**0**	**-1,321**	**-100.00%**
SNOW REMOVAL									
Snow Removal P.S.	DA5142.1	14,488	45,000	45,000	45,000	45,000	45,000	0	**0.00%**
Snow Removal C.E.	DA5142.4	39,796	60,000	60,000	60,000	60,000	60,000	0	**0.00%**
TOTAL SNOW REMOVAL		**54,283**	**105,000**	**105,000**	**105,000**	**105,000**	**105,000**	**0**	**0.00%**
SERVICE OTHER GOV'T									
Svc. Other Gov't C.E.	DA5148.4	16,843	20,000	20,000	20,000	20,000	20,000	0	**0.00%**
TOTAL SERVICE OTHER GOV'T		**16,843**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**0**	**0.00%**
EMPLOYEE BENEFITS									
Special Items Unall	DA1910.4	26,407	27,837	32,000	32,000	32,000	32,000	4,163	**14.95%**
Emp. Ben. State Ret.	DA9010.8	65,457	63,940	64,898	64,898	64,898	64,898	958	**1.50%**

11/17/2021 9:04 AM

Notes on this page...

Table items #5

This heading is confusing

This is the 2020 actual-results column. Label it "2020 Actual" instead of "Actual Budget" so readers know these are historical results.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2022 Budget

Emp. Ben. Soc. Sec.	DA9030.8	31,317	34,270	38,643	38,643	38,643	38,643	4,373	**12.76%**
Workers Comp	DA9040.8	40,044	35,350	28,000	28,000	28,000	28,000	-7,350	**-20.79%**
Unemployment Ins.	DA9050.8	0	1,000	1,000	1,000	1,000	1,000	0	**0.00%**
Disability Ins.	DA9055.8	0	0	0	0	0	0	0	**0.00%**
Emp. Ben. Med. Ins.	DA9060.8	174,811	199,826	181,189	181,189	181,189	181,189	-18,637	**-9.33%**
Capital Projects	DA9950.9	0	0	0	0	0	0	0	**0.00%**
TOTAL EMPLOYEE BENEFITS		**338,037**	**362,223**	**345,730**	**345,730**	**345,730**	**345,730**	**-16,493**	**-4.55%**

Appropriations	**Code**	**2020 Actual Budget**	**2021 Final Budget**	**2022 Dept Request**	**2022 Tentative**	**2022 Preliminary**	**2022 Final Budget**	**Change from 2021**	**% of change**
DEBT SERVICE									
Bond Prin.	DA9720.6	21,000	1	0	0	0	0	-1	**-100.00%**
Bond Int.	DA9720.7	544	1	0	0	0	0	-1	**-100.00%**
TOTAL DEBT SERVICE		**21,544**	**2**	**0**	**0**	**0**	**0**	**-2**	**-100.00%**
TOTAL HIGHWAY FUND APPROPRIATIONS		**1,209,739**	**1,270,565**	**1,289,868**	**1,312,868**	**1,312,868**	**1,312,868**	**42,303**	**3.33%**

HIGHWAY FUND ESTIMATED REVENUES

LOCAL SOURCES									
Svc. Other Gov't	DA2300	22,183	30,000	30,000	30,000	30,000	30,000	0	**0.00%**
Local Source Int/earn	DA2401	2,099	2,800	2,800	2,800	2,800	2,800	0	**0.00%**
Sale of Equipment	DA2665	0	15,000	20,000	25,000	25,000	25,000	10,000	**66.67%**
Insurance Recovery	DA2680	0	0	0	0	0	0	0	**0.00%**
TOTAL LOCAL SOURCES		**24,282**	**47,800**	**52,800**	**57,800**	**57,800**	**57,800**	**10,000**	**20.92%**
MISCELLANEOUS									
Misc. RUPCO	DA2770	0	0	0	0	0	0	0	**0.00%**
Misc. Revenue	DA2771	1,442	3,000	5,000	5,000	5,000	5,000	2,000	**66.67%**
TOTAL MISCELLANEOUS		**1,442**	**3,000**	**5,000**	**5,000**	**5,000**	**5,000**	**2,000**	**66.67%**
AID									
C.H.I.P.S./S.H.I.P.S.	DA3501	89,683	79,415	79,415	79,415	79,415	79,415	0	**0.00%**
State Grant (O&M)	DA3995	0	0	0	0	0	0	0	**0.00%**
Other Gov't. Aid(FEMA)		0	0	0	0	0	0	0	**0.00%**
TOTAL AID		**89,683**	**79,415**	**79,415**	**79,415**	**79,415**	**79,415**	**0**	**0.00%**
TOTAL HIGHWAY FUND ESTIMATED REVENUES		**115,407**	**130,215**	**137,215**	**142,215**	**142,215**	**142,215**	**12,000**	**9.22%**

Notes on this page...

