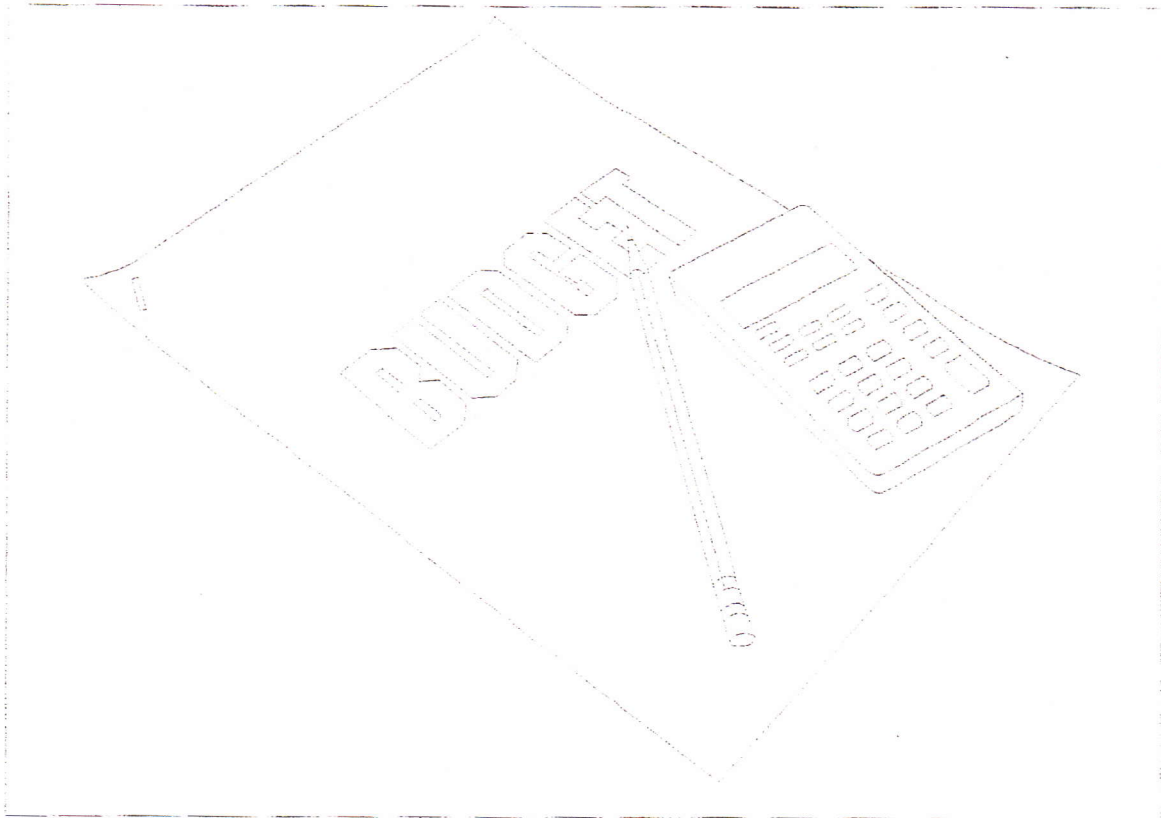


The Town of Dresden Washington County, N.Y.

2015



CERTIFICATION OF TOWN CLERK

I, Marcinda L. Wilbur, Dresden Town Clerk, certify that the following is a true copy of the 2015 budget for the Town of Dresden as adopted by the Dresden Town Board on the 10th day of November, 2015

Dated 11/10/14

Signed Marcinda L. Wilbur
Marcinda L. Wilbur, Dresden Town Clerk

11/7/2014

All Interested Parties;

This Town of Dresden Budget has been arrived at after a thorough review of the previous years' appropriations and expenditures, a realistic assessment of next year's anticipated revenues, and an extensive evaluation of our needs for the coming year. (2015)

The General Budget shows an increase of 21.97% from the 2014 budget. This result is despite General Expenditures decreasing by 2.58% due to General Revenues also decreasing, by 9.11%, and additionally decreasing appropriated monies from the General Fund Balance from \$35,000 to \$0.00.

