

**Town of Andes
2025 Preliminary Budget Worksheet**

10/18/2024

Fund	2025 Appropriations	Less: Estimated Revenue	Less: Appropriated Fund Balance	Amount to be Raised by Tax Levy	2024 Tax Levy	Increase in Tax Levy	Difference
A General Fund	\$ 936,200	\$ 90,000	\$ 49,000	\$ 797,200	\$ 759,797	4.92%	\$ 37,403
DA Highway Fund	\$ 1,615,000	\$ 375,000	\$ 119,000	\$ 1,121,000	\$ 1,044,500	7.32%	\$ 76,500
SL Street Lighting Dist.	\$ 9,000	\$ -	\$ -	\$ 9,000	\$ 8,000	12.50%	\$ 1,000
Total Town Funds	\$ 2,560,200	\$ 465,000	\$ 168,000	\$ 1,927,200	\$ 1,812,297	6.34%	\$ 114,903
				TOTAL 2025 TAX LEVY			\$ 51,623.69

Fire Districts:				
Arena Fire District				\$ -
		Andes	\$ 20,560.50	\$ 20,560.50
		Hardenburg	\$ 6,689.72	
		Middletown	\$ 20,109.78	
			\$ 47,360.00	
Andes Fire District				\$ -
TOTAL				\$ -
SPECIAL DISTRICTS: (Fee Based)				

Water District #1	\$	-							\$ -
Sewer District #1	\$	51,617.07							\$ 51,617.07
									\$ 51,617.07

\$ 63,279 Tax Cap Allowance

2025 Preliminary Budget Worksheet

General Fund

Revenue

	2024 YTD Actuals	2024 Budget	2025 Tentative	2025 Preliminary	2025 Adopted	Notes
A1001 Property Taxes	\$ 759,695	\$ 759,797	\$ 797,200	\$ 797,200		
A1081 Payments In Lieu of Taxes	\$ 3,599	\$ -	\$ -	\$ -		
A1090 Int. & Penalty on Taxes	\$ 11,716	\$ 8,000	\$ 8,000	\$ 8,000		
A1255 Town Clerk Fees	\$ -	\$ 2,000	\$ 2,000	\$ 2,000		
A2115 Planning Board Fees	\$ -	\$ 200	\$ 200	\$ 200		
A2190 Sale of Cemetary Lots	\$ -	\$ -	\$ -	\$ -		
A2401 Interest & Earnings	\$ 278	\$ 10,000	\$ 10,000	\$ 10,000		
A2555 Licenses & Bldg. Permits	\$ -	\$ 15,000	\$ 15,000	\$ 15,000		
A2610 Fines & Bail	\$ 3,606	\$ 7,500	\$ 7,500	\$ 7,500		
A2611 Dog Money	\$ -	\$ 300	\$ 300	\$ 300		
A2770 Misc	\$ 3,265	\$ -	\$ -	\$ -		
A2770 Election Exp. Reimbursed	\$ -	\$ 4,000	\$ 4,000	\$ 4,000		
A3001 Per Capita State Aid	\$ -	\$ 8,000	\$ 8,000	\$ 8,000		
A3005 Mortgage Tax	\$ 23,433	\$ 35,000	\$ 35,000	\$ 35,000		
Appropriated Fund Balance	\$ -	\$ 28,000	\$ 49,000	\$ 49,000		
Total Revenue	\$ 805,593	\$ 877,797	\$ 936,200	\$ 936,200		