Table items #5, 12, 18

This heading is confusing

This is the 2020 actual-results column. Label it "2020 Actual" instead of "Actual Budget" so readers know these are historical results.

Give revenues their own header

The top 'Appropriations' heading fits the spending table. Repeat the column headings for the revenue section below, using 'Revenues' or 'Estimated Revenues.'

The account code is missing

Other Government Aid (FEMA) has a description and figures, but its code cell is blank.
Add the correct account identifier so the line can be traced consistently. The code needs confirmation.

11/17/2021 9:04 AM

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2022 Budget

Appropriations	Code	2020 Actual Budget	2021 Final Budget	2022 Dept Request	2022 Tentative	2022 Preliminary	2022 Final Budget	Change from 2021	% of change
WATER FUND ACCOUNTS									
ADMINISTRATION									
Administration P.S.	SW8310.1	11,414	6,640	10,500	10,500	10,500	10,500	3,860	**58.13%**
Administration Eq.	SW8310.2	0	600	200	200	200	200	-400	**-66.67%**
Administration C.E.	SW8310.4	49,180	60,000	64,000	64,000	64,000	64,000	4,000	**6.67%**
TOTAL ADMINISTRATION		**60,595**	**67,240**	**74,700**	**74,700**	**74,700**	**74,700**	**7,460**	**11.09%**
SOURCE OF SUPPLY									
Supply P.S.	SW8320.1	15,000	15,000	15,000	15,000	15,000	15,000	0	**0.00%**
Supply Eq.	SW8320.2	0	2,500	3,500	3,500	3,500	3,500	1,000	**40.00%**
Supply C.E.	SW8320.4	21,119	18,000	18,000	18,000	18,000	18,000	0	**0.00%**
TOTAL SOURCE OF SUPPLY		**36,119**	**35,500**	**36,500**	**36,500**	**36,500**	**36,500**	**1,000**	**2.82%**
PURIFICATION									
Purification P.S.	SW8330.1	32,676	32,500	35,000	35,000	35,000	35,000	2,500	**7.69%**
Purification Eq.	SW8330.2	0	12,000	12,000	12,000	12,000	12,000	0	**0.00%**
Purification C.E.	SW8330.4	7,713	8,000	10,000	10,000	10,000	10,000	2,000	**25.00%**
TOTAL PURIFICATION		**40,390**	**52,500**	**57,000**	**57,000**	**57,000**	**57,000**	**4,500**	**8.57%**
TRANSMISSION & DISTRIBUTION									
Trans/Distr. P.S.	SW8340.1	5,433	0	0	0	0	0	0	**0.00%**
Trans/Distr. Eq.	SW8340.2	0	2,000	2,000	2,000	2,000	2,000	0	**0.00%**
Trans/Distr. C.E.	SW8340.4	11,773	15,000	15,000	15,000	15,000	15,000	0	**0.00%**
TOTAL TRANS. & DISTRIBUTION		**17,207**	**17,000**	**17,000**	**17,000**	**17,000**	**17,000**	**0**	**0.00%**
EMPLOYEE BENEFITS									
Special Items Unall	SW1910.4	4,419	4,640	4,900	4,900	4,900	4,900	260	**5.60%**
State Retirement	SW9010.8	18,777	21,231	6,940	6,940	6,940	6,940	-14,291	**-67.31%**
Social Security	SW9030.8	5,005	5,500	4,238	4,238	4,238	4,238	-1,262	**-22.95%**
Workers Comp	SW9040.8	5,005	4,418	3,500	3,500	3,500	3,500	-918	**-20.78%**
Unemployment Ins.	SW9050.8	0	0	0	0	0	0	0	**0.00%**
Disability Ins.	SW9055.8	0	0	0	0	0	0	0	**0.00%**
Emp. Ben. Med. Ins.	SW9060.8	6,099	6,808	7,290	7,290	7,290	17,248	10,440	**153.35%**

Notes on this page...