The Highway Budget shows an increase of 15.86%. The biggest driver here, by far, is the increase in Health Insurance costs for the Town of \$38,000.00 for the year due to increased coverage. To help offset some of this cost I have increased appropriating monies from the Highway Fund Balance by \$15,000.00. The Town has also purchased a new plow truck for which the initial payment of \$30,000 and the \$168,000 B.A.N. (Loan) is included in the Machinery Budget Line. The \$168,000 is offset as Highway Revenue for cash to be received from the loan.

This results in a Town-wide Budget \$92,320 higher than in 2014 (+17.6%). The fire protection budget, at \$65,000, stays the same as 2014.

There are no taxes to be raised for the capital portion of the Hulett's Landing Sewer District #1. The total debt of Sewer District #1 has been paid off. Fredericks Point Sewer District #2 shows a capital portion of \$24,532 to be raised by taxes within that district, \$10 more than in 2014. None of the remaining debt of Sewer District #2 is interest bearing.

After many discussions between the county and the State Comptroller's Office, Dresden was told that we may include the Capital portion of the two Sewer Districts as part of our total tax levy. This is good news because we can now deduct the previously levied \$47,700 from our total levy. This leaves us with a total tax levy of \$706,402 an increase of 6.77% over 2014, which is still higher than the mandated state tax cap.

To put this in perspective, a total County, Town and Fire tax bill of \$1000.00 would result in an approximate \$17.00 tax increase.

Respectfully Submitted,

George D. Gang

Dresden Town Supervisor/Budget Officer

2015, Dresden Town Budget

SUMMARY OF 2015 DRESDEN TOWN BUDGET

FUND	APPROPRIATIONS AND PROVISIONS FOR OTHER USES	LESS ESTIMATED REVENUES	LESS APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
GENERAL	324,550	142,140	0	182,410
HIGHWAY	743,500	269,040	40,000	434,460
TOTAL-TOWNWIDE	1,068,050	411,180	40,000	616,870
			2014	524,550
Special Fire				(+17.6%)
DRESDEN FIRE	40,000	0	0	40,000
HULETTTS FIRE	25,000	0	0	25,000
Total Fire	65,000	0	0	65,000
			2014	(65,000)
SPECIAL	DISTRICTS			
HL SEWER #1	18,400	18,400	0	0
FP SEWER #2	38,682	14,150	0	24,532
TOTALS 2015	1,022,132	275,730	40,000	706,402
			2014	661,617 (+6.77%)

APPROPRIATIONS -GENERAL FUND

ACCOUNTS-GENERAL *includes BAs		2013 ACTUAL	2014 BUDGET	2015 TENTATIVE BUDGET	2015 PRELIMINARY BUDGET	2015 ADOPTED BUDGET
TOWN BOARD	A-1010.1	10,034	11,600	11,600	11,600	11,600
Equipment	.2	0	0	0	0	0
Contractual Exp	.4	0	1,000	1,000	1,000	1,000
Total		10,034	12,600	12,600	12,600	12,600
JUSTICES	A-1110.1	13,120	13,400	13,400	13,400	13,400
Equipment	.2	0	0	0	0	0
Contractual Exp	.4	1,929	2,500	2,500	2,500	2,500
Total		15,049	15,900	15,900	15,900	15,900
SUPERVISOR	A-1220.1	14,500	14,500	14,500	14,500	14,500
Equipment	.2	0	0	0	0	0
Contractual Exp	.4	2,789	1,800	1,800	1,800	1,800
Total		17,289	16,300	16,300	16,300	16,300
DIR FINANCE	A-1310.1	0	0	0	0	0
Contractual Exp	.4	0	0	0	0	0
Total		0	0	0	0	0
TAX COLLECT	A-1330.1	5,000	5,000	5,000	5,000	5,000
Equipment	.2	0	0	0	0	0
Contractual Exp	.4	1,000	1,200	1,200	1,200	1,200
Total		6,000	6,200	6,200	6,200	6,200
BUDGET OFFICER	A-1340.1	12,400	12,400	12,400	12,400	12,400
Contractual Exp	.4	0	0	0	0	0
		12,400	12,400	12,400	12,400	12,400
ASSESSOR	A-1355.1	16,000	16,000	16,000	16,000	16,000
Equipment	.2	0	0	0	0	0
Contractual Exp	.4	1,147	2,000	2,000	2,000	2,000
Total		17,147	18,000	18,000	18,000	18,000
TOWN CLERK	A-1410.1	17,000	17,500	17,500	17,500	17,500
Equipment	.2	0	0	0	0	0
Contractual Exp	.4	731	700	700	700	700
Total		17,731	18,200	18,200	18,200	18,200
ATTORNEY	A-1420.4	853	5,000	5,000	5,000	5,000
PERSONNEL	A-1430.1	720	840	840	840	840
Contractual Exp	.4	1,052	1,500	1,700	1,700	1,700
Total		1,772	2,340	2,540	2,540	2,540
ELECTIONS	A-1450.1	0	0	0	0	0
Contractual Exp	.4	0	0	0	0	0
Total		0	0	0	0	0

