

# 2021 Town Budget



102 Clemons Center Rd. Clemons, NY 12819

I, Marcinda L. Wilbur, Dresden Town Clerk, certify that the following is a true copy of the 2021 budget for the Town of Dresden as adopted by the Dresden Town Board on the \_\_\_\_ day of November 2020.

Signed

All Interested Parties;

11/11/2020

This Town of Dresden Budget has been arrived at after a thorough review of the previous year's appropriations and expenditures, a realistic assessment of next years anticipated revenues, and an extensive evaluation of our needs for the coming year, 2021.

The General Budget shows a decrease of 8.5925% over the 2020 budget. This decrease in the General Budget is primarily due to the decision to not use monies from the fund balance (\$40,000).

The Highway Budget shows an increase of 1.9781%. This is resulting from an anticipated decrease in revenues. The loss of these revenues would have had a greater impact if not for the decision to not spend monies from the fund balance (\$9,000). Increased health costs and wages are also causal factors.

The Town-wide Budget is \$26,590 higher than in 2020, (+1.023%). The fire protection budget, at \$75,000, stays the same as 2020.

Fredericks Point Sewer District #2 shows a capital portion of \$24,532 to be raised by taxes within that district. None of the remaining debt of Sewer District #2 is interest bearing.

Our total tax levy of \$825,476 is a decrease of 0.806% (\$6,710) from 2020.

**Continued diligence and vigilance, with town spending, will keep The Town of Dresden as one of the lowest total tax rates in Washington County, including Town, County and School taxes.**

Respectfully Submitted,

Paul D. Ferguson

Dresden Town Supervisor/Budget Officer

TOWN OF DRESDEN  
2021

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICERS  
(ARTICLE 8 OF THE TOWN LAW)

OFFICER	SALARY
TOWN SUPERVISOR-----	\$14,750
TOWN CLERK-----	\$18,250
HIGHWAY SUPERINTENDENT-----	\$54,500
COUNCILMAN (4)-----	\$3,200
TOWN JUSTICE (2)-----	\$6,250

# 2021 Dresden Town Budget

## SUMMARY OF 2021 DRESDEN TOWN BUDGET

FUND	APPROPRIATIONS AND PROVISIONS FOR OTHER USES	LESS ESTIMATED REVENUES	LESS APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
GENERAL	363,100	143,211	40,000	179,889
HIGHWAY	668,620	113,165	9,000	546,455
TOTAL-TOWNWIDE	1,031,720	256,376	49,000	726,344
DRESDEN FIRE	45,000	0	0	45,000
HULETT'S FIRE	30,000	0	0	30,000
Total Fire	75,000	0	0	75,000
SPECIAL	DISTRICTS			
HL SEWER #1	25,900	25,900	0	0
FP SEWER #2	39,032	14,500	0	24,532
TOTALS 2021	1,171,652	297,176	49,000	825,476
			2020	832,186
				3.33%



