The Town of Dresden

102 Clemons Center Road, Clemons NY 12819

2026 Town Budget

CERTIFICATION OF THE TOWN CLERK

I, Marcinda Wilbur, Dresden Town Clerk, certify that the following is a true copy of the 2026 Budget for the Town of Dresden as adopted by the Dresden Town Board on the 19th day of November, 2025.

Signed Marcinda L Wilbur **Date** 11/19/25

Marcinda L. Wilbur, Dresden Town Clerk

SUMMARY OF 2026 DRESDEN TOWN BUDGET

FUND	APPROPRIATIONS	ESTIMATED REVENUES	CHANGE IN FUND BALANCE	TO BE RAISED BY TAXES
GENERAL	242,551	106,380	-107,122	29,049
HIGHWAY	1,045,765	234,000	-19,036	792,729
TOTAL TOWN	**1,288,316**	**340,380**	**-126,158**	**821,778**
DRESDEN FIRE	60,000	0	0	60,000
HULETTS FIRE	40,000	0	0	40,000
Total Fire	**100,000**	**0**	**0**	**100,000**
SPECIAL DISTRICTS				
HL SEWER #1	81,400	78,700	-2,700	0
FP SEWER #2	56,032	21,200	-10,300	24,532
TOTALS 2026	**1,444,348**	**361,580**	**-136,458**	**946,310**
			2025	***876,213***
				+8.0%

ADOPTED 2026 8% LEVY INCREASE

Town of Dresden

Total Tax Levy Town Wide

Total Tax Bill EXC SEWER 2	921,778	LEVY INCREASE	1.08	2025 LEVY	876,213
SEWER 2 Tax Bill	24,532				
	946,310				
Fire Dresden	(60,000)			TAX CAP %	2.393%
Fire Huletts	(40,000)			TAX CAP	897,184
Remainder	1,792,620			TAX INCREASE	45,565

ADOPTED MODIFIED 2026 BUDGET

Allocation General	Allocation Highway	GENERAL AND HIGHWAY FUND APPROPRIATION
14.00%	86.00%	-126,158

Account name	2025 Adopted	General	Highway	In and Out Highway	Sewer 1	Sewer 2	ADOPTED	Year over Year Difference
Income								
A-1001 REAL PROPERTY TAX - General	137,584	129,049					129,049	-8,535
A-1081 PILOT - General	8,000	8,000					8,000	0
A-1090 INT/PENALTIES RPT - General	3,500	2,000					2,000	-1,500
A-1120 NON PROP TAX COUNTY - General	52,500	60,000					60,000	7,500
A-1232 TAX COLLECTOR FEES - General	1,100	1,100					1,100	0
A-1255 CLERK FEES - General	250	250					250	0
A-2401 INTEREST & EARNINGS - General	10,000	6,000					6,000	-4,000
A-2610 FINES AND FORFEITURES - General	4,500	2,000					2,000	-2,500
A-2701 REFUND OF PRIOR YEARS - General	0						0	0
A-2705 GIFTS AND DONATIONS - General	0						0	0
A-3001 STATE AID PER CAPITA - General	3,030	3,030					3,030	0
A-3005 MORTGAGE TAX - General	22,500	12,000					12,000	-10,500
A-3910 CONSERVATION PROGRAM - General	51,400			44,000			44,000	-7,400
DA-1001 REAL PROPERTY TAX - Highway	714,097		792,729				792,729	78,632
DA-2300 SERVICES OTH GOVT - Highway	0						0	0
DA-2401 INTEREST & EARNINGS - Highway	18,000	12,000					12,000	-6,000
DA-2655 SALE OF EQUIP - Highway	0						0	0
DA-2680 INSURANCE RECOVERIES - Highway	0						0	0
DA-2701 REFUND OF PRIOR YEARS - Highway	0						0	0
DA-2770 UNCLASSIFIED REVENUES - Highway	0						0	0
DA-3501 CHIPS - Highway	275,000			125,000			125,000	-150,000
DA-3502 PAVE NY - Highway	38,000			25,000			25,000	-13,000
DA-3503 EXTREME WINTER RECOVRY - Highway	37,000			25,000			25,000	-12,000
DA-3504 PAVE OUR POTHOLES - Highway	0			15,000			15,000	15,000
DA-3910 CONSERVATION - Highway	0						0	0
SF1-1001 REAL PROPERTY TAX - Sewer 1					0		0	0
SS1-2120 SEWER RENTS - Sewer 1	76,400				76,400		76,400	0
SS1-2128 INT & PENALTIES - Sewer 1	1,000				1,000		1,000	0
SS1-2401 INTEREST & EARNINGS - Sewer 1	2,000				1,300		1,300	-700
SS2-1001 REAL PROPERTY TAX - Sewer 2	24,532					24,532	24,532	0
SS2-2120 SEWER RENTS - Sewer 2	19,900					19,900	19,900	0
SS2-2128 INT & PENALTIES - Sewer 2	0					0	0	0
SS2-2401 INTEREST & EARNINGS - Sewer 2	2,000					1,300	1,300	-700
Total for Income	**1,502,293**	**235,429**	**792,729**	**234,000**	**78,700**	**45,732**	**1,386,590**	-115,703

ADOPTED 2026 8% LEVY INCREASE	Total Tax Bill EXC SEWER 2	921,778	LEVY INCREASE	1.08	2025 LEVY	876,213
Town of Dresden	SEWER 2 Tax Bill	24,532				
Total Tax Levy Town Wide		946,310				
	Fire Dresden	(60,000)			TAX CAP %	2.393%
	Fire Huletts	(40,000)			TAX CAP	897,184
ADOPTED MODIFIED 2026 BUDGET	Remainder	1,792,620			TAX INCREASE	45,565
		Allocation General	Allocation Highway			
		14.00%	86.00%		GENERAL AND HIGHWAY FUND APPROPRIATION	-126,158

Account name	2025 Adopted	General	Highway	In and Out Highway	Sewer 1	Sewer 2	ADOPTED	Year over Year Difference
Expenses								0
A-1010.1 TOWN BOARD WAGES - General	13,200	13,200					13,200	0
A-1010.2 TOWN BOARD EQUIPMENT - General	0						0	0
A-1010.4 TOWN BOARD CONTRACTUAL - General	0						0	0
A-1110.11 TOWN COURT CLERK WAGES - General	1,900	1,900					1,900	0
A-1110.1 TOWN COURT WAGES - General	13,000	6,501					6,501	-6,499
A-1110.4 COURT CONTR EXP - General	1,900	1,500					1,500	-400
A-1220.1 TOWN SUPERVISOR WAGES - General	15,000	15,000					15,000	0
A-1220.4 SUPERVISOR CONTR EXP - General	4,500	2,000					2,000	-2,500
A-1320.4 GENERAL ACCOUNTING CONTR EXP	2,000	2,500					2,500	500
A-1330.1 TAX COLLECTOR WAGES - General	6,000	6,000					6,000	0
A-1330.4 TAX COLLECTOR CONTR EXP - General	1,300	1,500					1,500	200
A-1340.1 BUDGET OFFICER WAGES - General	12,500	12,500					12,500	0
A-1340.4 BUDGET OFFICER CONTRACTUAL - General	1,500	1,000					1,000	-500
A-1355.1 ASSESSOR WAGES - General	16,200	16,500					16,500	300
A-1355.4 ASSESSOR CONTR EXP - General	1,500	2,000					2,000	500
A-1410.1 TOWN CLERK WAGES - General	20,500	23,000					23,000	2,500
A-1410.4 TOWN CLK CONTR EXP - General	450	1,000					1,000	550
A-1420.4 TOWN ATTY CONTR EXP - General	5,000	6,000					6,000	1,000
A-1620.1 CUSTODIAL BUILDING WAGES - General	0	750					750	750
A-1620.4 BUILDINGS CONTR EXP - General	16,500	16,500					16,500	0
A-1910.4 INSURANCE CONTR EXP - General	25,000	27,000					27,000	2,000
A-1920.4 ASSOCN DUES CONTR EXP - General	1,700	1,700					1,700	0
A-1989.4 STATE COMPTROLLER - General	0						0	0
A-1990.4 CONTINGENT CONTR EXP -- General	10,000	27,500					27,500	17,500
A-3310.4 TRAFFIC CNTRL CONTR EXP - General	4,000	4,000					4,000	0
A-3510.1 DOG CONTROL WAGES - General	3,000	2,200					2,200	-800
A-3510.4 DOG CONTRL CONTR EXP - General	1,300	1,000					1,000	-300
A-3520.1 ANIMAL CONTROL WAGES - General	0						0	0
A-4020.1 REGISTRAR WAGES - General	700	700					700	0
A-5010.11 HIGHWAY DEPUTY SUPER WAGES - General	750	750					750	0
A-5010.1 HIGHWAY SUPER WAGES - General	59,500		62,500				62,500	3,000