Table items #5

This heading is confusing

This is the 2020 actual-results column. Label it "2020 Actual" instead of "Actual Budget" so readers know these are historical results.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2022 Budget

TOTAL EMPLOYEE BENEFITS		**39,305**	**42,597**	**26,868**	**26,868**	**26,868**	**36,826**	**-5,771**	**-13.55%**
DEBT SERVICE									
Serial Bonds Principal	SW9710.6	59,500	60,000	61,000	61,000	61,000	61,000	1,000	**1.67%**
Serial Bonds Interest	SW9710.7	0	0	0	0	0	0	0	**0.00%**
BAN Prin.	SW9730.6	0	0	0	0	0	0	0	**0.00%**
BAN Int.	SW9730.7	0	0	0	0	0	0	0	**0.00%**
TOTAL DEBT SERVICE		**59,500**	**60,000**	**61,000**	**61,000**	**61,000**	**61,000**	**1,000**	**1.67%**

Appropriations	**Code**	**2020 Actual Budget**	**2021 Final Budget**	**2022 Dept Request**	**2022 Tentative**	**2022 Preliminary**	**2022 Final Budget**	**Change from 2021**	**% of change**
WATER FUND ACCOUNTS									
CAPITAL PROJECTS									
Capital Projects	SW9950.9	0	0	0	0	0	0	0	**0.00%**
TOTAL CAPITAL PROJECTS		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0%**
TOTAL WATER FUND APPROPRIATIONS		**253,114**	**274,837**	**273,068**	**273,068**	**273,068**	**283,026**	**8,189**	**2.98%**

WATER FUND ESTIMATED REVENUES

LOCAL SOURCES								
Metered Sales	SW2140	244,852	222,000	220,000	220,000	220,000	220,000	-2,000	**-0.90%**
Water Connection	SW2144	0	0	0	0	0	0	0	**0.00%**
Penalties	SW2148	2,698	600	0	0	0	0	-600	**-100.00%**
Svc. Other Gov't.	SW2300	30,220	29,139	30,000	30,000	30,000	33,875	4,736	**16.25%**
Interest	SW2401	73	120	50	50	50	50	-70	**-58.33%**
Grant	SW3995	0	0	0	0	0	0	0	**0.00%**
TOTAL WATER FUND ESTIMATED REVENUES		**277,843**	**251,859**	**250,050**	**250,050**	**250,050**	**253,925**	**2,066**	**0.82%**

Notes on this page...

Table items #5, 12

This heading is confusing

This is the 2020 actual-results column. Label it "2020 Actual" instead of "Actual Budget" so readers know these are historical results.

Give revenues their own header

The top 'Appropriations' heading fits the spending table. Repeat the column headings for the revenue section below, using 'Revenues' or 'Estimated Revenues.'