		2019 ACTUAL	2020 BUDGET	2020 Y.T.D. (August)	2021 TENTATIVE BUDGET	2021 PRELIMINARY BUDGET	2021 ADOPTED BUDGET
<b><u>APPROPRIATIONS</u></b>		<b><u>GENERAL FUND</u></b>					
TOWN BOARD	A-1010.1	12,800	12,800	6,400	12,800	12,800	12,800
Equipment	.2	0	0	0	0	0	0
Contractual Exp	.4	0	0	0	0	0	0
	<b>Total</b>	12,800	12,800	6,400	12,800	12,800	12,800
JUSTICES	A-1110.1	12,500	12,500	6,250	12,500	12,500	12,500
JUST. CLERK	A-1110.11	1,900	1,900	268	1,900	1,900	1,900
Equipment	.2	0	0	0	0	0	0
Contractual Exp	.4	2,000	2,000	126	2,000	2,000	2,000
	<b>Total</b>	16,400	16,400	6,644	16,400	16,400	16,400
SUPERVISOR	A-1220.1	14,750	14,750	9,644	14,750	14,750	14,750
Equipment	.2	0	0	0	0	0	0
Contractual Exp	.4	1,850	1,850	649	1,850	1,850	1,850
	<b>Total</b>	16,600	16,600	10,293	16,600	16,600	16,600
DIR FINANCE	A-1310.1	0	0	0	0	0	0
Contractual Exp	.4	0	0	0	0	0	0
	<b>Total</b>	0	0	0	0	0	0
TAX COLLECT	A-1330.1	5,000	5,000	3,269	5,000	5,000	5,000
Equipment	.2	0	0	0	0	0	0
Contractual Exp	.4	1,200	1,200	1,173	1,200	1,200	1,200
	<b>Total</b>	6,200	6,200	4,442	6,200	6,200	6,200
BUDGET OFFICER	A-1340.1	12,400	12,400	8,107	12,400	12,400	12,400
Contractual Exp	.4	0	0	0	0	0	0
	<b>Total</b>	12,400	12,400	8,107	12,400	12,400	12,400
ASSESSOR	A-1355.1	16,200	16,200	9,969	16,200	16,200	16,200
Equipment	.2	0	0	0	0	0	0
Contractual Exp	.4	2,500	2,500	1,401	2,500	2,500	2,500
	<b>Total</b>	18,700	18,700	11,370	18,700	18,700	18,700
TOWN CLERK	A-1410.1	18,250	18,250	11,932	18,250	18,250	18,250
Equipment	.2	0	0	0	0	0	0
Contractual Exp	.4	450	450	180	450	450	450
	<b>Total</b>	18,700	18,700	12,112	18,700	18,700	18,700
ATTORNEY	A-1420.4	5,000	5,000	7,962	5,000	5,000	5,000
ERVISOR CLERK	A-1430.1	6,000	4,000	3,200	2,000	6,000	6,000
Contractual Exp	.4	0	8,000	0	4,000	0	0
	<b>Total</b>	6,000	12,000	3,200	6,000	6,000	6,000
BUILDINGS	A1620.1	460	460	165	0	0	0
Equipment	.2	0	0	0	0	0	0
Contractual Exp	.4	11,000	11,000	7,739	10,000	10,000	10,000
	<b>Total</b>	11,460	11,460	7,904	10,000	10,000	10,000

		2019 ACTUAL	2020 BUDGET	2020 Y.T.D. (August)	2021 TENTATIVE BUDGET	2021 PRELIMINARY BUDGET	2021 ADOPTED BUDGET
<b>SPECIAL ITEMS</b>							
Insurance	A-1910.4	15,500	16,200	16,115	15,500	17,200	17,200
M Assn Dues	A-1920.4	1,500	1,700	550	1,700	1,700	1,700
Other Gvt. Support	A-1989.4	0	0	0	0	0	0
Pmts Red. Tax	A-1972	0	0	0	0	0	0
Contingent	A-1990.4	13,200	13,200	3,232	10,000	10,000	10,000
<b>Total</b>		<b>30,200</b>	<b>31,100</b>	<b>19,897</b>	<b>27,200</b>	<b>28,900</b>	<b>28,900</b>
<b>Total General Government Support</b>		<b>154,460</b>	<b>161,360</b>	<b>98,331</b>	<b>150,000</b>	<b>151,700</b>	<b>151,700</b>
<b>PUBLIC SAFETY</b>							
Traffic Control	A-3310.0	7,000	7,000	4,086	7,000	7,000	7,000
DOG CONTROL	A-3510.1	2,000	2,200	1,100	2,200	2,200	2,200
Equipment	.2	0	0	0	0	0	0
Contractual Exp	.4	1,500	1,300	0	1,300	1,300	1,300
<b>Total</b>		<b>10,500</b>	<b>10,500</b>	<b>5,186</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
ANIMAL CONTROL	A-3520.1	0	0	0	0	0	0
Equipment	.2	0	0	0	0	0	0
Contractual Exp	.4	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Public Safety</b>		<b>10,500</b>	<b>10,500</b>	<b>5,186</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
<b>HEALTH</b>							
REGISTRAR	A-4020.1	700	700	457	700	700	700
AMBULANCE	A-4540.4	0	0	0	0	0	0
<b>Total Health</b>		<b>700</b>	<b>700</b>	<b>457</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>TRANSPORTATION</b>							
HIGHWAY SUP.	A-5010.1	52,500	53,500	35,829	54,500	54,500	54,500
Dep. Hwy. Super.	A-5010.11	750	750	750	750	750	750
GARAGE							
Contractual	A-5132.4	5,000	7,500	0	7,500	7,500	7,500
<b>Total Transportation</b>		<b>58,250</b>	<b>61,750</b>	<b>36,579</b>	<b>62,750</b>	<b>62,750</b>	<b>62,750</b>

		2019 ACTUAL	2020 BUDGET	2020 Y.T.D. (August)	2021 TENTATIVE BUDGET	2021 PRELIMINARY BUDGET	2021 ADOPTED BUDGET
<b>CULTURE+RECREATION</b>							
SPECIAL REC	A-7145.4	1,000	1,000	60	1,000	1,000	1,000
FACILITIES							
LIBRARY	A-7410.4	0	0	0	0	0	0
HISTORIAN	A-7510.1	750	1,000	1,000	1,000	1,000	1,000
CELEBRATIONS	A-7550.4	200	200	169	250	250	250
Total Culture and Recreation		1,950	2,200	1,229	2,250	2,250	2,250
<b>HOME AND COMM. SVCS</b>							
PLANNING	A-8020.4	0	0	0	0	0	0
Landfill Clos. Mon.	A-8161.4	6,000	6,000	3,639	6,000	6,000	6,000
CONSERVATION	A-8710.1	33,000	33,000	16,307	33,000	33,000	33,000
Contractual Exp	.4	10,000	10,000	1,084	10,000	10,000	10,000
Employee benefits	.8	0	0	0	0	0	0
Total		49,000	49,000	21,030	49,000	49,000	49,000
CEMETARIES	A-8810.1	0	0	0	0	0	0
Equipment	.2	0	0	0	0	0	0
Contractual Exp	.4	5,500	5,500	4,500	5,500	5,500	5,500
Total		5,500	5,500	4,500	5,500	5,500	5,500
Total Home and Community Services		54,500	54,500	25,530	54,500	54,500	54,500
<b>UNDISTRIBUTED</b>							
<b>EMPLOYEE BENIFITS</b>							
State Ret	A-9010.8	6,900	7,500	0	7,500	7,500	7,500
Social Security	A-9030.8	14,050	17,500	7,919	17,500	17,500	17,500
Unemployment	A-9050.8	0	0	0	0	0	0
Health Insurance	A-9060.8	27,700	34,700	21,721	34,700	55,700	55,700
Other Empl. Ben.	A-9189.8	0	0	0	0	0	0
Total Undistributed		48,650	59,700	29,640	59,700	80,700	80,700
Rounding Adjustment							
TOTAL GENERAL APPROPRIATIONS		329,010	350,710	196,952	340,400	363,100	363,100
					-2.9398%	3.5328%	3.5328%

