



2027 Tentative Budget

This is the first draft of the Town of Dresden's 2027 budget, known as the Tentative Budget. It is a working document, and it will change. Over the coming weeks the Town Board will review it line by line, correct and refine the figures, and work through several drafts. After a public hearing, the Board will vote on the final budget in November.

We are sharing it now so residents can see the numbers early and follow along as it develops. If you have a question, see something that doesn't look right, or think we've missed something, please reach out to me or to any member of the Town Board. More eyes on the budget make for a better budget.

— Charles Tall, Town Supervisor

Prepared September 27, 2026. Each fund reads Appropriations – Estimated Revenues – Fund Balance Used (+) / Added (–) = Amount to be Raised by Tax.

Summary of Town Budget — 2027 Tentative

CODE	FUND	APPROPRIATIONS	LESS ESTIMATED REVENUES	LESS FUND BALANCE USED (+) / ADDED (–)	AMOUNT TO BE RAISED BY TAX	2026 TAX	CHANGE
A	General	404,300	633,158	–250,000	21,142	29,049	–7,907
DA	Highway - Townwide	991,403	233,000	-	758,403	792,729	–34,326
SS1	Sewer District 1 (Hulett's Landing)	95,300	79,100	+16,200	-	-	-
SS2	Sewer District 2 (Frederick Point)	51,852	21,200	-	30,652	24,532	+6,120
SF-1	Fire Protection - Dresden	65,000	-	-	65,000	60,000	+5,000
SF-2	Fire Protection - Hulett's	45,000	-	-	45,000	40,000	+5,000
	TOTALS	1,652,855	966,458	–233,800	920,197	946,310	–26,113 (–2.8%)

Sewer District 1 is paid for by sewer rents; its 2027 gap is covered from its savings. 2026 General tax is shown with the fire contracts on the fire lines, as in other years.

Key points

- **Total levy \$920,197, –\$26,113 (–2.8%) from 2026.** By fund: General –\$7,907, Highway –\$34,326, Sewer 2 +\$6,120, fire +\$10,000.
- **New revenue.** CHPE PILOT \$100,870 plus Fisher PILOT \$8,000 (A-1081), and CHPE Host Community Benefit \$376,008 (A-2770): \$484,878 in all, booked to the General Fund. The Conservation Program grant (A-3910) rises to \$50,000.
- **Spending rises +\$127,107 (+8.3%) to \$1,652,855.** General +\$41,749 (+11.5%). The largest pieces: Attorney +\$14,000; Conservation Wages +\$10,000 (to \$40,000, funded by the Conservation Program grant); Supervisor +\$6,000 (salary +\$3,000 to \$6,000, and contractual expenses +\$3,000 to \$5,000); health insurance +\$5,000; and the Contingent line down \$14,000. Highway +\$65,638: snow removal +\$86,750, offset by health insurance –\$45,000 and state retirement –\$16,000.



- **Justice.** The 2027 figure of \$13,000 for the Justice salary (A-1110.1) continues the current rate; see the 2025 column in the line items. Justice contractual expenses rise \$400 to \$1,900.
- **Savings.** General adds \$250,000; Highway neither uses nor adds; Sewer 1 uses \$16,200; Sewer 2 uses none, so its levy rises 24.9% and for the first time covers operating costs as well as debt. Net: \$233,800 added.
- **Tax cap.** The State tax cap depends on how one PILOT payment is counted. CHPE's first PILOT payment became due in November 2026, six months after the project was completed in May 2026. Counted as a 2026 payment, as the agreement's schedule indicates, the 2027 levy is about \$45,700 under the cap; counted otherwise, it would be about \$55,700 over. The Board is adopting the tax cap override local law as a precaution.
- **CHPE Payment 1** (\$99,429 PILOT + \$370,634 Host Benefit, due November 2026) is 2026 revenue. It will add to General's fund balance at the end of 2026 and is not counted again in 2027.

