

State of New York
County of Fulton
Town of Caroga

Minutes of the Caroga Town Board Budget meeting held on September 25, 2026, at 2:00 pm at Town hall with the following board members in attendance.

Supervisor John Glenn - Here
Council Member Richard Sturgess - Here
Council Member Matthew Cooper – Here
Council Member Kimberly Walker – Dailey – (AKA Walker)
Council Member Greta Frasier – Here

CM stands for Council Member

In attendance were Budget Officer Joanne Young, Highway Superintendent - Roy Stock, Steve Stedman – Greenskeeper, Anita Long and Brian McIntosh.

The budget officer gave an overview of the first page of the budget. Per the tax cap the budget can only be raised by \$60,000.00. Last year the amount raised was \$1,335,658.00 We are well over \$60,000.00. Part of the reason is the amount for the fire company. This year they asked for \$258,373.00. it was noted that last year there was a fund balance of \$59,000.00 to offset the cost. This year there is \$52.00 in the fund balance. If the contract had stayed the same the town would have been under the 2% tax cap. Last year they were paid \$229,433.00. We are having to override the tax cap just for that line item. The budget officer was not sure if there would be negotiations and if that number would change. The tax rate for the fire contract was \$1.19 last year and is currently at \$1.55.

To be under the tax cap the tax rate per thousand has to be \$8.59. The percentage of increase right now is 10%. There was no change in the general fund. The budget officer stated we have a very good fund balance for the general fund. She noted we are doing well on the revenue side of the budget. There is an increase in the highway fund because of the things that are needed in the next year or so. This would be the time to not use the fund balance to offset what we are spending. The budget officer wants to put money aside in reserves for equipment that is coming in. Last year \$257,000.00 was put in the fund balance for this fiscal year from the highway fund. It was noted that we may have to put in a bridge reserve fund.

The budget officer noted for the most part things that were changed from last year are highlighted.

The board then began reviewing the tentative budget. CM Sturgess doesn't feel the town board gets paid nearly enough for the time associated with the position. Future board members need more than what they are paid now to make in interesting to run for the position. Line A1010.1 was increased to \$30,000.00. each board member would receive \$7,500.00. The salary has not changed much in six years. Supervisor Glenn wondered if the increase was one bang or over two years. CM Cooper noted if it is split up it won't happen. Several board members noted it wasn't the time they attend meetings but the hours of phone calls they take and meetings with residents.

A1010.41 Grant Writer line was increased to \$20,000.00. CM Sturgess agreed with that change.

A1220.12 increased by \$500.00 for deputy Supervisor; however, Supervisor Glenn noted the need for a secretary. Line A1220.12 was increased to \$5,000.00.

Page 2 the town clerk A1410.1 was listed at \$51,417.00. however, the budget sheet submitted was given to the board. The clerk also distributed the cover page and chart showing various hourly rates. The clerk has requested a rate of \$30.00 per hour which would total \$65,952.00. She has been here for 30 years and based on the recent NYS Retirement reporting works 2198.4 hr. per year. The clerk feels justified in asking for that amount and noted she would not be here for that much longer. Line A1410.4 was increased by \$100.00 as postage has increased and will increase again next year for a 10% increase in two years.

Elections: A1450.4 was increased to \$4,750.00 based on the estimated cost from the Board of Elections for 2027. It did not include the cost for a special election. The budget officer noted the cost of a primary is \$1,837.00. The budget officer noted \$2,000.00 could be added. CM Cooper didn't want the extra amount to stay in next year's budget. We always get a projected amount each year.

Town hall building line A1620.4 was increased to \$70,000.00 because of heating. All of the building expenses will be affected for either propane or fuel oil. The buildings need constant repair. This year we have spent \$54,745.03 and we haven't gotten into the heating season yet. The 54 thousand includes the amount paid to Niagara Mohawk, for phones, and electric. CM Sturgess noted with a new building the repairs would be removed from that number, and it would be more energy efficient. The clerk did the breakdown of how much it cost to fix the building per year. A six year look back averaged about \$20,000.00 per year. CM Sturgess thought that number was missing a lot. The clerk offered to show him the numbers.

A1620.43 IT support increased to \$6,000.00. Mr. McIntosh noted the changes in the plan.

CM Walker reviewed A1620.42. to date only \$14,996.02 was spent of the \$42,000.00 budgeted. Budget Officer Young noted last year the town was paying \$1,300.00 a month in rent. The line was budgeted high as we didn't know when the rental expense would end. CM Cooper noted there will be a heat expense this year. The line was reduced to \$32,000.00.

The budget officer had not thought about the increase in postage. Line A1670.4 central printing was increased to \$5,250.00.

Special Items are insurance policies. There is nothing to be done about it. It was noted that some of the municipal association dues are increasing next year. The contingency line A1990.4 has been spent in other areas. When used it balances itself out. The line was increased to \$30,000.00.

Traffic Control is usually at \$3,500.00. This year the town purchased speed signs.

The budget officer also gave the board a copy of the budget request submitted by the code officer. A salary increase of \$10,000.00 was asked for. A clerk was asked for. And line A3620.13 was created for a FEMA director for \$10,000.00. It was not known if it was needed by law. Supervisor Glenn suggested it could be paid per incident. CM Sturgess noted in the past the Supervisor's secretary handled that in the past.

The line for FEMA was left at zero. Mr. Stock noted the last time we submitted to FEMA was in 2018. The Code clerk and supervisor clerk could be together. CM Sturgess noted a lot of code officers have clerks. CM Cooper noted the last time we had a clerk or deputy we got rid of her and rolled her money into the code enforcement position. We did that saying that one person could do it and now another line item is being added for the clerk's budget. Supervisor Glenn asked what the code salary was when there was a clerk. The budget officer will have to look that up. The clerk was training to be a code officer. That salary was about \$25,000.00. At that point the code officer was around \$40,000.00.

BTI - A4050.1 the department head asked for a \$1.00 increase per hour for the techs. We have never actually met the amount budgeted in the past. This year we are well under. Supervisor Glenn stated this would be discussed at the lakes management program. It has to be competitive. Additional training for terrestrial invasives may be done next year. CM Sturgess thought that was needed and OK. Licenses are needed to do the position. CM Sturgess didn't think the expense should be on the town. The budget officer noted this year the town did pay for the license renewals for the applicators - \$450.00 each for four of them. We provide the training. CM Sturgess was concerned we would train them then they would go to work some place else. The budget director noted the need to have some sort of policy. Mr. Stedman noted initial licenses are \$800.00 but the recertification is like \$100.00 for three years. The employer usually takes care of those costs. CM Cooper noted it is required. Supervisor Glenn asked Mr. Stedman if he was interested in being certified for terrestrials. He will think about it.

The big expense was the garage expenses. A5132.4 has to do with heating. The temp is set at 62. CM Walker asked if the doors were kept closed in the winter. Mr. Stock noted when you put the cold trucks in the garage it sucks the heat out. The clerk asked about spray foaming it. CM Sturgess stated he was not putting a dollar into the building until we know what we are doing with the other. CM Cooper noted it is a block building without framed walls to spray it into. Doing the ceiling is the biggest part of it.

Street lighting A5182.4 CM Sturgess stated that two more lights were approved in town by resolution. They are still not up. CM Cooper noted two lights were installed one at the end of Lakeview Ave. and one at West Lake. There was supposed to be one at Vrooman's, and another one between the fire house and Vrooman's. The ones downtown were not installed. The lighting payment plan was for ten years. CM Sturgess thought the payback was in the first fifteen months or so. We started paying for the LEDs in 2021 and it has a ten-year installment. The payment is built into the budget. CM Sturgess wanted to budget for the two lights now. CM Cooper thought North County Electric put in the two lights. CM's Cooper and Sturgess will ask the cost. A question mark was put on line A5182.4.

CM Frasier noted on page 6 ads Tourism her wish list was.... The budget officer noted line A6410.4 was for publicity not celebrations. Line A7550.4 has \$5,000.00 budgeted and nothing has been spent this year. CM Frasier was happy with the \$5,000.00 amount.