	2019 ACTUAL	2020 BUDGET	2020 Y.T.D. (August)	2021 TENTATIVE BUDGET	2021 PRELIMINARY BUDGET	2021 ADOPTED BUDGET
<b><u>ESTIMATED REVENUES</u></b>						
<b><u>GENERAL FUND</u></b>						
<b>OTHER TAX ITEMS</b>						
PILOTS(Fisher) A-1081	8,000	8,000	0	8,000	8,000	8,000
Interest+Penalties A-1090	3,500	3,500	0	3,500	3,500	3,500
NonProp Tax,County A-1120	45,681	45,681	24,405	45,681	45,681	45,681
<b>DEPARTMENTAL INCOME</b>						
Tax Collector Fees A-1232	1,100	1,100	0	1,100	1,100	1,100
Clerk Fees A-1255	250	250	128	250	500	500
Dog Control Excess A-1550	0	0	0	0	0	0
Cemetery Lots A-2190	0	0	0	0	0	0
<b>USE OF MONEY</b>						
Interest A-2401	0	0	0	0	0	0
<b>LICENCES+PERMITS</b>						
Dog Licenses A-2544	250	250	0	250	0	0
Other Permits A-2590	0	0	0	0	0	0
<b>FINES+FORFEITURES</b>						
Fines + Bail A-2610	10,000	10,000	5,360	6,000	10,000	10,000
<b>SALES+COMP FOR LOSS</b>						
Sales, Material A-2652	0	0	0	0	0	0
Sales, Other A-2660	0	0	0	0	0	0
<b>MISCELLANEOUS</b>						
Refunds A-2701	0	0	110	0	0	0
Gifts+Donations A-2705	100	100	0	100	0	0
Unclassified Rev A-2770	0	0	0	0	0	0
Interfund Revenues A-2772	0	0	0	0	0	0
<b>STATE AID</b>						
Per Capita A-3001	3,030	3,030	0	3,030	3,030	3,030
State Grants A-3030	0	0	0	0	0	0
Mortgage Tax A-3005	14,000	14,000	27,078	20,000	20,000	20,000
Assessment Aid A-3040	0	0	0	0	0	0
Justice Aid A-3089	0	0	0	0	0	0
Conservation Program A-3910	43,000	43,000	36,837	53,400	51,400	51,400
Rounding Adjustment						
<b>TOTAL ESTIMATED GENERAL REVENUES</b>	128,911	128,911	93,918	141,311	143,211	143,211
<b>APPROPRIATED FUND BALANCE</b>	45,000	25,000	0	0	2,090	40,000
<b>TAX AMOUNT</b>	155,099	196,799	103,034	199,089 1.1636%	217,799 10.6708%	179,889 -8.5925%

		2019 ACTUAL	2020 BUDGET	2020 Y.T.D. (August)	2021 TENTATIVE BUDGET	2021 PRELIMINARY BUDGET	2021 ADOPTED BUDGET
<b><u>APPROPRIATIONS</u></b>							
					<b><u>HIGHWAY FUND</u></b>		
HIGH. SUPER.							
Contractual	DA5010.4	1,100	1,200	145	1,200	1,200	1,200
<b>GENERAL REPAIRS</b>							
Personnel Service	DA-5110.1	100,450	102,000	102,586	102,000	111,000	111,000
Contractual	.4	50,000	50,000	7,552	50,000	50,000	50,000
	<b>Total</b>	150,450	152,000	110,138	152,000	161,000	161,000
<b>IMPROVMENTS</b>							
Capital Improvment	DA-5112.2	113,613	80,000	0	80,000	80,000	80,000
<b>BRIDGES</b>							
Capital Constr.	DA-5120.2	0	0	0	0	0	0
Contractual	.4	7,500	9,000	4,230	10,000	10,000	10,000
	<b>Total</b>	7,500	9,000	4,230	10,000	10,000	10,000
<b>MACHINERY</b>							
Equipment	DA-5130.2	68,860	40,000	39,626	40,000	40,000	40,000
Contractual	.4	40,000	40,000	20,283	40,000	40,000	40,000
	<b>Total</b>	108,860	80,000	59,909	80,000	80,000	80,000
<b>GARAGE</b>							
Contractual	DA-5132.4	0	0	0	0	0	0
<b>MISCELLANEOUS</b>							
Contractual	DA-5140.4	3,100	3,200	108	3,200	3,200	3,200
	<b>Total</b>	3,100	3,200	108	3,200	3,200	3,200
<b>SNOW REMOVAL</b>							
Personel Service	DA-5142.1	75,000	82,000	5,112	82,000	82,000	82,000
Contractual	.4	51,600	51,600	36,855	51,600	51,600	51,600
	<b>Total</b>	126,600	133,600	41,967	133,600	133,600	133,600
<b>EMPLOYEE BENEFITS</b>							
State Retirement	DA-9010.8	27,400	32,400	227	32,400	32,400	32,400
Social Security	DA-9030.8	13,120	13,120	6,493	13,120	13,720	13,720
State Unemploy.	DA-9050.8	0	0	58	0	0	0
Health Insurance	DA-9060.8	90,000	101,500	69,354	101,500	105,500	105,500
	<b>Total</b>	130,520	147,020	76,132	147,020	151,620	151,620
<b>DEBT SERVICE</b>							
BAN's	DA-9730.6	44,000	44,000	0	40,000	40,000	44,000
Interest	DA-9730.7	4,000	4,000	0	8,000	8,000	4,000
<b>Rounding Adjustment</b>							
<b>TOTAL HIGHWAY APPROPRIATIONS</b>		<b>689,743</b>	<b>654,020</b>	<b>292,629</b>	<b>655,020</b>	<b>668,620</b>	<b>668,620</b>
					<b>0.1529%</b>	<b>2.2323%</b>	<b>2.2323%</b>