Tax cap estimate — two methods

ITEM	METHOD 1: CHPE PAYMENT 1 COUNTED IN 2026	METHOD 2: NOT COUNTED IN 2026
2026 tax levy, all funds including fire	946,310	946,310
Tax base growth factor (published by the Comptroller for Dresden)	1.0000	1.0000
PILOTs receivable in 2026: Fisher	8,000	8,000
PILOTs receivable in 2026: CHPE Payment 1	99,429	-
Allowable levy growth factor (lesser of 2% or inflation)	1.0200	1.0200
PILOTs receivable in 2027: Fisher	8,000	8,000
PILOTs receivable in 2027: CHPE Payment 2	100,870	100,870
Available carryover from 2026	-	-
ESTIMATED 2027 LEVY LIMIT	965,944	864,526
Proposed 2027 levy (2027 Tentative)	920,197	920,197
Room under (+) / over (-) the estimated limit	+45,747	-55,671
Status	Under the cap	Over the cap

Simplified version of the Comptroller's levy-limit calculation: (2026 levy × tax base growth factor + 2026 PILOTs) × allowable levy growth factor – 2027 PILOTs + carryover. The Comptroller's instructions base PILOTs receivable on the PILOT agreements and schedule, which supports Method 1. Growth factors are assumptions until the Comptroller publishes Dresden's 2027 figures. The Host Community Benefit is not a PILOT and does not enter the calculation.

Open items

1. **Setting aside savings.** The official budget form allows only a draw on fund balance, so the planned \$250,000 addition would be budgeted as a contribution to a reserve fund. That requires Board resolutions establishing a capital reserve and/or a tax stabilization reserve.
2. **Tax cap filing.** Confirm the treatment of the 2026 CHPE PILOT payment on the State levy-limit form with the State Comptroller's office and the Town Attorney.



3. **Fund balances.** Confirm each fund's expected year-end 2026 fund balance, including that Sewer District 1 has at least \$16,200 available.
4. **Sewer rents.** Sewer 1 rents are unchanged since 2024 and the district would draw on savings two years running; Sewer 2 moves operating costs onto its levy.
5. **Highway benefits.** Confirm the Highway health insurance and retirement figures against the union contract and the 2027 State retirement bill.

Line Items by Fund

Every account with dollars in the 2026 Adopted or 2027 Tentative budget.

General Fund (A)

CODE	ACCOUNT	2025 ADOPTED	2026 ADOPTED	2027 TENTATIVE	CHANGE 2026-27	PERCENT
	Appropriations					
A-1010.1	Town Board – Personal Services	13,200	13,200	13,200	-	-
A-1110.1	Justice – Personal Services	13,000	6,501	13,000	+6,499	+100.0%
A-1110.11	Town Court Clerk Wages	1,900	1,900	1,900	-	-
A-1110.4	Justice – Contractual	1,900	1,500	1,900	+400	+26.7%
A-1220.1	Supervisor – Personal Services	15,000	3,000	6,000	+3,000	+100.0%
A-1220.4	Supervisor – Contractual	4,500	2,000	5,000	+3,000	+150.0%
A-1320.4	Audit – Contractual	2,000	2,500	3,000	+500	+20.0%
A-1330.1	Tax Collection – Personal Services	6,000	6,000	6,000	-	-
A-1330.4	Tax Collection – Contractual	1,300	1,500	1,500	-	-
A-1340.1	Budget – Personal Services	12,500	3,000	4,000	+1,000	+33.3%
A-1340.4	Budget – Contractual	1,500	1,000	2,750	+1,750	+175.0%
A-1355.1	Assessor – Personal Services	16,200	16,500	16,500	-	-
A-1355.4	Assessor – Contractual	1,500	2,000	2,000	-	-
A-1410.1	Town Clerk – Personal Services	20,500	23,000	23,000	-	-
A-1410.4	Town Clerk – Contractual	450	1,000	1,300	+300	+30.0%
A-1420.4	Attorney – Contractual	5,000	6,000	20,000	+14,000	+233.3%
A-1620.1	Buildings – Personal Services	-	750	900	+150	+20.0%
A-1620.4	Buildings – Contractual	16,500	16,500	20,000	+3,500	+21.2%
A-1910.4	Unallocated Insurance	25,000	27,000	26,000	-1,000	-3.7%
A-1920.4	Municipal Assoc Dues	1,700	1,700	1,700	-	-
A-1990.4	Contingent	10,000	49,000	35,000	-14,000	-28.6%
A-3510.1	Control of Dogs – Personal Services	3,000	2,200	2,200	-	-