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2022 Budget

Appropriations	Code	2020 Actual Budget	2021 Final Budget	2022 Dept Request	2022 Tentative	2022 Preliminary	2022 Final Budget	Change from 2021	% of change
SEWER DISTRICT ACCOUNTS									
ADMINISTRATION									
Administration P.S.	SS8110.1	58,448	54,140	61,000	61,000	61,000	61,000	6,860	**12.67%**
Administration Eq.	SS8110.2	0	100	200	1,000	1,000	1,000	900	**900.00%**
Administration C.E.	SS8110.4	51,097	60,000	60,000	60,000	60,000	60,000	0	**0.00%**
TOTAL ADMINISTRATION		**109,546**	**114,240**	**121,200**	**122,000**	**122,000**	**122,000**	**7,760**	**6.79%**
SEWAGE COLLECTION SYSTEM									
Collection Eq.	SS8120.2	0	1,000	1,000	1,450	1,450	1,450	450	**45.00%**
Collection C.E.	SS8120.4	6,924	5,500	11,000	11,000	11,000	11,000	5,500	**100.00%**
TOTAL SEWAGE COLL. SYS.		**6,924**	**6,500**	**12,000**	**12,450**	**12,450**	**12,450**	**5,950**	**91.54%**
SEWAGE TREATMENT & DISPOSAL									
Treatment/Disp. Eq.	SS8130.2	0	7,000	10,000	10,000	10,000	10,000	3,000	**42.86%**
Treatment/Disp. C.E.	SS8130.4	102,420	45,000	35,000	45,000	45,000	45,000	0	**0.00%**
TOTAL TREATMENT & DISP.		**102,420**	**52,000**	**45,000**	**55,000**	**55,000**	**55,000**	**3,000**	**5.77%**
EMPLOYEE BENEFITS									
Special Items Unall	SS1910.4	4,419	4,640	4,816	5,900	5,900	5,900	1,260	**27.16%**
State Retirement	SS9010.8	18,777	21,231	6,940	6,940	6,940	6,940	-14,291	**-67.31%**
Social Security	SS9030.8	4,383	5,500	4,238	4,238	4,238	4,238	-1,262	**-22.95%**
Workers Comp	SS9040.8	5,005	4,418	3,500	4,000	4,000	4,000	-418	**-9.46%**
Unemployment Ins.	SS9050.8	0	0	0	0	0	0	0	**0.00%**
Disability Ins.	SS9055.8	0	0	0	0	0	0	0	**0.00%**
Emp. Ben. Med. Ins.	SS9060.8	4,025	6,808	6,500	7,250	7,250	17,248	10,440	**153.35%**
TOTAL EMPLOYEE BENEFITS		**36,609**	**42,597**	**25,994**	**28,328**	**28,328**	**38,326**	**-4,271**	**-10.03%**
Debt Service									
Serial Bonds Principal	SS9710.6	0	10,000	0	0	0	0	-10,000	**-100.00%**
Serial Bonds Interest	SS9710.7	0	0	0	0	0	0	0	**0.00%**
BAN Prin.	SS9730.6	0	0	0	0	0	0	0	**0.00%**
BAN Int.	SS9730.7	0	0	0	0	0	0	0	**0.00%**
TOTAL DEBT SERVICE		**0**	**10,000**	**0**	**0**	**0**	**0**	**-10,000**	**-100.00%**

Notes on this page...

Table items #5

This heading is confusing

This is the 2020 actual-results column. Label it "2020 Actual" instead of "Actual Budget" so readers know these are historical results.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2022 Budget

TRANSFERS, CAPITAL PROJECTS									
Interfund transfers	SS9901.9	0	0	0	0	0	0	0	**0.00%**
TOTAL TRANSFERS,		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL SEWER FUND APPROPRIATIONS		**255,498**	**225,337**	**204,194**	**217,778**	**217,778**	**227,776**	**2,439**	**1.08%**
SEWER FUND ESTIMATED REVENUES									
Sewer Rents	SS2120	211,635	194,186	185,728	185,728	185,728	185,728	-8,458	**-4.36%**
Sewer Charges	SS2122	10	0	0	0	0	0	0	**0.00%**
Penalties	SS2128	2,487	1,932	2,000	2,000	2,000	2,000	68	**3.52%**
Other Gov't	SS2300	29,380	29,139	30,000	30,000	30,000	33,875	4,736	**16%**
Interest	SS2401	56	80	50	50	50	50	-30	**-37.50%**
Sale of Equipment	SS2665	0	0	0	0	0	0	0	**0.00%**
Interfund transfers	SS5031	0	0	0	0	0	0	0	**0.00%**
TOTAL SEWER FUND ESTIMATED REVENUES		**243,568**	**225,337**	**217,778**	**217,778**	**217,778**	**221,653**	**-3,684**	**-1.63%**

Notes on this page...

Table items #12, 198

Give revenues their own header

The revenue section also needs its own column-heading row. Repeat the years and budget stages here, using 'Revenues' or 'Estimated Revenues,' so these receipts are clearly separated from the spending above.

Repeat the column headings

This page continues the numeric budget columns but leaves out their heading row. Repeat the years and budget stages so readers can identify each figure without turning back to another page.

Red notes added for review. Original figures retained.