Town of Rosendale
Final 2023 Budget

		Appropriations	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised 2023	Amount Raised 2022	Amount of Increase	% of Change
General Fund	A	3,027,659	1,330,818	3,941	1,692,900	1,866,439	-173,539	**-9.30%**
Highway Fund	DA	1,413,224	140,915	0	1,272,309	1,170,653	101,656	**8.68%**
Water Fund	SW	308,673	256,190	0	52,483	29,101	23,382	**80.35%**
Sewer Fund	SS	277,414	224,790	0	52,624	6,123	46,501	**80.35%**
TOTAL TOWN FUNDS		**5,026,970**	**1,952,713**	**3,941**	**3,070,316**	**3,072,316**	**-2,000**	**-0.07%**
Rosendale Light Dist	ROL	8,000	0	0	10,000	8,000	2,000	**25.00%**
High Falls Light Dist	HFL	700	0	0	700	700	0	**0.00%**
High Falls Park Light Dist	HFPL	900	0	0	900	900	0	**0.00%**
TOTAL LIGHT DISTRICTS		**9,600**	**0**	**0**	**11,600**	**9,600**	**2,000**	**20.83%**
GRAND TOTAL		**5,036,570**	**1,952,713**	**3,941**	**3,081,916**	**3,081,916**	**0**	**0.00%**

Notes on this page...

Table items #20-21, 25

Add the missing spending

General Fund: $3,067,241, not $3,027,659.
Difference: $39,582.
Fire Marshal spending is omitted. The listed spending must be included in this total.

Grand total needs it, too

Grand Total: $5,076,152, not $5,036,570.
Difference: $39,582.
Fire Marshal spending is omitted. The listed spending must be included in this total.

Town total needs this added

Total Town Funds: $5,066,552, not $5,026,970.
Difference: $39,582.
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 2023 Budget

		Appropriations	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised 2023	Amount Raised 2022	Amount of Increase	% of Change
General Fund	A	3,027,659	1,330,818	3,941	1,692,900	1,866,439	-173,539	**-9.30%**
Highway Fund	DA	1,413,224	140,915	0	1,272,309	1,170,653	101,656	**8.68%**
Water Fund	SW	308,673	256,190	0	52,483	29,101	23,382	**80.35%**
Sewer Fund	SS	277,414	224,790	0	52,624	6,123	46,501	**80.35%**
TOTAL TOWN FUNDS		**5,026,970**	**1,952,713**	**3,941**	**3,070,316**	**3,072,316**	**-2,000**	**-0.07%**
Rosendale Light Dist	ROL	8,000	0	0	10,000	8,000	2,000	**25.00%**
High Falls Light Dist	HFL	700	0	0	700	700	0	**0.00%**
High Falls Park Light Dist	HFPL	900	0	0	900	900	0	**0.00%**
TOTAL LIGHT DISTRICTS		**9,600**	**0**	**0**	**11,600**	**9,600**	**2,000**	**20.83%**
GRAND TOTAL		**5,036,570**	**1,952,713**	**3,941**	**3,081,916**	**3,081,916**	**0**	**0.00%**

Notes on this page...

Table items #19, 22-23

This percent needs correcting

Sewer Fund SS: show 759.45%, not 80.35%. Recalculate the percentage using the prior-year amount shown in this budget.

These figures do not balance

GRAND TOTAL: printed levy $3,081,916. Spending minus revenue minus fund balance gives $3,079,916.
Gap: $2,000.
Ask the Town which input needs correction. This is not a verified replacement levy.

These figures do not balance

Rosendale Light Dist: printed levy $10,000. Spending minus revenue minus fund balance gives $8,000.
Gap: $2,000.
Ask the Town which input needs correction. This is not a verified replacement levy.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2023 Budget

		Appropriations	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised 2023	Amount Raised 2022	Amount of Increase	% of Change
General Fund	A	3,027,659	1,330,818	3,941	1,692,900	1,866,439	-173,539	**-9.30%**
Highway Fund	DA	1,413,224	140,915	0	1,272,309	1,170,653	101,656	**8.68%**
Water Fund	SW	308,673	256,190	0	52,483	29,101	23,382	**80.35%**
Sewer Fund	SS	277,414	224,790	0	52,624	6,123	46,501	**80.35%**
TOTAL TOWN FUNDS		**5,026,970**	**1,952,713**	**3,941**	**3,070,316**	**3,072,316**	**-2,000**	**-0.07%**
Rosendale Light Dist	ROL	8,000	0	0	10,000	8,000	2,000	**25.00%**
High Falls Light Dist	HFL	700	0	0	700	700	0	**0.00%**
High Falls Park Light Dist	HFPL	900	0	0	900	900	0	**0.00%**
TOTAL LIGHT DISTRICTS		**9,600**	**0**	**0**	**11,600**	**9,600**	**2,000**	**20.83%**
GRAND TOTAL		**5,036,570**	**1,952,713**	**3,941**	**3,081,916**	**3,081,916**	**0**	**0.00%**

These figures do not balance

TOTAL LIGHT DISTRICTS: printed levy $11,600.
Spending minus revenue minus fund balance gives $9,600.
Gap: $2,000.
Ask the Town which input needs correction. This is not a verified replacement levy.

Notes on this page...

Table items #24

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% of change
GENERAL FUND ACCOUNTS									
GENERAL GOVERNMENT SUPPORT									
Town Board P.S.	A1010.1	28,140	30,954	33,431	33,431	33,431	33,431	2,477	**8.00%**
Town Board C.E.	A1010.4	0	1,000	40,600	600	600	600	-400	**-40.00%**
TOWN BOARD TOTAL		**28,140**	**31,954**	**74,031**	**34,031**	**34,031**	**34,031**	**2,077**	**6.50%**
Justices P.S.	A1110.1	94,235	103,225	105,290	101,486	101,486	101,986	-1,239	**-1.20%**
Justices Eq.	A1110.2	4,182	1,000	1,000	1,000	1,000	1,000	0	**0.00%**
Justices C.E.	A1110.4	8,630	10,000	10,000	10,000	10,000	10,000	0	**0.00%**
JUSTICES TOTAL		**107,047**	**114,225**	**116,290**	**112,486**	**112,486**	**112,986**	**-1,239**	**-1.08%**
Supervisor P.S.	A1220.1	90,015	98,955	121,188	125,007	125,007	125,007	26,052	**26.33%**
Supervisor Eq.	A1220.2	347	2,000	1,043	1,043	1,043	1,000	-1,000	**-50.00%**
Supervisor C.E.	A1220.4	692	1,700	800	800	800	800	-900	**-52.94%**
SUPERVISOR TOTAL		**91,054**	**102,655**	**123,031**	**126,850**	**126,850**	**126,807**	**24,152**	**23.53%**
Independent Auditing	A1320.4	5,100	9,560	6,400	6,400	6,400	6,400	-3,160	**-33.05%**
INDEPENDENT AUDIT TOTAL		**5,100**	**9,560**	**6,400**	**6,400**	**6,400**	**6,400**	**-3,160**	**-33.05%**
Tax Collector P.S.	A1330.1	11,550	17,000	17,500	18,142	18,142	18,142	1,142	**6.72%**
Tax Collector C.E.	A1330.4	2,766	3,500	3,600	3,250	3,250	3,250	-250	**-7.14%**
TAX COLLECTION TOTAL		**14,316**	**20,500**	**21,100**	**21,392**	**21,392**	**21,392**	**892**	**4.35%**
Assessors P.S.	A1355.1	47,542	49,843	41,354	39,250	39,250	39,250	-10,593	**-21.25%**
Assessors Eq.	A1355.2	0	500	670	670	670	670	170	**34.00%**
Assessors C.E.	A1355.4	1,486	2,750	2,750	1,750	1,750	1,750	-1,000	**-36.36%**
ASSESSORS TOTAL		**49,028**	**53,093**	**44,774**	**41,670**	**41,670**	**41,670**	**-11,423**	**-21.52%**
Town Clerk P.S.	A1410.1	59,892	64,070	67,230	68,395	68,395	68,395	4,325	**6.75%**
Town Clerk Eq.	A1410.2	214	4,200	500	500	500	500	-3,700	**-88.10%**
Town Clerk C.E.	A1410.4	2,165	2,000	2,000	2,000	2,000	2,000	0	**0.00%**
TOWN CLERK TOTAL		**62,271**	**70,270**	**69,730**	**70,895**	**70,895**	**70,895**	**625**	**0.89%**
Legal Fees	A1421.4	28,361	42,500	42,500	42,500	42,500	42,500	0	**0.00%**
LEGAL FEES TOTAL		**28,361**	**42,500**	**42,500**	**42,500**	**42,500**	**42,500**	**0**	**0.00%**
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	46,401	85,500	51,416	80,289	80,289	80,289	-5,211	**-6.09%**
Buildings Eq.	A1620.2	0	500	25,000	25,000	25,000	25,000	24,500	**4900.00%**
Buildings C.E.	A1620.4	78,783	90,000	90,000	80,000	80,000	80,000	-10,000	**-11.11%**
Buildings C.E.	A1621.4	259,878	86,275	70,000	70,000	70,000	70,000	-16,275	**-18.86%**
BUILDINGS TOTAL		**385,062**	**262,275**	**236,416**	**255,289**	**255,289**	**255,289**	**-6,986**	**-2.66%**
Telephones	A1650.4	9,834	9,000	9,725	9,725	9,725	9,725	725	**8.06%**
TELEPHONES TOTAL		**9,834**	**9,000**	**9,725**	**9,725**	**9,725**	**9,725**	**725**	**8.06%**
Data Processing P.S.	A1680.1	110,014	96,177	98,101	102,358	102,358	102,358	6,181	**6.43%**
Data Processing Eq.	A1680.2	2,759	20,000	2,000	2,000	2,000	2,000	-18,000	**-90.00%**
Data Processing C.E.	A1680.4	5,372	10,000	6,000	6,000	6,000	6,000	-4,000	**-40.00%**
DATA PROCESSING TOTAL		**118,145**	**126,177**	**106,101**	**110,358**	**110,358**	**110,358**	**-15,819**	**-12.54%**

