

2027 Budget for Adoption

Town of Dresden
Public Hearing and Special Meeting, November 5, 2026

This compares the 2026 adopted budget, the 2027 Preliminary Budget approved by the Town Board on October 26, 2026, and the 2027 budget proposed for adoption. It begins with the summary by fund and the tax rates, then lists the changes from the Preliminary Budget, the property tax cap, the sewer district charges and the salaries of elected officers, followed by the line items for each fund. The 2026 figures are the adopted budget as amended during the year. Amounts are in dollars; decreases are shown in parentheses.

— Charles Tall, Town Supervisor

Summary by Fund

	2026 ADOPTED	2027 PRELIMINARY	2027 ADOPTED	CHANGE FROM PRELIMINARY
General Fund				
Appropriations	369,050	806,300	736,132	(70,168)
Less: estimated revenues	138,380	636,658	636,658	-
Less: savings (fund balance) used	201,621	-	-	-
Amount to be raised by tax	**29,049**	**169,642**	**99,474**	**(70,168)**
Highway Fund				
Appropriations	925,765	1,011,403	1,011,403	-
Less: estimated revenues	202,000	233,000	233,000	-
Less: savings (fund balance) used	(68,964)	125,000	125,000	-
Amount to be raised by tax	**792,729**	**653,403**	**653,403**	**-**
Sewer District 1 (Hulett's Landing)				
Appropriations	89,200	95,300	66,281	(29,019)
Less: estimated revenues	78,700	79,100	66,281	(12,819)
Less: savings (fund balance) used	10,500	16,200	-	(16,200)
Amount to be raised by tax	**-**	**-**	**-**	**-**
Sewer District 2 (Frederick's Point)				
Appropriations	48,232	51,852	52,631	+779
Less: estimated revenues	21,200	21,200	17,500	(3,700)
Less: savings (fund balance) used	2,500	-	10,600	+10,600
Amount to be raised by tax	**24,532**	**30,652**	**24,531**	**(6,121)**
Fire Protection - Dresden				
Amount to be raised by tax	60,000	72,000	72,000	-
Fire Protection - Huletts Landing				
Amount to be raised by tax	40,000	48,000	48,000	-
Total amount to be raised by tax	**946,310**	**973,697**	**897,408**	**(76,289)**

The total tax for 2027 is $897,408, compared with $946,310 in 2026. Hulett's Landing Sewer District 1 has no property tax; it is paid for by charges the Town bills in June.



Estimated Tax Rates

	2026	2027 PRELIMINARY	2027 ADOPTED
Town-wide taxable value	363,008,373	393,771,564	364,410,272
Fire district taxable value	365,784,166	396,967,185	367,605,893
Town-wide rate per $1,000 (General and Highway)	2.2638	2.0902	2.0660
Fire protection rate per $1,000	0.2734	0.3023	0.3264
Combined town and fire rate per $1,000	2.5372	2.3925	2.3925
Town and fire tax on a $200,000 assessment	**507.44**	**478.49**	**478.49**
Sewer District 2 tax per unit (30 units)	817.73	1,021.73	817.70

For 2027, the Preliminary column uses the County's taxable values of September 24, 2026. The Adopted column removes the CHPE LLC special franchise ($29,361,292 on the assessment roll), which has been removed from the roll following a decision by the County's attorneys. A property whose assessment did not change pays the same Town and fire tax as under the Preliminary Budget, and about 5.7 percent less than in 2026. County and school taxes are separate.

Changes from the Preliminary Budget

FUND	LINE	CODE	2027 PRELIMINARY	2027 ADOPTED	CHANGE
General Fund					
	Transfer to Capital Reserve	A-9950.9	385,000	314,832	(70,168)
Sewer District 1					
	Sewer Admin/Personnel Contractual	SS1-8110.4	20,000	26,400	+6,400
	Sewage Collection Contractual	SS1-8120.4	25,000	7,000	(18,000)
	Sewage Treatment Equipment	SS1-8130.2	36,000	10,000	(26,000)
	Sewage Treatment Contractual	SS1-8130.4	1,500	4,000	+2,500
	Statutory Installment Bond Principal (SIB, 4.79%)	SS1-9720.6	-	4,014	+4,014
	Statutory Installment Bond Interest (SIB, 4.79%)	SS1-9720.7	-	2,395	+2,395
	Debt Service Interest (new, 2026)	SS1-9730.7	7,800	-	(7,800)
	Contingent	SS1-1990.4	-	7,472	+7,472
	Sewer Rents - O&M (79 units) (revenue)	SS1-2120	76,400	57,172	(19,228)
	Sewer Charges - Capital Financing (84 units) (revenue)	SS1-2122	-	6,409	+6,409
Sewer District 2					
	Sewer Admin Contractual (new/reclass.)	SS2-8110.4	6,000	6,600	+600
	Serial Bond Principal (debt service)	SS2-9710.6	24,352	24,531	+179
	Sewer Rents (revenue)	SS2-2120	19,900	15,000	(4,900)
	Interest & Earnings (revenue)	SS2-2401	1,300	2,500	+1,200