TOWN OF DRESDEN

WASHINGTON COUNTY, NEW YORK
From Lake George to Lake Champlain

CODE	ACCOUNT	2025 ADOPTED	2026 ADOPTED	2027 TENTATIVE	CHANGE 2026-27	PERCENT
A-3510.4	Control of Dogs – Contractual	1,300	1,000	1,250	+250	+25.0%
A-3310.4	Traffic Control Contractual	4,000	4,000	4,000	-	-
A-4020.1	Registrar Wages	700	700	700	-	-
A-4540.4	Ambulance – Contractual	-	350	-	-350	-100.0%
A-5010.1	Supt. of Highways – Personal Services	59,500	62,500	64,000	+1,500	+2.4%
A-5010.11	Highway Deputy Super Wages	750	750	1,000	+250	+33.3%
A-5010.4	Supt. of Highways – Contractual	-	-	2,000	+2,000	new
A-5132.4	Highway Garage Contractual	7,500	17,500	20,000	+2,500	+14.3%
A-7145.4	Culture & Recreation Contractual	1,000	1,500	2,000	+500	+33.3%
A-7510.1	Historian – Personal Services	1,000	1,000	1,000	-	-
A-7550.4	Celebrations – Contractual	750	1,000	1,000	-	-
A-8161.4	Landfill Closure Contractual	4,000	4,500	4,500	-	-
A-8710.1	Conservation Wages	33,000	30,000	40,000	+10,000	+33.3%
A-8710.4	Conservation Contractual	10,000	10,000	10,000	-	-
A-8810.4	Cemeteries – Contractual	5,000	5,000	4,500	-500	-10.0%
A-9010.8	State Retirement	7,500	5,000	5,250	+250	+5.0%
A-9030.8	Social Security	17,500	10,000	11,250	+1,250	+12.5%
A-9060.8	Hospital & Medical Insurance	27,500	20,000	25,000	+5,000	+25.0%
	Total Appropriations	353,650	362,551	404,300	+41,749	+11.5%
	Estimated Revenues					
A-1081	Payments in Lieu of Taxes (CHPE and Fisher)	8,000	8,000	108,870	+100,870	+1260.9%
A-1090	Interest & Penalties on Real Property Taxes	3,500	2,000	-	-2,000	-100.0%
A-1120	Non-property Tax Distribution by County	52,500	60,000	60,000	-	-
A-1232	Tax Collection Fees	1,100	1,100	1,000	-100	-9.1%
A-1255	Clerk Fees	250	250	250	-	-
A-2401	Interest & Earnings	10,000	6,000	20,000	+14,000	+233.3%
A-2610	Fines & Forfeited Bail	4,500	2,000	2,000	-	-
A-2770	Community Host Benefit (CHPE)	-	-	376,008	+376,008	new
A-3001	Per Capita	3,030	3,030	3,030	-	-
A-3005	Mortgage Tax	22,500	12,000	12,000	-	-
A-3910	Conservation Program	51,400	44,000	50,000	+6,000	+13.6%



TOWN OF DRESDEN

WASHINGTON COUNTY, NEW YORK
From Lake George to Lake Champlain

CODE	ACCOUNT	2025 ADOPTED	2026 ADOPTED	2027 TENTATIVE	CHANGE 2026-27	PERCENT
	Total Estimated Revenues	156,780	138,380	633,158	+494,778	+357.6%
	Less: Fund Balance Used (+) / Added (-)	+159,286	+195,122	-250,000		
	Amount to be Raised by Tax	37,584	29,049	21,142	-7,907	-27.2%

2025 Adopted is shown with the fire contracts on the fire lines, as in other years. Change and percent compare 2027 Tentative with 2026 Adopted.