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Notes on this page...

Table items #26

This heading is confusing

This is the 2021 actual-results column. Label it "2021 Actual" instead of "Actual Budget" so readers know these are historical results.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% of change
Special Items Unall	A1910.4	58,197	60,128	62,000	62,000	62,000	62,000	1,872	**3.11%**
Association of Towns	A1920.4	1,200	1,200	1,200	1,200	1,200	1,200	0	**0.00%**
Contingency	A1990.4	0	45,000	45,000	45,000	45,000	45,000	0	**0.00%**
SPECIAL ITEMS TOTAL		**59,397**	**106,328**	**108,200**	**108,200**	**108,200**	**108,200**	**1,872**	**1.76%**
TOTAL GENERAL GOVERNMENT SUPPORT		**957,755**	**948,737**	**958,499**	**939,996**	**939,996**	**940,453**	**-8,284**	**-0.87%**
PUBLIC SAFETY									
Fire Marshal P.S.	A3010.1	0	36,000	37,371	38,382	38,382	38,382	2,382	**6.62%**
Fire Marshal C.E.	A3010.4	0	2,000	1,200	1,200	1,200	1,200	-800	**-40.00%**
Fire Marshal		**0**	**38,000**	**38,571**	**39,582**	**39,582**	**39,582**	**1,582**	**4.16%**
Police P.S.	A3120.1	320,863	384,420	429,356	392,108	392,108	392,108	7,688	**2.00%**
Police P.S. Unallocated	A3120.11	1	24,000	0	24,000	24,000	24,000	0	**0.00%**
Police Eq.	A3120.2	67,810	14,952	7,496	7,496	7,496	7,496	-7,456	**-49.87%**
Police C.E.	A3120.4	38,493	56,459	59,400	59,400	59,400	59,400	2,941	**5.21%**
Grants	A3125.1	2,547	6,100	6,736	6,736	6,736	6,736	636	**10.43%**
POLICE TOTAL		**429,715**	**485,931**	**502,988**	**489,740**	**489,740**	**489,740**	**3,809**	**0.78%**
Traffic Control Eq.	A3310.2	13,040	5,000	2,000	2,000	2,000	2,000	-3,000	**-60.00%**
Traffic Control C.E.	A3310.4	0	20,000	15,000	15,000	15,000	15,000	-5,000	**-25.00%**
TRAFFIC CONTROL TOTAL		**13,040**	**25,000**	**17,000**	**17,000**	**17,000**	**17,000**	**-8,000**	**-32.00%**
OSHA	A3389.1	8,150	8,310	8,476	8,476	8,476	8,476	166	**2.00%**
OSHA C.E.	A3389.4	0	400	400	400	400	400	0	**0.00%**
OSHA TOTAL		**8,150**	**8,710**	**8,876**	**8,876**	**8,876**	**8,876**	**166**	**1.91%**
Dog Control P.S.	A3510.1	1,581	1,633	1,715	1,715	1,715	1,715	82	**5.02%**
Dog Control C.E.	A3510.4	1,037	2,000	1,500	1,500	1,500	1,500	-500	**-25.00%**
DOG CONTROL TOTAL		**2,618**	**3,633**	**3,215**	**3,215**	**3,215**	**3,215**	**-418**	**-11.51%**
Safety Insp. P.S.	A3620.1	72,317	63,982	80,335	78,977	78,977	78,977	14,995	**23.44%**
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	5,650	9,500	8,500	7,000	7,000	7,000	-2,500	**-26.32%**
SAFETY INSPECTION TOTAL		**77,967**	**74,482**	**89,835**	**86,977**	**86,977**	**86,977**	**12,495**	**16.78%**
Schools of Instruction	A3660.4	399	5,000	10,000	10,000	10,000	10,000	5,000	**100.00%**
SCHOOLS TOTAL		**399**	**5,000**	**10,000**	**10,000**	**10,000**	**10,000**	**5,000**	**100.00%**
Reg. of Vital Stats	A4020.1	3,115	3,200	3,300	3,264	3,264	3,264	64	**2.00%**
VITAL STATS TOTAL		**3,115**	**3,200**	**3,300**	**3,264**	**3,264**	**3,264**	**64**	**2.00%**
Ambulance	A4540.4	2,500	2,500	15,000	15,000	15,000	2,500	0	**0.00%**
AMBULANCE TOTAL		**2,500**	**2,500**	**15,000**	**15,000**	**15,000**	**2,500**	**0**	**0.00%**
TOTAL PUBLIC SAFETY		**537,503**	**608,456**	**650,214**	**634,072**	**634,072**	**621,572**	**13,116**	**2.16%**
TRANSPORTATION									
Supt. Highways P.S.	A5010.1	85,051	88,395	88,213	98,406	98,406	98,406	10,011	**11.33%**
Supt. Highways C.E.	A5010.4	1,944	3,500	3,500	3,500	3,500	3,500	0	**0.00%**
TOTAL TRANSPORTATION		**86,996**	**91,895**	**91,713**	**101,906**	**101,906**	**101,906**	**10,011**	**10.89%**
Street Lighting	A5182.4	21,940	10,000	8,000	8,000	8,000	8,000	-2,000	**-20.00%**
TOTAL STREET LIGHTING		**21,940**	**10,000**	**8,000**	**8,000**	**8,000**	**8,000**	**-2,000**	**-20.00%**
TOTAL TRANSPORTATION		**108,936**	**101,895**	**99,713**	**109,906**	**109,906**	**109,906**	**8,011**	**7.86%**

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Notes on this page...