A-5010.4 HGHY SUPERVISOR CONTR EXP - General	0						0	0
A-5132.4 HGWY GARAGE CONTR EXP - General	7,500		17,500				17,500	10,000
A-7145.4 CULTURE AND RECREATION CONTRACTUAL - General	1,000	1,500					1,500	500
A-7510.1 HISTORIAN WAGES - General	1,000	1,000					1,000	0
A-7550.4 CELEBRATIONS CONTR EXP - General	750	1,000					1,000	250
EMT CONTRIBUTION		350					350	350
A-8161.4 LND FILL CLOSURE CONTR EXP - General	4,000	4,500					4,500	500
A-8710.1 CONSERVATION WAGES - General	33,000			30,000			30,000	-3,000
A-8710.4 CONSERVATION CONTR EXP - General	10,000			10,000			10,000	0
A-8810.4 CEMETERIES CONTR EXP - General	5,000	5,000					5,000	0
A-9010.8 STATE RETIREMENT SYSTEM - General	7,500	5,000					5,000	-2,500
A-9030.8 EMPLOYER FICA CONTRIBUTION - General	17,500	10,000					10,000	-7,500
A-9035.8 EMPLOYER MEDICARE CONTRIBUTION - General	0						0	0
A-9060.8 MEDICAL INSURANCE - General	27,500	20,000					20,000	-7,500
DA-5010.4 SUPERINTENDENT CONTR EXP - Highway	1,500		2,000				2,000	500
DA-5110.1 GENERAL REPAIRS WAGES - Highway	153,000		153,000				153,000	0
DA-5110.4 GENERAL REPAIRS CONTR EXP - Highway	60,000		60,000				60,000	0
DA-5112.2 CAPITAL IMPROVEMENTS - Highway	335,000			190,000			190,000	-145,000
DA-5120.4 BRIDGES CONTR EXP - Highway	15,000		15,000				15,000	0
DA-5130.2 MACHINERY EQUIPMENT - Highway	40,000		40,000				40,000	0
DA-5130.4 MACHINERY CONTR EXP - Highway	45,000		40,000				40,000	-5,000
DA-5132.4 GARAGE CONTR EXP - Highway	0						0	0
DA-5140.4 BRUSH & WEEDS CONTR EXP - Highway	4,000			4,000			4,000	0
DA-5142.1 HIGHWAY SNOW REMOVAL - Highway	90,250		90,250				90,250	0
DA-5142.4 SONW REMOVAL CONTR EXP - Highway	65,000		70,000				70,000	5,000
DA-9010.8 STATE RETIREMENT SYSTEM - Highway	70,000		50,000				50,000	-20,000
DA-9030.8 EMPLOYER FICA CONTRIBUTION - Highway	16,500		16,500				16,500	0
DA-9060.8 MEDICAL INSURANCE - Highway	150,000		135,000				135,000	-15,000
DA-9710.6 DEBT SERVICE PRINCIPAL - Highway	0		52,200				52,200	52,200
DA-9730.6 DEBT SERVICE BAN - Highway	91,500						0	-91,500
DA-9730.7 DEBT SERVICE INTEREST - Highway	12,000		7,815				7,815	-4,185

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Town of Dresden	**SEWER 2 Tax Bill**	**24,532**				
Total Tax Levy Town Wide		**946,310**				
	Fire Dresden	**(60,000)**			**TAX CAP %**	**2.393%**
	Fire Huletts	**(40,000)**			**TAX CAP**	**897,184**
ADOPTED MODIFIED 2026 BUDGET	**Remainder**	**1,792,620**			**TAX INCREASE**	**45,565**
		Allocation General	**Allocation Highway**			
		14.00%	**86.00%**		**GENERAL AND HIGHWAY FUND APPROPRIATION**	**-126,158**