Expenditures

A1010.1 Councilman Salary	\$ 12,000	\$ 16,000	\$ 16,000	\$ 16,000		
A1110.1 Justice Salary	\$ 14,428	\$ 19,238	\$ 19,815	\$ 19,815		
A1110.11 Justice Clerk	\$ 5,985	\$ 7,839	\$ 8,074	\$ 8,074		
A1110.4 Justice Expense	\$ 2,555	\$ 4,800	\$ 4,800	\$ 4,800		
A1220.1 Supervisor Salary	\$ 12,000	\$ 16,000	\$ 16,000	\$ 16,000		
A1220.12 Benefits Administrator	\$ 731	\$ 1,000	\$ 1,000	\$ 1,000		
A1220.13 Dept Supervisor Salary	\$ 413	\$ 550	\$ 550	\$ 550		
A1220.4 Supervisor Expense	\$ 6,952	\$ 12,000	\$ 12,000	\$ 12,000		
A1220.41 Bookkeeper Contractual	\$ 9,305	\$ 12,300	\$ 12,900	\$ 12,900		
A1330.1 Tax Collector Salary	\$ 6,525	\$ 8,700	\$ 8,700	\$ 8,700		
A1330.4 Tax Collector Expense	\$ 1,433	\$ 900	\$ 950	\$ 950		
A1355.1 Assessor Salary	\$ 37,919	\$ 51,889	\$ 53,446	\$ 53,446		

A1355.11 Assessor Assistant	\$	-	\$	3,900	\$	1,000	\$	1,000		
A1355.11 Bd. Of Assessment Rev.	\$	900	\$	900	\$	900	\$	900		
A1355.4 Assessor Expense	\$	6,881	\$	4,000	\$	8,000	\$	8,000		
A1410.1 Town Clerk Salary	\$	21,962	\$	30,054	\$	30,956	\$	30,956		
A1410.11 Dept Town Clerk Salary	\$	1,870	\$	5,000	\$	5,000	\$	5,000		
A1410.4 Town Clerk Expense	\$	3,177	\$	1,900	\$	1,900	\$	1,900		
A1420.11 Attorney (Merzig)	\$	4,304	\$	4,304	\$	4,304	\$	4,304		
A1420.4 Attorney Expense	\$	810	\$	3,000	\$	3,000	\$	3,000		
A1450.4 Election Expense	\$	2,300	\$	4,240	\$	4,240	\$	4,240		
A1460.1 R.M.O. Salary	\$	1,005	\$	1,375	\$	1,375	\$	1,375		
A1620.4 Bid. Expense Town Hall	\$	9,284	\$	14,000	\$	15,000	\$	15,000		
A1620.41 Bid. Expense Court	\$	5,752	\$	10,000	\$	10,000	\$	10,000		
A1620.42 Train Station Expense	\$	156	\$	2,500	\$	2,500	\$	2,500		
A1650.2 Shared Vehicles	\$	456	\$	-	\$	-	\$	-		
A1670.4 Central Mailing & Print	\$	2,114	\$	6,500	\$	6,500	\$	6,500		
A1910.4 Insurance	\$	503	\$	78,500	\$	87,000	\$	87,000		
A1920.4 Municipal Dues	\$	10,908	\$	2,500	\$	2,500	\$	2,500		
A1990.4 Contingency	\$	-	\$	10,000	\$	10,000	\$	10,000		
A5010.1 Hwy Supt Salary	\$	43,436	\$	59,438	\$	70,000	\$	70,000		
A5010.12 Deputy Hwy Supt Salary	\$	-	\$	1,500	\$	1,500	\$	1,500		
A5010.4 Hwy Supt Expense	\$	580	\$	1,700	\$	1,700	\$	1,700		
A5032.4 Hwy Garage Expense	\$	37,609	\$	28,000	\$	30,000	\$	30,000		
A7110.4 Parks, Contractual	\$	2,971	\$	5,000	\$	5,000	\$	5,000		
A6510.4 Andes American Legion	\$	557	\$	200	\$	200	\$	200		
A6772.4 Andes Senior Citizens	\$	1,150	\$	1,150	\$	1,150	\$	1,150		
A7140.1 Pool Employee Wages	\$	51,945	\$	38,000	\$	48,000	\$	48,000		
A7140.4 Pool Expense	\$	22,298	\$	40,000	\$	45,000	\$	45,000		
A7410.4 Library	\$	56,200	\$	56,200	\$	58,200	\$	58,200		
A8010.1 Code Enforcement Off.	\$	4,816	\$	6,590	\$	6,788	\$	6,788		
A8010.11 ZBA Clerk	\$	1,177	\$	1,570	\$	1,570	\$	1,570		
A8010.11 CEO Transient/CTC	\$	-	\$	3,000	\$	3,000	\$	3,000		