	Year	2013	2014	2015	2015	2015
BUILDINGS	A1620.1	330	460	460	460	460
Equipment	.2	0	0	0	0	0
Contractual Exp	.4	9,424	7,500	7,500	7,500	7,500
Total		9,754	7,960	7,960	7,960	7,960
CENTRAL MAIL	A1670.4	0	0	0	0	0
SPECIAL ITEMS						
Insurance	A-1910.4	14,029	14,500	15,000	15,000	15,000
M Assn Dues	A-1920.2	1,500	1,000	1,000	1,000	1,000
Other Gvt.Support	A-1989.4	0	0	0	0	0
Judgments	A-1950.4	0	0	0	0	0
Contingent	A-1990.4	0	8,000	8,000	8,000	8,000
Total		15,529	23,500	24,000	24,000	24,000
Total General Government Support		123,558	138,400	139,100	139,100	139,100
PUBLIC SAFETY						
Traffic Control	A-3310.0	0	0	8,000	8,000	8,000
DOG CONTROL	A-3510.1	1,637	2,400	2,400	2,400	2,400
Equipment	.2	0	0	0	0	0
Contractual Exp	.4	467	500	500	500	500
Total		2,104	2,900	2,900	2,900	2,900
ANIMAL C'NTROL	A-3520.1	1,250	900	900	900	900
Equipment	.2	0	0	0	0	0
Contractual Exp	.4	0	0	0	0	0
Total		1,250	900	900	900	900
Total Public Safety		3,354	3,800	3,800	3,800	3,800
HEALTH						
REGISTRAR	A-4020.1	700	700	700	700	700
AMBULANCE	A-4540.4	0	2,500	0	0	0
Total Health		700	3,200	700	700	700
TRANSPORTATION						
HIGHWAY SUP.	A-5010.1	46,500	47,500	48,500	48,500	48,500
GARAGE	A-5132.4	9,508	Move to Hwy	Move to Hwy	Move to Hwy	Move to Hwy
Total Transportation		56,008	47,500	48,500	48,500	48,500