- **Taxable value and capital reserve.** The CHPE LLC special franchise ($29,361,292) has been removed from the assessment roll following a decision by the County's attorneys. To keep each property's Town and fire tax at the Preliminary level, the transfer to the capital reserve (A-9950.9) is reduced by $70,168, to $314,832.

- **Sewer District 1.** Operating costs have been re-estimated; the bond payments follow the bond schedule ($4,014 principal and $2,395 interest); and a $7,472 contingency is included. The district is paid for by two June charges: a capital financing charge of $76.30 paid by all 84 units for the bond, and an O&M sewer rent of $723.70 paid by the 79 connected units. A connected property's June bill is $800.00. No district savings are used.
- **Sewer District 2.** Bond principal is $24,531, per the bond schedule. The county tax bill covers the bond payment, $817.70 per unit. The June O&M bill is $500.00 per unit, and $10,600 of the district's savings is used toward operating costs.
- **General, Highway and fire.** No other changes from the Preliminary Budget.

Property Tax Cap

	CHPE PAYMENT 1 COUNTED IN 2026	NOT COUNTED IN 2026
Estimated 2027 levy limit	970,191	868,773
Proposed 2027 levy	897,408	897,408
Under (+) / over (-) the limit	**+72,783**	**(28,635)**

The proposed levy is under the estimated limit if CHPE's first PILOT payment counts as 2026 revenue, and over it if not. The tax cap override local law allows the Board to adopt the budget either way. The limit will be confirmed on the Comptroller's Property Tax Cap form.

Sewer District Charges

	2026	2027 PRELIMINARY	2027 ADOPTED
Sewer District 1 (Hulett's Landing)			
O&M sewer rent per unit	909.52	909.52	723.70
Units paying O&M	84	84	79
Capital financing charge per unit (84 units)	-	-	76.30
June bill, connected property			**800.00**
June bill, capital charge only (5 units)			76.30
Sewer District 2 (Frederick's Point), 30 units			
District tax per unit (county tax bill)	817.73	1,021.73	817.70
June O&M bill per unit	663.33	663.33	500.00

Salaries of Elected Town Officers

OFFICE	2026	2027 PRELIMINARY	2027 ADOPTED
Supervisor	3,000	5,000	5,000
Councilmember (each of four)	3,300	4,000	4,000
Town Clerk	23,000	24,000	24,000
Superintendent of Highways	62,500	65,000	65,000



Line Items by Fund

Every line with an amount in 2026 or 2027. The change columns compare the 2027 Adopted budget with 2026 and with the 2027 Preliminary Budget.

