Town of Rosendale
Final 2025 Budget

		Appropriations	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised 2025	Amount Raised 2024	Amount of Increase	% of Change
General Fund	A	3,522,596	1,425,682	100,000	1,996,914	1,692,900	304,014	**17.96%**
Highway Fund	DA	1,510,963	285,742	150,000	1,075,221	1,272,309	-197,088	**-15.49%**
Water Fund	SW	382,921	279,200	0	103,721	52,483	51,238	**97.63%**
Sewer Fund	SS	429,580	263,000	0	166,580	52,624	113,956	**216.55%**
TOTAL TOWN FUNDS		**5,846,061**	**2,253,624**	**250,000**	**3,342,437**	**3,070,316**	**272,121**	**8.86%**
Rosendale Light Dist	ROL	8,000	0	10,000	10,000	10,000	0	**0.00%**
High Falls Light Dist	HFL	700	0	700	0	700	-700	**-100.00%**
High Falls Park Light Dist	HFPL	900	0	900	0	900	-900	**-100.00%**
TOTAL LIGHT DISTRICTS		**9,600**	**0**	**11,600**	**10,000**	**11,600**	**-1,600**	**-13.79%**
GRAND TOTAL		**5,855,661**	**2,253,624**	**261,600**	**3,352,437**	**3,081,916**	**270,521**	**8.78%**

Notes on this page...

Table items #84, 88, 110

Add the missing spending

General Fund: $3,565,437, not $3,522,596.
Difference: $42,841.
Fire Marshal and Board of Review amounts are omitted. The listed spending must be included in this total.

Grand total needs it, too

Grand Total: $5,898,502, not $5,855,661.
Difference: $42,841.
Fire Marshal and Board of Review amounts are omitted. The listed spending must be included in this total.

Town total needs this added

Total Town Funds: $5,888,902, not $5,846,061.
Difference: $42,841.
Fire Marshal and Board of Review amounts are omitted. The listed spending must be included in this total.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2025 Budget

		Appropriations	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised 2025	Amount Raised 2024	Amount of Increase	% of Change
General Fund	A	3,522,596	1,425,682	100,000	1,996,914	1,692,900	304,014	**17.96%**
Highway Fund	DA	1,510,963	285,742	150,000	1,075,221	1,272,309	-197,088	**-15.49%**
Water Fund	SW	382,921	279,200	0	103,721	52,483	51,238	**97.63%**
Sewer Fund	SS	429,580	263,000	0	166,580	52,624	113,956	**216.55%**
TOTAL TOWN FUNDS		**5,846,061**	**2,253,624**	**250,000**	**3,342,437**	**3,070,316**	**272,121**	**8.86%**
Rosendale Light Dist	ROL	8,000	0	10,000	10,000	10,000	0	**0.00%**
High Falls Light Dist	HFL	700	0	700	0	700	-700	**-100.00%**
High Falls Park Light Dist	HFPL	900	0	900	0	900	-900	**-100.00%**
TOTAL LIGHT DISTRICTS		**9,600**	**0**	**11,600**	**10,000**	**11,600**	**-1,600**	**-13.79%**
GRAND TOTAL		**5,855,661**	**2,253,624**	**261,600**	**3,352,437**	**3,081,916**	**270,521**	**8.78%**

Notes on this page...

Table items #80-81, 83, 85-87, 89-90

Overall levy comparison

2024 levy: $3,139,355, not $3,081,916.
Rate: 6.79%, not 8.78%.
Change: $213,082, not $270,521.
Use the preceding adopted budget as the comparison base.

General Fund: check the base

2024 levy: $1,750,313, not $1,692,900.
Rate: 14.09%, not 17.96%.
Change: $246,601, not $304,014.
Use the preceding adopted budget as the comparison base.

High Falls lighting comparison

2024 levy: $300, not $700.
Change: -$300, not -$700.
Use the preceding adopted budget as the comparison base.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2025 Budget

		Appropriations	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised 2025	Amount Raised 2024	Amount of Increase	% of Change
General Fund	A	3,522,596	1,425,682	100,000	1,996,914	1,692,900	304,014	**17.96%**
Highway Fund	DA	1,510,963	285,742	150,000	1,075,221	1,272,309	-197,088	**-15.49%**
Water Fund	SW	382,921	279,200	0	103,721	52,483	51,238	**97.63%**
Sewer Fund	SS	429,580	263,000	0	166,580	52,624	113,956	**216.55%**
TOTAL TOWN FUNDS		**5,846,061**	**2,253,624**	**250,000**	**3,342,437**	**3,070,316**	**272,121**	**8.86%**
Rosendale Light Dist	ROL	8,000	0	10,000	10,000	10,000	0	**0.00%**
High Falls Light Dist	HFL	700	0	700	0	700	-700	**-100.00%**
High Falls Park Light Dist	HFPL	900	0	900	0	900	-900	**-100.00%**
TOTAL LIGHT DISTRICTS		**9,600**	**0**	**11,600**	**10,000**	**11,600**	**-1,600**	**-13.79%**
GRAND TOTAL		**5,855,661**	**2,253,624**	**261,600**	**3,352,437**	**3,081,916**	**270,521**	**8.78%**

Notes on this page...

Table items #91-97, 99

Park lighting comparison

2024 levy: $500, not $900.
Change: -$500, not -$900.
Use the preceding adopted budget as the comparison base.

Highway: check the base

2024 levy: $1,224,324, not $1,272,309.
Rate: -12.18%, not -15.49%.
Change: -$149,103, not -$197,088.
Use the preceding adopted budget as the comparison base.

Rosendale lighting comparison

2024 levy: $9,000, not $10,000.
Rate: 11.11%, not 0.00%.
Change: $1,000, not $0.
Use the preceding adopted budget as the comparison base.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2025 Budget

		Appropriations	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised 2025	Amount Raised 2024	Amount of Increase	% of Change
General Fund	A	3,522,596	1,425,682	100,000	1,996,914	1,692,900	304,014	**17.96%**
Highway Fund	DA	1,510,963	285,742	150,000	1,075,221	1,272,309	-197,088	**-15.49%**
Water Fund	SW	382,921	279,200	0	103,721	52,483	51,238	**97.63%**
Sewer Fund	SS	429,580	263,000	0	166,580	52,624	113,956	**216.55%**
TOTAL TOWN FUNDS		**5,846,061**	**2,253,624**	**250,000**	**3,342,437**	**3,070,316**	**272,121**	**8.86%**
Rosendale Light Dist	ROL	8,000	0	10,000	10,000	10,000	0	**0.00%**
High Falls Light Dist	HFL	700	0	700	0	700	-700	**-100.00%**
High Falls Park Light Dist	HFPL	900	0	900	0	900	-900	**-100.00%**
TOTAL LIGHT DISTRICTS		**9,600**	**0**	**11,600**	**10,000**	**11,600**	**-1,600**	**-13.79%**
GRAND TOTAL		**5,855,661**	**2,253,624**	**261,600**	**3,352,437**	**3,081,916**	**270,521**	**8.78%**

Notes on this page...

Table items #100-104, 106-109

Sewer: check the base

2024 levy: $154,918, not $52,624.
Rate: 7.53%, not 216.55%.
Change: $11,662, not $113,956.
Use the preceding adopted budget as the comparison base.

Lighting-total comparison

2024 levy: $9,800, not $11,600.
Rate: 2.04%, not -13.79%.
Change: $200, not -$1,600.
Use the preceding adopted budget as the comparison base.

Town-funds comparison

2024 levy: $3,129,555, not $3,070,316.
Rate: 6.80%, not 8.86%.
Change: $212,882, not $272,121.
Use the preceding adopted budget as the comparison base.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2025 Budget

		Appropriations	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised 2025	Amount Raised 2024	Amount of Increase	% of Change
General Fund	A	3,522,596	1,425,682	100,000	1,996,914	1,692,900	304,014	**17.96%**
Highway Fund	DA	1,510,963	285,742	150,000	1,075,221	1,272,309	-197,088	**-15.49%**
Water Fund	SW	382,921	279,200	0	103,721	52,483	51,238	**97.63%**
Sewer Fund	SS	429,580	263,000	0	166,580	52,624	113,956	**216.55%**
TOTAL TOWN FUNDS		**5,846,061**	**2,253,624**	**250,000**	**3,342,437**	**3,070,316**	**272,121**	**8.86%**
Rosendale Light Dist	ROL	8,000	0	10,000	10,000	10,000	0	**0.00%**
High Falls Light Dist	HFL	700	0	700	0	700	-700	**-100.00%**
High Falls Park Light Dist	HFPL	900	0	900	0	900	-900	**-100.00%**
TOTAL LIGHT DISTRICTS		**9,600**	**0**	**11,600**	**10,000**	**11,600**	**-1,600**	**-13.79%**
GRAND TOTAL		**5,855,661**	**2,253,624**	**261,600**	**3,352,437**	**3,081,916**	**270,521**	**8.78%**

Notes on this page...

Table items #82, 98, 111-113

Water: check the base

2024 levy: $0, not $52,483.
Rate: N/A, not 97.63%.
Change: $103,721, not $51,238.
Use the preceding adopted budget as the comparison base.

These figures do not balance

GRAND TOTAL: printed levy $3,352,437.
Spending minus revenue minus fund balance gives $3,340,437.
Gap: $12,000.
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 -$2,000.
Gap: $12,000.
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 2025 Budget

		Appropriations	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised 2025	Amount Raised 2024	Amount of Increase	% of Change
General Fund	A	3,522,596	1,425,682	100,000	1,996,914	1,692,900	304,014	**17.96%**
Highway Fund	DA	1,510,963	285,742	150,000	1,075,221	1,272,309	-197,088	**-15.49%**
Water Fund	SW	382,921	279,200	0	103,721	52,483	51,238	**97.63%**
Sewer Fund	SS	429,580	263,000	0	166,580	52,624	113,956	**216.55%**
TOTAL TOWN FUNDS		**5,846,061**	**2,253,624**	**250,000**	**3,342,437**	**3,070,316**	**272,121**	**8.86%**
Rosendale Light Dist	ROL	8,000	0	10,000	10,000	10,000	0	**0.00%**
High Falls Light Dist	HFL	700	0	700	0	700	-700	**-100.00%**
High Falls Park Light Dist	HFPL	900	0	900	0	900	-900	**-100.00%**
TOTAL LIGHT DISTRICTS		**9,600**	**0**	**11,600**	**10,000**	**11,600**	**-1,600**	**-13.79%**
GRAND TOTAL		**5,855,661**	**2,253,624**	**261,600**	**3,352,437**	**3,081,916**	**270,521**	**8.78%**

These figures do not balance

TOTAL LIGHT DISTRICTS: printed levy $10,000. Spending minus revenue minus fund balance gives -$2,000.
Gap: $12,000.
Ask the Town which input needs correction. This is not a verified replacement levy.