Year		2013	2014	2015	2015	2015
CULTURE+RECREATION						
SPECIAL REC	A-7145.4	500	3,000	3,000	3,000	3,000
FACILITIES						
LIBRARY	A-7410.4	0	0	0	0	0
HISTORIAN	A-7510.1	700	750	750	750	750
CELEBRATIONS	A-7550.4	159	200	200	200	200
Total Culture and Recreation		1,359	3,950	3,950	3,950	3,950
HOME AND COMUNITY SERVICES						
PLANNING	A-8020.4	0	7,000	0	0	0
Landfill Clos. Mon.	A-8161.4	5,142	6,000	4,000	4,000	4,000
CONSERVATION	A-8710.1	34,300	33,000	33,000	33,000	33,000
Contractual Exp	.4	7,733	34,000	34,000	34,000	34,000
Employee benefits	.8	0	0	0	0	0
Total		42,033	67,000	67,000	67,000	67,000
CEMETARIES	A-8810.1	0	0	0	0	0
Equipment	.2	0	0	0	0	0
Contractual Exp	.4	5,500	5,500	5,500	5,500	5,500
Total		5,500	5,500	5,500	5,500	5,500
Total Home and Community Services		52,675	85,500	76,500	76,500	76,500
UNDISTRIBUTED EMPLOYEE BENIFITS						
State Ret	A-9010.8	20,000	21,600	10,000	10,000	10,000
Social Security	A-9030.8	13,298	13,000	13,000	13,000	13,000
Unemployment	A-9050.8	0	0	3,000	3,000	3,000
Health Insurance	A-9060.8	28,275	24,000	26,000	26,000	26,000
Other Empl. Ben.	A-9189.8	0	0	0	0	0
Total Undistributed		61,573	58,600	52,000	52,000	52,000
Rounding Adjustment						
TOTAL GENERAL APPROPRIATIONS		299,227	340,950	324,550	324,550	324,550
		EXPENDED		-4.8101%	-4.8101%	-4.8101%

GENERAL FUND		ESTIMATED REVENUES				
		Actual 13	BUDGET '14	Est.15	Est.15	Est.15
OTHER TAX ITEMS						
PILOTS(Fisher)	A-1081	6,140	5,500	5,500	5,500	5,500
Interest+Penalties	A-1090	3,613	3,000	3,000	3,000	3,000
NonProp Tax,County	A-1120	42,157	35,000	34,000	34,000	34,000
DEPARTMENTAL INCOME						
Tax Collector Fees	A-1232	0	0	0	0	0
Clerk Fees	A-1255	523	600	500	500	500
Dog Control Excess	A-1550	0	0	0	0	0
Cemetery Lots	A-2190	0	0	0	0	0
USE OF MONEY						
Interest	A-2401	14	400	10	10	10
LICENCES+PERMITS						
Dog Licenses	A-2544	116	100	100	100	100
Other Permits	A-2590	0	0	0	0	0
FINES+FORFEITURES						
Fines + Bail	A-2610	5,807	16,000	8,000	8,000	8,000
SALES+COMP FOR LOSS						
Sales, Material	A-2652	0	0	0	0	0
Sales, Other	A-2660	0	0	0	0	0
MISCELLANEOUS						
Refunds	A-2701	2,039	0	0	0	0
Gifts+Donations	A-2705	0	0	0	0	0
Gifts+Endowments	A-2755	0	0	0	0	0
Interfund Revenues	A-2272	0	300	0	0	0
STATE AID						
Per Capita	A-3001	3,030	3,200	3,030	3,030	3,030
State Grants	A-3030	0	0	0	0	0
Mortgage Tax	A-3005	14,853	20,000	18,000	18,000	18,000
Assessment Aid	A-3040	0	300	0	0	0
Justice Aid	A-3089	0	0	0	0	0
Conservation Program	A-3910	55,729	72,000	70,000	70,000	70,000
Rounding Adjustment						
TOTAL ESTIMATED		134,021	156,400	142,140	142,140	142,140
GENERAL REVENUES		ACTUAL				
APPROPRIATED FUND BALANCE						
		40,000	35,000	0	0	0
TAX AMOUNT						
		149,550	149,550	182,410	182,410	182,410
			Change	21.9726%	21.9726%	21.9726%

APPROPRIATIONS		HIGHWAY	FUND			
ACCOUNTS-HIGHWAY		2013 ACTUAL	2014 BUDGET	2015 TENTATIVE BUDGET	2015 PRELIM BUDGET	2015 ADOPTED BUDGET
HIGH. SUPER.						
Contrtactural	DA5010.4	0	0	1,100	1,100	1,100
GENERAL REPAIRS						
Personnel Service	DA-5110.1	79,609	96,000	96,000	96,000	96,000
Contractual	.4	58,781	50,000	50,000	50,000	50,000
	Total	138,390	146,000	146,000	146,000	146,000
IMPROVMENTS						
Capital Improvment	DA-5112.2	79,910	80,000	80,000	80,000	80,000
BRIDGES						
Capital Constr.	DA-5120.2	0	0	0	0	0
Contractual	.4	10,000	10,000	10,000	10,000	10,000
	Total	10,000	10,000	10,000	10,000	10,000
MACHINERY						
Equipment	DA-5130.2	9,331	10,000	10,000	208,000	208,000
Contractual	.4	41,285	35,000	35,000	35,000	35,000
	Total	50,616	45,000	45,000	243,000	243,000
GARAGE						
Contractual	DA-5132.4					
	.4 in General		10,000	8,900	8,900	8,900
MISCELLANEOUS						
Contractual	DA-5140.4	2,737	3,000	3,000	3,000	3,000
	Total	2,737	3,000	3,000	3,000	3,000
SNOW REMOVAL						
Personel Service	DA-5142.1	61,725	66,000	66,000	66,000	66,000
Contractual	.4	59,014	60,000	60,000	60,000	60,000
	Total	120,739	126,000	126,000	126,000	126,000
EMPLOYEE BENEFITS						
State Retirement	DA-9010.8	38,006	35,000	32,000	32,000	32,000
Social Security	DA-9030.8	10,692	12,500	12,500	12,500	12,500
State Unemploy.	DA-9050.8	810	0	3,000	3,000	3,000
Health Insurance	DA-9060.8	30,277	40,000	78,000	78,000	78,000
	Total	79,785	87,500	125,500	125,500	125,500
DEBT SERVICE						
BAN's	DA-9730.6	0	0	0	0	0
Interest	DA-9730.7	0	0	0	0	0
Rounding Adjustment		0				
TOTAL HIGHWAY		482,177	507,500	545,500	743,500	743,500
APPROPRIATIONS		EXPENDED				
				7.4877%	46.5025%	46.5025%

HIGHWAY		ESTIMATED REVENUES				
		Actual 13	Budget 14	Est.15	Est.15	Est.15
LOCAL SOURCES						
Ins.Recovery	DA-2680	29,558	0	0	0	0
Serv Other G	DA-2300	12,218	26,000	20,000	20,000	20,000
Interest	DA-2401	35	500	40	40	40
Sale of Scrap	DA-2655	102	1,000	1,000	1,000	1,000
Refunds.	DA-2770	0	0	0	0	0
Grants other Gvts.	DA-2706	0	0	0	0	0
STATE AID						
CHIPs	DA-3501	79,808	80,000	80,000	80,000	80,000
SEMO	DA-3960	0	0	0	0	0
FEDERAL AID						
FEMA	DA-4960	131,159	0	0	0	0
B.A.N.	DA-5730	0	0	0	168,000	168,000
Rounding Adjustment						
TOTAL ESTIMATED		252,880	107,500	101,040	269,040	269,040
HIGHWAY REVENUES		ACTUAL				
APPROPRIATED FUND						
BALANCE		20,000	25,000	40,000	40,000	40,000
Raise By Taxes		371,000	375,000	404,460	434,460	434,460
				7.8560%	15.8560%	15.8560%
APPROPRIATIONS		781,404	848,450	870,050	1,068,050	1,068,050
	(expenditures)					
REVENUES		386,901	263,900	243,180	411,180	411,180
APPROPRIATED FUND		60,000	60,000	40,000	40,000	40,000
BALANCE						
RAISE BY TAXES		527,630	524,550	586,870	616,870	616,870
TOWNWIDE				11.8807%	17.5998%	17.5998%
SPECIAL FIRE (TOWNWIDE)						
		Actual 2013	BUDGET 2014	2015 TENTATIVE BUDGET	2015 PRELIM BUDGET	2015 ADOPTED BUDGET
Dresden	SF-1-3410.4	40,000	40,000	40,000	40,000	40,000
Huletts	SF-2-3410.4	15,000	25,000	25,000	25,000	25,000
TOTAL SPECIAL FIRE		55,000	65,000	65,000	65,000	65,000
Total Taxes TOWNWIDE		582,630	589,550	651,870	681,870	681,870
			increase	10.5708%	15.6594%	15.6594%