Table items #26, 28

This heading is confusing

This is the 2021 actual-results column. Label it "2021 Actual" instead of "Actual Budget" so readers know these are historical results.

It's here - but left out!

The Fire Marshal accounts are listed above, but this Public Safety subtotal leaves out $39,582 in the Final column. Include the listed amounts when adding the subtotal.

This subtotal leaves it out

Final should total $661,154, not $621,572.
Difference: $39,582.
Fire Marshal accounts are left out.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% of change
Special Items Unall	A1910.4	58,197	60,128	62,000	62,000	62,000	62,000	1,872	**3.11%**
Association of Towns	A1920.4	1,200	1,200	1,200	1,200	1,200	1,200	0	**0.00%**
Contingency	A1990.4	0	45,000	45,000	45,000	45,000	45,000	0	**0.00%**
SPECIAL ITEMS TOTAL		**59,397**	**106,328**	**108,200**	**108,200**	**108,200**	**108,200**	**1,872**	**1.76%**
TOTAL GENERAL GOVERNMENT SUPPORT		**957,755**	**948,737**	**958,499**	**939,996**	**939,996**	**940,453**	**-8,284**	**-0.87%**
PUBLIC SAFETY									
Fire Marshal P.S.	A3010.1	0	36,000	37,371	38,382	38,382	38,382	2,382	**6.62%**
Fire Marshal C.E.	A3010.4	0	2,000	1,200	1,200	1,200	1,200	-800	**-40.00%**
Fire Marshal		**0**	**38,000**	**38,571**	**39,582**	**39,582**	**39,582**	**1,582**	**4.16%**
Police P.S.	A3120.1	320,863	384,420	429,356	392,108	392,108	392,108	7,688	**2.00%**
Police P.S. Unallocated	A3120.11	1	24,000	0	24,000	24,000	24,000	0	**0.00%**
Police Eq.	A3120.2	67,810	14,952	7,496	7,496	7,496	7,496	-7,456	**-49.87%**
Police C.E.	A3120.4	38,493	56,459	59,400	59,400	59,400	59,400	2,941	**5.21%**
Grants	A3125.1	2,547	6,100	6,736	6,736	6,736	6,736	636	**10.43%**
POLICE TOTAL		**429,715**	**485,931**	**502,988**	**489,740**	**489,740**	**489,740**	**3,809**	**0.78%**
Traffic Control Eq.	A3310.2	13,040	5,000	2,000	2,000	2,000	2,000	-3,000	**-60.00%**
Traffic Control C.E.	A3310.4	0	20,000	15,000	15,000	15,000	15,000	-5,000	**-25.00%**
TRAFFIC CONTROL TOTAL		**13,040**	**25,000**	**17,000**	**17,000**	**17,000**	**17,000**	**-8,000**	**-32.00%**
OSHA	A3389.1	8,150	8,310	8,476	8,476	8,476	8,476	166	**2.00%**
OSHA C.E.	A3389.4	0	400	400	400	400	400	0	**0.00%**
OSHA TOTAL		**8,150**	**8,710**	**8,876**	**8,876**	**8,876**	**8,876**	**166**	**1.91%**
Dog Control P.S.	A3510.1	1,581	1,633	1,715	1,715	1,715	1,715	82	**5.02%**
Dog Control C.E.	A3510.4	1,037	2,000	1,500	1,500	1,500	1,500	-500	**-25.00%**
DOG CONTROL TOTAL		**2,618**	**3,633**	**3,215**	**3,215**	**3,215**	**3,215**	**-418**	**-11.51%**
Safety Insp. P.S.	A3620.1	72,317	63,982	80,335	78,977	78,977	78,977	14,995	**23.44%**
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	5,650	9,500	8,500	7,000	7,000	7,000	-2,500	**-26.32%**
SAFETY INSPECTION TOTAL		**77,967**	**74,482**	**89,835**	**86,977**	**86,977**	**86,977**	**12,495**	**16.78%**
Schools of Instruction	A3660.4	399	5,000	10,000	10,000	10,000	10,000	5,000	**100.00%**
SCHOOLS TOTAL		**399**	**5,000**	**10,000**	**10,000**	**10,000**	**10,000**	**5,000**	**100.00%**
Reg. of Vital Stats	A4020.1	3,115	3,200	3,300	3,264	3,264	3,264	64	**2.00%**
VITAL STATS TOTAL		**3,115**	**3,200**	**3,300**	**3,264**	**3,264**	**3,264**	**64**	**2.00%**
Ambulance	A4540.4	2,500	2,500	15,000	15,000	15,000	2,500	0	**0.00%**
AMBULANCE TOTAL		**2,500**	**2,500**	**15,000**	**15,000**	**15,000**	**2,500**	**0**	**0.00%**
TOTAL PUBLIC SAFETY		**537,503**	**608,456**	**650,214**	**634,072**	**634,072**	**621,572**	**13,116**	**2.16%**
TRANSPORTATION									
Supt. Highways P.S.	A5010.1	85,051	88,395	88,213	98,406	98,406	98,406	10,011	**11.33%**
Supt. Highways C.E.	A5010.4	1,944	3,500	3,500	3,500	3,500	3,500	0	**0.00%**
TOTAL TRANSPORTATION		**86,996**	**91,895**	**91,713**	**101,906**	**101,906**	**101,906**	**10,011**	**10.89%**
Street Lighting	A5182.4	21,940	10,000	8,000	8,000	8,000	8,000	-2,000	**-20.00%**
TOTAL STREET LIGHTING		**21,940**	**10,000**	**8,000**	**8,000**	**8,000**	**8,000**	**-2,000**	**-20.00%**
TOTAL TRANSPORTATION		**108,936**	**101,895**	**99,713**	**109,906**	**109,906**	**109,906**	**8,011**	**7.86%**

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Notes on this page...

Table items #27, 29-32

Other columns need it, too

Dept Request: $688,785, not $650,214.
Preliminary: $673,654, not $634,072.
These columns also need the omitted account amounts included in the sum.

Other columns need it, too

Prior-year Final: $646,456, not $608,456.
Tentative: $673,654, not $634,072.
These columns also need the omitted account amounts included in the sum.

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.

Town of Rosendale
Final 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% of change
GENERAL FUND ACCOUNTS									
Publicity	A6410.4	1,150	1,500	1,200	1,200	1,200	1,200	-300	**-20.00%**
PUBLICITY TOTAL		**1,150**	**1,500**	**1,200**	**1,200**	**1,200**	**1,200**	**-300**	**-20.00%**
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	1,000	2,000	2,000	2,000	2,000	2,000	0	**0.00%**
Programs/Aging C.E.	A6772.4	1,600	6,500	6,500	6,500	6,500	6,500	0	**0.00%**
PROGRAMS FOR THE AGING TOTAL		**2,600**	**8,500**	**8,500**	**8,500**	**8,500**	**8,500**	**0**	**0.00%**
Economic Devlp. C.E.	A6989.4	0	200	200	200	200	200	0	**0.00%**
ECONOMIC DEVLP. TOTAL		**0**	**200**	**200**	**200**	**200**	**200**	**0**	**0.00%**
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY		**5,250**	**13,200**	**12,900**	**12,900**	**12,900**	**12,900**	**-300**	**-2.27%**
RECREATION AND CULTURAL									
Playground/Rec P.S.	A7140.1	12,803	18,000	19,380	19,380	19,380	19,380	1,380	**7.67%**
Playground/Rec Eq.	A7140.2	6,887	20,000	20,000	20,000	20,000	20,000	0	**0.00%**
Playground/Rec C.E.	A7140.4	41,191	32,000	42,000	42,000	42,000	42,000	10,000	**31.25%**
PLAYGROUND & REC TOTAL		**60,880**	**70,000**	**81,380**	**81,380**	**81,380**	**81,380**	**11,380**	**16.26%**
Pool P.S.	A7150.1	67,550	100,000	115,000	115,000	115,000	115,000	15,000	**15.00%**
Pool Eq.	A7150.2	0	20,000	35,000	35,000	35,000	35,000	15,000	**75.00%**
Pool C.E.	A7150.4	37,073	35,000	37,000	37,000	37,000	37,000	2,000	**5.71%**
POOL TOTAL		**104,624**	**155,000**	**187,000**	**187,000**	**187,000**	**187,000**	**32,000**	**20.65%**
Youth Programs P.S.	A7310.1	68,194	86,885	77,300	80,125	80,125	80,125	-6,760	**-7.78%**
Youth Programs Eq.	A7310.2	22	500	500	500	500	500	0	**0.00%**
Youth Programs C.E.	A7310.4	4,260	6,700	7,365	7,365	7,365	7,365	665	**9.93%**
Youth/Summer Camp P.S	A7320.1	13,672	28,702	32,000	32,000	32,000	35,000	6,298	**21.94%**
Youth/Summer Camp C.E	A7320.4	2,280	4,280	4,025	4,025	4,025	4,025	-255	**-5.96%**
YOUTH PROGRAMS TOTAL		**88,428**	**127,067**	**121,190**	**124,015**	**124,015**	**127,015**	**-52**	**-0.04%**
Historian P.S.	A7510.1	755	770	786	786	786	786	16	**2.08%**
Historian C.E.	A7510.4	0	200	200	200	200	200	0	**0.00%**
HISTORY TOTAL		**755**	**970**	**986**	**986**	**986**	**986**	**16**	**1.65%**
Celebrations C.E.	A7550.4	178	500	500	500	500	500	0	**0.00%**
CELEBRATIONS TOTAL		**178**	**500**	**500**	**500**	**500**	**500**	**0**	**0.00%**
TOTAL RECREATION &CULTURAL		**254,865**	**353,537**	**391,056**	**393,881**	**393,881**	**396,881**	**43,344**	**12.26%**
HOME & COMMUNITY									
ZBA P.S.	A8010.1	3,153	3,648	3,500	3,942	3,942	3,942	294	**8.06%**
ZBA C.E.	A8010.4	32	700	700	700	700	700	0	**0.00%**
ZBA TOTAL		**3,185**	**4,348**	**4,200**	**4,642**	**4,642**	**4,642**	**294**	**6.76%**
Planning P.S.	A8020.1	10,538	10,945	10,000	11,823	11,823	11,823	878	**8.02%**
Planning Eq.	A8020.2	0	200	200	200	200	200	0	**0.00%**
Planning C.E.	A8020.4	22,679	24,000	24,000	32,200	32,200	32,200	8,200	**34.17%**
PLANNING TOTAL		**33,216**	**35,145**	**34,200**	**44,223**	**44,223**	**44,223**	**9,078**	**25.83%**

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Notes on this page...

Table items #26

This heading is confusing

This is the 2021 actual-results column. Label it "2021 Actual" instead of "Actual Budget" so readers know these are historical results.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% of change
Environmental C.E.	A8090.4	0	1,000	1,000	500	500	500	-500	**-50.00%**
ENVIRONMENTAL TOTAL		**0**	**1,000**	**1,000**	**500**	**500**	**500**	**-500**	**-50.00%**
Refuse & Garbage P.S.	A8160.1	61,187	66,255	68,237	73,500	73,500	73,500	7,245	**10.94%**
Refuse & Garbage Eq.	A8160.2	443	6,500	13,500	13,500	13,500	13,500	7,000	**107.69%**
Refuse & Garbage C.E.	A8160.4	13,727	9,000	7,000	7,000	7,000	7,000	-2,000	**-22.22%**
REFUSE & RECYCLING TOTAL		**75,357**	**81,755**	**88,737**	**94,000**	**94,000**	**94,000**	**12,245**	**14.98%**
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	55,632	50,000	55,000	60,000	60,000	60,000	10,000	**20.00%**
UCRRA TOTAL		**55,632**	**50,000**	**55,000**	**60,000**	**60,000**	**60,000**	**10,000**	**20.00%**
Landfill Closure	A8710.6	3,438	4,000	4,200	4,200	4,200	4,200	200	**5.00%**
LANDFULL CLOSURE TOTAL		**3,438**	**4,000**	**4,200**	**4,200**	**4,200**	**4,200**	**200**	**5.00%**
Cemeteries C.E.	A8810.4	39,043	15,000	15,000	15,000	15,000	15,000	0	**0.00%**
CEMETERIES TOTAL		**39,043**	**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		**209,872**	**191,848**	**202,937**	**223,165**	**223,165**	**223,165**	**31,317**	**16.32%**
Emp. Ben. State Ret.	A9010.8	87,722	84,692	123,493	123,493	123,493	123,493	38,801	**45.81%**
Police Retirement	A9015.8	59,552	60,692	66,190	66,190	66,190	66,190	5,498	**9.06%**
Emp. Ben. Soc. Sec.	A9030.8	92,130	109,115	117,844	117,844	117,844	117,844	8,729	**8.00%**
Workers Comp	A9040.8	44,186	35,000	26,429	26,429	26,429	26,429	-8,571	**-24.49%**
Unemployment Ins.	A9050.8	0	5,000	0	0	0	0	-5,000	**-100.00%**
Emp. Ben. Med. Ins.	A9060.8	211,966	256,060	233,700	233,700	233,700	207,188	-48,872	**-19.09%**
TOTAL EMPLOYEE BENEFITS		**495,557**	**550,559**	**567,656**	**567,656**	**567,656**	**541,144**	**-9,415**	**-1.71%**
DEBT SERVICE									
Statutory Bonds Principal	A9720.6	120,000	125,000	155,000	155,000	155,000	155,000	30,000	**24.00%**
Statutory Bonds Int.	A9720.7	23,472	20,150	16,638	16,638	16,638	16,638	-3,512	**-17.43%**
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		**143,472**	**145,150**	**171,638**	**171,638**	**171,638**	**171,638**	**26,488**	**18.25%**
TRANSFERS, CAPITAL PROJECTS									
Trans./Cap. Projects	A9950.9	1	1	10,000	10,000	10,000	10,000	9,999	**80.35%**
TOTAL TRANSFERS & CAPITAL PROJECTS		**1**	**1**	**10,000**	**10,000**	**10,000**	**10,000**	**9,999**	**999900.00%**
GENERAL FUND ACCOUNTS									
TOTAL GENERAL FUND APPROPRIATIONS		**2,713,209**	**2,913,383**	**3,064,613**	**3,063,214**	**3,063,214**	**3,027,659**	**114,276**	**3.92%**

Notes on this page...

Table items #26, 33, 35

This heading is confusing

This is the 2021 actual-results column. Label it "2021 Actual" instead of "Actual Budget" so readers know these are historical results.

Recalculate this percentage

A9950.9: the percentage should be 999,900.00%, not 80.35%.
Use (new amount - prior amount) / prior amount, then multiply by 100.

Correct the Final fund total

Final should total $3,067,241, not $3,027,659.
Difference: $39,582.
Add the displayed individual accounts.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% of change
Environmental C.E.	A8090.4	0	1,000	1,000	500	500	500	-500	**-50.00%**
ENVIRONMENTAL TOTAL		**0**	**1,000**	**1,000**	**500**	**500**	**500**	**-500**	**-50.00%**
Refuse & Garbage P.S.	A8160.1	61,187	66,255	68,237	73,500	73,500	73,500	7,245	**10.94%**
Refuse & Garbage Eq.	A8160.2	443	6,500	13,500	13,500	13,500	13,500	7,000	**107.69%**
Refuse & Garbage C.E.	A8160.4	13,727	9,000	7,000	7,000	7,000	7,000	-2,000	**-22.22%**
REFUSE & RECYCLING TOTAL		**75,357**	**81,755**	**88,737**	**94,000**	**94,000**	**94,000**	**12,245**	**14.98%**
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	55,632	50,000	55,000	60,000	60,000	60,000	10,000	**20.00%**
UCRRA TOTAL		**55,632**	**50,000**	**55,000**	**60,000**	**60,000**	**60,000**	**10,000**	**20.00%**
Landfill Closure	A8710.6	3,438	4,000	4,200	4,200	4,200	4,200	200	**5.00%**
LANDFULL CLOSURE TOTAL		**3,438**	**4,000**	**4,200**	**4,200**	**4,200**	**4,200**	**200**	**5.00%**
Cemeteries C.E.	A8810.4	39,043	15,000	15,000	15,000	15,000	15,000	0	**0.00%**
CEMETERIES TOTAL		**39,043**	**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		**209,872**	**191,848**	**202,937**	**223,165**	**223,165**	**223,165**	**31,317**	**16.32%**
Emp. Ben. State Ret.	A9010.8	87,722	84,692	123,493	123,493	123,493	123,493	38,801	**45.81%**
Police Retirement	A9015.8	59,552	60,692	66,190	66,190	66,190	66,190	5,498	**9.06%**
Emp. Ben. Soc. Sec.	A9030.8	92,130	109,115	117,844	117,844	117,844	117,844	8,729	**8.00%**
Workers Comp	A9040.8	44,186	35,000	26,429	26,429	26,429	26,429	-8,571	**-24.49%**
Unemployment Ins.	A9050.8	0	5,000	0	0	0	0	-5,000	**-100.00%**
Emp. Ben. Med. Ins.	A9060.8	211,966	256,060	233,700	233,700	233,700	207,188	-48,872	**-19.09%**
TOTAL EMPLOYEE BENEFITS		**495,557**	**550,559**	**567,656**	**567,656**	**567,656**	**541,144**	**-9,415**	**-1.71%**
DEBT SERVICE									
Statutory Bonds Principal	A9720.6	120,000	125,000	155,000	155,000	155,000	155,000	30,000	**24.00%**
Statutory Bonds Int.	A9720.7	23,472	20,150	16,638	16,638	16,638	16,638	-3,512	**-17.43%**
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		**143,472**	**145,150**	**171,638**	**171,638**	**171,638**	**171,638**	**26,488**	**18.25%**
TRANSFERS, CAPITAL PROJECTS									
Trans./Cap. Projects	A9950.9	1	1	10,000	10,000	10,000	10,000	9,999	**80.35%**
TOTAL TRANSFERS & CAPITAL PROJECTS		**1**	**1**	**10,000**	**10,000**	**10,000**	**10,000**	**9,999**	**999900.00%**
GENERAL FUND ACCOUNTS									
TOTAL GENERAL FUND APPROPRIATIONS		**2,713,209**	**2,913,383**	**3,064,613**	**3,063,214**	**3,063,214**	**3,027,659**	**114,276**	**3.92%**

Notes on this page...

Table items #34, 36-38

Other columns need it, too

Dept Request: $3,103,183, not $3,064,613.
Preliminary: $3,102,796, not $3,063,214.
These columns also need the omitted account amounts included in the sum.

Other columns need it, too

Prior-year Final: $2,951,383, not $2,913,383.
Tentative: $3,102,796, not $3,063,214.
These columns also need the omitted account amounts included in the sum.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% of change
GENERAL FUND REVENUES									
OTHER TAX ITEMS									
Int. & pen. RP Tax	A1090	20,526	22,000	20,000	20,000	20,000	20,000	-2,000	**-9.09%**
Sales Tax/County	A1120	133,433	125,000	160,000	160,000	160,000	160,000	35,000	**28.00%**
Franchises	A1170	37,047	38,000	38,000	38,000	38,000	38,000	0	**0.00%**
TOTAL OTHER TAX ITEMS		**191,006**	**185,000**	**218,000**	**218,000**	**218,000**	**218,000**	**33,000**	**17.84%**
DEPARTMENT INCOME									
Dept. Inc/Clerk Fees	A1255	4,194	4,700	4,200	4,200	4,200	4,200	-500	**-10.64%**
Police Fees	A1520	2,000	15,292	10,000	10,000	10,000	10,000	-5,292	**-34.61%**
Park/Rec Charges	A2001	5,481	15,000	15,000	15,000	15,000	15,000	0	**0.00%**
Pool Fees	A2025	27,751	80,000	80,000	80,000	80,000	80,000	0	**0.00%**
Rec. Planning Fees	A2030	50	500	300	300	300	300	-200	**-40.00%**
Other Rec Income	A2089	6,215	7,000	7,000	7,000	7,000	7,000	0	**0.00%**
Zoning Fees	A2110	825	500	600	600	600	600	100	**20.00%**
Planning Board Fees	A2115	3,805	2,000	2,000	2,000	2,000	2,000	0	**0.00%**
Grants-DWI	A2260	7,362	6,100	6,737	6,737	6,737	6,737	637	**10.44%**
Svc. Other Gov't.	A2300	42,382	117,000	102,000	102,000	102,000	102,000	-15,000	**-12.82%**
Svc. Other Gov't.-RMC	A2301	54,704	58,275	70,000	70,000	70,000	70,000	11,725	**20.12%**
TOTAL DEPARTMENT INCOME		**154,768**	**306,367**	**297,837**	**297,837**	**297,837**	**297,837**	**-8,530**	**-2.78%**
USE OF MONEY									
Interest	A2401	2,406	7,500	2,500	2,500	2,500	2,500	-5,000	**-66.67%**
TOTAL USE OF MONEY		**2,406**	**7,500**	**2,500**	**2,500**	**2,500**	**2,500**	**-5,000**	**-66.67%**
LICENSES & PERMITS									
Games of Chance	A2530	10	20	20	20	20	20	0	**0.00%**
Bingo Licenses	A2540	0	0	0	0	0	0	0	**0.00%**
Dog Licenses	A2544	3,372	3,000	3,000	3,000	3,000	3,000	0	**0.00%**
Other Licenses(Junkyard	A2545	140	100	100	100	100	100	0	**0.00%**
Building Permits	A2555	83,188	95,000	80,000	125,000	125,000	125,000	30,000	**31.58%**
Landfill Permits	A2590	22,225	22,000	20,000	22,000	22,000	22,000	0	**0.00%**
TOTAL LICENSES & PERMITS		**108,935**	**120,120**	**103,120**	**150,120**	**150,120**	**150,120**	**30,000**	**24.98%**
FINES & FORFEITURES									
Fines & Forfeited Bail	A2610	111,339	85,000	95,000	95,000	95,000	95,000	10,000	**11.76%**
Dog Fines & Penalties	A2611	805	500	900	900	900	900	400	**80.00%**
TOTAL FINES & FORFEITURES		**112,144**	**85,500**	**95,900**	**95,900**	**95,900**	**95,900**	**10,400**	**12.16%**
SALES OF PROPERTY & COMP. FOR LOSS									
Sale of Equipment	A2665	0	5,000	5,000	5,000	5,000	5,000	0	**0.00%**
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.		**0**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**0**	**0.00%**

Notes on this page...

Table items #26, 39-40

This heading is confusing

This is the 2021 actual-results column. Label it "2021 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).

Why did last year change?