General Fund: Appropriations

ACCOUNT	CODE	2026 ADOPTED	2027 PRELIM.	2027 ADOPTED	CHANGE FROM 2026	CHANGE FROM PRELIM.
Town Board						
Personal Services	A-1010.1	13,200	16,000	16,000	+2,800	-
Justice						
Personal Services	A-1110.1	13,000	13,000	13,000	-	-
Town Court Clerk Wages	A-1110.11	1,900	1,900	1,900	-	-
Contractual	A-1110.4	1,500	1,900	1,900	+400	-
Supervisor						
Personal Services	A-1220.1	3,000	5,000	5,000	+2,000	-
Contractual	A-1220.4	2,000	5,000	5,000	+3,000	-
Audit						
Contractual	A-1320.4	2,500	3,000	3,000	+500	-
Tax Collection						
Personal Services	A-1330.1	6,000	6,000	6,000	-	-
Contractual	A-1330.4	1,500	1,500	1,500	-	-
Budget						
Personal Services	A-1340.1	3,000	3,000	3,000	-	-
Contractual	A-1340.4	1,000	2,750	2,750	+1,750	-
Assessor						
Personal Services	A-1355.1	16,500	17,000	17,000	+500	-
Contractual	A-1355.4	2,000	2,000	2,000	-	-
Town Clerk						
Personal Services	A-1410.1	23,000	24,000	24,000	+1,000	-
Contractual	A-1410.4	1,000	2,000	2,000	+1,000	-
Attorney						
Contractual	A-1420.4	6,000	30,000	30,000	+24,000	-
Buildings						
Personal Services	A-1620.1	750	900	900	+150	-
Contractual	A-1620.4	16,500	20,000	20,000	+3,500	-
Special Items						
Unallocated Insurance	A-1910.4	27,000	26,000	26,000	(1,000)	-
Municipal Assoc Dues	A-1920.4	1,700	1,700	1,700	-	-
Contingent	A-1990.4	49,000	35,000	35,000	(14,000)	-
Control of Dogs						
Personal Services	A-3510.1	2,200	2,200	2,200	-	-

ACCOUNT	CODE	2026 ADOPTED	2027 PRELIM.	2027 ADOPTED	CHANGE FROM 2026	CHANGE FROM PRELIM.
Contractual	A-3510.4	1,000	1,250	1,250	+250	-
Traffic Control						
Traffic Control Contractual	A-3310.4	4,000	4,000	4,000	-	-
Registrar of Vital Statistics						
Registrar Wages	A-4020.1	700	700	700	-	-
Ambulance						
Contractual	A-4540.4	350	-	-	(350)	-
Supt of Highways						
Personal Services	A-5010.1	62,500	65,000	65,000	+2,500	-
Highway Deputy Super Wages	A-5010.11	750	1,000	1,000	+250	-
Contractual	A-5010.4	-	2,000	2,000	+2,000	-
Highway Garage						
Highway Garage Contractual	A-5132.4	17,500	20,000	20,000	+2,500	-
Recreation						
Culture & Recreation Contractual	A-7145.4	1,500	2,000	2,000	+500	-
Historian						
Personal Services	A-7510.1	1,000	1,000	1,000	-	-
Celebrations						
Contractual	A-7550.4	1,000	1,000	1,000	-	-
Landfill Closure						
Landfill Closure Contractual	A-8161.4	4,500	4,500	4,500	-	-
Conservation						
Conservation Wages	A-8710.1	30,000	40,000	40,000	+10,000	-
Conservation Contractual	A-8710.4	10,000	10,000	10,000	-	-
Cemeteries						
Contractual	A-8810.4	5,000	4,500	4,500	(500)	-
Contractual - Stone & General Repairs	A-8810.41	-	3,000	3,000	+3,000	-
Employee Benefits						
State Retirement	A-9010.8	5,000	5,250	5,250	+250	-
Social Security	A-9030.8	10,000	11,250	11,250	+1,250	-
Hospital & Medical Insurance	A-9060.8	20,000	25,000	25,000	+5,000	-
Interfund Transfers						
Transfer to Capital Reserve	A-9950.9	-	385,000	314,832	+314,832	(70,168)
Total appropriations		**369,050**	**806,300**	**736,132**	**+367,082**	**(70,168)**

General Fund: Estimated Revenues

ACCOUNT	CODE	2026 ADOPTED	2027 PRELIM.	2027 ADOPTED	CHANGE FROM 2026	CHANGE FROM PRELIM.
Other Tax Items						
Other Pymts in Lieu of Taxes	A-1081	8,000	108,870	108,870	+100,870	-
Interest & Penalties on Real Property Taxes	A-1090	2,000	3,500	3,500	+1,500	-
Non-property Tax Distribution by County	A-1120	60,000	60,000	60,000	-	-
Departmental Income						
Tax Collection Fees	A-1232	1,100	1,000	1,000	(100)	-
Clerk Fees	A-1255	250	250	250	-	-
Use of Money & Property						
Interest & Earnings	A-2401	6,000	20,000	20,000	+14,000	-
Fines and Forfeitures						
Fines & Forfeited Bail	A-2610	2,000	2,000	2,000	-	-
Miscellaneous						
Miscellaneous Community Host Benefit	A-2770	-	376,008	376,008	+376,008	-
State Aid						
Per Capita	A-3001	3,030	3,030	3,030	-	-
Mortgage Tax	A-3005	12,000	12,000	12,000	-	-
Conservation Program	A-3910	44,000	50,000	50,000	+6,000	-
Total estimated revenues		**138,380**	**636,658**	**636,658**	**+498,278**	**-**
Savings (fund balance) used		201,621	-	-	(201,621)	-
Amount to be raised by tax		**29,049**	**169,642**	**99,474**	**+70,425**	**(70,168)**

Highway Fund: Appropriations

ACCOUNT	CODE	2026 ADOPTED	2027 PRELIM.	2027 ADOPTED	CHANGE FROM 2026	CHANGE FROM PRELIM.
Superintendent of Highways						
Highway Super Contractual	DA-5010.4	2,000	-	-	(2,000)	-
General Repairs						
Personal Services	DA-5110.1	153,000	160,000	160,000	+7,000	-
Contractual	DA-5110.4	60,000	105,000	105,000	+45,000	-
Improvements						
Capital Improvements	DA-5112.2	190,000	200,000	200,000	+10,000	-
Bridges						
Bridges Contractual	DA-5120.4	15,000	25,000	25,000	+10,000	-
Machinery						
Equipment	DA-5130.2	40,000	40,000	40,000	-	-
Contractual	DA-5130.4	40,000	40,000	40,000	-	-

ACCOUNT	CODE	2026 ADOPTED	2027 PRELIM.	2027 ADOPTED	CHANGE FROM 2026	CHANGE FROM PRELIM.
Miscellaneous (Brush & Weed)						
Contractual	DA-5140.4	4,000	4,000	4,000	-	-
Snow Removal (Town Highways)						
Personal Services	DA-5142.1	90,250	100,000	100,000	+9,750	-
Contractual	DA-5142.4	70,000	117,000	117,000	+47,000	-
Employee Benefits						
State Retirement	DA-9010.8	50,000	34,000	34,000	(16,000)	-
Social Security	DA-9030.8	16,500	19,000	19,000	+2,500	-
Hospital & Medical Insurance	DA-9060.8	135,000	110,000	110,000	(25,000)	-
Debt Service Principal						
Debt Service Principal (new bond)	DA-9710.6	52,200	52,194	52,194	(6)	-
Interest						
Debt Service Interest	DA-9730.7	7,815	5,209	5,209	(2,606)	-
Total appropriations		**925,765**	**1,011,403**	**1,011,403**	**+85,638**	**-**

Highway Fund: Estimated Revenues

ACCOUNT	CODE	2026 ADOPTED	2027 PRELIM.	2027 ADOPTED	CHANGE FROM 2026	CHANGE FROM PRELIM.
Local Sources						
Interest and Earnings	DA-2401	12,000	18,000	18,000	+6,000	-
State Aid						
CHIPS (Consolidated Highways)	DA-3501	125,000	150,000	150,000	+25,000	-
PAVE NY (state aid)	DA-3502	25,000	25,000	25,000	-	-
Extreme Winter Recovery (state aid)	DA-3503	25,000	20,000	20,000	(5,000)	-
Pave Our Potholes (state aid)	DA-3504	15,000	20,000	20,000	+5,000	-
Total estimated revenues		**202,000**	**233,000**	**233,000**	**+31,000**	**-**
Savings (fund balance) used		(68,964)	125,000	125,000	+193,964	-
Amount to be raised by tax		**792,729**	**653,403**	**653,403**	**(139,326)**	**-**

Sewer District 1: Appropriations

ACCOUNT	CODE	2026 ADOPTED	2027 PRELIM.	2027 ADOPTED	CHANGE FROM 2026	CHANGE FROM PRELIM.
Sewer Administration						
Sewer Admin/Personnel Contractual	SS1-8110.4	15,750	20,000	26,400	+10,650	+6,400
Sewage Collection System						
Sewage Collection Contractual	SS1-8120.4	16,850	25,000	7,000	(9,850)	(18,000)