SPECIAL DISTRICT -	HULETT'S	LANDING	SEWER	DISTRICT	#1
APPROPRIATIONS	2013	2014	2015	2015	2015
Accounts-Sewer	ACTUAL	BUDGET	TENTATIVE	PRELIM	ADOPTED
			BUDGETED	BUDGET	BUDGET
ADMINISTRATION					
Personnel Services SS8110.1	7,656	7,500	8,600	8,600	8,600
Equipment .2	0	0	0	0	0
Contractual Exp .4	0	200	200	200	200
Total	7,656	7,700	8,800	8,800	8,800
SEWAGE COLLECTION SYSTEM					
Personnel Services SS8120.1	0	0	0	0	0
Equipment .2	0	0	0	0	0
Contractual Exp .4	4,323	4,000	4,000	4,000	4,000
Total	4,323	4,000	4,000	4,000	4,000
SEWAGE TREATMENT AND DISPOSAL					
Personnel Services SS8130.1	0	0	0	0	0
Equipment .2	0	0	0	0	0
Contractual Exp .4	375	5,000	5,000	5,000	5,000
Total	375	5,000	5,000	5,000	5,000
JOINT SEWER SS8140.4					
UNDISTRIBUTED					
EMPLOYEE BENEFITS					
State Retirement SS9010.8	0	0	0	0	0
Social Security SS9030.8	586	600	600	600	600
Total	586	600	600	600	600
DEBT. SERVICE SC PRINCIPAL					
Serial Bonds SS9710.6	46,860	47,700	0	0	0
BAN's SS9730.6	0	0	0	0	0
Other Funds SS9789.6	0	0	0	0	0
Total	46,860	47,700	0	0	0
DEBT. SERVICE SC INTEREST					
Other Funds SS9789.7	0	0	0	0	0
BAN's SS9730.7	0	0	0	0	0
Total	0	0	0	0	0
CAPITAL PROJECT 3130.2					
Rounding Adjustment					
TOTAL SEWER O&M	12,940	17,300	18,400	18,400	18,400
DS Rounding Adj.	0				
Debt Service TOTAL	46,860	47,700	0	0	0
SEWER TOTAL	59,800	65,000	18,400	18,400	18,400

ESTIMATED		REVENUES - SEWER		DISTRICT	#1	
		Actual 13	Budget 14	Antici 15	Prelim 15	Adopted 15
Sewer Rents	SS2120	16,564	17,300	18,400	18,400	18,400
Sewer Charges	SS2122	0	0	0	0	0
Rents Int+Pen	SS2128	0	0	0	0	0
Interest	SS2401	0	0	0	0	0
(Excluding Cap Acct)						
Return of Prior Year	SS2701	0	0	0	0	0
Expenses						
Rounding Adjustment						
O&M TOTAL REVENUES		16,564	17,300	18,400	18,400	18,400
APPR FUND BAL O&M		0	0	0	0	0
CAP ACCT REVENUES						
Interest	SS2401	5	65	0	0	0
Misc.	SS2770					
CAP ACCT TOTAL REVS		5	65	0	0	0
APPR FUND BAL DEBT S						
AMMT TO BE RAISED BY TAXES (DEBT.S)		46,935	47,635	0	0	0
Sewer #1 Capital						
		Debt	Status			
		01/01/2013	01/01/2014	01/01/2015	01/01/2016	
B.A.N.						
E.F.C.		94,560	47,700	0	0	
HIGHWAY FUND						
GENERAL FUND						
TOTAL DEBT		94,560	47,700	0	0	
Net Difference		0	(46,026)	(47,700)	0	