A8020.1 Building Insp. Salary	\$	17,109	\$	23,412	\$	24,114	\$	24,114		
A8020.13 Planning Bd Clerk Sal.	\$	2,719	\$	3,625	\$	3,625	\$	3,625		
A8020.4 CEO/Bdln/PIBd/ZBA Exp.	\$	2,971	\$	4,000	\$	4,000	\$	4,000		
A8020.41 Del. Co. Planning Bd.	\$	3,500	\$	3,500	\$	3,500	\$	3,500		
A8030.4 Planning & ZBA	\$	1,501	\$	2,000	\$	2,000	\$	2,000		
A8160.1 Transfer Stn Att Wages	\$	20,577	\$	30,900	\$	31,827	\$	31,827		
A8160.4 Transfer Station Exp.	\$	19,042	\$	16,000	\$	25,000	\$	25,000		
A3310.1 School Cross Gd.	\$	1,470	\$	2,090	\$	2,153	\$	2,153		
A3510.1 Dog Control Off. Sal.	\$	2,482	\$	3,310	\$	3,310	\$	3,310		
A3510.4 Dog Control Exp	\$	-	\$	100	\$	100	\$	100		
A4010.1 Health Officer Salary	\$	-	\$	828	\$	828	\$	828		
A4020.1 Reg. of Vital Stat. Sal	\$	1,005	\$	1,375	\$	1,375	\$	1,375		
A9055.8 - Unemployment Taxes	\$	4,099	\$	4,500	\$	4,700	\$	4,700		
A9010.8 State Retirement	\$	-	\$	39,000	\$	39,000	\$	39,000		
A9030.8 Social Security	\$	19,914	\$	25,500	\$	27,200	\$	27,200		
A9060.8 Health Insurance	\$	33,746	\$	47,000	\$	50,500	\$	50,500		
A9962.4-Drug Testing & Training	\$	-	\$	1,000	\$	1,000	\$	1,000		
A9720.6 Statutory Bond Prin.	\$	52,200	\$	52,200	\$	52,200	\$	52,200		
A9720.7 Statutory Bond Int.	\$	19,091	\$	37,220	\$	35,250	\$	35,250		
A8810.1 Admin Cemetary	\$	731	\$	1,000	\$	1,000	\$	1,000		
A8810.4 Shavertown Cemetary	\$	-	\$	1,500	\$	1,500	\$	1,500		
A8810.41 Rural Cemetary	\$	-	\$	1,500	\$	1,500	\$	1,500		
Total Expenditures	\$	607,524	\$	877,797	\$	936,200	\$	936,200		

2025 Preliminary Budget Worksheet Highway Fund

	2024 YTD Actuals	2024 Budget	2025 Tentative	2025 Preliminary	2025 Adopted
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Revenue

DA1001 Property Taxes	\$ 1,044,500	\$ 1,044,500	\$ 1,121,000	\$ 1,121,000	
DA2300 Transportation Services	\$ 29,736	\$ 25,000	\$ 25,000	\$ 25,000	
DA2301 Services to Other Govts	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	
DA2401 Interest & Earnings	\$ 222	\$ 30,000	\$ 30,000	\$ 30,000	
DA2665 Sale of Equipment	\$ 72,600	\$ -	\$ -	\$ -	
DA2701 Scrap Metal	\$ 651	\$ -	\$ -	\$ -	
DA2701 Refund of Prior Year Exp	\$ 858	\$ -	\$ -	\$ -	
DA2770 Unclassified Revenue	\$ -	\$ -	\$ -	\$ -	
DA3501 CHIPS	\$ 513,189	\$ 300,000	\$ 300,000	\$ 300,000	
D599 - Appropriated Fund Balance	\$ -	\$ 68,000	\$ 119,000	\$ 119,000	
Total Revenue	\$ 1,661,756	\$ 1,487,500	\$ 1,615,000	\$ 1,615,000	