Account name	2025 Adopted	General	Highway	In and Out Highway	Sewer 1	Sewer 2	ADOPTED	Year over Year Difference
SF-1-3410.4 FIRE DEPT DRESDEN - FD Dresden	60,000	60,000					60,000	0
SF-2-3410.4 FIRE DEPT HULETTS - FD Huletts	40,000	40,000					40,000	0
SS1-1420.4 ATTORNEY CONTR EXP - Sewer 1	10,000				10,000		10,000	0
SS1-8110.1 SEWER ADMIN WAGES - Sewer 1	11,000				0		0	-11,000
SS1-8110.4 PERSONELL CONTR EXP - Sewer 1	750				15,750		15,750	15,000
SS1-8120.1 SEWER COLLECTION WAGES - Sewer 1	0				0		0	0
SS1-8120.4 ADMIN CONTR EXP - Sewer 1	16,850				16,850		16,850	0
SS1-8130.1 SEWER TREATMENT WAGES - Sewer 1	0				0		0	0
SS1-8130.2 SEWER TREATMENT EQUIPMENT - Sewer 1	36,450				36,450		36,450	0
SS1-8130.4 TREATMENT CONTR EXP - Sewer 1	1,500				1,500		1,500	0
SS1-9030.8 EMPLOYER FICA CONTRIBUTION - Sewer 1	850				850		850	0
SS1-9060.8 MEDICAL INSURANCE - Sewer 1							0	
SS1-9710.6 DEBT SERVICE PRINCIPAL - Sewer 1						0	0	
SS1-9730.7 DEBT SERVICE INTEREST - Sewer 1						7,800	7,800	
SS2-1420.4 ATTORNEY CONTR EXP - Sewer 2	2,500					2,500	2,500	0
SS2-8110.1 SEWER ADMIN WAGES - Sewer 2	1,200					0	0	-1,200
SS2-8110.4 SEWER ADMIN CONNTR EXP - Sewer 2	0					5,000	5,000	5,000
SS2-8120.1 SEWER COLLECTION WAGES - Sewer 2	0					0	0	0
SS2-8120.4 ADMIN CONTR EXP - Sewer 2	14,700					14,700	14,700	0
SS2-8130.1 SEWER TREATMENT WAGES - Sewer 2	0					0	0	0
SS2-8130.2 SEWER TREATMENT EQUIPMENT - Sewer 2	0					0	0	0
SS2-8130.4 TREATMENT CONTR EXP - Sewer 2	1,500					1,500	1,500	0
SS2-8420.4 POWER AND PUMPING EXP - Sewer 2	0					0	0	0
SS2-9030.8 EMPLOYER FICA CONTRIBUTION - Sewer 2	0					0	0	0
SS2-9710.6 SERIAL BOND PRINCIPAL - Sewer 2	24,532					24,532	24,532	0
SS2-9730.7 DEBT SERVICE INTEREST - Sewer 2						0	0	0
Total for Expenses	**1,724,232**	**342,551**	**811,765**	**234,000**	**81,400**	**56,032**	**1,525,748**	-198,484
Net Operating Income	**-221,939**	**-107,122**	**-19,036**	**0**	**-2,700**	**-10,300**	**-139,158**	82,781
Other Income	0	0	0	0	0	0	0	0
Other Expenses	0	0	0	0	0	0	0	0
Net Other Income	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
Net Income	**-221,939**	**-107,122**	**-19,036**	**0**	**-2,700**	**-10,300**	**-139,158**	82,781
		GENERAL	HIGHWAY		SEWER 1	SEWER 2	TOTAL	
APPROPRIATION FROM FUNDs	**-221,939**	**-107,122**	**-19,036**	**0**	**-2,700**	**-10,300**	**-139,158**	82,781

DEBT NUMBERS

	ALL	General	Highway	In and Out Highway	Sewer 1	Sewer 2	Total	Diff
	2025			**2026**				**Differnce**
Beginning of Year Principal	552,129		156,500		200,000	318,903	675,403	123,274
Payments during year on Primcipal	76,726		52,194		65,000	24,532	141,726	65,000
End of Year Principal	475,403		104,306		135,000	294,371	533,677	58,274