SPECIAL DISTRICT -	FREDERICKS	POINT	SEWER	DISTRICT	#2
APPROPRIATIONS	2013	2014	2015	2015	2015
Accounts-Sewer	ACTUAL	BUDGET	TENTATIVE	PRELIM	ADOPTED
			BUDGET	BUDGET	BUDGET
ADMINISTRATION					
Personnel Services SS8110.1	266	1,200	1,200	1,200	1,200
Equipment .2	0	0	0	0	0
Contractual Exp .4	0	600	600	600	600
Total	266	1,800	1,800	1,800	1,800
SEWAGE COLLECTION SYSTEM					
Personnel Services SS8120.1	0	0	0	0	0
Equipment .2	0	0	0	0	0
Contractual Exp .4	2,851	2,000	11,200	11,200	11,200
Total	2,851	2,000	11,200	11,200	11,200
SEWAGE TREATMENT AND DISPOSAL					
Personnel Services SS8130.1	0	0	0	0	0
Equipment .2	0	0	0	0	0
Contractual Exp .4	375	1,150	1,150	1,150	1,150
Total	375	1,150	1,150	1,150	1,150
UNDISTRIBUTED					
EMPLOYEE BENIFITS					
State Retirement SS9010.8	0	0	0	0	0
Social Security SS9030.8	0	0	0	0	0
Total	0	0	0	0	0
DEBT. SERVICE SC PRINCIPAL					
Serial Bonds SS9710.6	24,532	24,532	24,532	24,532	24,532
BAN's SS9730.6	0	0	0	0	0
Other Funds SS9789.6	0	0	0	0	0
Total	24,532	24,532	24,532	24,532	24,532
DEBT. SERVICE SC INTEREST					
Other Funds SS9789.7	0	0	0	0	0
BAN's SS9730.7	0	0	0	0	0
Total	0	0	0	0	0
CAPITAL PROJECT SS3130.2	0				
Rounding Adjustment					
TOTAL SEWER O&M	3,492	4,950	14,150	14,150	14,150
DS Rounding Adj.	0				
Debt Service TOTAL	24,532	24,532	24,532	24,532	24,532
SEWER TOTAL	28,024	29,482	38,682	38,682	38,682

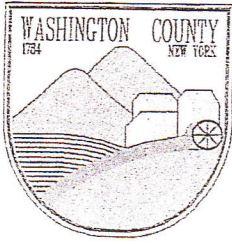
ESTIMATED		REVENUES - SEWER		DISTRICT	#2	
		Actual 13	Budget 14	Antici 15	Prelim 15	Adopted 15
Sewer Rents	SS2120	3,234	4,950	11,200	11,200	11,200
Sewer Charges	SS2122	0	0	0	0	0
Rents Int+Pen	SS2128	0	0	0	0	0
Interest	SS2401	0	0	0	0	0
(Excluding Cap Acct)						
Refunds	SS2701	0	0	0	0	0
Expenses						
Loan From Other Funds		0	0	0	0	0
Rounding Adjustment						
O&M TOTAL REVENUES		3,234	4,950	11,200	11,200	11,200
APPR FUND BAL O&M		0	0	0	0	0
CAP ACCT REVENUES						
Interest	SS2401	5	100	0	0	0
Bond Proceeds	SS	0				
Grants	SS2706	0				
CAP ACCT TOTAL REVS		5	100	0	0	0
APPR FUND BAL DEBT S		0	0	0	0	0
AMMT TO BE RAISED BY TAXES (DEBT.S)		24,432	24,432	24,532	24,532	24,532
Sewer Capital		Debt	Status	Anticipated		
		12/31/2013	12/31/2014	12/31/2015		
B.A.N.		0	0	0		
E.F.C.		564,221	539,689	515,157		
Total		564,221	539,689	515,157		
Retired Debt		24,532	24,532	24,532		

TOWN OF DRESDEN
2015

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICERS

(ARTICLE 8 OF THE TOWN LAW)

OFFICER	SALARY
TOWN SUPERVISOR-----	\$14,500
TOWN CLERK-----	\$17,500
HIGHWAY SUPERINTENDENT-----	\$48,500
COUNCILMAN (4)-----	\$2,900
TOWN JUSTICE (2)-----	\$5,800



**WASHINGTON COUNTY
REAL PROPERTY TAX SERVICES**

WASHINGTON COUNTY MUNICIPAL CENTER
383 BROADWAY, FORT EDWARD, NEW YORK 12828
TELEPHONE: (518) 746-2130
FAX: (518) 746-2132 TDD: (518) 746-2146
e-mail : lcchadwick@co.washington.ny.us

Laura B. Chadwick
Director

MEMO:

TO : George Gang, Dresden Town Supervisor
FROM: Laura Chadwick, Director RPTS *Laura*
DATE: August 29, 2014

Below please find taxable values for your town as of 08/29/2014 for each town taxing purpose.