Expenditures

DA5110.1 General Repairs Salary	\$ 185,408	\$ 200,000	\$ 225,000	\$ 225,000	
DA5110.4 General Repair Expense	\$ 287,305	\$ 185,000	\$ 195,000	\$ 195,000	
DA5112.2 CHIPS Project Capital	\$ 277,727	\$ 300,000	\$ 300,000	\$ 300,000	
DA5130.2 Machinery -Equipment	\$ 122,650	\$ 60,000	\$ 70,000	\$ 70,000	
DA5130.4 Machinery Expense	\$ 100,348	\$ 134,000	\$ 147,400	\$ 147,400	
DA5142.1 Snow Removal Salary	\$ 114,437	\$ 211,000	\$ 240,000	\$ 240,000	
DA5142.4 Snow Removal Expense	\$ 118,674	\$ 140,000	\$ 161,000	\$ 161,000	
DA9010.8 State Retirement	\$ -	\$ 60,000	\$ 63,000	\$ 63,000	
DA9030.8 Social Security	\$ 23,268	\$ 31,500	\$ 35,600	\$ 35,600	
DA9050.8 Unemployment Insuranc	\$ 2,131	\$ 3,000	\$ 3,000	\$ 3,000	
DA9055.8 Disability Insurance	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	
DA9060.8 Health Insurance	\$ 59,367	\$ 160,000	\$ 172,000	\$ 172,000	
Total Expenditures	\$ 1,291,315	\$ 1,487,500	\$ 1,615,000	\$ 1,615,000	

TOWN ASSIGNMENT	LAST YEAR				THIS YEAR (Proposed)				ADJUST %	DIF %	COMMENTS	Summary of Increase/Decrease			2023		2024		ANNUALIZED
	OPERATION AND MAINTENANCE BUDGET		TOWN OF ANDES WWP		OPERATION AND MAINTENANCE BUDGET		TOWN OF ANDES WWP					2023		2024		TD	ANNUALIZED		
	(January 2024 - December 2024)		(January 2024 - December 2024)		(January 2023 - December 2023)		(January 2023 - December 2023)												
YEARLY COST	ANDES YEARLY COST	INCOEP YEARLY COST	YEARLY COST	ANDES YEARLY COST	INCOEP YEARLY COST	YEARLY COST	ANDES YEARLY COST												