Highway Fund (DA)

CODE	ACCOUNT	2025 ADOPTED	2026 ADOPTED	2027 TENTATIVE	CHANGE 2026-27	PERCENT
	Appropriations					
DA-5010.4	Highway Super Contractual	1,500	2,000	-	-2,000	-100.0%
DA-5110.1	General Repairs – Personal Services	153,000	153,000	130,000	-23,000	-15.0%
DA-5110.4	General Repairs – Contractual	60,000	60,000	105,000	+45,000	+75.0%
DA-5112.2	Capital Improvements	335,000	190,000	200,000	+10,000	+5.3%
DA-5120.4	Bridges Contractual	15,000	15,000	25,000	+10,000	+66.7%
DA-5130.2	Machinery – Equipment	40,000	40,000	40,000	-	-
DA-5130.4	Machinery – Contractual	45,000	40,000	40,000	-	-
DA-5140.4	Miscellaneous (Brush & Weed) – Contractual	4,000	4,000	4,000	-	-
DA-5142.1	Snow Removal (Town Highways) – Personal Services	90,250	90,250	130,000	+39,750	+44.0%
DA-5142.4	Snow Removal (Town Highways) – Contractual	65,000	70,000	117,000	+47,000	+67.1%
DA-9010.8	State Retirement	70,000	50,000	34,000	-16,000	-32.0%
DA-9030.8	Social Security	16,500	16,500	19,000	+2,500	+15.2%
DA-9060.8	Hospital & Medical Insurance	150,000	135,000	90,000	-45,000	-33.3%
DA-9710.6	Debt Service Principal (new bond)	-	52,200	52,194	-6	-0.0%
DA-9730.6	Bond Anticipation (BAN)	91,500	-	-	-	-
DA-9730.7	Debt Service Interest	12,000	7,815	5,209	-2,606	-33.3%
	Total Appropriations	1,148,750	925,765	991,403	+65,638	+7.1%
	Estimated Revenues					
DA-2401	Interest and Earnings	18,000	12,000	18,000	+6,000	+50.0%
DA-3501	CHIPS (Consolidated Highways)	275,000	125,000	150,000	+25,000	+20.0%
DA-3502	PAVE NY (state aid)	38,000	25,000	25,000	-	-
DA-3503	Extreme Winter Recovery (state aid)	37,000	25,000	20,000	-5,000	-20.0%
DA-3504	Pave Our Potholes (state aid)	-	15,000	20,000	+5,000	+33.3%
	Total Estimated Revenues	368,000	202,000	233,000	+31,000	+15.3%
	Less: Fund Balance Used (+) / Added (-)	+66,653	-68,964	-		
	Amount to be Raised by Tax	714,097	792,729	758,403	-34,326	-4.3%



Sewer District 1 (Hulett's Landing)

CODE	ACCOUNT	2025 ADOPTED	2026 ADOPTED	2027 TENTATIVE	CHANGE 2026-27	PERCENT
	Appropriations					
SS1-8110.1	Sewer Admin Wages/Personnel	11,000	-	-	-	-
SS1-8110.4	Sewer Admin/Personnel Contractual	750	15,750	20,000	+4,250	+27.0%
SS1-8120.4	Sewage Collection Contractual	16,850	16,850	25,000	+8,150	+48.4%
SS1-8130.2	Sewage Treatment Equipment	36,450	36,450	36,000	-450	-1.2%
SS1-8130.4	Sewage Treatment Contractual	1,500	1,500	1,500	-	-
SS1-1420.4	Attorney Contractual	10,000	10,000	5,000	-5,000	-50.0%
SS1-9030.8	Employer FICA	850	850	-	-850	-100.0%
SS1-9730.7	Debt Service Interest (new, 2026)	-	7,800	7,800	-	-
	Total Appropriations	77,400	89,200	95,300	+6,100	+6.8%
	Estimated Revenues					
SS1-2120	Sewer Rents	76,400	76,400	76,400	-	-
SS1-2128	Interest & Penalties	1,000	1,000	700	-300	-30.0%
SS1-2401	Interest & Earnings	2,000	1,300	2,000	+700	+53.8%
	Total Estimated Revenues	79,400	78,700	79,100	+400	+0.5%
	Less: Fund Balance Used (+) / Added (-)	-2,000	+10,500	+16,200		
	Amount to be Raised by Tax	-	-	-	-	-