Notes on this page...

Table items #105

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
GENERAL FUND ACCOUNTS									
GENERAL GOVERNMENT SUPPORT									
Town Board P.S.	A1010.1	33,430	35,104	36,857	36,857	36,857	36,857	1,753	**4.99%**
Town Board C.E.	A1010.4	236	300	400	400	400	400	100	**33.33%**
TOWN BOARD TOTAL		**33,666**	**35,404**	**37,257**	**37,257**	**37,257**	**37,257**	**1,853**	**5.23%**
Justices P.S.	A1110.1	101,918	104,000	102,426	102,426	102,426	102,426	-1,574	**-1.51%**
Justices Eq.	A1110.2	0	500	500	500	500	500	0	**0.00%**
Justices C.E.	A1110.4	6,154	10,000	7,000	5,500	5,500	5,500	-4,500	**-45.00%**
JUSTICES TOTAL		**108,072**	**114,500**	**109,926**	**108,426**	**108,426**	**108,426**	**-6,074**	**-5.30%**
Supervisor P.S.	A1220.1	121,780	127,553	137,159	137,159	137,159	137,159	9,606	**7.53%**
Supervisor Eq.	A1220.2	718	1,000	500	500	500	500	-500	**-50.00%**
Supervisor C.E.	A1220.4	1,072	800	800	800	800	800	0	**0.00%**
SUPERVISOR TOTAL		**123,570**	**129,353**	**138,459**	**138,459**	**138,459**	**138,459**	**9,106**	**7.04%**
Independent Auditing	A1320.4	5,520	6,400	6,500	6,500	6,500	6,500	100	**1.56%**
INDEPENDENT AUDIT TOTAL		**5,520**	**6,400**	**6,500**	**6,500**	**6,500**	**6,500**	**100**	**1.56%**
Tax Collector P.S.	A1330.1	17,832	18,564	20,500	19,700	19,700	18,700	136	**0.73%**
Tax Collector C.E.	A1330.4	3,267	4,000	5,500	5,500	5,500	5,500	1,500	**37.50%**
TAX COLLECTION TOTAL		**21,099**	**22,564**	**26,000**	**25,200**	**25,200**	**24,200**	**1,636**	**7.25%**
Assessors P.S.	A1355.1	20,914	20,334	20,944	20,944	20,944	20,944	610	**3.00%**
Assessors Eq.	A1355.2	0	500	500	500	500	500	0	**0.00%**
Assessors C.E.	A1355.4	16,627	26,718	35,000	37,000	37,000	37,000	10,282	**38.48%**
ASSESSORS TOTAL		**37,541**	**47,552**	**56,444**	**58,444**	**58,444**	**58,444**	**10,892**	**22.91%**
Town Clerk P.S.	A1410.1	71,300	74,045	82,882	79,000	79,000	79,000	4,955	**6.69%**
Town Clerk Eq.	A1410.2	386	500	2,500	2,500	2,500	2,500	2,000	**400.00%**
Town Clerk C.E.	A1410.4	1,854	1,750	2,000	2,300	2,300	2,300	550	**31.43%**
TOWN CLERK TOTAL		**73,540**	**76,295**	**87,382**	**83,800**	**83,800**	**83,800**	**7,505**	**9.84%**
Legal Fees	A1421.4	34,079	30,000	50,000	45,000	45,000	45,000	15,000	**50.00%**
LEGAL FEES TOTAL		**34,079**	**30,000**	**50,000**	**45,000**	**45,000**	**45,000**	**15,000**	**50.00%**
Board of Review P.S.	A1430.1	0	1	80	80	80	80	79	**7900.00%**
Board of Review C.E.	A1430.4	0	1	100	100	100	100	99	**9900.00%**
BOARD OF REVIEW TOTAL		**0**	**1**	**180**	**80**	**80**	**80**	**79**	**7900.00%**
Buildings P.S.	A1620.1	83,947	84,822	82,813	108,520	108,520	108,520	23,698	**27.94%**
Buildings Eq.	A1620.2	0	2,000	1,000	1,000	1,000	1,000	-1,000	**-50.00%**
Buildings C.E.	A1620.4	74,386	83,600	86,000	86,000	86,000	86,000	2,400	**2.87%**
Buildings C.E.	A1621.4	141,032	110,305	98,500	98,500	98,500	98,500	-11,805	**-10.70%**
BUILDINGS TOTAL		**299,365**	**280,727**	**268,313**	**294,020**	**294,020**	**294,020**	**13,293**	**4.74%**
Telephones	A1650.4	11,197	9,000	9,000	9,000	9,000	9,000	0	**0.00%**
TELEPHONES TOTAL		**11,197**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**	**0**	**0.00%**
Data Processing P.S.	A1680.1	90,630	93,000	99,126	103,000	103,000	103,000	10,000	**10.75%**
Data Processing Eq.	A1680.2	2,551	1,600	1,000	500	500	500	-1,100	**-68.75%**
Data Processing C.E.	A1680.4	8,761	14,500	16,100	16,100	16,100	16,100	1,600	**11.03%**
DATA PROCESSING TOTAL		**101,942**	**109,100**	**116,226**	**119,600**	**119,600**	**119,600**	**10,500**	**9.62%**

11/19/2024 2:34 PM

Notes on this page...

Table items #114-115, 119

This heading is confusing

This is the 2023 actual-results column. Label it "2023 Actual" instead of "Actual Budget" so readers know these are historical results.

Why did last year change?

A1430.1: the 2024 Final column shows $1; the adopted 2024 budget shows $100.
Difference: $99.
Ask for an amendment or reclassification. Neither is a year-end actual figure.

Why did last year change?

A1621.4: the 2024 Final column shows $110,305; the adopted 2024 budget shows $98,500.
Difference: $11,805.
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 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
GENERAL FUND ACCOUNTS									
GENERAL GOVERNMENT SUPPORT									
Town Board P.S.	A1010.1	33,430	35,104	36,857	36,857	36,857	36,857	1,753	**4.99%**
Town Board C.E.	A1010.4	236	300	400	400	400	400	100	**33.33%**
TOWN BOARD TOTAL		**33,666**	**35,404**	**37,257**	**37,257**	**37,257**	**37,257**	**1,853**	**5.23%**
Justices P.S.	A1110.1	101,918	104,000	102,426	102,426	102,426	102,426	-1,574	**-1.51%**
Justices Eq.	A1110.2	0	500	500	500	500	500	0	**0.00%**
Justices C.E.	A1110.4	6,154	10,000	7,000	5,500	5,500	5,500	-4,500	**-45.00%**
JUSTICES TOTAL		**108,072**	**114,500**	**109,926**	**108,426**	**108,426**	**108,426**	**-6,074**	**-5.30%**
Supervisor P.S.	A1220.1	121,780	127,553	137,159	137,159	137,159	137,159	9,606	**7.53%**
Supervisor Eq.	A1220.2	718	1,000	500	500	500	500	-500	**-50.00%**
Supervisor C.E.	A1220.4	1,072	800	800	800	800	800	0	**0.00%**
SUPERVISOR TOTAL		**123,570**	**129,353**	**138,459**	**138,459**	**138,459**	**138,459**	**9,106**	**7.04%**
Independent Auditing	A1320.4	5,520	6,400	6,500	6,500	6,500	6,500	100	**1.56%**
INDEPENDENT AUDIT TOTAL		**5,520**	**6,400**	**6,500**	**6,500**	**6,500**	**6,500**	**100**	**1.56%**
Tax Collector P.S.	A1330.1	17,832	18,564	20,500	19,700	19,700	18,700	136	**0.73%**
Tax Collector C.E.	A1330.4	3,267	4,000	5,500	5,500	5,500	5,500	1,500	**37.50%**
TAX COLLECTION TOTAL		**21,099**	**22,564**	**26,000**	**25,200**	**25,200**	**24,200**	**1,636**	**7.25%**
Assessors P.S.	A1355.1	20,914	20,334	20,944	20,944	20,944	20,944	610	**3.00%**
Assessors Eq.	A1355.2	0	500	500	500	500	500	0	**0.00%**
Assessors C.E.	A1355.4	16,627	26,718	35,000	37,000	37,000	37,000	10,282	**38.48%**
ASSESSORS TOTAL		**37,541**	**47,552**	**56,444**	**58,444**	**58,444**	**58,444**	**10,892**	**22.91%**
Town Clerk P.S.	A1410.1	71,300	74,045	82,882	79,000	79,000	79,000	4,955	**6.69%**
Town Clerk Eq.	A1410.2	386	500	2,500	2,500	2,500	2,500	2,000	**400.00%**
Town Clerk C.E.	A1410.4	1,854	1,750	2,000	2,300	2,300	2,300	550	**31.43%**
TOWN CLERK TOTAL		**73,540**	**76,295**	**87,382**	**83,800**	**83,800**	**83,800**	**7,505**	**9.84%**
Legal Fees	A1421.4	34,079	30,000	50,000	45,000	45,000	45,000	15,000	**50.00%**
LEGAL FEES TOTAL		**34,079**	**30,000**	**50,000**	**45,000**	**45,000**	**45,000**	**15,000**	**50.00%**
Board of Review P.S.	A1430.1	0	1	80	80	80	80	79	**7900.00%**
Board of Review C.E.	A1430.4	0	1	100	100	100	100	99	**9900.00%**
BOARD OF REVIEW TOTAL		**0**	**1**	**180**	**80**	**80**	**80**	**79**	**7900.00%**
Buildings P.S.	A1620.1	83,947	84,822	82,813	108,520	108,520	108,520	23,698	**27.94%**
Buildings Eq.	A1620.2	0	2,000	1,000	1,000	1,000	1,000	-1,000	**-50.00%**
Buildings C.E.	A1620.4	74,386	83,600	86,000	86,000	86,000	86,000	2,400	**2.87%**
Buildings C.E.	A1621.4	141,032	110,305	98,500	98,500	98,500	98,500	-11,805	**-10.70%**
BUILDINGS TOTAL		**299,365**	**280,727**	**268,313**	**294,020**	**294,020**	**294,020**	**13,293**	**4.74%**
Telephones	A1650.4	11,197	9,000	9,000	9,000	9,000	9,000	0	**0.00%**
TELEPHONES TOTAL		**11,197**	**9,000**	**9,000**	**9,000**	**9,000**	**9,000**	**0**	**0.00%**
Data Processing P.S.	A1680.1	90,630	93,000	99,126	103,000	103,000	103,000	10,000	**10.75%**
Data Processing Eq.	A1680.2	2,551	1,600	1,000	500	500	500	-1,100	**-68.75%**
Data Processing C.E.	A1680.4	8,761	14,500	16,100	16,100	16,100	16,100	1,600	**11.03%**
DATA PROCESSING TOTAL		**101,942**	**109,100**	**116,226**	**119,600**	**119,600**	**119,600**	**10,500**	**9.62%**

11/19/2024 2:34 PM

Notes on this page...

Table items #116-118

Include the missing $100

Final should total $180, not $80.
Difference: $100.
The Board of Review amount is omitted.

Other columns need it, too

Preliminary: $180, not $80.
Tentative: $180, not $80.
These columns also need the omitted account amounts included in the sum.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
Special Items Unall	A1910.4	70,555	66,960	103,135	68,137	68,137	68,137	1,177	**1.76%**
Association of Towns	A1920.4	1,100	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	40,000	0	**0.00%**
SPECIAL ITEMS TOTAL		**71,655**	**108,160**	**144,335**	**109,337**	**109,337**	**109,337**	**1,177**	**1.09%**
TOTAL GENERAL GOVERNMENT SUPPORT		**921,245**	**969,056**	**1,050,022**	**1,035,123**	**1,035,123**	**1,034,123**	**65,067**	**6.71%**
PUBLIC SAFETY									
Fire Marshal P.S.	A3010.1	38,270	40,115	33,665	41,441	41,441	41,441	1,326	**3.31%**
Fire Marshal C.E.	A3010.4	1,761	1,300	1,300	1,300	1,300	1,300	0	**0.00%**
Fire Marshal		**40,031**	**41,415**	**34,965**	**42,741**	**42,741**	**42,741**	**1,326**	**3.20%**
Police P.S.	A3120.1	390,694	476,536	589,473	500,000	500,000	515,000	38,464	**8.07%**
Police P.S. Unallocated	A3120.11	0	0	0	0	0	0	0	**0.00%**
Police Eq.	A3120.2	131,265	35,335	35,910	8,005	8,005	12,460	-22,875	**-64.74%**
Police C.E.	A3120.4	66,681	62,194	66,400	55,000	55,000	60,000	-2,194	**-3.53%**
Grants	A3125.1	2,378	5,000	9,700	9,700	9,700	9,700	4,700	**94.00%**
POLICE TOTAL		**591,018**	**579,065**	**701,483**	**572,705**	**572,705**	**597,160**	**18,095**	**3.12%**
Traffic Control Eq.	A3310.2	1,563	2,000	2,000	2,000	2,000	2,000	0	**0.00%**
Traffic Control C.E.	A3310.4	12,723	5,000	5,000	5,000	5,000	5,000	0	**0.00%**
TRAFFIC CONTROL TOTAL		**14,286**	**7,000**	**7,000**	**7,000**	**7,000**	**7,000**	**0**	**0.00%**
OSHA	A3389.1	8,476	8,900	9,345	9,000	9,000	9,000	100	**1.12%**
OSHA C.E.	A3389.4	0	200	200	100	100	100	-100	**-50.00%**
OSHA TOTAL		**8,476**	**9,100**	**9,545**	**9,100**	**9,100**	**9,100**	**0**	**0.00%**
Dog Control P.S.	A3510.1	1,938	1,966	2,179	2,860	2,860	2,860	894	**45.47%**
Dog Control C.E.	A3510.4	2,631	1,500	2,500	3,500	3,500	3,500	2,000	**133.33%**
DOG CONTROL TOTAL		**4,568**	**3,466**	**4,679**	**6,360**	**6,360**	**6,360**	**2,894**	**83.50%**
Safety Insp. P.S.	A3620.1	70,151	87,362	107,649	114,746	114,746	114,746	27,384	**31.35%**
Safety Insp. Eq.	A3620.2	0	3,500	1,000	1,000	1,000	1,000	-2,500	**-71.43%**
Safety Insp. C.E.	A3620.4	3,736	4,500	4,500	4,500	4,500	4,500	0	**0.00%**
SAFETY INSPECTION TOTAL		**73,886**	**95,362**	**113,149**	**120,246**	**120,246**	**120,246**	**24,884**	**26.09%**
Schools of Instruction	A3660.4	5,210	5,000	10,000	10,000	10,000	10,000	5,000	**100.00%**
SCHOOLS TOTAL		**5,210**	**5,000**	**10,000**	**10,000**	**10,000**	**10,000**	**5,000**	**100.00%**
Reg. of Vital Stats	A4020.1	3,261	3,425	4,133	4,000	4,000	4,000	575	**16.79%**
VITAL STATS TOTAL		**3,261**	**3,425**	**4,133**	**4,000**	**4,000**	**4,000**	**575**	**16.79%**
Ambulance	A4540.4	2,500	7,500	250,000	250,000	250,000	200,000	192,500	**2566.67%**
AMBULANCE TOTAL		**2,500**	**7,500**	**250,000**	**250,000**	**250,000**	**200,000**	**192,500**	**2566.67%**
TOTAL PUBLIC SAFETY		**703,205**	**709,918**	**1,099,988**	**979,411**	**979,411**	**953,866**	**243,948**	**34.36%**
TRANSPORTATION									
Supt. Highways P.S.	A5010.1	102,183	101,436	115,336	109,836	109,836	109,836	8,400	**8.28%**
Supt. Highways C.E.	A5010.4	3,120	3,000	2,500	2,500	2,500	2,500	-500	**-16.67%**
TOTAL TRANSPORTATION		**105,303**	**104,436**	**117,836**	**112,336**	**112,336**	**112,336**	**7,900**	**7.56%**
Street Lighting	A5182.4	14,425	14,000	12,000	12,000	12,000	10,000	-4,000	**-28.57%**
TOTAL STREET LIGHTING		**14,425**	**14,000**	**12,000**	**12,000**	**12,000**	**10,000**	**-4,000**	**-28.57%**
TOTAL TRANSPORTATION		**119,728**	**118,436**	**129,836**	**124,336**	**124,336**	**122,336**	**3,900**	**3.29%**

11/19/2024 2:34 PM

Notes on this page...

Table items #119-122

This heading is confusing

This is the 2023 actual-results column. Label it "2023 Actual" instead of "Actual Budget" so readers know these are historical results.

Include the missing $100

Final should total $1,034,223, not $1,034,123.
Difference: $100.
The Board of Review amount is omitted.

Other columns need it, too

Preliminary: $1,035,223, not $1,035,123.
Tentative: $1,035,223, not $1,035,123.
These columns also need the omitted account amounts included in the sum.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
Special Items Unall	A1910.4	70,555	66,960	103,135	68,137	68,137	68,137	1,177	**1.76%**
Association of Towns	A1920.4	1,100	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	40,000	0	**0.00%**
SPECIAL ITEMS TOTAL		**71,655**	**108,160**	**144,335**	**109,337**	**109,337**	**109,337**	**1,177**	**1.09%**
TOTAL GENERAL GOVERNMENT SUPPORT		**921,245**	**969,056**	**1,050,022**	**1,035,123**	**1,035,123**	**1,034,123**	**65,067**	**6.71%**
PUBLIC SAFETY									
Fire Marshal P.S.	A3010.1	38,270	40,115	33,665	41,441	41,441	41,441	1,326	**3.31%**
Fire Marshal C.E.	A3010.4	1,761	1,300	1,300	1,300	1,300	1,300	0	**0.00%**
Fire Marshal		**40,031**	**41,415**	**34,965**	**42,741**	**42,741**	**42,741**	**1,326**	**3.20%**
Police P.S.	A3120.1	390,694	476,536	589,473	500,000	500,000	515,000	38,464	**8.07%**
Police P.S. Unallocated	A3120.11	0	0	0	0	0	0	0	**0.00%**
Police Eq.	A3120.2	131,265	35,335	35,910	8,005	8,005	12,460	-22,875	**-64.74%**
Police C.E.	A3120.4	66,681	62,194	66,400	55,000	55,000	60,000	-2,194	**-3.53%**
Grants	A3125.1	2,378	5,000	9,700	9,700	9,700	9,700	4,700	**94.00%**
POLICE TOTAL		**591,018**	**579,065**	**701,483**	**572,705**	**572,705**	**597,160**	**18,095**	**3.12%**
Traffic Control Eq.	A3310.2	1,563	2,000	2,000	2,000	2,000	2,000	0	**0.00%**
Traffic Control C.E.	A3310.4	12,723	5,000	5,000	5,000	5,000	5,000	0	**0.00%**
TRAFFIC CONTROL TOTAL		**14,286**	**7,000**	**7,000**	**7,000**	**7,000**	**7,000**	**0**	**0.00%**
OSHA	A3389.1	8,476	8,900	9,345	9,000	9,000	9,000	100	**1.12%**
OSHA C.E.	A3389.4	0	200	200	100	100	100	-100	**-50.00%**
OSHA TOTAL		**8,476**	**9,100**	**9,545**	**9,100**	**9,100**	**9,100**	**0**	**0.00%**
Dog Control P.S.	A3510.1	1,938	1,966	2,179	2,860	2,860	2,860	894	**45.47%**
Dog Control C.E.	A3510.4	2,631	1,500	2,500	3,500	3,500	3,500	2,000	**133.33%**
DOG CONTROL TOTAL		**4,568**	**3,466**	**4,679**	**6,360**	**6,360**	**6,360**	**2,894**	**83.50%**
Safety Insp. P.S.	A3620.1	70,151	87,362	107,649	114,746	114,746	114,746	27,384	**31.35%**
Safety Insp. Eq.	A3620.2	0	3,500	1,000	1,000	1,000	1,000	-2,500	**-71.43%**
Safety Insp. C.E.	A3620.4	3,736	4,500	4,500	4,500	4,500	4,500	0	**0.00%**
SAFETY INSPECTION TOTAL		**73,886**	**95,362**	**113,149**	**120,246**	**120,246**	**120,246**	**24,884**	**26.09%**
Schools of Instruction	A3660.4	5,210	5,000	10,000	10,000	10,000	10,000	5,000	**100.00%**
SCHOOLS TOTAL		**5,210**	**5,000**	**10,000**	**10,000**	**10,000**	**10,000**	**5,000**	**100.00%**
Reg. of Vital Stats	A4020.1	3,261	3,425	4,133	4,000	4,000	4,000	575	**16.79%**
VITAL STATS TOTAL		**3,261**	**3,425**	**4,133**	**4,000**	**4,000**	**4,000**	**575**	**16.79%**
Ambulance	A4540.4	2,500	7,500	250,000	250,000	250,000	200,000	192,500	**2566.67%**
AMBULANCE TOTAL		**2,500**	**7,500**	**250,000**	**250,000**	**250,000**	**200,000**	**192,500**	**2566.67%**
TOTAL PUBLIC SAFETY		**703,205**	**709,918**	**1,099,988**	**979,411**	**979,411**	**953,866**	**243,948**	**34.36%**
TRANSPORTATION									
Supt. Highways P.S.	A5010.1	102,183	101,436	115,336	109,836	109,836	109,836	8,400	**8.28%**
Supt. Highways C.E.	A5010.4	3,120	3,000	2,500	2,500	2,500	2,500	-500	**-16.67%**
TOTAL TRANSPORTATION		**105,303**	**104,436**	**117,836**	**112,336**	**112,336**	**112,336**	**7,900**	**7.56%**
Street Lighting	A5182.4	14,425	14,000	12,000	12,000	12,000	10,000	-4,000	**-28.57%**
TOTAL STREET LIGHTING		**14,425**	**14,000**	**12,000**	**12,000**	**12,000**	**10,000**	**-4,000**	**-28.57%**
TOTAL TRANSPORTATION		**119,728**	**118,436**	**129,836**	**124,336**	**124,336**	**122,336**	**3,900**	**3.29%**

11/19/2024 2:34 PM

Notes on this page...

Table items #123, 125

Actuals need checking

The displayed 2023 actual accounts add to $743,238, not $703,205.
Difference: $40,033.
Check the ledger before treating this calculated sum as verified actual spending.

It's here - but left out!

The Fire Marshal accounts are listed above, but this Public Safety subtotal leaves out $42,741 in the Final column. Include the listed amounts when adding the subtotal.

This subtotal leaves it out

Final should total $996,607, not $953,866.
Difference: $42,741.
Fire Marshal accounts are left out.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
Special Items Unall	A1910.4	70,555	66,960	103,135	68,137	68,137	68,137	1,177	**1.76%**
Association of Towns	A1920.4	1,100	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	40,000	0	**0.00%**
SPECIAL ITEMS TOTAL		**71,655**	**108,160**	**144,335**	**109,337**	**109,337**	**109,337**	**1,177**	**1.09%**
TOTAL GENERAL GOVERNMENT SUPPORT		**921,245**	**969,056**	**1,050,022**	**1,035,123**	**1,035,123**	**1,034,123**	**65,067**	**6.71%**
PUBLIC SAFETY									
Fire Marshal P.S.	A3010.1	38,270	40,115	33,665	41,441	41,441	41,441	1,326	**3.31%**
Fire Marshal C.E.	A3010.4	1,761	1,300	1,300	1,300	1,300	1,300	0	**0.00%**
Fire Marshal		**40,031**	**41,415**	**34,965**	**42,741**	**42,741**	**42,741**	**1,326**	**3.20%**
Police P.S.	A3120.1	390,694	476,536	589,473	500,000	500,000	515,000	38,464	**8.07%**
Police P.S. Unallocated	A3120.11	0	0	0	0	0	0	0	**0.00%**
Police Eq.	A3120.2	131,265	35,335	35,910	8,005	8,005	12,460	-22,875	**-64.74%**
Police C.E.	A3120.4	66,681	62,194	66,400	55,000	55,000	60,000	-2,194	**-3.53%**
Grants	A3125.1	2,378	5,000	9,700	9,700	9,700	9,700	4,700	**94.00%**
POLICE TOTAL		**591,018**	**579,065**	**701,483**	**572,705**	**572,705**	**597,160**	**18,095**	**3.12%**
Traffic Control Eq.	A3310.2	1,563	2,000	2,000	2,000	2,000	2,000	0	**0.00%**
Traffic Control C.E.	A3310.4	12,723	5,000	5,000	5,000	5,000	5,000	0	**0.00%**
TRAFFIC CONTROL TOTAL		**14,286**	**7,000**	**7,000**	**7,000**	**7,000**	**7,000**	**0**	**0.00%**
OSHA	A3389.1	8,476	8,900	9,345	9,000	9,000	9,000	100	**1.12%**
OSHA C.E.	A3389.4	0	200	200	100	100	100	-100	**-50.00%**
OSHA TOTAL		**8,476**	**9,100**	**9,545**	**9,100**	**9,100**	**9,100**	**0**	**0.00%**
Dog Control P.S.	A3510.1	1,938	1,966	2,179	2,860	2,860	2,860	894	**45.47%**
Dog Control C.E.	A3510.4	2,631	1,500	2,500	3,500	3,500	3,500	2,000	**133.33%**
DOG CONTROL TOTAL		**4,568**	**3,466**	**4,679**	**6,360**	**6,360**	**6,360**	**2,894**	**83.50%**
Safety Insp. P.S.	A3620.1	70,151	87,362	107,649	114,746	114,746	114,746	27,384	**31.35%**
Safety Insp. Eq.	A3620.2	0	3,500	1,000	1,000	1,000	1,000	-2,500	**-71.43%**
Safety Insp. C.E.	A3620.4	3,736	4,500	4,500	4,500	4,500	4,500	0	**0.00%**
SAFETY INSPECTION TOTAL		**73,886**	**95,362**	**113,149**	**120,246**	**120,246**	**120,246**	**24,884**	**26.09%**
Schools of Instruction	A3660.4	5,210	5,000	10,000	10,000	10,000	10,000	5,000	**100.00%**
SCHOOLS TOTAL		**5,210**	**5,000**	**10,000**	**10,000**	**10,000**	**10,000**	**5,000**	**100.00%**
Reg. of Vital Stats	A4020.1	3,261	3,425	4,133	4,000	4,000	4,000	575	**16.79%**
VITAL STATS TOTAL		**3,261**	**3,425**	**4,133**	**4,000**	**4,000**	**4,000**	**575**	**16.79%**
Ambulance	A4540.4	2,500	7,500	250,000	250,000	250,000	200,000	192,500	**2566.67%**
AMBULANCE TOTAL		**2,500**	**7,500**	**250,000**	**250,000**	**250,000**	**200,000**	**192,500**	**2566.67%**
TOTAL PUBLIC SAFETY		**703,205**	**709,918**	**1,099,988**	**979,411**	**979,411**	**953,866**	**243,948**	**34.36%**
TRANSPORTATION									
Supt. Highways P.S.	A5010.1	102,183	101,436	115,336	109,836	109,836	109,836	8,400	**8.28%**
Supt. Highways C.E.	A5010.4	3,120	3,000	2,500	2,500	2,500	2,500	-500	**-16.67%**
TOTAL TRANSPORTATION		**105,303**	**104,436**	**117,836**	**112,336**	**112,336**	**112,336**	**7,900**	**7.56%**
Street Lighting	A5182.4	14,425	14,000	12,000	12,000	12,000	10,000	-4,000	**-28.57%**
TOTAL STREET LIGHTING		**14,425**	**14,000**	**12,000**	**12,000**	**12,000**	**10,000**	**-4,000**	**-28.57%**
TOTAL TRANSPORTATION		**119,728**	**118,436**	**129,836**	**124,336**	**124,336**	**122,336**	**3,900**	**3.29%**

11/19/2024 2:34 PM

Notes on this page...

Table items #124, 126-129

Other columns need it, too

Dept Request: $1,134,954, not $1,099,988.
Preliminary: $1,022,152, not $979,411.
These columns also need the omitted account amounts included in the sum.

Other columns need it, too

Prior-year Final: $751,333, not $709,918.
Tentative: $1,022,152, not $979,411.
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.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
GENERAL FUND ACCOUNTS									
Publicity	A6410.4	871	1,000	1,000	1,000	1,000	1,000	0	**0.00%**
PUBLICITY TOTAL		**871**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**0**	**0.00%**
Veterans	A6510.4	3,000	3,000	3,000	3,000	3,000	3,000	0	**0.00%**
VETERANS PROGRAMS TOTAL		**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**0**	**0.00%**
Programs C.E.	A6771.4	1,296	2,000	2,000	1,500	1,500	1,500	-500	**-25.00%**
Programs/Aging C.E.	A6772.4	5,043	6,500	6,500	6,850	6,850	6,850	350	**5.38%**
PROGRAMS FOR THE AGING TOTAL		**6,340**	**8,500**	**8,500**	**8,350**	**8,350**	**8,350**	**-150**	**-1.76%**
Economic Devlp. C.E.	A6989.4	0	100	0	100	100	100	0	**0.00%**
ECONOMIC DEVLP. TOTAL		**0**	**100**	**0**	**100**	**100**	**100**	**0**	**0.00%**
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY		**10,211**	**12,600**	**12,500**	**12,450**	**12,450**	**12,450**	**-150**	**-1.19%**
RECREATION AND CULTURAL									
Playground/Rec P.S.	A7140.1	19,877	21,376	43,500	43,500	43,500	43,500	22,124	**103.50%**
Playground/Rec Eq.	A7140.2	10,087	1,000	10,000	12,000	12,000	12,000	11,000	**1100.00%**
Playground/Rec C.E.	A7140.4	49,294	50,000	50,000	65,000	65,000	75,000	25,000	**50.00%**
PLAYGROUND & REC TOTAL		**79,257**	**72,376**	**103,500**	**120,500**	**120,500**	**130,500**	**58,124**	**80.31%**
Pool P.S.	A7150.1	104,517	100,000	122,000	122,000	122,000	110,000	10,000	**10.00%**
Pool Eq.	A7150.2	0	5,000	5,000	5,000	5,000	5,000	0	**0.00%**
Pool C.E.	A7150.4	83,074	30,000	25,000	25,000	25,000	35,000	5,000	**16.67%**
POOL TOTAL		**187,591**	**135,000**	**152,000**	**152,000**	**152,000**	**150,000**	**15,000**	**11.11%**
Youth Programs P.S.	A7310.1	82,605	85,000	88,162	88,162	88,162	88,162	3,162	**3.72%**
Youth Programs Eq.	A7310.2	0	1,000	1,000	1,000	1,000	1,000	0	**0.00%**
Youth Programs C.E.	A7310.4	7,254	7,450	6,400	6,400	64,000	6,000	-1,450	**-19.46%**
Youth/Summer Camp P.S	A7320.1	31,498	35,000	41,522	41,522	41,522	41,522	6,522	**18.63%**
Youth/Summer Camp C.E	A7320.4	2,369	4,300	3,750	3,000	3,000	3,000	-1,300	**-30.23%**
YOUTH PROGRAMS TOTAL		**123,727**	**132,750**	**140,834**	**140,084**	**197,684**	**139,684**	**6,934**	**5.22%**
Historian P.S.	A7510.1	785	825	825	825	825	825	0	**0.00%**
Historian C.E.	A7510.4	38	200	200	200	200	200	0	**0.00%**
HISTORY TOTAL		**823**	**1,025**	**1,025**	**1,025**	**1,025**	**1,025**	**0**	**0.00%**
Celebrations C.E.	A7550.4	3,031	2,500	2,500	2,500	2,500	2,500	0	**0.00%**
CELEBRATIONS TOTAL		**3,031**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**0**	**0.00%**
TOTAL RECREATION &CULTURAL		**394,428**	**343,651**	**399,859**	**416,109**	**473,709**	**423,709**	**80,058**	**23.30%**
HOME & COMMUNITY									
ZBA P.S.	A8010.1	4,080	4,638	4,347	5,180	5,180	5,180	542	**11.69%**
ZBA C.E.	A8010.4	880	700	1,000	1,000	1,000	1,000	300	**42.86%**
ZBA TOTAL		**4,960**	**5,338**	**5,347**	**6,180**	**6,180**	**6,180**	**842**	**15.77%**
Planning P.S.	A8020.1	11,959	12,914	23,565	14,540	14,540	14,540	1,626	**12.59%**
Planning Eq.	A8020.2	0	250	200	200	200	200	-50	**-20.00%**
Planning C.E.	A8020.4	40,238	32,000	3,200	3,200	3,200	3,200	-28,800	**-90.00%**
PLANNING TOTAL		**52,197**	**45,164**	**26,965**	**17,940**	**17,940**	**17,940**	**-27,224**	**-60.28%**

Notes on this page...

Table items #119, 130

This heading is confusing

This is the 2023 actual-results column. Label it "2023 Actual" instead of "Actual Budget" so readers know these are historical results.

Why did this jump to $64,000?

Youth Programs (A7310.4) changes from $6,400 Tentative to $64,000 Preliminary.
Difference: $57,600, carried into the related totals.
Ask what changed. This may be intentional; $6,400 is a comparison, not a confirmed replacement.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
Environmental C.E.	A8090.4	1,055	1,500	1,000	1,000	1,000	1,000	-500	**-33.33%**
ENVIRONMENTAL TOTAL		**1,055**	**1,500**	**1,000**	**1,000**	**1,000**	**1,000**	**-500**	**-33.33%**
Refuse & Garbage P.S.	A8160.1	69,705	74,500	83,156	78,000	78,000	78,000	3,500	**4.70%**
Refuse & Garbage Eq.	A8160.2	16,507	1,000	3,000	2,000	2,000	2,000	1,000	**100.00%**
Refuse & Garbage C.E.	A8160.4	9,848	11,000	11,000	11,000	11,000	11,000	0	**0.00%**
REFUSE & RECYCLING TOTAL		**96,060**	**86,500**	**97,156**	**91,000**	**91,000**	**91,000**	**4,500**	**5.20%**
GENERAL FUND ACCOUNTS									
Community Beautification	A8510.4	300	300	300	300	300	300	0	**0.00%**
BEAUTIFICATION TOTAL		**300**	**300**	**300**	**300**	**300**	**300**	**0**	**0.00%**
UCRRA	A8710.4	55,823	55,000	58,000	45,000	45,000	55,000	0	**0.00%**
UCRRA TOTAL		**55,823**	**55,000**	**58,000**	**45,000**	**45,000**	**55,000**	**0**	**0.00%**
Landfill Closure	A8710.6	3,545	4,295	4,587	3,500	3,500	3,500	-795	**-18.51%**
LANDFULL CLOSURE TOTAL		**3,545**	**4,295**	**4,587**	**3,500**	**3,500**	**3,500**	**-795**	**-18.51%**
Cemeteries C.E.	A8810.4	12,643	13,000	16,000	13,000	13,000	13,000	0	**0.00%**
CEMETERIES TOTAL		**12,643**	**13,000**	**16,000**	**13,000**	**13,000**	**13,000**	**0**	**0.00%**
Food Pantry	A8989.4	0	300	0	0	0	0	-300	**-100.00%**
FOOD PANTRY TOTAL		**0**	**300**	**0**	**0**	**0**	**0**	**-300**	**-100.00%**
TOTAL HOME & COMMUNITY		**226,582**	**211,397**	**209,355**	**177,920**	**177,920**	**187,920**	**-23,477**	**-11.11%**
Emp. Ben. State Ret.	A9010.8	115,016	86,762	145,520	145,520	145,520	128,382	41,620	**47.97%**
Police Retirement	A9015.8	66,190	55,449	99,322	99,322	99,322	70,603	15,154	**27.33%**
Emp. Ben. Soc. Sec.	A9030.8	112,372	124,937	140,000	135,000	135,000	135,000	10,063	**8.05%**
Workers Comp	A9040.8	26,429	28,278	28,096	28,096	28,096	28,096	-182	**-0.64%**
Unemployment Ins.	A9050.8	230	1,000	1,000	1,000	1,000	1,000	0	**0.00%**
Emp. Ben. Med. Ins.	A9060.8	193,290	245,127	281,875	257,098	257,098	257,098	11,971	**4.88%**
TOTAL EMPLOYEE BENEFITS		**513,527**	**541,553**	**695,813**	**666,036**	**666,036**	**620,179**	**78,626**	**14.52%**
DEBT SERVICE									
Statutory Bonds Principal	A9720.6	155,000	155,000	160,000	160,000	160,000	160,000	5,000	**3.23%**
Statutory Bonds Int.	A9720.7	16,638	12,550	8,013	8,013	8,013	8,013	-4,537	**-36.15%**
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		**171,638**	**167,550**	**168,013**	**168,013**	**168,013**	**168,013**	**463**	**0.28%**
TRANSFERS, CAPITAL PROJECTS									
Trans./Cap. Projects	A9950.9	0	0	0	0	0	0	0	**#DIV/0!**
TOTAL TRANSFERS & CAPITAL PROJECTS		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**
GENERAL FUND ACCOUNTS									
TOTAL GENERAL FUND APPROPRIATIONS		**3,060,565**	**3,074,161**	**3,765,386**	**3,579,398**	**3,636,998**	**3,522,596**	**448,435**	**14.59%**

Notes on this page...

Table items #119, 131-132

This heading is confusing

This is the 2023 actual-results column. Label it "2023 Actual" instead of "Actual Budget" so readers know these are historical results.

A percentage from zero?

A9950.9: 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.

Actuals need checking

The displayed 2023 actual accounts add to $3,100,599, not $3,060,565.
Difference: $40,034.
Check the ledger before treating this calculated sum as verified actual spending.

11/19/2024 2:34 PM

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
Environmental C.E.	A8090.4	1,055	1,500	1,000	1,000	1,000	1,000	-500	**-33.33%**
ENVIRONMENTAL TOTAL		**1,055**	**1,500**	**1,000**	**1,000**	**1,000**	**1,000**	**-500**	**-33.33%**
Refuse & Garbage P.S.	A8160.1	69,705	74,500	83,156	78,000	78,000	78,000	3,500	**4.70%**
Refuse & Garbage Eq.	A8160.2	16,507	1,000	3,000	2,000	2,000	2,000	1,000	**100.00%**
Refuse & Garbage C.E.	A8160.4	9,848	11,000	11,000	11,000	11,000	11,000	0	**0.00%**
REFUSE & RECYCLING TOTAL		**96,060**	**86,500**	**97,156**	**91,000**	**91,000**	**91,000**	**4,500**	**5.20%**
GENERAL FUND ACCOUNTS									
Community Beautification	A8510.4	300	300	300	300	300	300	0	**0.00%**
BEAUTIFICATION TOTAL		**300**	**300**	**300**	**300**	**300**	**300**	**0**	**0.00%**
UCRRA	A8710.4	55,823	55,000	58,000	45,000	45,000	55,000	0	**0.00%**
UCRRA TOTAL		**55,823**	**55,000**	**58,000**	**45,000**	**45,000**	**55,000**	**0**	**0.00%**
Landfill Closure	A8710.6	3,545	4,295	4,587	3,500	3,500	3,500	-795	**-18.51%**
LANDFULL CLOSURE TOTAL		**3,545**	**4,295**	**4,587**	**3,500**	**3,500**	**3,500**	**-795**	**-18.51%**
Cemeteries C.E.	A8810.4	12,643	13,000	16,000	13,000	13,000	13,000	0	**0.00%**
CEMETERIES TOTAL		**12,643**	**13,000**	**16,000**	**13,000**	**13,000**	**13,000**	**0**	**0.00%**
Food Pantry	A8989.4	0	300	0	0	0	0	-300	**-100.00%**
FOOD PANTRY TOTAL		**0**	**300**	**0**	**0**	**0**	**0**	**-300**	**-100.00%**
TOTAL HOME & COMMUNITY		**226,582**	**211,397**	**209,355**	**177,920**	**177,920**	**187,920**	**-23,477**	**-11.11%**
Emp. Ben. State Ret.	A9010.8	115,016	86,762	145,520	145,520	145,520	128,382	41,620	**47.97%**
Police Retirement	A9015.8	66,190	55,449	99,322	99,322	99,322	70,603	15,154	**27.33%**
Emp. Ben. Soc. Sec.	A9030.8	112,372	124,937	140,000	135,000	135,000	135,000	10,063	**8.05%**
Workers Comp	A9040.8	26,429	28,278	28,096	28,096	28,096	28,096	-182	**-0.64%**
Unemployment Ins.	A9050.8	230	1,000	1,000	1,000	1,000	1,000	0	**0.00%**
Emp. Ben. Med. Ins.	A9060.8	193,290	245,127	281,875	257,098	257,098	257,098	11,971	**4.88%**
TOTAL EMPLOYEE BENEFITS		**513,527**	**541,553**	**695,813**	**666,036**	**666,036**	**620,179**	**78,626**	**14.52%**
DEBT SERVICE									
Statutory Bonds Principal	A9720.6	155,000	155,000	160,000	160,000	160,000	160,000	5,000	**3.23%**
Statutory Bonds Int.	A9720.7	16,638	12,550	8,013	8,013	8,013	8,013	-4,537	**-36.15%**
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		**171,638**	**167,550**	**168,013**	**168,013**	**168,013**	**168,013**	**463**	**0.28%**
TRANSFERS, CAPITAL PROJECTS									
Trans./Cap. Projects	A9950.9	0	0	0	0	0	0	0	**#DIV/0!**
TOTAL TRANSFERS & CAPITAL PROJECTS		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**
GENERAL FUND ACCOUNTS									
TOTAL GENERAL FUND APPROPRIATIONS		**3,060,565**	**3,074,161**	**3,765,386**	**3,579,398**	**3,636,998**	**3,522,596**	**448,435**	**14.59%**

Notes on this page...

Table items #133-137

Correct the Final fund total

Final should total $3,565,437, not $3,522,596.
Difference: $42,841.
Add the displayed individual accounts.

Other columns need it, too

Dept Request: $3,800,352, not $3,765,386.
Preliminary: $3,679,839, not $3,636,998.
These columns also need the omitted account amounts included in the sum.

Other columns need it, too

Prior-year Final: $3,115,577, not $3,074,161.
Tentative: $3,622,239, not $3,579,398.
These columns also need the omitted account amounts included in the sum.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
Environmental C.E.	A8090.4	1,055	1,500	1,000	1,000	1,000	1,000	-500	**-33.33%**
ENVIRONMENTAL TOTAL		**1,055**	**1,500**	**1,000**	**1,000**	**1,000**	**1,000**	**-500**	**-33.33%**
Refuse & Garbage P.S.	A8160.1	69,705	74,500	83,156	78,000	78,000	78,000	3,500	**4.70%**
Refuse & Garbage Eq.	A8160.2	16,507	1,000	3,000	2,000	2,000	2,000	1,000	**100.00%**
Refuse & Garbage C.E.	A8160.4	9,848	11,000	11,000	11,000	11,000	11,000	0	**0.00%**
REFUSE & RECYCLING TOTAL		**96,060**	**86,500**	**97,156**	**91,000**	**91,000**	**91,000**	**4,500**	**5.20%**
GENERAL FUND ACCOUNTS									
Community Beautification	A8510.4	300	300	300	300	300	300	0	**0.00%**
BEAUTIFICATION TOTAL		**300**	**300**	**300**	**300**	**300**	**300**	**0**	**0.00%**
UCRRA	A8710.4	55,823	55,000	58,000	45,000	45,000	55,000	0	**0.00%**
UCRRA TOTAL		**55,823**	**55,000**	**58,000**	**45,000**	**45,000**	**55,000**	**0**	**0.00%**
Landfill Closure	A8710.6	3,545	4,295	4,587	3,500	3,500	3,500	-795	**-18.51%**
LANDFULL CLOSURE TOTAL		**3,545**	**4,295**	**4,587**	**3,500**	**3,500**	**3,500**	**-795**	**-18.51%**
Cemeteries C.E.	A8810.4	12,643	13,000	16,000	13,000	13,000	13,000	0	**0.00%**
CEMETERIES TOTAL		**12,643**	**13,000**	**16,000**	**13,000**	**13,000**	**13,000**	**0**	**0.00%**
Food Pantry	A8989.4	0	300	0	0	0	0	-300	**-100.00%**
FOOD PANTRY TOTAL		**0**	**300**	**0**	**0**	**0**	**0**	**-300**	**-100.00%**
TOTAL HOME & COMMUNITY		**226,582**	**211,397**	**209,355**	**177,920**	**177,920**	**187,920**	**-23,477**	**-11.11%**
Emp. Ben. State Ret.	A9010.8	115,016	86,762	145,520	145,520	145,520	128,382	41,620	**47.97%**
Police Retirement	A9015.8	66,190	55,449	99,322	99,322	99,322	70,603	15,154	**27.33%**
Emp. Ben. Soc. Sec.	A9030.8	112,372	124,937	140,000	135,000	135,000	135,000	10,063	**8.05%**
Workers Comp	A9040.8	26,429	28,278	28,096	28,096	28,096	28,096	-182	**-0.64%**
Unemployment Ins.	A9050.8	230	1,000	1,000	1,000	1,000	1,000	0	**0.00%**
Emp. Ben. Med. Ins.	A9060.8	193,290	245,127	281,875	257,098	257,098	257,098	11,971	**4.88%**
TOTAL EMPLOYEE BENEFITS		**513,527**	**541,553**	**695,813**	**666,036**	**666,036**	**620,179**	**78,626**	**14.52%**
DEBT SERVICE									
Statutory Bonds Principal	A9720.6	155,000	155,000	160,000	160,000	160,000	160,000	5,000	**3.23%**
Statutory Bonds Int.	A9720.7	16,638	12,550	8,013	8,013	8,013	8,013	-4,537	**-36.15%**
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		**171,638**	**167,550**	**168,013**	**168,013**	**168,013**	**168,013**	**463**	**0.28%**
TRANSFERS, CAPITAL PROJECTS									
Trans./Cap. Projects	A9950.9	0	0	0	0	0	0	0	**#DIV/0!**
TOTAL TRANSFERS & CAPITAL PROJECTS		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**
GENERAL FUND ACCOUNTS									
TOTAL GENERAL FUND APPROPRIATIONS		**3,060,565**	**3,074,161**	**3,765,386**	**3,579,398**	**3,636,998**	**3,522,596**	**448,435**	**14.59%**

Notes on this page...

Table items #138

A percentage from zero?

TOTAL TRANSFERS & CAPITAL PROJECTS: 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 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
GENERAL FUND REVENUES									
OTHER TAX ITEMS									
Int. & pen. RP Tax	A1090	18,651	18,500	18,000	17,000	17,000	17,000	-1,500	**-8.11%**
Sales Tax/County	A1120	207,347	201,866	209,400	253,000	253,000	255,000	53,134	**26.32%**
Franchises	A1170	36,209	38,000	33,375	33,375	33,375	33,375	-4,625	**-12.17%**
TOTAL OTHER TAX ITEMS		**262,207**	**258,366**	**260,775**	**303,375**	**303,375**	**305,375**	**47,009**	**18.19%**
DEPARTMENT INCOME									
Dept. Inc/Clerk Fees	A1255	3,238	3,000	3,000	3,000	3,000	3,000	0	**0.00%**
Police Fees	A1520	9,553	10,000	10,000	10,000	10,000	10,000	0	**0.00%**
Park/Rec Charges	A2001	17,459	17,000	20,000	30,000	30,000	25,000	8,000	**47.06%**
Pool Fees	A2025	84,603	80,000	90,000	130,000	130,000	115,000	35,000	**43.75%**
Rec. Planning Fees	A2030	0	1,000	0	1,000	1,000	1,000	0	**0.00%**
Other Rec Income	A2089	9,398	8,500	0	11,000	11,000	11,000	2,500	**29.41%**
Zoning Fees	A2110	200	500	600	600	600	600	100	**20.00%**
Planning Board Fees	A2115	1,540	2,000	4,000	4,000	4,000	4,000	2,000	**100.00%**
Grants-DWI	A2260	9,335	9,335	21,031	21,031	21,031	21,031	11,696	**125.29%**
Svc. Other Gov't.	A2300	98,803	104,000	104,000	104,000	104,000	104,000	0	**0.00%**
Svc. Other Gov't.-RMC	A2301	71,242	70,000	85,000	105,000	105,000	105,000	35,000	**50.00%**
TOTAL DEPARTMENT INCOME		**305,371**	**305,335**	**337,631**	**419,631**	**419,631**	**399,631**	**94,296**	**30.88%**
USE OF MONEY									
Interest	A2401	36,246	85,000	105,000	105,000	105,000	105,000	20,000	**23.53%**
TOTAL USE OF MONEY		**36,246**	**85,000**	**105,000**	**105,000**	**105,000**	**105,000**	**20,000**	**23.53%**
LICENSES & PERMITS									
Games of Chance	A2530	20	20	20	20	20	20	0	**0.00%**
Bingo Licenses	A2540	0	0	0	0	0	0	0	**0.00%**
Dog Licenses	A2544	3,601	3,000	3,000	3,000	3,000	3,000	0	**0.00%**
Other Licenses(Junkyard	A2545	100	100	100	100	100	100	0	**0.00%**
Building Permits	A2555	147,804	110,000	87,639	100,000	100,000	105,000	-5,000	**-4.55%**
Landfill Permits	A2590	26,140	25,000	25,000	28,000	28,000	30,000	5,000	**20.00%**
TOTAL LICENSES & PERMITS		**177,665**	**138,120**	**115,759**	**131,120**	**131,120**	**138,120**	**0**	**0.00%**
FINES & FORFEITURES									
Fines & Forfeited Bail	A2610	82,882	95,000	85,000	75,000	75,000	75,000	-20,000	**-21.05%**
Dog Fines & Penalties	A2611	120	500	600	1,100	1,100	1,100	600	**120.00%**
TOTAL FINES & FORFEITURES		**83,002**	**95,500**	**85,600**	**76,100**	**76,100**	**76,100**	**-19,400**	**-20.31%**
SALES OF PROPERTY & COMP. FOR LOSS									
Sale of Equipment	A2665	12,750	5,000	5,000	5,000	5,000	5,000	0	**0.00%**
Insurance Recovery	A2680	0	0	5,000	5,000	5,000	5,000	5,000	**0.00%**
Sale of Real Property	A2660	0	0	0	0	0	0	0	**0.00%**
TOTAL SALES & LOSS COMP.		**12,750**	**5,000**	**10,000**	**10,000**	**10,000**	**10,000**	**5,000**	**100.00%**

11/19/2024 2:34 PM

Notes on this page...

Table items #119, 139, 141

This heading is confusing

This is the 2023 actual-results column. Label it "2023 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?

A2260: the 2024 Final column shows $9,335; the adopted 2024 budget shows $7,700.
Difference: $1,635.
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 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
GENERAL FUND REVENUES									
OTHER TAX ITEMS									
Int. & pen. RP Tax	A1090	18,651	18,500	18,000	17,000	17,000	17,000	-1,500	**-8.11%**
Sales Tax/County	A1120	207,347	201,866	209,400	253,000	253,000	255,000	53,134	**26.32%**
Franchises	A1170	36,209	38,000	33,375	33,375	33,375	33,375	-4,625	**-12.17%**
TOTAL OTHER TAX ITEMS		**262,207**	**258,366**	**260,775**	**303,375**	**303,375**	**305,375**	**47,009**	**18.19%**
DEPARTMENT INCOME									
Dept. Inc/Clerk Fees	A1255	3,238	3,000	3,000	3,000	3,000	3,000	0	**0.00%**
Police Fees	A1520	9,553	10,000	10,000	10,000	10,000	10,000	0	**0.00%**
Park/Rec Charges	A2001	17,459	17,000	20,000	30,000	30,000	25,000	8,000	**47.06%**
Pool Fees	A2025	84,603	80,000	90,000	130,000	130,000	115,000	35,000	**43.75%**
Rec. Planning Fees	A2030	0	1,000	0	1,000	1,000	1,000	0	**0.00%**
Other Rec Income	A2089	9,398	8,500	0	11,000	11,000	11,000	2,500	**29.41%**
Zoning Fees	A2110	200	500	600	600	600	600	100	**20.00%**
Planning Board Fees	A2115	1,540	2,000	4,000	4,000	4,000	4,000	2,000	**100.00%**
Grants-DWI	A2260	9,335	9,335	21,031	21,031	21,031	21,031	11,696	**125.29%**
Svc. Other Gov't.	A2300	98,803	104,000	104,000	104,000	104,000	104,000	0	**0.00%**
Svc. Other Gov't.-RMC	A2301	71,242	70,000	85,000	105,000	105,000	105,000	35,000	**50.00%**
TOTAL DEPARTMENT INCOME		**305,371**	**305,335**	**337,631**	**419,631**	**419,631**	**399,631**	**94,296**	**30.88%**
USE OF MONEY									
Interest	A2401	36,246	85,000	105,000	105,000	105,000	105,000	20,000	**23.53%**
TOTAL USE OF MONEY		**36,246**	**85,000**	**105,000**	**105,000**	**105,000**	**105,000**	**20,000**	**23.53%**
LICENSES & PERMITS									
Games of Chance	A2530	20	20	20	20	20	20	0	**0.00%**
Bingo Licenses	A2540	0	0	0	0	0	0	0	**0.00%**
Dog Licenses	A2544	3,601	3,000	3,000	3,000	3,000	3,000	0	**0.00%**
Other Licenses(Junkyard	A2545	100	100	100	100	100	100	0	**0.00%**
Building Permits	A2555	147,804	110,000	87,639	100,000	100,000	105,000	-5,000	**-4.55%**
Landfill Permits	A2590	26,140	25,000	25,000	28,000	28,000	30,000	5,000	**20.00%**
TOTAL LICENSES & PERMITS		**177,665**	**138,120**	**115,759**	**131,120**	**131,120**	**138,120**	**0**	**0.00%**
FINES & FORFEITURES									
Fines & Forfeited Bail	A2610	82,882	95,000	85,000	75,000	75,000	75,000	-20,000	**-21.05%**
Dog Fines & Penalties	A2611	120	500	600	1,100	1,100	1,100	600	**120.00%**
TOTAL FINES & FORFEITURES		**83,002**	**95,500**	**85,600**	**76,100**	**76,100**	**76,100**	**-19,400**	**-20.31%**
SALES OF PROPERTY & COMP. FOR LOSS									
Sale of Equipment	A2665	12,750	5,000	5,000	5,000	5,000	5,000	0	**0.00%**
Insurance Recovery	A2680	0	0	5,000	5,000	5,000	5,000	5,000	**0.00%**
Sale of Real Property	A2660	0	0	0	0	0	0	0	**0.00%**
TOTAL SALES & LOSS COMP.		**12,750**	**5,000**	**10,000**	**10,000**	**10,000**	**10,000**	**5,000**	**100.00%**

11/19/2024 2:34 PM

Notes on this page...

Table items #140

A percentage from zero?

A2680: 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 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
MISCELLANEOUS									
Donations	A2705	310	3,000	3,000	3,000	3,000	3,000	0	**0.00%**
Misc. Receipts	A2771	7,825	6,000	8,000	13,000	13,000	13,000	7,000	**116.67%**
Tax Liens	A2772	0	0	0	0	0	0	0	**0.00%**
Landfill Fees/Com	A2775	96,106	90,000	90,000	95,000	95,000	110,000	20,000	**22.22%**
Rec. Dept. Fund	A2801	0	2,000	0	0	0	0	-2,000	**-100.00%**
TOTAL MISCELLANEOUS		**104,240**	**101,000**	**101,000**	**111,000**	**111,000**	**126,000**	**25,000**	**24.75%**
STATE AID									
Mortgage Tax	A3005	92,949	112,000	112,000	112,000	112,000	112,000	0	**0.00%**
Assessors	A3040	0	0	0	0	0	0	0	**0.00%**
State Aid/Other	A3089	48,167	1	1	25,000	25,000	25,000	24,999	**2499900.00%**
Per Capita Aid	A3001	31,456	31,456	31,456	31,456	31,456	31,456	0	**0.00%**
State Aid/Public Safety	A3389	0	0	0	0	0	0	0	**0.00%**
Youth Programs	A3820	98,625	97,000	97,000	97,000	97,000	97,000	0	**0.00%**
Trans./State Aid	A3995	50,000	0	0	0	0	0	0	**0.00%**
Interfund Transfer	A5031	0	0	0	0	0	0	0	**0.00%**
TOTAL STATE AID		**321,197**	**240,457**	**240,457**	**265,456**	**265,456**	**265,456**	**24,999**	**10.40%**
TOTAL GENERAL FUND ESTIMATED REVENUES		**1,302,676**	**1,228,778**	**1,256,222**	**1,421,682**	**1,421,682**	**1,425,682**	**196,904**	**16.02%**

Notes on this page...

Table items #119, 141-142

This heading is confusing

This is the 2023 actual-results column. Label it "2023 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?

TOTAL GENERAL FUND ESTIMATED REVENUES: the 2024 Final column shows $1,228,778; the adopted 2024 budget shows $1,227,142.
Difference: $1,636.
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 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
HIGHWAY FUND ACCOUNTS									
GENERAL REPAIRS									
General Repairs P.S.	DA5110.1	284,618	295,090	340,787	351,527	351,527	340,000	44,910	**15.22%**
General Repairs C.E.	DA5110.4	51,781	82,000	72,000	65,000	65,000	65,000	-17,000	**-20.73%**
TOTAL GENERAL REPAIRS		**336,400**	**377,090**	**412,787**	**416,527**	**416,527**	**405,000**	**27,910**	**7.40%**
NON-ROAD EXPENSES									
General Maint. P.S.	DA5111.1	139,684	144,040	175,282	175,282	175,282	175,282	31,242	**21.69%**
General Maint. Eq.	DA5111.2	5,000	5,000	5,000	2,000	2,000	2,000	-3,000	**-60.00%**
General Maint. C.E.	DA5111.4	3,937	4,500	4,500	3,000	3,000	3,000	-1,500	**-33.33%**
TOTAL NON-ROAD EXPENSES		**148,622**	**153,540**	**184,782**	**180,282**	**180,282**	**180,282**	**26,742**	**17.42%**
IMPROVEMENTS									
Capital Outlay	DA5112.2	219,197	155,000	155,000	155,000	155,000	155,000	0	**0.00%**
TOTAL IMPROVEMENTS		**219,197**	**155,000**	**155,000**	**155,000**	**155,000**	**155,000**	**0**	**0.00%**
MACHINERY									
Machinery P.S.	DA5130.1	0	5,000	0	0	0	0	-5,000	**-100.00%**
Machinery Eq.	DA5130.2	9,025	60,000	60,000	60,000	60,000	60,000	0	**0.00%**
Machinery C.E.	DA5130.4	106,425	80,000	90,000	90,000	90,000	90,000	10,000	**12.50%**
TOTAL MACHINERY		**115,450**	**145,000**	**150,000**	**150,000**	**150,000**	**150,000**	**5,000**	**3.45%**
MISCELLANEOUS									
Miscellaneous P.S.	DA5140.1	1,923	14,500	0	14,500	14,500	14,500	0	**0.00%**
Miscellaneous C.E.	DA5140.4	0	500	0	500	500	500	0	**0.00%**
TOTAL MISCELLANEOUS		**1,923**	**15,000**	**0**	**15,000**	**15,000**	**15,000**	**0**	**0.00%**
SNOW REMOVAL									
Snow Removal P.S.	DA5142.1	26,531	45,000	45,000	60,000	60,000	60,000	15,000	**33.33%**
Snow Removal C.E.	DA5142.4	331,884	67,000	67,000	50,000	50,000	50,000	-17,000	**-25.37%**
TOTAL SNOW REMOVAL		**358,415**	**112,000**	**112,000**	**110,000**	**110,000**	**110,000**	**-2,000**	**-1.79%**
SERVICE OTHER GOV'T									
Svc. Other Gov't C.E.	DA5148.4	21,065	27,500	27,500	27,500	27,500	27,500	0	**0.00%**
TOTAL SERVICE OTHER GOV'T		**21,065**	**27,500**	**27,500**	**27,500**	**27,500**	**27,500**	**0**	**0.00%**
EMPLOYEE BENEFITS									
Special Items Unall	DA1910.4	34,370	35,500	45,000	45,000	45,000	85,171	49,671	**139.92%**
Emp. Ben. State Ret.	DA9010.8	50,767	46,112	77,000	77,000	77,000	64,564	18,452	**40.02%**
Emp. Ben. Soc. Sec.	DA9030.8	32,043	41,500	44,000	44,000	44,000	44,000	2,500	**6.02%**
Workers Comp	DA9040.8	21,143	22,622	23,000	23,000	23,000	23,000	378	**1.67%**
Unemployment Ins.	DA9050.8	0	1,000	0	1,000	1,000	1,000	0	**0.00%**
Emp. Ben. Med. Ins.	DA9060.8	179,323	217,187	203,321	189,344	189,344	180,196	-36,991	**-17.03%**
Capital Projects	DA9950.9	0	0	0	0	0	0	0	**0.00%**
TOTAL EMPLOYEE BENEFITS		**317,647**	**363,921**	**392,321**	**379,344**	**379,344**	**397,931**	**34,010**	**9.35%**

11/19/2024 2:34 PM

Notes on this page...

Table items #119

This heading is confusing

This is the 2023 actual-results column. Label it "2023 Actual" instead of "Actual Budget" so readers know these are historical results.