Mr. Manning did not submit his budget request sheets for the recreation trails. The budget numbers are the same as last year. CM Sturgess talked to him yesterday. It was noted most of his expenses are coming up. It is not accurate right now. It looks like he used no money. The last pay period is the first one with 5 – 6 workers. CM Cooper noted Mr. Manning knows what work needs to get done and how many people he has and he needs to be able to forecast this. CM Cooper noted this happened last year. There was no

information for the first budget meeting. Nothing was changed on the revenue side either. He hasn't submitted for any reimbursement because there wasn't any work done at the beginning of the year. His budget will not affect this budget as the funds will be rolled over one way or the other. CM Sturgess was under that impression after talking to him.

In the Golf Course budget not, many things changed as far as budget requests. The board reviewed the expenses. Line A7180.41 Port-A- John's went up. It was noted there is a lot of revenue on the merchandise side. CM Walker suggested contacting Fell off the Truck for Port-A- John's. CM Sturgess uses Double H and he would never change. The units are kept clean. Fell off the Truck also comes weekly. Negotiations can be done.

The budget officer handed out the most recent revenue sheets from the golf course.

The board reviewed the Summer Recreation line items. The budget officer noted the counselors were paid minimum wage. The increase in minimum wage will be a percentage next year instead of a dollar amount. The amount in the budget for A7310.41 was reduced because last year they received a grant for five thousand dollars. The budget officer noted the items purchased last year hopefully can be used year over year.

Celebration line A7550.4 has \$5,000.00 in the line and nothing has been used from it this year. That is where the trunk or treat expense would come from. CM Sturgess noted at the last meeting the board ok'd spending \$250.00 each for the next three events. CM Frasier noted she and Jeremy Manning, and Sue Collins talked and they are going to put out a notice to see if anyone is interested in the tourism committee. They would like to look into hiring an influencer, once in the winter and one in the summer. They video things going on in town and bullet the town to social media. They cost about \$2,000.00 each to market the town. CM Sturgess noted there was money for this year to be used. CM Frasier noted if there is snow and things going on.

CM Sturgess asked about the golf course personal services and having steps for returning staff to the pro shop. The budget officer stated that should be discussed at the organizational meeting. That is where tiered labor can be done. CM Cooper noted the need to budget for it. CM Sturgess didn't feel someone that came back to work the following year deserves the same amount as.... the budget officer noted they are paid about \$16.50 which is above minimum wage. That is a board decision at the organizational . There was enough money in the line right now. CM Frasier asked if any of the golf course workers qualify for unemployment. Yes they do and it is a whole other ball of wax. Mr. Stock noted he has an opening on the garbage truck. CM Sturgess thought you couldn't ask someone running a cash register to go pick garbage. It has to be in kind. They can be hired part time and not run into union rules. CM Sturgess noted the rate to pick garbage is higher. Maybe they would want to do it. They can be asked.

Supervisor Glenn noted a lot of money was cut out of environmental control. CM Sturgess noted if the numbers are going down we don't have to talk about it. The budget officer summed it up as her suggestion to the town board going forward is you have the weed harvester reserve. That is something that the town is not going to buy. She suggested renaming the line item as lake management or invasive species by resolution. This way the fund can be used for ProcellaCOR and boat repairs. There is about \$68,000.00

in the weed harvester reserve. Instead of putting money in a ProcellaCOR application line it will already be there. Nothing is scheduled to be put in the reserve this year. Supervisor Glenn noted that Glen Sullivan thinks the town will have to reapply within three years. Another \$20,000 was needed in the fund. CM Sturgess suggested putting the \$68,000.00 in a CD for the next three years. He was surprised the money was not in one right now. It was noted that we don't have as many divers as last year. The invasive species director was given a thousand-dollar increase. The boat wash coordinator was increased to \$2,500.00. Boat Wash PS A8090.1 was reduced by two thousand dollars. The budget officer noted the town has the grant for the next three years. Divers and tenders' line A8090.13 remained the same but only two divers were hired this year down from eight. They were called in and paid a per diem rate.

CM Walker asked what big number was in line A8020.41. It was the grant for the Comprehensive Plan. There have been no expenses so far, no receipts submitted. Contracts were signed but not executed. That should happen in October.

CM Cooper asked where the garbage truck repairs come out of. The reply was to the contractual expenses A8160.4. Page 9 on the bottom. Last year they spent \$64,103.15 this year it was \$25,413.11.

Page 10 was reviewed under Undistributed the budget director noted we don't have much control over them. It includes the town's portion of retirement, Social Security, and unemployment. CM Sturgess thought line A9050.81 was high considering it is almost more than the payroll. The budget officer noted last year the town spent \$19,335.17. CM Sturgess misread it.

On page 11 is Garbage Truck reserve line A9950.92 the line was increased to \$25,000.00 from \$20,000.00. The budget officer noted we have not been funding this consistently and last year part of the reserve was used for repairs. CM Cooper noted the truck is at the end of its life cycle now. Mr. Stock estimated the cost of a new truck at ½ million dollars. CM Sturgess asked him to check into contracting out. If the county can get through our roads with the recycling truck then there is no reason we can't. 1) look up the cost of a picker truck, 2) contracting with somebody. The budget officer noted she has worked in other municipalities that have that service. They are spending over \$220,000.00 in a village of 650 residents. CM Sturgess asked how much do we spend for two guys...the reply was \$53,000.00 and then the CE line for repairs to the truck and cost to paid to the landfill we have \$104,000.00. That doesn't include the fact if we had to purchase a truck over the life span of the truck. CM Sturgess (no disrespect) didn't want the number from the budget officer he wanted it from somebody. There has to be a reason the county switched. CM Cooper noted the cost of the cans. He thought the county could provide the town with the cost. The cost of the truck would be broken down over the course of 10 years for a budget number. CM Sturgess noted the cost if someone got hurt on the truck the danger of someone getting on and off the truck. Would the workers comp drop because someone is not standing on the back of a truck? Supervisor Glenn noted the City of Johnstown is looking into it. There has to be a savings if just one person is doing the job now. It was suggested to contact Twin Cities.

Page 12 is revenue. The highway has to be reviewed. CM Sturgess asked if the fire department wanted to go next. Nothing was changed on the revenue side. Sales tax only went up \$25,000.00 in the general fund. The budget officer noted we collected way more but she put \$75,000.00 of it in the highway fund. That will help offset taxes. So, sales tax is being allocated instead of putting it all in the general fund.

CM Sturgess did not agree with that. The sales tax is actually \$925,000.00, but line A1120 was only listed as \$850,000.00. CM Cooper noted it makes sense but doesn't represent an accurate picture. It is just that part of it is being allocated. If the budget officer didn't point this out CM Cooper would have thought the sales tax revenue was only \$850,000.00. Property tax and fund balance basically fund the highway department. There may be income from installing a culvert. CM Sturgess noted when the public sees the front page of the budget they need to know where the expenses are coming from. The expenses are shown. CM Sturgess wanted to see the highway rate accurately reflected. The budget officer noted it is town money regardless of if you are giving it to highway or general. There will still be another quarter of sales tax money to come in. We will be way over budget for sales tax this year. From 2024 to 2025 sales tax increased from \$857,562.73 to \$927,532.60. CM Sturgess noted the county does not have to give the town their sales tax money. The budget officer noted if she reduced the revenue side \$75,000.00 that would need to be made up in property tax.

Page 12 A2025 Golf Course membership fees were increased to \$290,000.00. Last year actual was \$340,259.25. CM Sturgess noted the numbers on the computer are not accurate. When 9 holes with a cart was entered there wasn't a breakdown number. Mr. Stedman noted the change. The budget officer noted they have been working on the Point-of-Sale system. Going into next year it will be broken out as membership and carts. The change was made 4 – 5 weeks ago. The numbers between the two lines are still the same. Mr. Stedman noted this was the best summer you could have for golf. They only closed due to the weather 3 or 4 days. CM Sturgess wanted to be cautious because if it is a bad summer revenues could drop 30%. The board has not talked about the rates for next year yet. He will talk to Mr. Stedman about that before the next meeting.

Line A1179 revenues from the cable franchise was decreased. The town is backward on that this year.