A2401: the 2022 Final column shows $7,500; the adopted 2022 budget shows $5,000.
Difference: $2,500.
Ask for an amendment or reclassification. Neither is a year-end actual figure.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% of change
MISCELLANEOUS									
Donations	A2705	175	500	3,000	3,000	3,000	3,000	2,500	**500.00%**
Misc. Receipts	A2771	2,307	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	99,651	90,000	90,000	100,000	100,000	100,000	10,000	**11.11%**
Rec. Dept. Fund	A2801	0	0	0	0	0	0	0	**0.00%**
TOTAL MISCELLANEOUS		**102,133**	**93,500**	**96,000**	**106,000**	**106,000**	**106,000**	**12,500**	**13.37%**
STATE AID									
AIM Related Payments	A2750	31,456	31,456	31,456	31,456	31,456	31,456	0	**0.00%**
Mortgage Tax	A3005	228,646	135,000	232,000	232,000	232,000	232,000	97,000	**71.85%**
Assessors	A3040	0	0	0	5	5	5	5	**0.00%**
State Aid/Other	A3089	0	10,000	112,000	112,000	112,000	112,000	102,000	**0.00%**
State Aid/Public Safety	A3389	0	10,000	10,000	10,000	10,000	10,000	0	**0.00%**
Youth Programs	A3820	44,158	60,000	70,000	70,000	70,000	70,000	10,000	**16.67%**
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		**304,260**	**246,456**	**455,456**	**455,461**	**455,461**	**455,461**	**209,005**	**84.80%**
TOTAL GENERAL FUND ESTIMATED REVENUES		**975,652**	**1,049,443**	**1,273,813**	**1,330,818**	**1,330,818**	**1,330,818**	**281,375**	**26.81%**

Notes on this page...

Table items #26, 40-41

This heading is confusing

This is the 2021 actual-results column. Label it "2021 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).

Recalculate this percentage

A3089: the percentage should be 1,020.00%, not 0.00%.
Use (new amount - prior amount) / prior amount, then multiply by 100.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% of change
MISCELLANEOUS									
Donations	A2705	175	500	3,000	3,000	3,000	3,000	2,500	**500.00%**
Misc. Receipts	A2771	2,307	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	99,651	90,000	90,000	100,000	100,000	100,000	10,000	**11.11%**
Rec. Dept. Fund	A2801	0	0	0	0	0	0	0	**0.00%**
TOTAL MISCELLANEOUS		**102,133**	**93,500**	**96,000**	**106,000**	**106,000**	**106,000**	**12,500**	**13.37%**
STATE AID									
AIM Related Payments	A2750	31,456	31,456	31,456	31,456	31,456	31,456	0	**0.00%**
Mortgage Tax	A3005	228,646	135,000	232,000	232,000	232,000	232,000	97,000	**71.85%**
Assessors	A3040	0	0	0	5	5	5	5	**0.00%**
State Aid/Other	A3089	0	10,000	112,000	112,000	112,000	112,000	102,000	**0.00%**
State Aid/Public Safety	A3389	0	10,000	10,000	10,000	10,000	10,000	0	**0.00%**
Youth Programs	A3820	44,158	60,000	70,000	70,000	70,000	70,000	10,000	**16.67%**
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		**304,260**	**246,456**	**455,456**	**455,461**	**455,461**	**455,461**	**209,005**	**84.80%**
TOTAL GENERAL FUND ESTIMATED REVENUES		**975,652**	**1,049,443**	**1,273,813**	**1,330,818**	**1,330,818**	**1,330,818**	**281,375**	**26.81%**

Notes on this page...

Table items #42

Why did last year change?

TOTAL GENERAL FUND ESTIMATED REVENUES: the 2022 Final column shows $1,049,443; the adopted 2022 budget shows $1,046,943.
Difference: $2,500.
Ask for an amendment or reclassification. Neither is a year-end actual figure.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% of change
HIGHWAY FUND ACCOUNTS									
GENERAL REPAIRS									
General Repairs P.S.	DA5110.1	292,472	319,738	372,050	324,211	324,211	324,211	4,473	**1.40%**
General Repairs C.E.	DA5110.4	65,706	68,000	70,000	70,000	70,000	70,000	2,000	**2.94%**
TOTAL GENERAL REPAIRS		**358,178**	**387,738**	**442,050**	**394,211**	**394,211**	**394,211**	**6,473**	**1.67%**
NON-ROAD EXPENSES									
General Maint. P.S.	DA5111.1	96,715	95,160	98,280	98,280	98,280	98,280	3,120	**3.28%**
General Maint. Eq.	DA5111.2	3,567	5,000	5,000	5,000	5,000	5,000	0	**0.00%**
General Maint. C.E.	DA5111.4	1,496	4,000	4,500	4,500	4,500	4,500	500	**12.50%**
TOTAL NON-ROAD EXPENSES		**101,777**	**104,160**	**107,780**	**107,780**	**107,780**	**107,780**	**3,620**	**3.48%**
IMPROVEMENTS									
Capital Outlay	DA5112.2	234,267	155,000	155,000	155,000	155,000	155,000	0	**0.00%**
TOTAL IMPROVEMENTS		**234,267**	**155,000**	**155,000**	**155,000**	**155,000**	**155,000**	**0**	**0.00%**
MACHINERY									
Machinery P.S.	DA5130.1	47,816	45,240	46,800	46,800	46,800	46,800	1,560	**3.45%**
Machinery Eq.	DA5130.2	71,243	60,000	60,000	60,000	60,000	60,000	0	**0.00%**
Machinery C.E.	DA5130.4	90,290	90,000	90,000	75,000	75,000	75,000	-15,000	**-16.67%**
TOTAL MACHINERY		**209,349**	**195,240**	**196,800**	**181,800**	**181,800**	**181,800**	**-13,440**	**-6.88%**
MISCELLANEOUS									
Miscellaneous P.S.	DA5140.1	0	1,320	10,000	10,000	10,000	10,000	8,680	**657.58%**
Miscellaneous C.E.	DA5140.4	0	500	500	500	500	500	0	**0.00%**
TOTAL MISCELLANEOUS		**0**	**1,820**	**10,500**	**10,500**	**10,500**	**10,500**	**8,680**	**476.92%**
SNOW REMOVAL									
Snow Removal P.S.	DA5142.1	27,632	45,000	55,000	45,000	45,000	45,000	0	**0.00%**
Snow Removal C.E.	DA5142.4	48,411	60,000	67,000	67,000	67,000	67,000	7,000	**11.67%**
TOTAL SNOW REMOVAL		**76,043**	**105,000**	**122,000**	**112,000**	**112,000**	**112,000**	**7,000**	**6.67%**
SERVICE OTHER GOV'T									
Svc. Other Gov't C.E.	DA5148.4	26,697	20,000	27,500	27,500	27,500	27,500	7,500	**37.50%**
TOTAL SERVICE OTHER GOV'T		**26,697**	**20,000**	**27,500**	**27,500**	**27,500**	**27,500**	**7,500**	**37.50%**
EMPLOYEE BENEFITS									
Special Items Unall	DA1910.4	28,901	32,000	29,942	29,942	29,942	29,942	-2,058	**-6.43%**
Emp. Ben. State Ret.	DA9010.8	63,939	64,898	42,292	42,292	42,292	42,292	-22,606	**-34.83%**
Emp. Ben. Soc. Sec.	DA9030.8	33,394	38,643	39,416	39,416	39,416	39,416	773	**2.00%**
Workers Comp	DA9040.8	35,349	28,000	21,144	21,144	21,144	21,144	-6,856	**-24.49%**
Unemployment Ins.	DA9050.8	0	1,000	0	2,500	2,500	2,500	1,500	**150.00%**
Emp. Ben. Med. Ins.	DA9060.8	169,786	181,189	275,681	275,681	275,681	245,053	63,864	**35.25%**
Capital Projects	DA9950.9	0	0	0	0	0	0	0	**0.00%**
TOTAL EMPLOYEE BENEFITS		**331,369**	**345,730**	**408,475**	**410,975**	**410,975**	**380,347**	**34,617**	**10.01%**

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Notes on this page...

Table items #26, 43-44

This heading is confusing

This is the 2021 actual-results column. Label it "2021 Actual" instead of "Actual Budget" so readers know these are historical results.

Why did last year change?

DA5140.1: the 2022 Final column shows $1,320; the adopted 2022 budget shows $0.
Difference: $1,320.
Ask for an amendment or reclassification. Neither is a year-end actual figure.

