

**Town of Andes
2023 Adopted Budget**

| | Fund | 2023 Appropriations | Less: Estimated Revenue | Less: Appropriated Fund Balance | Amount to be Raised by Tax Levy | 2022 Tax Levy | Increase in Tax Levy | Difference |
|----|-------------------------|--------------------------------|------------------------------------|--|--|----------------------|---------------------------------|-------------------|
| A | General Fund | \$ 834,099 | \$ 86,250 | \$ 14,000 | \$ 733,849 | \$ 709,896 | 3.37% | \$ 23,953 |
| DA | Highway Fund | \$ 1,417,931 | \$ 346,000 | \$ 34,000 | \$ 1,037,931 | \$ 1,028,700 | 0.90% | \$ 9,231 |
| SL | Street Lighting Dist. | \$ 8,000 | \$ - | \$ - | \$ 8,000 | \$ 8,000 | 0.00% | |
| | Total Town Funds | \$ 2,260,030 | \$ 432,250 | \$ 48,000 | \$ 1,779,780 | \$ 1,746,596 | 1.90% | \$ 33,184 |
| | | \$ 2,260,030 | \$ 432,250 | \$ 48,000 | \$ 1,779,780 | \$ 1,746,596 | 1.90% | \$ 33,184 |
| | | | | | TOTAL 2022 TAX LEVY | | | |

| Fire Districts: | | | | | |
|------------------------|---------------------------------------|---------------|--------------|--------------|----------------------|
| | Arena Fire District | | | \$ - | |
| | | Andes | \$ 15,514.12 | \$ 15,514.12 | |
| | | Hardenburg | \$ 6,298.02 | | |
| | | Middletown | \$ 14,759.86 | | |
| | | | \$ 36,572.00 | | |
| | Andes Fire District | \$ 209,085.00 | \$ 3,350.00 | \$ 666.00 | \$ 205,069.00 |
| | TOTAL | | | | \$ 220,583.12 |
| | SPECIAL DISTRICTS: (Fee Based) | | | | |

| | | | | |
|-------------------|---------------|---------------|------|---------------|
| | | | | |
| Water District #1 | \$ - | \$ - | \$ - | \$ - |
| | | | | |
| Sewer District #1 | \$ 498,747.00 | \$ 498,747.00 | \$ - | \$ - |
| | | | | \$ 220,583.12 |

2023 Adopted Budget

General Fund

Revenue

| | 2022 YTD Actuals | 2022 Budget | 2023 Tentative | 2023 Preliminary | 2023 Adopted | Notes |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------|
| A1001 Property Taxes | \$ 709,896 | \$ 709,896 | \$ 733,849 | \$ 733,849 | \$ 733,849 | |
| A1081 Payments In Lieu of Taxes | \$ - | \$ 3,500 | \$ 3,500 | \$ 3,500 | \$ 3,500 | |
| A1090 Int. & Penalty on Taxes | \$ 7,927 | \$ 10,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 | |
| A1255 Town Clerk Fees | \$ 434 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | |
| A2115 Planning Board Fees | \$ 150 | \$ - | \$ 200 | \$ 200 | \$ 200 | |
| A2190 Sale of Cemetary Lots | \$ 151 | \$ - | \$ - | \$ - | \$ - | |
| A2401 Interest & Earnings | \$ 435 | \$ 750 | \$ 750 | \$ 750 | \$ 750 | |
| A2555 Licenses & Bldg. Permits | \$ 23,645 | \$ 10,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | |
| A2610 Fines & Bail | \$ 7,365 | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ 7,500 | |
| A2611 Dog Money | \$ 168 | \$ 300 | \$ 300 | \$ 300 | \$ 300 | |
| A2770 Misc | \$ - | \$ - | | | | |
| A2770 Election Exp. Reimbursed | \$ - | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | |
| A3001 Per Capita State Aid | \$ - | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 | |
| A3002 JCAP Grant | \$ 777 | \$ - | | | | |
| A3005 Mortgage Tax | \$ 40,998 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | |
| Appropriated Fund Balance | \$ - | \$ - | \$ 14,000 | \$ 14,000 | \$ 14,000 | |
| Total Revenue | \$ 791,946 | \$ 795,946 | \$ 834,099 | \$ 834,099 | \$ 834,099 | |