These taxable totals are subject to changes pending assessment small claim hearings, corrections of errors by the Board of Assessment Review, and court orders.

In addition to your taxable values, we have included an exemption summary report for your town. This report will be provided each year with your taxable values. This should be attached to your tentative and final budget, and posted on any web presence that the town maintains.

As always, if you have any questions feel free to contact us

TOWN OF DRESDEN

	<u>2014 Taxes</u>	<u>2015 Taxes</u>
COUNTY	130,236,768	129,392,949
TOWNWIDE	130,236,768	129,392,949
FIRE DISTRICT	132,043,998	131,346,535
HULETT'S LANDING SEWER	83 UNITS	83 UNITS
FREDERICKS POINT SEWER	29 UNITS	29 UNITS

cc: Debbie Prehoda, Clerk Board of Supervisors
Kevin Hayes, County Administrator
Albert Nolette, County Treasurer

Avtwndre.wpd (dmh)

Equalized Total Assessed Value 293,237,257

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	2	228,043	0.08
13100	CO - GENERALLY	RPTL 406(1)	2	553,261	0.19
13500	TOWN - GENERALLY	RPTL 406(1)	5	320,652	0.11
13510	TOWN - CEMETERY LAND	RPTL 446	3	11,957	0.00
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	8	1,082,391	0.37
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	1,055,000	0.36
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	10,652	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	11	263,543	0.09
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	16	641,772	0.22
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	3	110,848	0.04
41151	COLD WAR VETERANS (10%)	RPTL 458-b	1	8,000	0.00
41400	CLERGY	RPTL 460	1	3,261	0.00
41500	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	80,435	0.03
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	18	807,220	0.28
41800	PERSONS AGE 65 OR OVER	RPTL 467	13	991,767	0.34
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	3	145,435	0.05
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	2	4,356,746	1.49
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	9	1,072,472	0.37
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	5	202,609	0.07

Equalized Total Assessed Value 293,237,257

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	2,174	0.00
Total Exemptions Exclusive of System Exemptions:			106	11,946,063	4.07
Total System Exemptions:			1	2,174	0.00
Totals:			107	11,948,237	4.07

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

2015 BUDGET DRIVERS

GENERAL REVENUE - 2014

• FINES	BUDGET-\$ 16,000	ACTUAL-\$ 4,500
• INTEREST	400	12
• FEES	600	200

GENERAL EXPENSES - 2015

• PLANNING	2014 BUDGET-\$ 7000	\$0.00
• LANDFILL	\$ 6000	\$4,000
• AMBULANCE	\$ 2500	\$0.00
• RETIREMENT	\$21,600	\$10,000
• HEALTH INSURANCE	\$24,000	\$26,000
• LEVEL III	\$0.00 (2014-\$17,443)	\$0.00

HIGHWAY REVENUE - 2014

• WEED HWY. SHARE	\$26,000	\$20,000
• SALE OF EQUIPMENT	\$0.00	\$ 7,520

HIGHWAY EXPENSES - 2015

• CAPITAL IMPROVEMENT	\$80,000	\$94,000*
• MEDICAL INSURANCE	\$40,000 (2014-\$56,000)	\$78,000
• PLOW TRUCK	\$0.00	\$30,000
• UNEMPLOYMENT	\$0.00	\$ 3,000
• RETIREMENT	\$35,000	\$32,000

*Appx. \$89,000 of this amount will be refunded by the state.

FUND BALANCE

GENERAL FUND DECREASED FROM \$40,000 TO \$0.00.

HIGHWAY FUND INCREASED FROM \$25,000 TO \$40,000.

FOR EACH \$1,000.00 TOTAL OF TOWN, COUNTY AND FIRE TAXES THE INCREASE IN TOWN TAXES WILL BE APPX. \$17.00.