

..State of New York
County of Fulton
Town of Caroga

Minutes of a Caroga Town Board 2026 Budget meeting held on September 25, 2025 at Caroga Town Hall with the following board members in attendance.

Supervisor Ralph Palcovic - Here
Councilmember John Glenn - Here
Councilmember Barbara DeLuca - Arrived at 6:15 pm
Councilmember Richard Sturgess - Here
Councilmember Matthew Cooper - Here

Also in attendance were Joanne Young – Budget Director, Roy Stock – Highway Superintendent, and five members of the public. Mr. Manning arrived at 6:27 pm.

Supervisor Palcovic offered the following Resolution.

RESOLUTION #2025-097 to put out to bid the Pole Barn Renovation was offered by Supervisor Palcovic at the budget meeting held on September 25, 2025.

WHEREAS, a plan has been in the works for several months to renovate the existing pole barn into the golf course maintenance building, and

WHEREAS, plans have been drawn up for bidders to review, now therefore be it

RESOLVED, that the Caroga Town Board does hereby move to put the pole barn renovations out to bid with the bid opening to be held at 7:15 pm on October 8, 2025, at town hall.

Seconded by Councilmember Cooper

Discussion: Councilmember Sturgess wanted a timeline for completion of the project. There is a rent deadline. The board discussed having a 90-day completion date from when the bid is awarded.

AMENDED to add a timeline to completion of 90 days from the date the bid is awarded, with bids being accepted until 3 pm on October 8, 2025 in the clerk's office so marked pole barn renovations in a sealed envelope.

Adopted by a vote of 4 Ayes: Palcovic, Glenn, Sturgess, Cooper

Supervisor Palcovic noted Mr. McIntosh from the fire department is in attendance to review their budget request and answer questions. It is a significant increase at 35% with an additional 10% each year for the next two years. Making this a three-year contract that was being offered. Councilmember Sturgess noted it is a 55% increase. Mr. McIntosh stated funds could be moved around. Councilmember Cooper asked if this would fix the turnout gear issue? Turnout gear will

be purchased by the end of the year. Since the fire company is an independent corporation the town board has the jurisdiction to make sure the rules and regulation are complied with.

Councilmember Glenn asked if any new truck purchases are anticipated. Mr. McIntosh stated they will retire truck 332 an emergency EMS vehicle. They bought it used and are looking to purchase another used one. They will sell the one they have. It is also called the first responded supply car. The next purchase will be the heavy rescue in a few years.

Councilmember Sturgess did not recall receiving the budget via email. He questioned the line-item buildings and grounds going from \$2,000.00 to \$8,000.00 next year. It is a 400% increase. Maintenance things have come up. They may have to pay someone to mow and keep the place clean. They sealed the blacktop this year. This is just the amount put in the budget. Mr. McIntosh stated this isn't what they are going to spend each year but an amount to have available and if they get a fund of money then they can pay for something.

Next is training, travel, conferences. From \$1,000.0 to \$9,000.00. Mr. McIntosh stated they are supposed to attend training if they set up a fire district. They are required to go to class. The fire company will have to pay for that. The directors should also be attending though not required. Councilmember Sturgess reiterated if there is a fire district. Mr. McIntosh replied either way under best practices.

Councilmember Cooper noted the district creation funds over three years is the 1st year - \$15,000.00, the 2nd year - \$16,950 & the 3rd year - \$19,154. Mr. McIntosh noted a bookkeeper, treasurer and secretary need to be hired. If a district isn't created those funds will be moved somewhere else.

The pumper reserve line item was questioned. Mr. McIntosh replied that is how much has been put in the truck fund. Twenty-five years is the amount of time you can keep a truck. This year \$71,000.00 was put in the fund.

Supervisor Palcovic stated the rate would go from \$0.98 per thousand to \$1.19 per thousand. The supervisor stated the Town of Ephratah fire district tax is \$1.83 per thousand, Mecco fire district tax is \$3.33 per thousand, and Pleasant Square was \$2.26 per thousand. Caroga would still be way below these.

Mr. McIntosh is a local businessman. He sold computers at cost to the Fire Company. He donated a used notebook. He noted other members do the same thing. That is how they keep prices down.

Councilmember Glenn stated once a year the fire company comes to the town for more money. Councilmember Glenn suggested quarterly reports on where they stood and noted the board was surprised about the request/need for turnout gear. Mr. McIntosh stated they applied for a grant and noted the cost for the gear went up 25% in eighteen months. Mr. McIntosh noted there is a contract and a public hearing is held on the contract. Councilmember Glenn would rather know ahead of time if there is an issue. Something can be worked out Mr. McIntosh replied.

Councilmember Sturgess wanted more time to review the fire company budget. He did question the line item for turnout gear. In previous meeting the price for the gear was quoted at \$6000 - \$8000. In the budget given to the board it shows purchasing 10 sets with only \$25,000.00 in the line item. Mr. McIntosh stated 24 sets are needed now. He proposed borrowing the money from the truck fund to purchase the gear and then putting it back. Councilmember Sturgess wondered if that was why we are in this situation – robbing Peter to pay Paul. Supervisor Palcovic stated when you become a district you won't be able to juggle money that way. You are regulated by the state. Supervisor Palcovic asked about the grant they applied for. You can't buy the gear and get reimburse by the grant. Mr. McIntosh will talk to the grant writer.

Mr. Livingston asked if there is an audit of the fire company. Mr. McIntosh noted an accountant does their 1099's and someone does review their books every year.

Councilmember Sturgess asked the budget officer how much over the cap are we right now. Mrs. Young replied with the fire contract and the increase in the highway department we are over the tax cap by \$31,067.00. Councilmember Sturgess noted if you pull out \$15,000.00 from the fire company district creation and it doesn't go to a district that is half the cap. Councilmember Cooper noted if they become a district then it is taken out of our budget.

Supervisor Palcovic noted that Bleecker also has to agree on the district, also Piseco. In talking to the Bleecker supervisor.... he has the same reservations.

The budget director stated the lines that are highlighted are things that have been changed in the tentative budget. All salaried position were set at 4% which is the same that was agreed for the highway contract. Most departments requested a 3% cost of living raise.

The line item for the secretary to the supervisor was increased. She is working on the personnel policies, and also helping with the zoning change – A1220.12 \$1,500. The rate being paid is \$18.00 per hour. This will be a question for John Glenn as incoming supervisor. There is a new line item for Human Resources Rep. A1220.13 \$500.00 to administer the future employees' policies.

Page 2 was reviewed. Salary increases were noted and A1410.2 Town Clerk CE increased by \$500.00.

Page 3 noted the increase to the golf course for rent A1620.42. +\$2,000.00. Hopefully that line item won't be needed next year.

Page 4 the main increase is insurance A1910.4, A1910.41, and A1920.4 – dues

Councilmember Sturgess asked what anticipated expenses will we have when we move into the golf course maintenance/pole barn next year that we don't have right now? Rent is going up to \$1,500 per month but that could be a wash with what we are paying for heat and electric.

Page 4 The Traffic Control line increased, Supervisor Palcovic proposes to purchase radar equipment. He has a vendor and has priced a unit. It is under state contract. This line is also for any signs on the roads.

Page 5 has salary increases and also an increase in A3620.2 but A3620.4 was reduced. The budget officer brought up about what the board wants to do with the code vehicle. It will come off lease next March. Will there be a down payment on another lease? We are under the mileage. The budget officer estimated the new lease to be between \$4,000 - \$5000. Payment now is about \$439.00. