Rosendale budget review: 2022-2026

We reviewed five adopted budgets, covering 61 pages. The register identifies 198 distinct incorrect figures, unexplained differences or presentation items. Each affected figure is counted at its own location, including each year's page-one totals.

Budget year	Total items	Items with dollar differences	Underlying amounts (grouped)	All affected figures (absolute $)
2022	**19**	**11**	**$38,000**	**$418,000**
2023	**32**	**21**	**$45,902**	**$524,019**
2024	**29**	**25**	**$136,522**	**$722,249**
2025	**65**	**49**	**$427,986**	**$1,488,380**
2026	**53**	**36**	**$647,037**	**$2,481,969**
TOTAL	**198**	**142**	**$1,295,447**	**$5,634,617**

Total items includes dollar discrepancies, percentage errors and presentation issues. Of the 198 items, 142 have a dollar difference; the other 56 do not add dollars to the total. These are issue counts, not account numbers.

Green = correct/comparison; red = printed. #1 identifies a report item; A3010.1 is a Town account code.

One underlying amount, multiple affected figures

Example: the 2022 Fire Marshal omission is $38,000. It appears once in the underlying column. Across the different subtotals and columns it affects, the absolute differences total $418,000. Every affected figure remains a counted item in the detailed grid.

The grouped underlying total is $1,295,447. This consolidates linked totals and comparison calculations, using the Final amount for each annual budget omission. It includes unexplained differences as well as confirmed errors; the grouping is documented at the end.

All affected figures total $5,634,617: $5,095,702 confirmed and $538,915 requiring explanation. This includes amounts carried into other totals.

Both columns measure document discrepancies, not money lost or a tax adjustment. Each source cell is counted once.

28 small $1-$3 check results are excluded from the detailed grid and totals. These may reflect rounding or nominal placeholders. Minor spelling and harmless whole-percent rounding are also excluded.

Confirmed = arithmetic or comparison error. Explain = needs supporting records. Presentation = a heading, missing identifier or percentage-display issue. In Explain rows, the correct/comparison column shows a comparison or calculated figure, not a verified replacement.

2022 budget - 19 items

Every distinct affected figure is listed separately. Absolute $ is the size of the difference, regardless of direction.

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2022 p. 1 #1	General Fund Final appropriations	$2,951,382	$2,913,382	$38,000			Cover total excludes displayed expenses. Separate figure on this page; include its full difference. Confirmed
2022 p. 1 #2	Grand Total Final appropriations	$4,784,652	$4,746,652	$38,000			Cover total excludes displayed expenses. Separate figure on this page; include its full difference. Confirmed
2022 p. 1 #3	Sewer Fund SS % change				N/A	26.43%	Growth from zero is undefined; show N/A. Confirmed
2022 p. 1 #4	Total Town Funds Final appropriations	$4,775,052	$4,737,052	$38,000			Cover total excludes displayed expenses. Separate figure on this page; include its full difference. Confirmed
2022 p. 2-12 #5	Historical actual column Column heading						2020 Actual Budget; 2020 Actual Presentation
2022 p. 3 #6	A4540.4 Ambulance Subtotal row						Ambulance account followed directly by Public Safety total; Add Ambulance total, or apply consistent single-account subtotal convention Presentation
2022 p. 3 #7	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Dept Request	$625,367	$587,367	$38,000			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2022 p. 3 #8	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Final	$646,456	$608,456	$38,000			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2022 p. 3 #9	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Preliminary	**$625,871**	**$587,871**	**$38,000**			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2022 p. 3 #10	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Tentative	**$625,871**	**$587,871**	**$38,000**			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2022 p. 3-4 #11	Transportation subtotals Row label						TOTAL TRANSPORTATION appears for Highway Superintendent alone and again including street lighting; Label the first subtotal Highway Superintendent; keep Transportation for combined total Presentation
2022 p. 6-7, 9, 11, 13 #12	Revenue-table header Heading						Revenue-only pages: label Revenues. Mixed pages: add revenue headings. Presentation
2022 p. 6 #13	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Dept Request	**$2,765,160**	**$2,727,160**	**$38,000**			Total differs from the sum of displayed individual accounts. Confirmed
2022 p. 6 #14	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Final	**$2,951,382**	**$2,913,382**	**$38,000**			Total differs from the sum of displayed individual accounts. Confirmed
2022 p. 6 #15	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Preliminary	**$2,907,501**	**$2,869,501**	**$38,000**			Total differs from the sum of displayed individual accounts. Confirmed
2022 p. 6 #16	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Tentative	**$2,907,501**	**$2,869,501**	**$38,000**			Total differs from the sum of displayed individual accounts. Confirmed

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2022 p. 7 #17	A3089 % change				N/A	0.00%	Zero base to $10,000; 0% does not describe this increase. Presentation
2022 p. 9 #18	Other Gov't. Aid (FEMA) Account code						Blank account-code cell; Supply the correct account identifier Presentation
2022 p. 13 #198	Column-heading row Missing headings						Page 13 continues numeric columns without their heading row. Repeat years and budget stages. Presentation

2023 budget - 32 items

Every distinct affected figure is listed separately. Absolute $ is the size of the difference, regardless of direction.

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2023 p. 1 #19	GRAND TOTAL Financing equation	$3,079,916	$3,081,916	$2,000			Printed levy differs from appropriation minus revenues minus fund balance. The Town must identify which input is wrong. Explain
2023 p. 1 #20	General Fund Final appropriations	$3,067,241	$3,027,659	$39,582			Cover total excludes displayed expenses. Separate figure on this page; include its full difference. Confirmed
2023 p. 1 #21	Grand Total Final appropriations	$5,076,152	$5,036,570	$39,582			Cover total excludes displayed expenses. Separate figure on this page; include its full difference. Confirmed
2023 p. 1 #22	Rosendale Light Dist ROL Financing equation	$8,000	$10,000	$2,000			Printed levy differs from appropriation minus revenues minus fund balance. The Town must identify which input is wrong. Explain
2023 p. 1 #23	Sewer Fund SS % change				759.45%	80.35%	Recalculate percentage using the prior-year figure displayed in this document. Confirmed
2023 p. 1 #24	TOTAL LIGHT DISTRICTS Financing equation	$9,600	$11,600	$2,000			Printed levy differs from appropriation minus revenues minus fund balance. The Town must identify which input is wrong. Explain
2023 p. 1 #25	Total Town Funds Final appropriations	$5,066,552	$5,026,970	$39,582			Cover total excludes displayed expenses. Separate figure on this page; include its full difference. Confirmed

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2023 p. 2-12 #26	Historical actual column Column heading						2021 Actual Budget; 2021 Actual Presentation
2023 p. 3 #27	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Dept Request	**$688,785**	**$650,214**	**$38,571**			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2023 p. 3 #28	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Final	**$661,154**	**$621,572**	**$39,582**			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2023 p. 3 #29	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Preliminary	**$673,654**	**$634,072**	**$39,582**			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2023 p. 3 #30	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Prior-year Final	**$646,456**	**$608,456**	**$38,000**			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2023 p. 3 #31	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Tentative	**$673,654**	**$634,072**	**$39,582**			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2023 p. 3 #32	Transportation subtotals Row label						TOTAL TRANSPORTATION appears for Highway Superintendent alone and again including street lighting; Label the first subtotal Highway Superintendent; keep Transportation for combined total Presentation
2023 p. 5 #33	A9950.9 % change				**999,900.00 %**	**80.35%**	Recalculate percentage using the prior-year figure displayed in this document. Confirmed
2023 p. 5 #34	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Dept Request	**$3,103,183**	**$3,064,613**	**$38,570**			Total differs from the sum of displayed individual accounts. Confirmed

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2023 p. 5 #35	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Final	$3,067,241	$3,027,659	$39,582			Total differs from the sum of displayed individual accounts. Confirmed
2023 p. 5 #36	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Preliminary	$3,102,796	$3,063,214	$39,582			Total differs from the sum of displayed individual accounts. Confirmed
2023 p. 5 #37	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Prior-year Final	$2,951,383	$2,913,383	$38,000			Total differs from the sum of displayed individual accounts. Confirmed
2023 p. 5 #38	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Tentative	$3,102,796	$3,063,214	$39,582			Total differs from the sum of displayed individual accounts. Confirmed
2023 p. 6 #39	A2401 Prior-year Final	$5,000	$7,500	$2,500			Prior-year Final differs from preceding adopted budget. Request amendment/reclassification support. Explain
2023 p. 6-7, 9, 11-12 #40	Revenue-table header Heading						Revenue-only pages: label Revenues. Mixed pages: add revenue headings. Presentation
2023 p. 7 #41	A3089 % change				1,020.00%	0.00%	Recalculate percentage using the prior-year figure displayed in this document. Confirmed
2023 p. 7 #42	TOTAL GENERAL FUND ESTIMATED REVENUES Prior-year Final	$1,046,943	$1,049,443	$2,500			Prior-year Final differs from preceding adopted budget. Request amendment/reclassification support. Explain

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2023 p. 8 #43	DA5140.1 Prior-year Final	$0	$1,320	$1,320			Prior-year Final differs from preceding adopted budget. Request amendment/reclassification support. Explain
2023 p. 8 #44	DA5140.4 Prior-year Final	$0	$500	$500			Prior-year Final differs from preceding adopted budget. Request amendment/reclassification support. Explain
2023 p. 9 #45	DA9720.6 % change				N/A	#DIV/0!	Visible formula error; prior-year denominator is zero. Presentation
2023 p. 9 #46	DA9720.7 % change				N/A	#DIV/0!	Visible formula error; prior-year denominator is zero. Presentation
2023 p. 9 #47	Other Gov't. Aid (FEMA) Account code						Blank account-code cell; Supply the correct account identifier Presentation
2023 p. 9 #48	TOTAL DEBT SERVICE % change				N/A	#DIV/0!	Visible formula error; prior-year denominator is zero. Presentation
2023 p. 9 #49	TOTAL HIGHWAY FUND APPROPRIATIONS Prior-year Final	$1,312,868	$1,314,688	$1,820			Prior-year Final differs from preceding adopted budget. Request amendment/reclassification support. Explain
2023 p. 11 #50	SW2148 % change				N/A	#DIV/0!	Visible formula error; prior-year denominator is zero. Presentation

2024 budget - 29 items

Every distinct affected figure is listed separately. Absolute $ is the size of the difference, regardless of direction.

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2024 p. 1 #51	GRAND TOTAL Financing equation	$3,139,155	$3,139,355	$200			Printed levy differs from appropriation minus revenues minus fund balance. The Town must identify which input is wrong. Explain
2024 p. 1 #52	General Fund Final appropriations	$3,103,870	$3,062,455	$41,415			Cover total excludes displayed expenses. Separate figure on this page; include its full difference. Confirmed
2024 p. 1 #53	Grand Total Final appropriations	$5,227,128	$5,185,713	$41,415			Cover total excludes displayed expenses. Separate figure on this page; include its full difference. Confirmed
2024 p. 1 #54	High Falls Light Dist HFL Financing equation	$700	$300	$400			Printed levy differs from appropriation minus revenues minus fund balance. The Town must identify which input is wrong. Explain
2024 p. 1 #55	High Falls Park Light Dist HFPL Financing equation	$900	$500	$400			Printed levy differs from appropriation minus revenues minus fund balance. The Town must identify which input is wrong. Explain
2024 p. 1 #56	Rosendale Light Dist ROL Financing equation	$8,000	$9,000	$1,000			Printed levy differs from appropriation minus revenues minus fund balance. The Town must identify which input is wrong. Explain
2024 p. 1 #57	TOTAL LIGHT DISTRICTS Financing equation	$9,600	$9,800	$200			Printed levy differs from appropriation minus revenues minus fund balance. The Town must identify which input is wrong. Explain

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2024 p. 1 #58	Total Town Funds Final appropriations	$5,217,528	$5,176,113	$41,415			Cover total excludes displayed expenses. Separate figure on this page; include its full difference. Confirmed
2024 p. 2-12 #59	Historical actual column Column heading						2022 Actual Budget; 2022 Actual Presentation
2024 p. 3 #60	Public Safety; A3010.1, A3010.4 Actual (two years earlier)	$551,271	$514,648	$36,623			Historical actual Public Safety subtotal omits displayed amounts; verify ledger. Explain
2024 p. 3 #61	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Dept Request	$730,373	$689,598	$40,775			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2024 p. 3 #62	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Final	$751,333	$709,918	$41,415			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2024 p. 3 #63	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Preliminary	$746,829	$705,418	$41,411			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2024 p. 3 #64	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Prior-year Final	$661,154	$621,572	$39,582			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2024 p. 3 #65	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Tentative	$746,829	$705,418	$41,411			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2024 p. 3 #66	Transportation subtotals Row label						TOTAL TRANSPORTATION appears for Highway Superintendent alone and again including street lighting; Label the first subtotal Highway Superintendent; keep Transportation for combined total Presentation

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2024 p. 5 #67	TOTAL GENERAL FUND APPROPRIATIONS Actual (two years earlier)	**$2,758,633**	**$2,722,010**	**$36,623**			Historical actual total differs from displayed rounded accounts; verify against the ledger. Explain
2024 p. 5 #68	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Dept Request	**$3,108,998**	**$3,068,222**	**$40,776**			Total differs from the sum of displayed individual accounts. Confirmed
2024 p. 5 #69	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Final	**$3,103,870**	**$3,062,455**	**$41,415**			Total differs from the sum of displayed individual accounts. Confirmed
2024 p. 5 #70	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Preliminary	**$3,097,256**	**$3,055,845**	**$41,411**			Total differs from the sum of displayed individual accounts. Confirmed
2024 p. 5 #71	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Prior-year Final	**$3,067,242**	**$3,027,660**	**$39,582**			Total differs from the sum of displayed individual accounts. Confirmed
2024 p. 5 #72	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Tentative	**$3,097,256**	**$3,055,845**	**$41,411**			Total differs from the sum of displayed individual accounts. Confirmed
2024 p. 6-7, 9, 11-12 #73	Revenue-table header Heading						Revenue-only pages: label Revenues. Mixed pages: add revenue headings. Presentation
2024 p. 9 #74	DA9720.6 Prior-year Final	**$39,567**	**$1**	**$39,566**			Prior-year Final differs from preceding adopted budget. Request amendment/reclassification support. Explain

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2024 p. 9 #75	DA9720.7 Prior-year Final	$4,519	$1	$4,518			Prior-year Final differs from preceding adopted budget. Request amendment/reclassification support. Explain
2024 p. 9 #76	Other Gov't. Aid (FEMA) Account code						Blank account-code cell; Supply the correct account identifier Presentation
2024 p. 9 #77	TOTAL HIGHWAY FUND APPROPRIATIONS Prior-year Final	$1,413,224	$1,369,140	$44,084			Prior-year Final differs from preceding adopted budget. Request amendment/reclassification support. Explain
2024 p. 11 #78	SW2148 Prior-year Final	$1,400	$14,000	$12,600			Prior-year Final differs from preceding adopted budget. Request amendment/reclassification support. Explain
2024 p. 11 #79	TOTAL WATER FUND ESTIMATED REVENUES Prior-year Final	$256,190	$268,791	$12,601			Prior-year Final differs from preceding adopted budget. Request amendment/reclassification support. Explain

2025 budget - 65 items

Every distinct affected figure is listed separately. Absolute $ is the size of the difference, regardless of direction.

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2025 p. 1 #80	GRAND TOTAL % increase				6.79%	8.78%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2025 p. 1 #81	GRAND TOTAL Dollar increase	$213,082	$270,521	$57,439			Stated levy increase uses the wrong prior-year base. Confirmed
2025 p. 1 #82	GRAND TOTAL Financing equation	$3,340,437	$3,352,437	$12,000			Printed levy differs from appropriation minus revenues minus fund balance. The Town must identify which input is wrong. Explain
2025 p. 1 #83	GRAND TOTAL Prior-year levy	$3,139,355	$3,081,916	$57,439			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed
2025 p. 1 #84	General Fund Final appropriations	$3,565,437	$3,522,596	$42,841			Cover total excludes displayed expenses. Separate figure on this page; include its full difference. Confirmed
2025 p. 1 #85	General Fund A % increase				14.09%	17.96%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2025 p. 1 #86	General Fund A Dollar increase	$246,601	$304,014	$57,413			Stated levy increase uses the wrong prior-year base. Confirmed
2025 p. 1 #87	General Fund A Prior-year levy	$1,750,313	$1,692,900	$57,413			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2025 p. 1 #88	Grand Total Final appropriations	$5,898,502	$5,855,661	$42,841			Cover total excludes displayed expenses. Separate figure on this page; include its full difference. Confirmed
2025 p. 1 #89	High Falls Light Dist HFL Dollar increase	-$300	-$700	$400			Stated levy increase uses the wrong prior-year base. Confirmed
2025 p. 1 #90	High Falls Light Dist HFL Prior-year levy	$300	$700	$400			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed
2025 p. 1 #91	High Falls Park Light Dist HFPL Dollar increase	-$500	-$900	$400			Stated levy increase uses the wrong prior-year base. Confirmed
2025 p. 1 #92	High Falls Park Light Dist HFPL Prior-year levy	$500	$900	$400			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed
2025 p. 1 #93	Highway Fund DA % increase				-12.18%	-15.49%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2025 p. 1 #94	Highway Fund DA Dollar increase	-$149,103	-$197,088	$47,985			Stated levy increase uses the wrong prior-year base. Confirmed
2025 p. 1 #95	Highway Fund DA Prior-year levy	$1,224,324	$1,272,309	$47,985			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed
2025 p. 1 #96	Rosendale Light Dist ROL % increase				11.11%	0.00%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2025 p. 1 #97	Rosendale Light Dist ROL Dollar increase	$1,000	$0	$1,000			Stated levy increase uses the wrong prior-year base. Confirmed

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2025 p. 1 #98	Rosendale Light Dist ROL Financing equation	-$2,000	$10,000	$12,000			Printed levy differs from appropriation minus revenues minus fund balance. The Town must identify which input is wrong. Explain
2025 p. 1 #99	Rosendale Light Dist ROL Prior-year levy	$9,000	$10,000	$1,000			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed
2025 p. 1 #100	Sewer Fund SS % increase				7.53%	216.55%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2025 p. 1 #101	Sewer Fund SS Dollar increase	$11,662	$113,956	$102,294			Stated levy increase uses the wrong prior-year base. Confirmed
2025 p. 1 #102	Sewer Fund SS Prior-year levy	$154,918	$52,624	$102,294			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed
2025 p. 1 #103	TOTAL LIGHT DISTRICTS % increase				2.04%	-13.79%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2025 p. 1 #104	TOTAL LIGHT DISTRICTS Dollar increase	$200	-$1,600	$1,800			Stated levy increase uses the wrong prior-year base. Confirmed
2025 p. 1 #105	TOTAL LIGHT DISTRICTS Financing equation	-$2,000	$10,000	$12,000			Printed levy differs from appropriation minus revenues minus fund balance. The Town must identify which input is wrong. Explain
2025 p. 1 #106	TOTAL LIGHT DISTRICTS Prior-year levy	$9,800	$11,600	$1,800			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2025 p. 1 #107	TOTAL TOWN FUNDS % increase				6.80%	8.86%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2025 p. 1 #108	TOTAL TOWN FUNDS Dollar increase	$212,882	$272,121	$59,239			Stated levy increase uses the wrong prior-year base. Confirmed
2025 p. 1 #109	TOTAL TOWN FUNDS Prior-year levy	$3,129,555	$3,070,316	$59,239			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed
2025 p. 1 #110	Total Town Funds Final appropriations	$5,888,902	$5,846,061	$42,841			Cover total excludes displayed expenses. Separate figure on this page; include its full difference. Confirmed
2025 p. 1 #111	Water Fund SW % increase				N/A	97.63%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2025 p. 1 #112	Water Fund SW Dollar increase	$103,721	$51,238	$52,483			Stated levy increase uses the wrong prior-year base. Confirmed
2025 p. 1 #113	Water Fund SW Prior-year levy	$0	$52,483	$52,483			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed
2025 p. 2 #114	A1430.1 Prior-year Final	$100	$1	$99			Prior-year Final differs from preceding adopted budget. Request amendment/reclassification support. Explain
2025 p. 2 #115	A1621.4 Prior-year Final	$98,500	$110,305	$11,805			Prior-year Final differs from preceding adopted budget. Request amendment/reclassification support. Explain

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2025 p. 2 #116	BOARD OF REVIEW TOTAL; A1430.1, A1430.4 Final	$180	$80	$100			Subtotal differs from its displayed accounts. Confirmed
2025 p. 2 #117	BOARD OF REVIEW TOTAL; A1430.1, A1430.4 Preliminary	$180	$80	$100			Subtotal differs from its displayed accounts. Confirmed
2025 p. 2 #118	BOARD OF REVIEW TOTAL; A1430.1, A1430.4 Tentative	$180	$80	$100			Subtotal differs from its displayed accounts. Confirmed
2025 p. 2-12 #119	Historical actual column Column heading						2023 Actual Budget; 2023 Actual Presentation
2025 p. 3 #120	GOVERNMENT SUPPORT; A1430.1, A1430.4 Final	$1,034,223	$1,034,123	$100			Board of Review omission carries into Government Support. Confirmed
2025 p. 3 #121	GOVERNMENT SUPPORT; A1430.1, A1430.4 Preliminary	$1,035,223	$1,035,123	$100			Board of Review omission carries into Government Support. Confirmed
2025 p. 3 #122	GOVERNMENT SUPPORT; A1430.1, A1430.4 Tentative	$1,035,223	$1,035,123	$100			Board of Review omission carries into Government Support. Confirmed
2025 p. 3 #123	Public Safety; A3010.1, A3010.4 Actual (two years earlier)	$743,238	$703,205	$40,033			Historical actual Public Safety subtotal omits displayed amounts; verify ledger. Explain
2025 p. 3 #124	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Dept Request	$1,134,954	$1,099,988	$34,966			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2025 p. 3 #125	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Final	$996,607	$953,866	$42,741			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2025 p. 3 #126	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Preliminary	$1,022,152	$979,411	$42,741			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2025 p. 3 #127	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Prior-year Final	$751,333	$709,918	$41,415			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2025 p. 3 #128	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Tentative	$1,022,152	$979,411	$42,741			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2025 p. 3 #129	Transportation subtotals Row label						TOTAL TRANSPORTATION appears for Highway Superintendent alone and again including street lighting; Label the first subtotal Highway Superintendent; keep Transportation for combined total Presentation
2025 p. 4 #130	A7310.4; Youth Programs / Recreation totals Preliminary	$6,400	$64,000	$57,600			Preliminary versus Tentative comparison. Change may be intentional; $6,400 is not a confirmed replacement. Explain
2025 p. 5 #131	A9950.9 % change				N/A	#DIV/0!	Visible formula error; prior-year denominator is zero. Presentation
2025 p. 5 #132	TOTAL GENERAL FUND APPROPRIATIONS Actual (two years earlier)	$3,100,599	$3,060,565	$40,034			Historical actual total differs from displayed rounded accounts; verify against the ledger. Explain
2025 p. 5 #133	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4; A1430.4 Dept Request	$3,800,352	$3,765,386	$34,966			Total differs from the sum of displayed individual accounts. Confirmed

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2025 p. 5 #134	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4; A1430.4 Final	$3,565,437	$3,522,596	$42,841			Total differs from the sum of displayed individual accounts. Confirmed
2025 p. 5 #135	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4; A1430.4 Preliminary	$3,679,839	$3,636,998	$42,841			Total differs from the sum of displayed individual accounts. Confirmed
2025 p. 5 #136	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4; A1430.4 Prior-year Final	$3,115,577	$3,074,161	$41,416			Total differs from the sum of displayed individual accounts. Confirmed
2025 p. 5 #137	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4; A1430.4 Tentative	$3,622,239	$3,579,398	$42,841			Total differs from the sum of displayed individual accounts. Confirmed
2025 p. 5 #138	TOTAL TRANSFERS & CAPITAL PROJECTS % change				N/A	#DIV/0!	Visible formula error; prior-year denominator is zero. Presentation
2025 p. 6 #139	A2260 Prior-year Final	$7,700	$9,335	$1,635			Prior-year Final differs from preceding adopted budget. Request amendment/reclassification support. Explain
2025 p. 6 #140	A2680 % change				N/A	0.00%	Zero base to $5,000; 0% does not describe this increase. Presentation
2025 p. 6-7, 9, 11-12 #141	Revenue-table header Heading						Revenue-only pages: label Revenues. Mixed pages: add revenue headings. Presentation

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2025 p. 7 #142	TOTAL GENERAL FUND ESTIMATED REVENUES Prior-year Final	$1,227,142	$1,228,778	$1,636			Prior-year Final differs from preceding adopted budget. Request amendment/reclassification support. Explain
2025 p. 9 #143	Other Gov't. Aid (FEMA) Account code						Blank account-code cell; Supply the correct account identifier Presentation
2025 p. 10 #144	SW8340.1 % change				N/A	0.00%	Zero base to $15,000; 0% does not describe this increase. Presentation

2026 budget - 53 items

Every distinct affected figure is listed separately. Absolute $ is the size of the difference, regardless of direction.

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2026 p. 1 #145	GRAND TOTAL % increase				6.35%	13.50%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2026 p. 1 #146	GRAND TOTAL Dollar increase	$212,730	$424,012	$211,282			Stated levy increase uses the wrong prior-year base. Confirmed
2026 p. 1 #147	GRAND TOTAL Financing equation	$3,554,367	$3,565,167	$10,800			Printed levy differs from appropriation minus revenues minus fund balance. The Town must identify which input is wrong. Explain
2026 p. 1 #148	GRAND TOTAL Prior-year levy	$3,352,437	$3,141,155	$211,282			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed
2026 p. 1 #149	General Fund Final appropriations	$3,756,637	$3,715,196	$41,441			Cover total excludes displayed expenses. Separate figure on this page; include its full difference. Confirmed
2026 p. 1 #150	General Fund A % increase				3.46%	18.04%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2026 p. 1 #151	General Fund A Dollar increase	$69,186	$315,787	$246,601			Stated levy increase uses the wrong prior-year base. Confirmed
2026 p. 1 #152	General Fund A Prior-year levy	$1,996,914	$1,750,313	$246,601			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2026 p. 1 #153	Grand Total Final appropriations	$6,064,322	$6,022,881	$41,441			Cover total excludes displayed expenses. Separate figure on this page; include its full difference. Confirmed
2026 p. 1 #154	High Falls Light Dist HFL % increase				N/A	-57.14%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2026 p. 1 #155	High Falls Light Dist HFL Dollar increase	$300	-$400	$700			Stated levy increase uses the wrong prior-year base. Confirmed
2026 p. 1 #156	High Falls Light Dist HFL Financing equation	$0	$300	$300			Printed levy differs from appropriation minus revenues minus fund balance. The Town must identify which input is wrong. Explain
2026 p. 1 #157	High Falls Light Dist HFL Prior-year levy	$0	$700	$700			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed
2026 p. 1 #158	High Falls Park Light Dist % increase				N/A	-44.44%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2026 p. 1 #159	High Falls Park Light Dist Dollar increase	$500	-$400	$900			Stated levy increase uses the wrong prior-year base. Confirmed
2026 p. 1 #160	High Falls Park Light Dist Financing equation	$0	$500	$500			Printed levy differs from appropriation minus revenues minus fund balance. The Town must identify which input is wrong. Explain
2026 p. 1 #161	High Falls Park Light Dist Prior-year levy	$0	$900	$900			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2026 p. 1 #162	Highway Fund DA % increase				16.14%	2.00%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2026 p. 1 #163	Highway Fund DA Dollar increase	$173,528	$24,426	$149,102			Stated levy increase uses the wrong prior-year base. Confirmed
2026 p. 1 #164	Highway Fund DA Prior-year levy	$1,075,221	$1,224,323	$149,102			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed
2026 p. 1 #165	Sewer Fund SS % increase				-6.51%	0.53%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2026 p. 1 #166	Sewer Fund SS Dollar increase	-$10,846	$816	$11,662			Stated levy increase uses the wrong prior-year base. Confirmed
2026 p. 1 #167	Sewer Fund SS Prior-year levy	$166,580	$154,918	$11,662			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed
2026 p. 1 #168	TOTAL LIGHT DISTRICTS % increase				-12.00%	-24.14%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2026 p. 1 #169	TOTAL LIGHT DISTRICTS Dollar increase	-$1,200	-$2,800	$1,600			Stated levy increase uses the wrong prior-year base. Confirmed
2026 p. 1 #170	TOTAL LIGHT DISTRICTS Financing equation	-$2,000	$8,800	$10,800			Printed levy differs from appropriation minus revenues minus fund balance. The Town must identify which input is wrong. Explain
2026 p. 1 #171	TOTAL LIGHT DISTRICTS Prior-year levy	$10,000	$11,600	$1,600			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2026 p. 1 #172	TOTAL TOWN FUNDS % increase				6.40%	13.64%	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2026 p. 1 #173	TOTAL TOWN FUNDS Dollar increase	$213,930	$426,812	$212,882			Stated levy increase uses the wrong prior-year base. Confirmed
2026 p. 1 #174	TOTAL TOWN FUNDS Prior-year levy	$3,342,437	$3,129,555	$212,882			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed
2026 p. 1 #175	Total Town Funds Final appropriations	$6,054,722	$6,013,281	$41,441			Cover total excludes displayed expenses. Separate figure on this page; include its full difference. Confirmed
2026 p. 1 #176	Water Fund SW % increase				-17.29%	#DIV/0!	Levy-growth percentage recalculated from preceding adopted budget. Confirmed
2026 p. 1 #177	Water Fund SW Dollar increase	-$17,937	$85,784	$103,721			Stated levy increase uses the wrong prior-year base. Confirmed
2026 p. 1 #178	Water Fund SW Prior-year levy	$103,721	$0	$103,721			Prior-year levy differs from preceding adopted budget. Same fund scope. Confirmed
2026 p. 2-12 #179	Historical actual column Column heading						2024 Actual Budget; 2024 Actual Presentation
2026 p. 3 #180	A3120.11 % change				N/A	0.00%	Zero base to $15,000; 0% does not describe this increase. Presentation
2026 p. 3 #181	Public Safety; A3010.1, A3010.4 Actual (two years earlier)	$775,182	$733,072	$42,110			Historical actual Public Safety subtotal omits displayed amounts; verify ledger. Explain

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2026 p. 3 #182	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Final	$1,036,981	$995,540	$41,441			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2026 p. 3 #183	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Preliminary	$1,064,481	$1,023,040	$41,441			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2026 p. 3 #184	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Prior-year Final	$996,607	$953,866	$42,741			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2026 p. 3 #185	TOTAL PUBLIC SAFETY; A3010.1, A3010.4 Tentative	$1,064,481	$1,023,040	$41,441			Fire Marshal accounts omitted from this Public Safety subtotal. Confirmed
2026 p. 3 #186	Transportation subtotals Row label						TOTAL TRANSPORTATION appears for Highway Superintendent alone and again including street lighting; Label the first subtotal Highway Superintendent; keep Transportation for combined total Presentation
2026 p. 5 #187	TOTAL GENERAL FUND APPROPRIATIONS Actual (two years earlier)	$3,381,919	$3,339,811	$42,108			Historical actual total differs from displayed rounded accounts; verify against the ledger. Explain
2026 p. 5 #188	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Final	$3,756,637	$3,715,196	$41,441			Total differs from the sum of displayed individual accounts. Confirmed
2026 p. 5 #189	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Preliminary	$3,782,886	$3,741,445	$41,441			Total differs from the sum of displayed individual accounts. Confirmed

Year / PDF page	Account / column	Correct / comparison $	Printed $	Absolute difference $	Correct / comparison %	Printed %	Analysis
2026 p. 5 #190	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Prior-year Final	$3,565,437	$3,522,696	$42,741			Total differs from the sum of displayed individual accounts. Confirmed
2026 p. 5 #191	TOTAL GENERAL FUND APPROPRIATIONS; A3010.1, A3010.4 Tentative	$3,782,886	$3,741,445	$41,441			Total differs from the sum of displayed individual accounts. Confirmed
2026 p. 6 #192	A1120 Prior-year Final	$255,000	$215,000	$40,000			Prior-year Final differs from preceding adopted budget. Request amendment/reclassification support. Explain
2026 p. 6-7, 9, 11-12 #193	Revenue-table header Heading						pp. 6-7: label Revenues. Mixed pages: add revenue headings. Presentation
2026 p. 9 #194	Other Gov't. Aid (FEMA) Account code						Blank account-code cell; Supply the correct account identifier Presentation
2026 p. 10 #195	SW8340.1 % change				-100.00%	0.00%	Recalculate percentage using the prior-year figure displayed in this document. Confirmed
2026 p. 10 #196	SW9050.8 % change				N/A	0.00%	Zero base to $1,000; 0% does not describe this increase. Presentation
2026 p. 12 #197	SS9050.8 % change				N/A	0.00%	Zero base to $1,000; 0% does not describe this increase. Presentation

Scope and source notes

The five documents have 13 + 12 + 12 + 12 + 12 = 61 pages. PDF page numbers match printed page numbers. The review checked accounts, subtotals, function and fund totals, cover financing, comparisons, dollar changes, percentage calculations and visible headings. It includes intermediate Department Request, Tentative and Preliminary columns, not only Final.

For a subtotal or fund-total arithmetic check, correct/comparison is the sum of displayed accounts. For prior-year comparisons it is the preceding adopted budget. For cover financing it is the result of appropriations minus revenues minus fund balance. When that equation fails, supporting records are needed to establish which input should change.

The 2025 preliminary A7310.4 comparison is $64,000 versus the $6,400 Tentative amount. The $57,600 change is included among amounts requiring explanation, not asserted to be a proven typo. Historical actual amounts and unexplained restatements likewise require ledger or amendment support.

Final Highway, Water and Sewer account sums reconcile to their printed detail appropriation totals. All four funds' final revenue sums reconcile. No entire numeric column was found missing. Page-one appropriations, financing and prior-year comparisons are separately represented where they fail the checks.

Large absolute totals reflect the chosen count of every distinct printed discrepancy, including a prior-year value repeated in a later document, an omitted expense carried into a fund total, and that fund total carried to the cover. They should not be interpreted as independent economic losses.

How underlying amounts were grouped

Underlying difference	Amount counted once	Grouping rule
Omitted expenses	**$203,279**	Each annual Final Fire Marshal omission once; 2025 Board of Review once.
Unexplained prior-year changes	**$114,543**	Individual changed accounts once; exclude their function and fund totals.
Levy comparison errors	**$774,661**	Each fund: incorrect prior-year base once per budget; exclude resulting increase and total rows.
Unexplained proposal change	**$57,600**	A7310.4 Preliminary versus Tentative change once, pending explanation.
Lighting financing discrepancies	**$26,600**	Individual district financing differences in absolute dollars; exclude district and grand totals.
Historical actual Fire Marshal omissions	**$118,764**	Displayed actual Fire Marshal accounts once per document; exclude their function and fund totals. Actuals are separate from Final budget amounts.
TOTAL	**$1,295,447**	Grouped document amounts, not losses or tax corrections.

Budget versions and historical actual columns can legitimately differ. Grouping a Final budget omission once does not establish that every intermediate proposal difference had the same cause. Underlying totals are an analytical grouping; unexplained items remain subject to Town confirmation.

Original adopted budgets: 2022 PDF | 2023 PDF | 2024 PDF | 2025 PDF | 2026 PDF

2022 table-to-markup reconciliation

All 19 entries match the 2022 red-callout review. The 11 dollar entries total $418,000 in absolute document differences. Original budget page numbers and markup PDF page numbers are shown separately below.

Item #198 records the missing column-heading row on original page 13. Item #5 now covers pages 2-12, where the Actual Budget label appears. This adds one presentation item; dollar totals are unchanged. Existing item numbers remain stable.

Markup PDF page	Original budget page	Master table item numbers
1	1	#1-2, 4
2	1	#3
3	2	#5
4	3	#5-6, 8
5	3	#7-10
6	3	#11
7	4	#5, 11
8	5	#5
9	6	#5, 12, 14
10	6	#13, 15-16
11	7	#5, 12, 17
12	8	#5
13	9	#5, 12, 18
14	10	#5
15	11	#5, 12
16	12	#5
17	13	#12, 198

Use the page numbers in your PDF viewer for the markup. Repeated views of an original page give the notes room. One bubble may cover several table entries; a context bubble or repeated heading note does not create another counted item.

2023 table-to-markup reconciliation

All 32 entries match the 2023 red-callout review. The 21 dollar entries total $524,019 in absolute document differences. Original budget page numbers and markup PDF page numbers are shown separately below.

Confirmed corrections, comparisons needing Town records, and presentation notes retain their separate meanings. Revenue-heading notes distinguish revenue-only pages from pages containing both spending and revenue tables.

Markup PDF page	Original budget page	Master table item numbers
1	1	#20-21, 25
2	1	#19, 22-23
3	1	#24
4	2	#26
5	3	#26, 28
6	3	#27, 29-32
7	4	#26
8	5	#26, 33, 35
9	5	#34, 36-38
10	6	#26, 39-40
11	7	#26, 40-41
12	7	#42
13	8	#26, 43-44
14	9	#26, 40, 45
15	9	#46-48
16	9	#49
17	10	#26
18	11	#26, 40, 50
19	12	#26, 40

Use the page numbers in your PDF viewer for the markup. Repeated views of an original page give the notes room. One bubble may cover several table entries; a context bubble or repeated heading note does not create another counted item.

2024 table-to-markup reconciliation

All 29 entries match the 2024 red-callout review. The 25 dollar entries total $722,249 in absolute document differences. Original budget page numbers and markup PDF page numbers are shown separately below.

Confirmed corrections, comparisons needing Town records, and presentation notes retain their separate meanings. Revenue-heading notes distinguish revenue-only pages from pages containing both spending and revenue tables.

Markup PDF page	Original budget page	Master table item numbers
1	1	#52-53, 58
2	1	#51, 54-55
3	1	#56-57
4	2	#59
5	3	#59-60, 62
6	3	#61-65
7	3	#66
8	4	#59
9	5	#59, 67, 69
10	5	#68, 70-72
11	6	#59, 73
12	7	#59, 73
13	8	#59
14	9	#59, 73-74
15	9	#75-77
16	10	#59
17	11	#59, 73, 78
18	11	#79
19	12	#59, 73

Use the page numbers in your PDF viewer for the markup. Repeated views of an original page give the notes room. One bubble may cover several table entries; a context bubble or repeated heading note does not create another counted item.

2025 table-to-markup reconciliation

All 65 entries match the 2025 red-callout review. The 49 dollar entries total $1,488,380 in absolute document differences. Original budget page numbers and markup PDF page numbers are shown separately below.

Confirmed corrections, comparisons needing Town records, and presentation notes retain their separate meanings. Revenue-heading notes distinguish revenue-only pages from pages containing both spending and revenue tables.

Markup PDF page	Original budget page	Master table item numbers
1	1	#84, 88, 110
2	1	#80-81, 83, 85-87, 89-90
3	1	#91-97, 99
4	1	#100-104, 106-109
5	1	#82, 98, 111-113
6	1	#105
7	2	#114-115, 119
8	2	#116-118
9	3	#119-122
10	3	#123, 125
11	3	#124, 126-129
12	4	#119, 130
13	5	#119, 131-132
14	5	#133-137
15	5	#138
16	6	#119, 139, 141
17	6	#140
18	7	#119, 141-142
19	8	#119
20	9	#119, 141, 143
21	10	#119, 144
22	11	#119, 141
23	12	#119, 141

Use the page numbers in your PDF viewer for the markup. Repeated views of an original page give the notes room. One bubble may cover several table entries; a context bubble or repeated heading note does not create another counted item.

2026 table-to-markup reconciliation

All 53 entries match the 2026 red-callout review. The 36 dollar entries total $2,481,969 in absolute document differences. Original budget page numbers and markup PDF page numbers are shown separately below.

Item #176 reproduces the printed #DIV/0! display. Across all years, revenue-heading notes distinguish revenue-only pages from pages containing both spending and revenue tables.

Markup PDF page	Original budget page	Master table item numbers
1	1	#149, 153, 175
2	1	#150-152, 162-167, 176-178
3	1	#145-146, 148, 168-169, 171-174
4	1	#154-155, 157-159, 161, 170
5	1	#147, 156, 160
6	2	#179
7	3	#182
8	3	#179-181, 183-185
9	3	#186
10	4	#179
11	5	#188, 190
12	5	#179, 187, 189, 191
13	6	#179, 192-193
14	7	#179, 193
15	8	#179
16	9	#179, 193-194
17	10	#179, 195-196
18	11	#179, 193
19	12	#179, 193, 197

Use the page numbers in your PDF viewer for the markup. Repeated views of an original page give the notes room. One bubble may cover several table entries; a context bubble or repeated heading note does not create another counted item.