Line A2025.4 trails merchandise was reviewed. CM Sturgess noted only \$2,492.77 has been received this year. Mr. Manning told the budget officer that the town should be getting a check from the online vendor that is used. We've only received some cash from the bike festival. He is still collecting. Revenue was budgeted at \$5,000.00. To date the town has spent \$4,200.00. CM Sturgess wanted to see a lot more money coming in to that line item or he wants an inventory count of what we have. The budget officer noted last year the line came in at \$9,600.00 and the year before \$6,300.00. CM Sturgess noted if you look at what we've spent. It is not adding up. You are supposed to double your money on merchandise. Nothing was known about donations this year.

CM Sturgess questioned line A2610 fines and forfeitures. The budgeted officer noted that the town never knows how much the court is going to collect. Part of the money is remitted back to the state. Yearly we are not meeting the projected budget amount. The line was lowered to \$5,000.00.

The board reviewed page 14 general revenues without comment.

Page 15 Maintenance of Roads. Several line items were increased due to the cost of materials and running the machinery. Mr. Stock noted the cost of salt went up \$17.41 per ton this year. The County has a contract and that is who the town buys from. You also have to purchase a certain amount. Last year the highway department used 350,00 tons and still have 100,000 tons in storage. He orders 550,000. You can't predict

how much you will use per year. The budget officer noted the big jump is for maintenance of bridges DA5120.4. This year the town budgeted \$87,500.00 with the thought that some materials were going to be purchased this year. Then the next year the repairs would be done. That wasn't done. Labor will be \$98,000.00 that would include the use of one of our guys helping for a month. Materials will cost \$135,000.00. The budget officer noted she didn't want to be putting aside so much fund balance but to allocate it for bridge repair. She suggested setting up a reserve at the end of the year with the \$87,500.00. Next year there is \$150,000.00 budgeted to cover some of the labor and material costs. The longer we wait the more things go up. Mr. Stock hopes to do the bridge next year. It was noted we have six bridges. CM Cooper thought we needed to have a bridge reserve.

CM Sturgess stated \$8.59 doesn't bust the tax cap. So, from \$9.23 where we are at now, what is that in dollars. How much do we have to shave off the budget to get to a tax rate of \$8.59. The budget director stated if we were at the tax cap the amount that we could raise the taxes would be \$1,396,020.00. We are at \$1,524,099.00. We are \$127,900.00 over the tax cap. CM Sturgess he asked if the bridge had to be fixed next year? The cost will only go up Mr. Stock noted. CM Sturgess stated we are busting the tax cap over a bridge that only 5% of the people use. The bridge limit is impacting the school. There are 10 kids it effects. The school was supposed to come to a meeting to talk about a turnaround. Mr. Stock noted that will cost the town \$10,000.00. CM Cooper noted the bridge was rated for 17 tons but had to be reduced to 9 tons but Mr. Stock didn't have a sign that said 9 tons so he reduced it to 5 tons. You can't take a school bus over a 9-ton bridge. CM Cooper noted you have to maintain bridges, when no maintenance happens, then they deteriorate. Supervisor Glenn asked what maintenance are we doing. It was never budgeted for. We have to preserve the bridges we have. CM Sturgess thought we should have a third-party person inspect our bridges. The state regulates that. CM Sturgess suggested letting the bridge wait another 12 months. It was also suggested to look into grants. CM Sturgess also suggested giving the bridge, once repaired, to the county. They won't take it. The general public can use the bridge. Mr. McIntosh noted in an emergency they have to plan to go around a flagged bridge.

The machinery and equipment line DA5130.2 shows zero spent this year. The mulcher was denied. The budget director suggested putting part of the money in a reserve for the truck. There is already money (\$70,000.00) set aside in a reserve. It depends on the financing, the terms of the financing, and the down payment the town wants to put down in January when the truck is delivered. There won't be a payment until 2028. CM Cooper noted the town has to purchase another truck. Normally at the end of the year the budget officer would talk to the Supervisor and set up reserves. Next year if Mr. Stock purchases steel for the bridge it will come out of DA5120.4 or the reserve can be used first. The fund won't be replenished until February 1st. Again, CM Sturgess asked about putting money not being used until later in the year into a CD. He stated there is a quarter of a million dollars sitting there. Mr. Stock asked about borrowing the money for the bridge. The budget officer didn't think that was necessary if we have the ability to set money aside. There are 4 – 5 lines with a lot of money sitting on them and we could be making money.

The Contractual under snow removal went up due to the price of salt. Sand went up to \$18 a ton delivered. If fuel goes up... Mr. Stock suggested logging the town property on Fisher Road for some revenue.

Page 16 is the employee's benefits and not much leeway. The workers compensation figure came from the county. It increased over \$10,000.00.

Debt Service the town is paying on the excavator until 2030.

There is a transfer to equipment reserve DA9901.9 of \$90,000.00. Right now, it is at about \$70,000.00.

On the revenue side for highway the sales tax was added DA1120 was put at \$75,000.00. The budget officer noted the increases in the highway are necessities.

Anita Long did speak to someone in the Mohawk Valley and noted the challenge is the prevailing wage. She stated long term we should look into a grant process.

The budget officer noted there was no other revenue from the highway side. It was noted there was a contract with Bleecker for garbage... but noted that was in the general fund anyway. The only revenue in highway is the property tax. CM Sturgess asked about CHIPS funding. The budget officer noted Mr. Stock did not do any of the roads this year. Those funds will roll over. DA5112.2. CM Cooper stated we would not lose the \$170,000.00. It was noted there are four different categories that the CHIPS funds can be used for. "You can only use so much out of one category." Mr. Stock noted he put in over 20 tons of cold patch on S. Shore East Caroga.

The budget officer had to leave at 4 pm. Her evenings are scheduled. The board discussed the next meeting and set Monday October 5th at 10 am. There is a fire district meeting on 9/30/26 at 6 pm at town hall.

Mr. Stedman, Mr. Stock and Joanne Young left the meeting at 4:05 pm.

Mr. McIntosh handed out a sheet of paper with the budget components. He stated that the numbers from this year to next are up about \$4,000.00. He noted the need to replace three vehicles in the next eight years. A 1999 pumper will be 35 years old in eight years and they won't be able to get parts for it. They have a 1997 dodge they use to plow the yard and as a utility truck. There is no plan to replace it. A class A pumper is a different story. In eight years, it will be 35 years old. It is an emergency piece of vehicle. The truck that was just bought for \$460,000.00, is today \$640,000.00. What is that truck going to cost in eight years? He estimated it at \$800,000.00. Mr. McIntosh noted the need to build a reserve fund to be able to pay for that in eight years from now. The rescue truck is a 2002 – its' 24 years old it is rusted and needs replacement. It went on every call the first 14 years of its life. Then they got a supply car. They are looking for a good used truck to put their gear on. Mr. McIntosh estimates they will need a million dollars over the next 8 years for the truck fund. He has \$200,000.00. CM Sturgess noted the \$87,000 and another \$24,261 would be put in general reserves. Those funds are in a money market right now. The rest of the budget remained the same with just a \$4,000.00 increase.

CM Sturgess stated to Mr. McIntire that this piece of paper is very misleading. He was not happy that the 2025 information was taken off. This makes it look like the \$59,000.00 just appeared. Mr. McIntosh noted the information in the recent booklet given to the town board members went back five years. It was stated that included in the 2026 figures is \$59,000.00 and \$21,470.00 is included in the \$200,000.00 that was put away. CM Sturgess asked what the figure was that the budget officer stated was the number not

to bust the cap. The clerk stated it was \$127,900.00. CM Sturgess reviewed the changes made to the budget this afternoon. He calculated the board trimmed about \$3,500.00.

CM Sturgess stated the board has to process and see where they are at.

Mr. McIntosh noted the meeting at the fire house tomorrow from 10 am – 2 pm on the fire district. At 11:00 there will be a questions and answer session.

At 4:18 pm Supervisor Glenn made a motion to adjourn. Council Member Sturgess seconded the motion. All board members were in favor of the motion. Glenn, Sturgess, Cooper, Walker – Dailey, Frasier.

Submitted by

Linda Gilbert RMC, CMC
Caroga Town Clerk