ACCOUNT	CODE	2026 ADOPTED	2027 PRELIM.	2027 ADOPTED	CHANGE FROM 2026	CHANGE FROM PRELIM.
Sewage Treatment and Disposal						
Sewage Treatment Equipment	SS1-8130.2	36,450	36,000	10,000	(26,450)	(26,000)
Sewage Treatment Contractual	SS1-8130.4	1,500	1,500	4,000	+2,500	+2,500
Attorney						
Attorney Contractual	SS1-1420.4	10,000	5,000	5,000	(5,000)	-
Employee Benefits						
Employer FICA	SS1-9030.8	850	-	-	(850)	-
Debt Service Principal						
Statutory Installment Bond Principal (SIB, 4.79%)	SS1-9720.6	-	-	4,014	+4,014	+4,014
Interest						
Statutory Installment Bond Interest (SIB, 4.79%)	SS1-9720.7	-	-	2,395	+2,395	+2,395
Debt Service Interest (new, 2026)	SS1-9730.7	7,800	7,800	-	(7,800)	(7,800)
Special Items						
Contingent	SS1-1990.4	-	-	7,472	+7,472	+7,472
Total appropriations		**89,200**	**95,300**	**66,281**	**(22,919)**	**(29,019)**

Sewer District 1: Estimated Revenues

ACCOUNT	CODE	2026 ADOPTED	2027 PRELIM.	2027 ADOPTED	CHANGE FROM 2026	CHANGE FROM PRELIM.
Local Sources						
Sewer Rents - O&M (79 units)	SS1-2120	76,400	76,400	57,172	(19,228)	(19,228)
Sewer Charges - Capital Financing (84 units)	SS1-2122	-	-	6,409	+6,409	+6,409
Interest & Penalties	SS1-2128	1,000	700	700	(300)	-
Interest & Earnings	SS1-2401	1,300	2,000	2,000	+700	-
Total estimated revenues		**78,700**	**79,100**	**66,281**	**(12,419)**	**(12,819)**
Savings (fund balance) used		10,500	16,200	-	(10,500)	(16,200)
Amount to be raised by tax		**-**	**-**	**-**	**-**	**-**

Sewer District 2: Appropriations

ACCOUNT	CODE	2026 ADOPTED	2027 PRELIM.	2027 ADOPTED	CHANGE FROM 2026	CHANGE FROM PRELIM.
Sewer Administration						
Sewer Admin Contractual (new/reclass.)	SS2-8110.4	5,000	6,000	6,600	+1,600	+600
Sewage Collection System						
Sewage Collection Contractual	SS2-8120.4	14,700	15,000	15,000	+300	-

ACCOUNT	CODE	2026 ADOPTED	2027 PRELIM.	2027 ADOPTED	CHANGE FROM 2026	CHANGE FROM PRELIM.
Sewage Treatment and Disposal						
Sewage Treatment Contractual	SS2-8130.4	1,500	2,500	2,500	+1,000	-
Attorney						
Attorney Contractual	SS2-1420.4	2,500	4,000	4,000	+1,500	-
Debt Service Principal						
Serial Bond Principal (debt service)	SS2-9710.6	24,532	24,352	24,531	(1)	+179
Total appropriations		**48,232**	**51,852**	**52,631**	**+4,399**	**+779**

Sewer District 2: Estimated Revenues

ACCOUNT	CODE	2026 ADOPTED	2027 PRELIM.	2027 ADOPTED	CHANGE FROM 2026	CHANGE FROM PRELIM.
Local Sources						
Sewer Rents	SS2-2120	19,900	19,900	15,000	(4,900)	(4,900)
Interest & Earnings	SS2-2401	1,300	1,300	2,500	+1,200	+1,200
Total estimated revenues		**21,200**	**21,200**	**17,500**	**(3,700)**	**(3,700)**
Savings (fund balance) used		2,500	-	10,600	+8,100	+10,600
Amount to be raised by tax		**24,532**	**30,652**	**24,531**	**(1)**	**(6,121)**

Fire Protection Districts

ACCOUNT	CODE	2026 ADOPTED	2027 PRELIM.	2027 ADOPTED	CHANGE FROM 2026	CHANGE FROM PRELIM.
Fire Protection - Dresden	SF-1-3410.4	60,000	72,000	72,000	+12,000	-
Fire Protection - Huletts	SF-2-3410.4	40,000	48,000	48,000	+8,000	-
Total fire protection		**100,000**	**120,000**	**120,000**	**+20,000**	**-**