Expenditures

| | | | | | | |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|--|
| A1010.1 Councilman Salary | \$ 10,667 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | |
| A1110.1 Justice Salary | \$ 12,452 | \$ 18,678 | \$ 19,238 | \$ 19,238 | \$ 19,238 | |
| A1110.11 Justice Clerk | \$ 5,069 | \$ 7,566 | \$ 7,793 | \$ 7,793 | \$ 7,793 | |
| A1110.4 Justice Expense | \$ 2,063 | \$ 1,800 | \$ 4,800 | \$ 4,800 | \$ 4,800 | |
| A1220.1 Supervisor Salary | \$ 10,667 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | |
| A1220.12 Benefits Administrator | \$ 692 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | |
| A1220.13 Dept Supervisor Salary | \$ 367 | \$ 550 | \$ 550 | \$ 550 | \$ 550 | |
| A1220.4 Supervisor Expense | \$ 10,035 | \$ 6,700 | \$ 12,000 | \$ 12,000 | \$ 12,000 | |
| A1220.41 Bookkeeper Contractual | \$ 6,325 | \$ 10,800 | \$ 11,100 | \$ 11,100 | \$ 11,100 | |
| A1330.1 Tax Collector Salary | \$ 5,800 | \$ 8,700 | \$ 8,700 | \$ 8,700 | \$ 8,700 | |
| A1330.4 Tax Collector Expense | \$ 641 | \$ 900 | \$ 1,000 | \$ 1,000 | \$ 1,000 | |
| A1355.1 Assessor Salary | \$ 33,861 | \$ 48,911 | \$ 50,378 | \$ 50,378 | \$ 50,378 | |

| | | | | | | |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|--|
| A1355.11 Bd. Of Assessment Rev. | \$ 900 | \$ 900 | \$ 900 | \$ 900 | \$ 900 | |
| A1355.4 Assessor Expense | \$ 2,463 | \$ 4,700 | \$ 6,317 | \$ 6,317 | \$ 6,317 | |
| A1410.1 Town Clerk Salary | \$ 20,807 | \$ 30,054 | \$ 30,054 | \$ 30,054 | \$ 30,054 | |
| A1410.11 Dept Town Clerk Salary | \$ 1,946 | \$ 3,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | |
| A1410.12 Youth Intern | \$ 3,738 | \$ 2,700 | \$ 2,700 | \$ 2,700 | \$ 2,700 | |
| A1410.4 Town Clerk Expense | \$ 1,289 | \$ 1,900 | \$ 1,900 | \$ 1,900 | \$ 1,900 | |
| A1420.11 Attorney (Merzig) | \$ 4,304 | \$ 4,304 | \$ 4,304 | \$ 4,304 | \$ 4,304 | |
| A1420.4 Attorney Expense | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | |
| A1450.4 Election Expense | \$ 4,250 | \$ 4,240 | \$ 4,240 | \$ 4,240 | \$ 4,240 | |
| A1460.1 R.M.O. Salary | \$ 952 | \$ 1,375 | \$ 1,375 | \$ 1,375 | \$ 1,375 | |
| A1620.4 Bld. Expense Town Hall | \$ 6,582 | \$ 13,000 | \$ 14,000 | \$ 14,000 | \$ 14,000 | |
| A1620.41 Bld. Expense Court | \$ 32,399 | \$ 7,500 | \$ 8,500 | \$ 8,500 | \$ 8,500 | |
| A1620.42 Train Station Expense | \$ 407 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | |
| A1650.2 Shared Vehicles | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | |
| A1670.4 Central Mailing & Print | \$ 3,983 | \$ 6,000 | \$ 6,500 | \$ 6,500 | \$ 6,500 | |
| A1910.4 Insurance | \$ - | \$ 57,000 | \$ 62,000 | \$ 62,000 | \$ 62,000 | |
| A1920.4 Municipal Dues | \$ 1,000 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | |
| A1990.4 Contingency | \$ - | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | |
| A5010.1 Hwy Supt Salary | \$ 37,690 | \$ 54,441 | \$ 56,074 | \$ 56,074 | \$ 56,074 | |
| A5010.12 Deputy Hwy Supt Salary | \$ - | \$ 853 | \$ 1,000 | \$ 1,000 | \$ 1,000 | |
| A5010.4 Hwy Supt Expense | \$ 100 | \$ 1,700 | \$ 1,700 | \$ 1,700 | \$ 1,700 | |
| A5032.4 Hwy Garage Expense | \$ 11,082 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | |
| A7110.4 Parks, Contractual | \$ 740 | \$ 4,500 | \$ 4,500 | \$ 4,500 | \$ 4,500 | |
| A6510.4 Andes American Legion | \$ 484 | \$ 450 | \$ 450 | \$ 450 | \$ 450 | |
| A6772.4 Andes Senior Citizens | \$ 1,150 | \$ 1,150 | \$ 1,150 | \$ 1,150 | \$ 1,150 | |
| A7140.1 Pool Employee Wages | \$ 30,276 | \$ 36,500 | \$ 36,500 | \$ 36,500 | \$ 36,500 | |
| A7140.4 Pool Expense | \$ 12,637 | \$ 24,000 | \$ 24,000 | \$ 24,000 | \$ 24,000 | |
| A7410.4 Library | \$ 45,000 | \$ 45,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | |
| A8010.1 Code Enforcement Off. | \$ 4,301 | \$ 6,212 | \$ 6,398 | \$ 6,398 | \$ 6,398 | |
| A8010.11 ZBA Clerk | \$ 1,047 | \$ 1,570 | \$ 1,570 | \$ 1,570 | \$ 1,570 | |
| A8010.11 CEO Transient/CTC | \$ - | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | |
| A8020.1 Building Insp. Salary | \$ 15,278 | \$ 22,068 | \$ 22,730 | \$ 22,730 | \$ 22,730 | |
| A8020.13 Planning Bd Clerk Sal. | \$ 2,417 | \$ 3,625 | \$ 3,625 | \$ 3,625 | \$ 3,625 | |

| | | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| A8020.4 CEO/BdIn/PIBd/ZBA Exp. | \$ 1,338 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | |
| A8020.41 Del. Co. Planning Bd. | \$ 3,500 | \$ 3,500 | \$ 3,500 | \$ 3,500 | \$ 3,500 | |
| A8030.4 Planning & ZBA | \$ 427 | \$ 850 | \$ 850 | \$ 850 | \$ 850 | |
| A8160.1 Transfer Stn Att Wages | \$ 10,364 | \$ 16,480 | \$ 16,974 | \$ 16,974 | \$ 16,974 | |
| A8160.11 Transfer Stn Seasonal | \$ 8,455 | \$ 12,636 | \$ 13,015 | \$ 13,015 | \$ 13,015 | |
| A8160.4 Transfer Station Exp. | \$ 8,703 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | |
| A3310.1 School Cross Gd. | \$ 1,140 | \$ 1,900 | \$ 1,900 | \$ 1,900 | \$ 1,900 | |
| A3510.1 Dog Control Off. Sal. | \$ 2,207 | \$ 3,310 | \$ 3,310 | \$ 3,310 | \$ 3,310 | |
| A3510.4 Dog Control Exp | \$ - | \$ 100 | \$ 100 | \$ 100 | \$ 100 | |
| A4010.1 Health Officer Salary | \$ - | \$ 828 | \$ 828 | \$ 828 | \$ 828 | |
| A4020.1 Reg. of Vital Stat. Sal | \$ 952 | \$ 1,375 | \$ 1,375 | \$ 1,375 | \$ 1,375 | |
| A9055.8 - Unemployment Taxes | \$ 3,857 | \$ 4,000 | \$ 4,500 | \$ 4,500 | \$ 4,500 | |
| A9010.8 State Retirement | \$ - | \$ 38,000 | \$ 39,000 | \$ 39,000 | \$ 39,000 | |
| A9030.8 Social Security | \$ 16,825 | \$ 24,500 | \$ 25,000 | \$ 25,000 | \$ 25,000 | |
| A9060.8 Health Insurance | \$ 30,090 | \$ 53,000 | \$ 57,000 | \$ 57,000 | \$ 57,000 | |
| A9962.4-Drug Testing & Training | \$ 358 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | |
| A9720.6 Statutory Bond Prin. | \$ 52,200 | \$ 52,200 | \$ 52,200 | \$ 52,200 | \$ 52,200 | |
| A9720.7 Statutory Bond Int. | \$ 21,049 | \$ 41,120 | \$ 40,000 | \$ 40,000 | \$ 40,000 | |
| A8810.1 Admin Cemetary | \$ 667 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | |
| A8810.4 Shavertown Cemetary | \$ 1,558 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 1,500 | |
| A8810.41 Rural Cemetary | \$ 1,623 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 1,500 | |
| Total Expenditures | \$ 511,171 | \$ 798,646 | \$ 834,099 | \$ 834,099 | \$ 834,099 | |