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
DEBT SERVICE									
Bond Prin.	DA9720.6	39,596	64,681	66,926	66,926	66,926	66,926	2,245	**3.47%**
Bond Int.	DA9720.7	7,425	5,396	0	3,324	3,324	3,324	-2,072	**-38.40%**
TOTAL DEBT SERVICE		**47,021**	**70,077**	**66,926**	**70,250**	**70,250**	**70,250**	**173**	**0.25%**
TOTAL HIGHWAY FUND APPROPRIATIONS		**1,565,740**	**1,419,128**	**1,501,316**	**1,503,903**	**1,503,903**	**1,510,963**	**91,835**	**6.47%**
HIGHWAY FUND ESTIMATED REVENUES									
LOCAL SOURCES									
Svc. Other Gov't	DA2300	41,055	30,000	27,500	40,000	40,000	40,000	10,000	**33.33%**
Local Source Int/earn	DA2401	11,470	24,000	70,000	70,000	70,000	70,000	46,000	**191.67%**
Sale of Equipment	DA2665	5,908	20,000	10,000	10,000	10,000	10,000	-10,000	**-50.00%**
Insurance Recovery	DA2680	0	0	0	0	0	0	0	**0.00%**
TOTAL LOCAL SOURCES		**58,433**	**74,000**	**107,500**	**120,000**	**120,000**	**120,000**	**46,000**	**62.16%**
MISCELLANEOUS									
Misc.	DA2770	0	0	0	0	0	0	0	**0.00%**
Misc. Revenue	DA2771	5,030	5,000	5,500	5,000	5,000	5,000	0	**0.00%**
TOTAL MISCELLANEOUS		**5,030**	**5,000**	**5,500**	**5,000**	**5,000**	**5,000**	**0**	**0.00%**
AID									
C.H.I.P.S./S.H.I.P.S.	DA3501	183,885	115,804	160,742	160,742	160,742	160,742	44,938	**38.81%**
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		**183,885**	**115,804**	**160,742**	**160,742**	**160,742**	**160,742**	**44,938**	**38.81%**
TOTAL HIGHWAY FUND ESTIMATED REVENUES		**247,347**	**194,804**	**273,742**	**285,742**	**285,742**	**285,742**	**90,938**	**46.68%**

Notes on this page...

Table items #119, 141, 143

This heading is confusing

This is the 2023 actual-results column. Label it "2023 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.

11/19/2024 2:34 PM

Red notes added for review. Original figures retained.

Town of Rosendale
Final 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
WATER FUND ACCOUNTS									
ADMINISTRATION									
Administration P.S.	SW8310.1	8,103	11,741	5,910	5,910	5,910	5,910	-5,831	**-49.66%**
Administration Eq.	SW8310.2	0	200	700	700	700	700	500	**250.00%**
Administration C.E.	SW8310.4	62,412	76,254	38,400	38,400	38,400	38,400	-37,854	**-49.64%**
TOTAL ADMINISTRATION		**70,515**	**88,195**	**45,010**	**45,010**	**45,010**	**45,010**	**-43,185**	**-48.97%**
SOURCE OF SUPPLY									
Supply P.S.	SW8320.1	15,000	15,000	17,500	17,500	17,500	17,500	2,500	**16.67%**
Supply Eq.	SW8320.2	0	7,000	7,000	7,000	7,000	7,000	0	**0.00%**
Supply C.E.	SW8320.4	46,888	18,000	37,000	37,000	37,000	37,000	19,000	**105.56%**
TOTAL SOURCE OF SUPPLY		**61,888**	**40,000**	**61,500**	**61,500**	**61,500**	**61,500**	**21,500**	**53.75%**
PURIFICATION									
Purification P.S.	SW8330.1	30,412	27,888	82,061	82,061	82,061	82,061	54,173	**194.25%**
Purification Eq.	SW8330.2	0	5,000	5,000	5,000	5,000	5,000	0	**0.00%**
Purification C.E.	SW8330.4	15,905	13,000	20,000	20,000	20,000	33,000	20,000	**153.85%**
TOTAL PURIFICATION		**46,317**	**45,888**	**107,061**	**107,061**	**107,061**	**120,061**	**74,173**	**161.64%**
TRANSMISSION & DISTRIBUTION									
Trans/Distr. P.S.	SW8340.1	0	0	5,000	15,000	15,000	15,000	15,000	**0.00%**
Trans/Distr. Eq.	SW8340.2	875	2,500	3,000	3,000	3,000	3,000	500	**20.00%**
Trans/Distr. C.E.	SW8340.4	9,722	15,000	15,000	15,000	15,000	15,000	0	**0.00%**
TOTAL TRANS. & DISTRIBUTION		**10,597**	**17,500**	**23,000**	**33,000**	**33,000**	**33,000**	**15,500**	**88.57%**
EMPLOYEE BENEFITS									
Special Items Unall	SW1910.4	5,728	5,390	8,517	8,517	8,517	8,517	3,127	**58.01%**
State Retirement	SW9010.8	3,842	4,115	6,844	6,844	6,844	5,258	1,143	**27.78%**
Social Security	SW9030.8	3,624	4,020	8,450	8,450	8,450	8,450	4,430	**110.20%**
Workers Comp	SW9040.8	2,643	2,963	2,810	2,810	2,810	2,810	-153	**-5.16%**
Unemployment Ins.	SW9050.8	0	0	0	0	0	0	0	**0.00%**
Emp. Ben. Med. Ins.	SW9060.8	22,698	23,876	43,711	39,525	39,525	38,315	14,439	**60.48%**
TOTAL EMPLOYEE BENEFITS		**38,535**	**40,364**	**70,332**	**66,146**	**66,146**	**63,350**	**22,986**	**56.95%**
DEBT SERVICE									
Serial Bonds Principal	SW9710.6	45,396	70,000	46,000	46,000	46,000	60,000	-10,000	**-14.29%**
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		**45,396**	**70,000**	**46,000**	**46,000**	**46,000**	**60,000**	**-10,000**	**-14.29%**

11/19/2024 2:34 PM

Notes on this page...

Table items #119, 144

This heading is confusing

This is the 2023 actual-results column. Label it "2023 Actual" instead of "Actual Budget" so readers know these are historical results.

A percentage from zero?

SW8340.1: 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 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% 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		**273,249**	**301,947**	**352,903**	**358,717**	**358,717**	**382,921**	**80,974**	**26.82%**
WATER FUND ESTIMATED REVENUES									
LOCAL SOURCES									
Metered Sales	SW2140	239,414	218,947	242,000	225,000	225,000	225,000	6,053	**2.76%**
Water Connection	SW2144	0	0	0	0	0	0	0	**0.00%**
Penalties	SW2148	2,431	2,000	2,000	0	0	0	-2,000	**-100.00%**
Svc. Other Gov't.	SW2300	29,924	28,600	47,818	53,000	53,000	53,000	24,400	**85.31%**
Interest	SW2401	323	2,400	1,200	1,200	1,200	1,200	-1,200	**-50.00%**
Grant	SW3995	0	50,000	0	0	0	0	-50,000	**-100.00%**
TOTAL WATER FUND ESTIMATED REVENUES		**272,092**	**301,947**	**293,018**	**279,200**	**279,200**	**279,200**	**-22,747**	**-7.53%**

Notes on this page...

Table items #119, 141

This heading is confusing

This is the 2023 actual-results column. Label it "2023 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 2025 Budget

Appropriations	Code	2023 Actual Budget	2024 Final Budget	2025 Dept Request	2025 Tentative	2025 Preliminary	2025 Final Budget	Change from 2024	% of change
SEWER DISTRICT ACCOUNTS									
ADMINISTRATION									
Administration P.S.	SS8110.1	53,108	54,100	106,000	106,000	106,000	106,000	51,900	**95.93%**
Administration Eq.	SS8110.2	0	1,000	700	700	700	700	-300	**-30.00%**
Administration C.E.	SS8110.4	82,863	76,254	18,000	15,000	15,000	15,000	-61,254	**-80.33%**
TOTAL ADMINISTRATION		**135,971**	**131,354**	**124,700**	**121,700**	**121,700**	**121,700**	**-9,654**	**-7.35%**
SEWAGE COLLECTION SYSTEM									
Collection Eq.	SS8120.2	0	5,000	10,000	10,000	10,000	10,000	5,000	**100.00%**
Collection C.E.	SS8120.4	10,254	11,000	11,000	11,000	11,000	11,000	0	**0.00%**
TOTAL SEWAGE COLL. SYS.		**10,254**	**16,000**	**21,000**	**21,000**	**21,000**	**21,000**	**5,000**	**31.25%**
SEWAGE TREATMENT & DISPOSAL									
Treatment/Disp. Eq.	SS8130.2	25,607	6,000	6,000	6,000	6,000	6,000	0	**0.00%**
Treatment/Disp. C.E.	SS8130.4	37,046	45,000	50,000	50,000	50,000	50,000	5,000	**11.11%**
TOTAL TREATMENT & DISP.		**62,653**	**51,000**	**56,000**	**56,000**	**56,000**	**56,000**	**5,000**	**9.80%**
EMPLOYEE BENEFITS									
Special Items Unall	SS1910.4	5,728	5,390	8,517	8,517	8,517	8,517	3,127	**58.01%**
State Retirement	SS9010.8	3,842	4,115	6,844	6,844	6,844	5,258	1,143	**27.78%**
Social Security	SS9030.8	3,596	4,020	8,450	8,450	8,450	8,450	4,430	**110.20%**
Workers Comp	SS9040.8	2,643	2,828	2,810	2,810	2,810	2,810	-18	**-0.64%**
Unemployment Ins.	SS9050.8	0	0	0	0	0	0	0	**0.00%**
Emp. Ben. Med. Ins.	SS9060.8	22,698	23,876	39,525	41,711	41,711	38,315	14,439	**60.47%**
TOTAL EMPLOYEE BENEFITS		**38,507**	**40,229**	**66,146**	**68,332**	**68,332**	**63,350**	**23,121**	**57.47%**
Debt Service									
Serial Bonds Principal	SS9710.6	0	154,000	167,530	167,530	167,530	167,530	13,530	**8.79%**
Serial Bonds Interest	SS9710.7	0	0	0	0	0	0	0	**0.00%**
BAN Prin.	SS9730.6	34,000	0	0	0	0	0	0	**0.00%**
BAN Int.	SS9730.7	0	0	0	0	0	0	0	**0.00%**
TOTAL DEBT SERVICE		**34,000**	**154,000**	**167,530**	**167,530**	**167,530**	**167,530**	**13,530**	**8.79%**
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		**281,385**	**392,583**	**435,376**	**434,562**	**434,562**	**429,580**	**36,997**	**9.42%**
SEWER FUND ESTIMATED REVENUES									
Sewer Rents	SS2120	201,086	205,000	215,000	200,000	200,000	200,000	-5,000	**-2.44%**
Sewer Charges	SS2122	0	3,000	0	0	0	0	-3,000	**-100.00%**
Penalties	SS2128	2,407	2,000	2,000	2,000	2,000	2,000	0	**0.00%**
Other Gov't	SS2300	29,924	25,265	47,818	53,000	53,000	53,000	27,735	**110%**
Interest	SS2401	217	2,400	8,000	8,000	8,000	8,000	5,600	**233.33%**
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		**233,634**	**237,665**	**272,818**	**263,000**	**263,000**	**263,000**	**25,335**	**10.66%**

11/19/2024 2:34 PM

Notes on this page...

Table items #119, 141

This heading is confusing

This is the 2023 actual-results column. Label it "2023 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.