0.1	Personal Services	\$ 13,760.00	\$ 8,944.00	\$ 4,816.00	\$ 13,764.00	\$ 9,265.10	\$ 4,488.90	65%	35%								\$ 13,760.00	\$ 13,760.00
0.2	Asset Management	\$ 4,500.00	\$ 4,050.00	\$ 450.00	\$ 4,500.00	\$ 4,050.00	\$ 450.00	90%	10%	Contracted Increase	\$ 450.00	\$ 321.10	\$ 172.90	\$	\$	\$	\$ 367.51	\$ 775.02
0.401	Lab Testing Supplies	\$ 1,500.00	\$ 1,350.00	\$ 150.00	\$ 1,500.00	\$ 1,350.00	\$ 150.00	90%	10%		\$	\$	\$	\$	\$	\$	\$ 2,984.40	\$ 5,888.80
0.403	Chemicals - Primary	\$ 8,000.00	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 8,000.00	\$ -	100%	0%		\$	\$	\$	\$	\$	\$	\$ 3,857.25	\$ 7,714.50
0.403	Chemicals - Secondary	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	50%	50%		\$	\$	\$	\$	\$	\$	\$ 1,216.21	\$ 2,432.42
0.407	Office Supplies	\$ 1,000.00	\$ 800.00	\$ 200.00	\$ 1,000.00	\$ 800.00	\$ 200.00	80%	20%		\$	\$	\$	\$	\$	\$	\$ 796.34	\$ 1,592.68
0.409	Printing Supplies	\$ 1,500.00	\$ 1,200.00	\$ 300.00	\$ 1,500.00	\$ 1,200.00	\$ 300.00	80%	20%		\$	\$	\$	\$	\$	\$	\$ 900.67	\$ 1,801.34
0.41	Postage/Deliver Fees	\$ 900.00	\$ 720.00	\$ 180.00	\$ 900.00	\$ 720.00	\$ 180.00	80%	20%		\$	\$	\$	\$	\$	\$	\$ 2,570.12	\$ 5,140.24
0.42	Telephone/Internet	\$ 3,500.00	\$ 2,800.00	\$ 700.00	\$ 3,500.00	\$ 2,800.00	\$ 700.00	80%	20%		\$	\$	\$	\$	\$	\$	\$ 2,143.34	\$ 4,286.68
0.421	Electric Utilities - Demand	\$ 13,000.00	\$ 11,050.00	\$ 1,950.00	\$ 13,000.00	\$ 11,050.00	\$ 1,950.00	85%	15%		\$	\$	\$	\$	\$	\$	\$ 900.67	\$ 1,801.34
0.421	Electric Utilities - Supply	\$ 22,000.00	\$ 17,160.00	\$ 4,840.00	\$ 22,000.00	\$ 17,160.00	\$ 4,840.00	78%	22%		\$	\$	\$	\$	\$	\$	\$ 2,570.12	\$ 5,140.24
0.422	Utilities - Fuel	\$ 7,000.00	\$ 6,550.00	\$ 350.00	\$ 7,000.00	\$ 6,550.00	\$ 350.00	95%	5%		\$	\$	\$	\$	\$	\$	\$ 2,143.34	\$ 4,286.68
0.43	Lease/Rental Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%	0%		\$	\$	\$	\$	\$	\$	\$ 1,472.90	\$ 2,945.80
0.431	Maintenance Contracts	\$ 3,000.00	\$ 2,950.00	\$ 50.00	\$ 3,000.00	\$ 2,950.00	\$ 50.00	95%	5%		\$	\$	\$	\$	\$	\$	\$ 877.00	\$ 1,754.00
	Generator Annual Service	\$ 700.00	\$ 700.00	\$ -	\$ 700.00	\$ 700.00	\$ -	0%	100%		\$	\$	\$	\$	\$	\$	\$ -	\$ -
	Flow Meter	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	0%	100%		\$	\$	\$	\$	\$	\$	\$ -	\$ -
	SCADA	\$ 1,350.00	\$ 675.00	\$ 675.00	\$ 1,350.00	\$ 675.00	\$ 675.00	50%	50%		\$	\$	\$	\$	\$	\$	\$ -	\$ -
	Balance Calibration	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	\$ -	100%	0%		\$	\$	\$	\$	\$	\$	\$ -	\$ -
	Fire Extinguisher	\$ 250.00	\$ 225.00	\$ 25.00	\$ 250.00	\$ 225.00	\$ 25.00	90%	10%		\$	\$	\$	\$	\$	\$	\$ -	\$ -
	Heating System	\$ 900.00	\$ 855.00	\$ 45.00	\$ 900.00	\$ 855.00	\$ 45.00	95%	5%		\$	\$	\$	\$	\$	\$	\$ -	\$ -