Why did last year change?

DA5140.4: the 2022 Final column shows $500; the adopted 2022 budget shows $0.
Difference: $500.
Ask for an amendment or reclassification. Neither is a year-end actual figure.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% of change
DEBT SERVICE									
Bond Prin.	DA9720.6	0	0	39,567	39,567	39,567	39,567	39,567	**#DIV/0!**
Bond Int.	DA9720.7	0	0	4,519	4,519	4,519	4,519	4,519	**#DIV/0!**
TOTAL DEBT SERVICE		**0**	**0**	**44,086**	**44,086**	**44,086**	**44,086**	**44,086**	**#DIV/0!**
TOTAL HIGHWAY FUND APPROPRIATIONS		**1,337,681**	**1,314,688**	**1,514,191**	**1,443,852**	**1,443,852**	**1,413,224**	**98,536**	**7.50%**
HIGHWAY FUND ESTIMATED REVENUES									
LOCAL SOURCES									
Svc. Other Gov't	DA2300	25,225	30,000	27,500	27,500	27,500	27,500	-2,500	**-8.33%**
Local Source Int/earn	DA2401	808	2,800	1,000	1,000	1,000	1,000	-1,800	**-64.29%**
Sale of Equipment	DA2665	22,065	25,000	30,000	30,000	30,000	30,000	5,000	**20.00%**
Insurance Recovery	DA2680	0	0	0	0	0	0	0	**0.00%**
TOTAL LOCAL SOURCES		**48,099**	**57,800**	**58,500**	**58,500**	**58,500**	**58,500**	**700**	**1.21%**
MISCELLANEOUS									
Misc. RUPCO	DA2770	0	0	0	0	0	0	0	**0.00%**
Misc. Revenue	DA2771	2,870	5,000	1,847	3,000	3,000	3,000	-2,000	**-40.00%**
TOTAL MISCELLANEOUS		**2,870**	**5,000**	**1,847**	**3,000**	**3,000**	**3,000**	**-2,000**	**-40.00%**
AID									
C.H.I.P.S./S.H.I.P.S.	DA3501	174,559	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		**174,559**	**79,415**	**79,415**	**79,415**	**79,415**	**79,415**	**0**	**0.00%**
TOTAL HIGHWAY FUND ESTIMATED REVENUES		**225,527**	**142,215**	**139,762**	**140,915**	**140,915**	**140,915**	**-1,300**	**-0.91%**

Notes on this page...

Table items #26, 40, 45

This heading is confusing

This is the 2021 actual-results column. Label it "2021 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.'

A percentage from zero?

DA9720.6: show N/A instead of #DIV/0!. 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 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% of change
DEBT SERVICE									
Bond Prin.	DA9720.6	0	0	39,567	39,567	39,567	39,567	39,567	#DIV/0!
Bond Int.	DA9720.7	0	0	4,519	4,519	4,519	4,519	4,519	#DIV/0!
TOTAL DEBT SERVICE		**0**	**0**	**44,086**	**44,086**	**44,086**	**44,086**	**44,086**	**#DIV/0!**
TOTAL HIGHWAY FUND APPROPRIATIONS		**1,337,681**	**1,314,688**	**1,514,191**	**1,443,852**	**1,443,852**	**1,413,224**	**98,536**	**7.50%**
HIGHWAY FUND ESTIMATED REVENUES									
LOCAL SOURCES									
Svc. Other Gov't	DA2300	25,225	30,000	27,500	27,500	27,500	27,500	-2,500	**-8.33%**
Local Source Int/earn	DA2401	808	2,800	1,000	1,000	1,000	1,000	-1,800	**-64.29%**
Sale of Equipment	DA2665	22,065	25,000	30,000	30,000	30,000	30,000	5,000	**20.00%**
Insurance Recovery	DA2680	0	0	0	0	0	0	0	**0.00%**
TOTAL LOCAL SOURCES		**48,099**	**57,800**	**58,500**	**58,500**	**58,500**	**58,500**	**700**	**1.21%**
MISCELLANEOUS									
Misc. RUPCO	DA2770	0	0	0	0	0	0	0	**0.00%**
Misc. Revenue	DA2771	2,870	5,000	1,847	3,000	3,000	3,000	-2,000	**-40.00%**
TOTAL MISCELLANEOUS		**2,870**	**5,000**	**1,847**	**3,000**	**3,000**	**3,000**	**-2,000**	**-40.00%**
AID									
C.H.I.P.S./S.H.I.P.S.	DA3501	174,559	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		**174,559**	**79,415**	**79,415**	**79,415**	**79,415**	**79,415**	**0**	**0.00%**
TOTAL HIGHWAY FUND ESTIMATED REVENUES		**225,527**	**142,215**	**139,762**	**140,915**	**140,915**	**140,915**	**-1,300**	**-0.91%**

Notes on this page...

Table items #46-48

A percentage from zero?

DA9720.7: show N/A instead of #DIV/0!.
The prior-year base is zero, so a percentage increase cannot be calculated. The dollar increase can still be shown.

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.

A percentage from zero?

TOTAL DEBT SERVICE: show N/A instead of #DIV/0!.
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 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% of change
DEBT SERVICE									
Bond Prin.	DA9720.6	0	0	39,567	39,567	39,567	39,567	39,567	#DIV/0!
Bond Int.	DA9720.7	0	0	4,519	4,519	4,519	4,519	4,519	#DIV/0!
TOTAL DEBT SERVICE		**0**	**0**	**44,086**	**44,086**	**44,086**	**44,086**	**44,086**	**#DIV/0!**
TOTAL HIGHWAY FUND APPROPRIATIONS		**1,337,681**	**1,314,688**	**1,514,191**	**1,443,852**	**1,443,852**	**1,413,224**	**98,536**	**7.50%**
HIGHWAY FUND ESTIMATED REVENUES									
LOCAL SOURCES									
Svc. Other Gov't	DA2300	25,225	30,000	27,500	27,500	27,500	27,500	-2,500	**-8.33%**
Local Source Int/earn	DA2401	808	2,800	1,000	1,000	1,000	1,000	-1,800	**-64.29%**
Sale of Equipment	DA2665	22,065	25,000	30,000	30,000	30,000	30,000	5,000	**20.00%**
Insurance Recovery	DA2680	0	0	0	0	0	0	0	**0.00%**
TOTAL LOCAL SOURCES		**48,099**	**57,800**	**58,500**	**58,500**	**58,500**	**58,500**	**700**	**1.21%**
MISCELLANEOUS									
Misc. RUPCO	DA2770	0	0	0	0	0	0	0	**0.00%**
Misc. Revenue	DA2771	2,870	5,000	1,847	3,000	3,000	3,000	-2,000	**-40.00%**
TOTAL MISCELLANEOUS		**2,870**	**5,000**	**1,847**	**3,000**	**3,000**	**3,000**	**-2,000**	**-40.00%**
AID									
C.H.I.P.S./S.H.I.P.S.	DA3501	174,559	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		**174,559**	**79,415**	**79,415**	**79,415**	**79,415**	**79,415**	**0**	**0.00%**
TOTAL HIGHWAY FUND ESTIMATED REVENUES		**225,527**	**142,215**	**139,762**	**140,915**	**140,915**	**140,915**	**-1,300**	**-0.91%**

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Notes on this page...

Table items #49

Why did last year change?