Sewer District 2 (Frederick Point)

CODE	ACCOUNT	2025 ADOPTED	2026 ADOPTED	2027 TENTATIVE	CHANGE 2026-27	PERCENT
	Appropriations					
SS2-8110.1	Sewer Admin Wages	1,200	-	-	-	-
SS2-8110.4	Sewer Admin Contractual (new/reclass.)	-	5,000	6,000	+1,000	+20.0%
SS2-8120.4	Sewage Collection Contractual	14,700	14,700	15,000	+300	+2.0%
SS2-8130.4	Sewage Treatment Contractual	1,500	1,500	2,500	+1,000	+66.7%
SS2-1420.4	Attorney Contractual	2,500	2,500	4,000	+1,500	+60.0%
SS2-9710.6	Serial Bond Principal (debt service)	24,532	24,532	24,352	-180	-0.7%
	Total Appropriations	44,432	48,232	51,852	+3,620	+7.5%
	Estimated Revenues					
SS2-2120	Sewer Rents	19,900	19,900	19,900	-	-
SS2-2401	Interest & Earnings	2,000	1,300	1,300	-	-
	Total Estimated Revenues	21,900	21,200	21,200	-	-
	Less: Fund Balance Used (+) / Added (-)	-2,000	+2,500	-		
	Amount to be Raised by Tax	24,532	24,532	30,652	+6,120	+24.9%

Fire Protection Districts

CODE	ACCOUNT	2025 ADOPTED	2026 ADOPTED	2027 TENTATIVE	CHANGE 2026-27	PERCENT
	Appropriations					
SF-1-3410.4	Fire Protection - Dresden	60,000	60,000	65,000	+5,000	+8.3%
SF-2-3410.4	Fire Protection - Huletts	40,000	40,000	45,000	+5,000	+12.5%
	Total Appropriations	100,000	100,000	110,000	+10,000	+10.0%
	Less: Fund Balance Used (+) / Added (-)	-	-	-		
	Amount to be Raised by Tax	100,000	100,000	110,000	+10,000	+10.0%



Prior Years, 2022-2026

Tax levy by fund, 2022 through 2027 Tentative

YEAR	GENERAL (A)	HIGHWAY (DA)	SEWER 2	FIRE DISTRICTS	TOTAL LEVY	CHANGE FROM PRIOR YEAR	PERCENT
2022 Actual	179,339	546,055	24,561	75,000	824,955		
2023 Adopted	185,217	549,219	24,561	75,000	833,997	+9,042	+1.1%
2024 Adopted	200,917	525,069	24,532	100,000	850,518	+16,521	+2.0%
2025 Adopted *	37,584	714,097	24,532	100,000	876,213	+25,695	+3.0%
2026 Adopted *	29,049	792,729	24,532	100,000	946,310	+70,097	+8.0%
2027 Tentative	21,142	758,403	30,652	110,000	920,197	-26,113	-2.8%

* 2025-2026 restated for comparability: the adopted budgets carried the fire contracts in the General Fund; they are shown here as separate fire lines, as in other years. Totals are unchanged. Sewer District 1 levies no tax.

2022 Actual

CODE	FUND	APPROPRIATIONS & OTHER USES	LESS ESTIMATED REVENUES	LESS FUND BALANCE USED (+) / ADDED (-)	AMOUNT TO BE RAISED BY TAX	REAL LEVY (ADOPTED) - REFERENCE ONLY
A	General	315,822	175,469	-38,986	179,339	179,339
DA	Highway - Townwide	840,055	254,496	+39,504	546,055	546,055
SS1	Sewer District 1 (Huletts Landing)	22,111	40,651	-18,540	-	none (rents)
SS2	Sewer District 2 (Frederick Point)	44,657	16,231	+3,865	24,561	24,561
SF-1	Fire Protection - Dresden	45,000	-	-	45,000	45,000
SF-2	Fire Protection - Huletts	30,000	-	-	30,000	30,000
	TOTALS	1,297,645	486,847	-14,157	824,955	824,955