	Ther Calibration	\$ 100.00	\$ 95.00	\$ 5.00	\$ 100.00	\$ 95.00	\$ 5.00	95%	5%		\$	\$	\$	\$	\$	\$	\$ -	\$ -
0.44	Maintenance/Repairs - Buildings & Grounds	\$ 8,000.00	\$ 7,600.00	\$ 400.00	\$ 8,000.00	\$ 7,600.00	\$ 400.00	95%	5%		\$	\$	\$	\$	\$	\$	\$ 371.96	\$ 742.72
0.441	Maintenance/Repairs - Equipment	\$ 9,000.00	\$ 8,100.00	\$ 900.00	\$ 9,000.00	\$ 8,100.00	\$ 900.00	90%	10%	Work Item - Swing Barns/Hair	\$ 11,000.00	\$ 9,900.00	\$ 1,100.00	\$	\$	\$	\$ 464.04	\$ 928.08
0.442	Maintenance/Repairs - Collection	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	100%	0%		\$	\$	\$	\$	\$	\$	\$ -	\$ -
0.451	Facilities	\$ 4,600.00	\$ 4,600.00	\$ -	\$ 4,600.00	\$ 4,600.00	\$ -	100%	0%		\$	\$	\$	\$	\$	\$	\$ -	\$ -
0.452	Insurance	\$ 20,104.00	\$ 17,088.40	\$ 3,015.60	\$ 23,700.00	\$ 20,145.00	\$ 3,555.00	85%	15%	As Per Insurance Agent	\$ 3,596.60	\$ 3,056.60	\$ 539.40	\$	\$	\$	\$ 2,523.54	\$ 5,047.08
0.46	Admin Services - Legal	\$ 2,900.00	\$ 1,800.00	\$ 700.00	\$ 2,900.00	\$ 1,800.00	\$ 700.00	69%	35%		\$	\$	\$	\$	\$	\$	\$ -	\$ -
0.463	Professional Services	\$ 12,420.00	\$ 11,178.00	\$ 1,242.00	\$ 13,041.00	\$ 11,738.90	\$ 1,304.10	90%	10%	Contracted Increase	\$ 621.00	\$ 558.90	\$ 62.10	\$	\$	\$	\$ 5,208.27	\$ 10,416.54
	Engineering	\$ 10,580.00	\$ 9,522.00	\$ 1,058.00	\$ 2,000.00	\$ 1,800.00	\$ 200.00	90%	10%	Historical	\$ 6,580.00	\$ 7,272.00	\$ 692.00	\$	\$	\$	\$ -	\$ -
0.465	Purchased Services	\$ 10,200.00	\$ 6,680.00	\$ 3,520.00	\$ 10,200.00	\$ 6,680.00	\$ 3,520.00	65%	35%		\$	\$	\$	\$	\$	\$	\$ 4,250.00	\$ 8,500.00
	Bookkeeper	\$ 312,220.00	\$ 248,776.00	\$ 63,444.00	\$ 327,830.00	\$ 262,784.00	\$ 65,046.00	89%	20%	Contracted Increase	\$ 15,610.00	\$ 12,488.00	\$ 3,122.00	\$	\$	\$	\$ 129,457.14	\$ 258,914.28
0.465	OKM Contract	\$ 10,000.00	\$ 9,500.00	\$ 500.00	\$ 10,000.00	\$ 9,500.00	\$ 500.00	95%	5%		\$	\$	\$	\$	\$	\$	\$ 1,050.00	\$ 2,100.00
0.467	Septage Management	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	100%	0%		\$	\$	\$	\$	\$	\$	\$ -	\$ -
0.48	Centigency	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	100%	0%		\$	\$	\$	\$	\$	\$	\$ -	\$ -
0.481	MRI Capital Account	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	100%	0%	Historical	\$ 12,000.00	\$ 12,000.00	\$ -	\$	\$	\$	\$ -	\$ -
0.482	Judgments/Claims	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	65%	35%		\$	\$	\$	\$	\$	\$	\$ -	\$ -
	Social Security/Medicare	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	100%	0%		\$	\$	\$	\$	\$	\$	\$ -	\$ -
		\$ 510,784.00	\$ 416,418.40	\$ 94,365.60	\$ 531,526.00	\$ 433,021.00	\$ 98,504.00				\$ 20,741.00	\$ 16,602.60	\$ 4,138.40	\$	\$	\$	\$ 174,250.09	\$ 334,740.18
																	\$ 20,741.00	\$ 334,740.18

TD 2023 1/1/21 - 6/30/24 2024 7/1 - 6/30/24 7/1 - 6/30/24 Annualized (4 Months)