**2023 Adopted Budget
Highway Fund**

| 2022 YTD Actuals | 2022 Budget | 2023 Tentative | 2023 Preliminary | 2023 Adopted |
|------------------|-------------|----------------|------------------|--------------|
|------------------|-------------|----------------|------------------|--------------|

Revenue

| | | | | | |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| DA1001 Property Taxes | \$ 1,028,700 | \$ 1,028,700 | \$ 1,037,931 | \$ 1,037,931 | \$ 1,037,931 |
| DA2300 Transportation Services | \$ 25,492 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| DA2301 Services to Other Govts | \$ 12,400 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| DA2401 Interest & Earnings | \$ 308 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| DA2701 Scrap Metal | \$ 227 | \$ - | \$ - | \$ - | \$ - |
| DA2701 Refund of Prior Year Exp | \$ 2,752 | \$ - | \$ - | \$ - | \$ - |
| DA2770 Unclassified Revenue | \$ - | \$ 1,000 | \$ - | \$ - | \$ - |
| DA3501 CHIPS | \$ 473,570 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 |
| D599 - Appropriated Fund Balance | \$ - | \$ 5,000 | \$ 34,000 | \$ 34,000 | \$ 34,000 |
| Total Revenue | \$ 1,543,448 | \$ 1,380,700 | \$ 1,417,931 | \$ 1,417,931 | \$ 1,417,931 |

Expenditures

| | | | | | |
|---------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| DA5110.1 General Repairs Salary | \$ 154,208 | \$ 191,500 | \$ 196,479 | \$ 196,479 | \$ 196,479 |
| DA5110.4 General Repair Expense | \$ 53,205 | \$ 173,700 | \$ 173,700 | \$ 173,700 | \$ 173,700 |
| DA5112.2 CHIPS Project Capital | \$ 240,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 |
| DA5130.2- Machinery -Equipment | \$ - | \$ 40,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| DA5130.4 Machinery Expense | \$ 94,855 | \$ 134,000 | \$ 134,000 | \$ 134,000 | \$ 134,000 |
| DA5142.1 Snow Removal Salary | \$ 112,727 | \$ 202,000 | \$ 207,252 | \$ 207,252 | \$ 207,252 |
| DA5142.4 Snow Removal Expense | \$ 29,852 | \$ 120,000 | \$ 130,000 | \$ 130,000 | \$ 130,000 |
| DA9010.8 State Retirement | \$ - | \$ 53,500 | \$ 54,500 | \$ 54,500 | \$ 54,500 |
| DA9030.8 Social Security | \$ 20,739 | \$ 31,000 | \$ 31,000 | \$ 31,000 | \$ 31,000 |
| DA9050.8 Unemployment Insurance | \$ 2,285 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| DA9055.8 Disability Insurance | \$ 2,020 | \$ 2,500 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| DA9060.8 Health Insurance | \$ 71,357 | \$ 130,000 | \$ 135,000 | \$ 135,000 | \$ 135,000 |
| Total Expenditures | \$ 781,248 | \$ 1,381,200 | \$ 1,417,931 | \$ 1,417,931 | \$ 1,417,931 |