TOTAL HIGHWAY FUND APPROPRIATIONS: the 2022 Final column shows $1,314,688; the adopted 2022 budget shows $1,312,868. Difference: $1,820.
Ask for an amendment or reclassification. Neither is a year-end actual figure.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% of change
WATER FUND ACCOUNTS									
ADMINISTRATION									
Administration P.S.	SW8310.1	7,949	10,500	10,500	10,920	10,920	10,920	420	**4.00%**
Administration Eq.	SW8310.2	0	200	200	200	200	200	0	**0.00%**
Administration C.E.	SW8310.4	70,318	64,000	68,000	83,000	83,000	83,000	19,000	**29.69%**
TOTAL ADMINISTRATION		**78,267**	**74,700**	**78,700**	**94,120**	**94,120**	**94,120**	**19,420**	**26.00%**
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	3,500	3,500	3,500	3,500	3,500	0	**0.00%**
Supply C.E.	SW8320.4	10,880	18,000	18,000	18,000	18,000	18,000	0	**0.00%**
TOTAL SOURCE OF SUPPLY		**25,880**	**36,500**	**36,500**	**36,500**	**36,500**	**36,500**	**0**	**0.00%**
PURIFICATION									
Purification P.S.	SW8330.1	29,197	35,000	35,000	35,000	35,000	35,000	0	**0.00%**
Purification Eq.	SW8330.2	0	12,000	8,000	8,000	8,000	8,000	-4,000	**-33.33%**
Purification C.E.	SW8330.4	13,340	10,000	12,000	12,000	12,000	12,000	2,000	**20.00%**
TOTAL PURIFICATION		**42,537**	**57,000**	**55,000**	**55,000**	**55,000**	**55,000**	**-2,000**	**-3.51%**
TRANSMISSION & DISTRIBUTION									
Trans/Distr. P.S.	SW8340.1	4,934	0	0	0	0	0	0	**0.00%**
Trans/Distr. Eq.	SW8340.2	522	2,000	2,000	2,000	2,000	2,000	0	**0.00%**
Trans/Distr. C.E.	SW8340.4	14,691	15,000	37,800	37,800	37,800	37,800	22,800	**152.00%**
TOTAL TRANS. & DISTRIBUTION		**20,147**	**17,000**	**39,800**	**39,800**	**39,800**	**39,800**	**22,800**	**134.12%**
EMPLOYEE BENEFITS									
Special Items Unall	SW1910.4	4,817	4,900	4,991	4,991	4,991	4,991	91	**1.86%**
State Retirement	SW9010.8	21,231	6,940	3,842	3,842	3,842	3,842	-3,098	**-44.64%**
Social Security	SW9030.8	4,316	4,238	4,323	4,323	4,323	4,323	85	**2.01%**
Workers Comp	SW9040.8	4,419	3,500	2,643	2,643	2,643	2,643	-857	**-24.49%**
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	8,914	17,248	23,495	23,495	23,495	22,057	4,809	**27.88%**
TOTAL EMPLOYEE BENEFITS		**43,696**	**36,826**	**39,294**	**39,294**	**39,294**	**37,856**	**1,030**	**2.80%**
DEBT SERVICE									
Serial Bonds Principal	SW9710.6	60,000	61,000	45,397	45,397	45,397	45,397	-15,603	**-25.58%**
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		**60,000**	**61,000**	**45,397**	**45,397**	**45,397**	**45,397**	**-15,603**	**-25.58%**

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Notes on this page...

Table items #26

This heading is confusing

This is the 2021 actual-results column. Label it "2021 Actual" instead of "Actual Budget" so readers know these are historical results.

Town of Rosendale
Final 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% 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		**270,527**	**283,026**	**294,691**	**310,111**	**310,111**	**308,673**	**25,647**	**9.06%**
WATER FUND ESTIMATED REVENUES									
LOCAL SOURCES									
Metered Sales	SW2140	279,831	220,000	220,000	230,000	230,000	230,000	10,000	**4.55%**
Water Connection	SW2144	0	0	0	0	0	0	0	**0.00%**
Penalties	SW2148	1,716	0	1,400	1,400	1,400	1,400	1,400	**#DIV/0!**
Svc. Other Gov't.	SW2300	22,267	33,875	34,000	24,770	24,770	24,770	-9,105	**-26.88%**
Interest	SW2401	30	50	20	20	20	20	-30	**-60.00%**
Grant	SW3995	0	0	0	0	0	0	0	**0.00%**
TOTAL WATER FUND ESTIMATED REVENUES		**303,844**	**253,925**	**255,420**	**256,190**	**256,190**	**256,190**	**2,265**	**0.89%**

Notes on this page...

Table items #26, 40, 50

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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.'

A percentage from zero?

SW2148: show N/A instead of #DIV/0!.
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 2023 Budget

Appropriations	Code	2021 Actual Budget	2022 Final Budget	2023 Dept Request	2023 Tentative	2023 Preliminary	2023 Final Budget	Change from 2022	% of change
SEWER DISTRICT ACCOUNTS									
ADMINISTRATION									
Administration P.S.	SS8110.1	52,202	61,000	54,092	55,035	55,035	55,035	-5,965	**-9.78%**
Administration Eq.	SS8110.2	0	1,000	1,000	1,000	1,000	1,000	0	**0.00%**
Administration C.E.	SS8110.4	65,159	60,000	64,000	94,000	94,000	94,000	34,000	**56.67%**
TOTAL ADMINISTRATION		**117,360**	**122,000**	**119,092**	**150,035**	**150,035**	**150,035**	**28,035**	**22.98%**
SEWAGE COLLECTION SYSTEM									
Collection Eq.	SS8120.2	0	1,450	1,450	1,450	1,450	1,450	0	**0.00%**
Collection C.E.	SS8120.4	10,451	11,000	11,000	11,000	11,000	11,000	0	**0.00%**
TOTAL SEWAGE COLL. SYS.		**10,451**	**12,450**	**12,450**	**12,450**	**12,450**	**12,450**	**0**	**0.00%**
SEWAGE TREATMENT & DISPOSAL									
Treatment/Disp. Eq.	SS8130.2	12,982	10,000	10,000	10,000	10,000	10,000	0	**0.00%**
Treatment/Disp. C.E.	SS8130.4	34,307	45,000	35,000	35,000	35,000	35,000	-10,000	**-22.22%**
TOTAL TREATMENT & DISP.		**47,290**	**55,000**	**45,000**	**45,000**	**45,000**	**45,000**	**-10,000**	**-18.18%**
EMPLOYEE BENEFITS									
Special Items Unall	SS1910.4	4,817	5,900	4,991	4,991	4,991	4,991	-909	**-15.41%**
State Retirement	SS9010.8	21,231	6,940	3,842	3,842	3,842	3,842	-3,098	**-44.64%**
Social Security	SS9030.8	3,879	4,238	4,323	4,323	4,323	4,323	85	**2.01%**
Workers Comp	SS9040.8	4,419	4,000	2,643	2,643	2,643	2,643	-1,357	**-33.93%**
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	8,327	17,248	23,495	23,495	23,495	22,057	4,809	**27.88%**
TOTAL EMPLOYEE BENEFITS		**42,672**	**38,326**	**39,294**	**39,294**	**39,294**	**37,856**	**-470**	**-1.23%**
Debt Service									
Serial Bonds Principal	SS9710.6	1	1	32,073	32,073	32,073	32,073	32,072	**3207200.00%**
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		**1**	**1**	**32,073**	**32,073**	**32,073**	**32,073**	**32,072**	**3207200.00%**
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		**217,774**	**227,777**	**247,909**	**278,852**	**278,852**	**277,414**	**49,637**	**21.79%**
SEWER FUND ESTIMATED REVENUES									
Sewer Rents	SS2120	193,874	185,728	188,000	198,000	198,000	198,000	12,272	**6.61%**
Sewer Charges	SS2122	10	0	0	0	0	0	0	**0.00%**
Penalties	SS2128	2,435	2,000	2,000	2,000	2,000	2,000	0	**0.00%**
Other Gov't	SS2300	22,267	33,875	34,000	24,770	24,770	24,770	-9,105	**-27%**
Interest	SS2401	6	50	20	20	20	20	-30	**-60.00%**
Sale of Equipment	SS2665	1,610	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		**220,201**	**221,653**	**224,020**	**224,790**	**224,790**	**224,790**	**3,137**	**1.42%**

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