TOWN OF DRESDEN

WASHINGTON COUNTY, NEW YORK
From Lake George to Lake Champlain

2023 Adopted

CODE	FUND	APPROPRIATIONS & OTHER USES	LESS ESTIMATED REVENUES	LESS FUND BALANCE USED (+) / ADDED (-)	AMOUNT TO BE RAISED BY TAX	REAL LEVY (ADOPTED) - REFERENCE ONLY
A	General	388,500	145,780	+57,503	185,217	185,217
DA	Highway - Townwide	877,400	175,225	+152,956	549,219	549,219
SS1	Sewer District 1 (Huletts Landing)	67,400	67,400	-	-	none (rents)
SS2	Sewer District 2 (Frederick Point)	41,932	17,400	-29	24,561	24,561
SF-1	Fire Protection - Dresden	45,000	-	-	45,000	45,000
SF-2	Fire Protection - Huletts	30,000	-	-	30,000	30,000
	TOTALS	1,450,232	405,805	+210,430	833,997	833,997

2024 Adopted

CODE	FUND	APPROPRIATIONS & OTHER USES	LESS ESTIMATED REVENUES	LESS FUND BALANCE USED (+) / ADDED (-)	AMOUNT TO BE RAISED BY TAX	REAL LEVY (ADOPTED) - REFERENCE ONLY
A	General	404,200	145,780	+57,503	200,917	200,917
DA	Highway - Townwide	853,250	175,225	+152,956	525,069	525,069
SS1	Sewer District 1 (Huletts Landing)	77,400	77,400	-	-	none (rents)
SS2	Sewer District 2 (Frederick Point)	44,432	19,900	-	24,532	24,532
SF-1	Fire Protection - Dresden	60,000	-	-	60,000	60,000
SF-2	Fire Protection - Huletts	40,000	-	-	40,000	40,000
	TOTALS	1,479,282	418,305	+210,459	850,518	850,518



TOWN OF DRESDEN

WASHINGTON COUNTY, NEW YORK
From Lake George to Lake Champlain

2025 Adopted *

CODE	FUND	APPROPRIATIONS & OTHER USES	LESS ESTIMATED REVENUES	LESS FUND BALANCE USED (+) / ADDED (-)	AMOUNT TO BE RAISED BY TAX	REAL LEVY (ADOPTED) - REFERENCE ONLY
A	General	353,650	156,780	+159,286	37,584	37,584
DA	Highway - Townwide	1,148,750	368,000	+66,653	714,097	714,097
SS1	Sewer District 1 (Huletts Landing)	77,400	79,400	-2,000	-	<i>none (rents)</i>
SS2	Sewer District 2 (Frederick Point)	44,432	21,900	-2,000	24,532	24,532
SF-1	Fire Protection - Dresden	60,000	-	-	60,000	60,000
SF-2	Fire Protection - Huletts	40,000	-	-	40,000	40,000
	TOTALS	1,724,232	626,080	+221,939	876,213	876,213

2026 Adopted *

CODE	FUND	APPROPRIATIONS & OTHER USES	LESS ESTIMATED REVENUES	LESS FUND BALANCE USED (+) / ADDED (-)	AMOUNT TO BE RAISED BY TAX	REAL LEVY (ADOPTED) - REFERENCE ONLY
A	General	362,551	138,380	+195,122	29,049	29,049
DA	Highway - Townwide	925,765	202,000	-68,964	792,729	792,729
SS1	Sewer District 1 (Huletts Landing)	89,200	78,700	+10,500	-	<i>none (rents)</i>
SS2	Sewer District 2 (Frederick Point)	48,232	21,200	+2,500	24,532	24,532
SF-1	Fire Protection - Dresden	60,000	-	-	60,000	60,000
SF-2	Fire Protection - Huletts	40,000	-	-	40,000	40,000
	TOTALS	1,525,748	440,280	+139,158	946,310	946,310