	2019 ACTUAL	2020 BUDGET	2020 Y.T.D. (August)	2021 TENTATIVE BUDGET	2021 PRELIMINARY BUDGET	2021 ADOPTED BUDGET
<b><u>SPECIAL DISTRICT -</u></b>						
<b><u>APPROPRIATIONS</u></b>						
<b><u>HULETT'S LANDING SEWER DISTRICT #1</u></b>						
<b>ADMINISTRATION</b>						
Personnel Svces.SS1-8110.1	8,000	11,000	7,236	8,000	11,000	11,000
Equipment .2	0	0	0	0	0	0
Contractual Exp .4	200	200	0	200	200	200
Total	8,200	11,200	7,236	8,200	11,200	11,200
<b>SEWAGE COLLECTION SYSTEM</b>						
Personnel Svces.SS1-8120.1	0	0	0	0	0	0
Equipment .2	0	0	0	0	0	0
Contractual Exp .4	36,900	12,350	7,648	36,900	12,350	12,350
Total	36,900	12,350	7,648	36,900	12,350	12,350
<b>SEWAGE TREATMENT AND DISPOSAL</b>						
Personnel Svces.SS1-8130.1	0	0	0	0	0	0
Equipment .2	0	0	0	0	0	0
Contractual Exp .4	1,500	1,500	706	1,500	1,500	1,500
Total	1,500	1,500	706	1,500	1,500	1,500
<b>JOINT SEWER SS1-8140.4</b>						
<b>UNDISTRIBUTED</b>						
<b>EMPLOYEE BENIFITS</b>						
State Retirement SS1-9010.8	0	0	0	0	0	0
Social Security SS1-9030.8	600	850	578	600	850	850
Total	600	850	578	600	850	850
<b>CAPITAL PROJECT 3130.2</b>						
Rounding Adjustment						
TOTAL SEWER O&M	47,200	25,900	16,168	47,200	25,900	25,900
DS Rounding Adj.						
Debt Service TOTAL	0	0	0	0	0	0
<b>SEWER TOTAL</b>	<b>47,200</b>	<b>25,900</b>	<b>16,168</b>	<b>47,200</b>	<b>25,900</b>	<b>25,900</b>
<b><u>ESTIMATED REVENUES</u></b>						
<b><u>SEWER DISTRICT #1</u></b>						
Sewer Rents SS1-2120	24,900	24,900	19,200	24,900	24,900	24,900
Sewer Charges SS1-2122	0	0	0	0	0	0
Rents Int+Pen SS1-2128	1,000	1,000	3,117	1,000	1,000	1,000
Interest SS1-2401 (Excluding Cap Acct)	0	0	0	0	0	0
<b>O&amp;M TOTAL REVENUES</b>	<b>25,900</b>	<b>25,900</b>	<b>22,317</b>	<b>25,900</b>	<b>25,900</b>	<b>25,900</b>



	2019 ACTUAL	2020 BUDGET	2020 Y.T.D. (August)	2021 TENTATIVE BUDGET	2021 PRELIMINARY BUDGET	2021 ADOPTED BUDGET
<b><u>SPECIAL DISTRICT -</u></b>						
<b><u>APPROPRIATIONS</u></b>						
<b><u>FREDERICK POINT SEWER DISTRICT #2</u></b>						
<b>ADMINISTRATION</b>						
Personnel Svces.SS2-8110.1	1,200	1,200	320	1,200	1,200	1,200
Equipment .2	0	0	0	0	0	0
Contractual Exp .4	0	0	0	0	0	0
Total	1,200	1,200	320	1,200	1,200	1,200
<b>SEWAGE COLLECTION SYSTEM</b>						
Personnel Svces. SS2-8120.1	0	0	0	0	0	0
Equipment .2	0	0	0	0	0	0
Contractual Exp .4	11,700	11,800	19,580	11,700	11,800	11,800
Total	11,700	11,800	19,580	11,700	11,800	11,800
<b>SEWAGE TREATMENT AND DISPOSAL</b>						
Personnel Svces.SS2-8130.1	0	0	0	0	0	0
Equipment .2	0	0	0	0	0	0
Contractual Exp .4	1,500	1,900	0	1,500	1,500	1,500
Total	1,500	1,900	0	1,500	1,500	1,500
<b>UNDISTRIBUTED</b>						
<b>EMPLOYEE BENIFITS</b>						
State Retirement SS2-9010.8	0	0	0	0	0	0
Social Security SS2-9030.8	0	0	0	0	0	0
Total	0	0	0	0	0	0
<b>DEBT. SERVICE SC PRINCIPAL</b>						
Serial Bonds SS2-9710.6	24,532	24,532	24,532	24,532	24,532	24,532
BAN's SS2-9730.6	0	0	0	0	0	0
Other Funds SS2-9789.6	0	0	0	0	0	0
Total	24,532	24,532	24,532	24,532	24,532	24,532
<b>CAPITAL PROJECT SS2-3130.2</b>						
Rounding Adjustment						
TOTAL SEWER O&M	14,400	14,900	19,900	14,400	14,500	14,500
DS Rounding Adj.						
Debt Service TOTAL	24,532	24,532	24,532	24,532	24,532	24,532
<b>SEWER TOTAL</b>	<b>38,932</b>	<b>39,432</b>	<b>44,432</b>	<b>38,932</b>	<b>39,032</b>	<b>39,032</b>

	2019 ACTUAL	2020 BUDGET	2020 Y.T.D. (August)	2021 TENTATIVE BUDGET	2021 PRELIMINARY BUDGET	2021 ADOPTED BUDGET
<b><u>ESTIMATED REVENUES</u></b>						
<b><u>SEWER DISTRICT #2</u></b>						
Sewer Rents SS2-2120	14,430	14,500	9,000	14,500	14,500	14,500
Sewer Charges SS2-2122	0	20	29	0	20	20
Rents Int+Pen SS2-2128	0	380	649	0	380	380
Interest (Excluding Cap Acct) SS2-2401	0	0	0	0	0	0
Refunds SS2-2701	0	0	0	0	0	0
Expenses	0	0	0	0	0	0
Loan From Other Funds	0	0	0	0	0	0
Rounding Adjustment	0	0	0	0	0	0
<b>O&amp;M TOTAL REVENUES</b>	<b>14,430</b>	<b>14,900</b>	<b>9,678</b>	<b>14,500</b>	<b>14,900</b>	<b>14,900</b>
APPR FUND BAL O&M	0	0	0	0	0	0
<b>CAP ACCT REVENUES</b>						
Real Property Tax SS2-1001	24,561	24,561	24,532		24,561	24,561
Interest SS2-2401	0	0	0	0	0	0
<b>CAP ACCT TOTAL REVS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
APPR FUND BAL DEBT S	0	0	0	0	0	0
<b>AMMT TO BE RAISED BY TAXES (DEBT.S)</b>	<b>24,532</b>	<b>24,532</b>	<b>24,532</b>	<b>24,532</b>	<b>24,532</b>	<b>24,532</b>
Sewer Capital						
	<b>12/31/2019</b>	<b><u>DEBT STATUS</u></b>		<b>12/31/2020</b>	<b><u>ANTICIPATED</u></b>	
					<b>12/31/2021</b>	
E.F.C.	392,497		367,965		343,433	
Total	392,497		367,965		343,433	
Retired Debt	24,532		24,532		24,532	
<b><u>TOTAL TOWNWIDE TAXES</u></b>						
APPROPRIATIONS	1,179,885	1,145,062		1,156,552	1,171,652	1,171,652
REVENUES	308,283	287,876		333,500	297,176	297,176
APPROPRIATED FUND BALANCE	45,000	25,000		0	2,090	49,000
RAISE BY TAXES TOWNWIDE	826,602	832,186		823,052 -1.0976%	872,386 4.8307%	825,476 -0.8063%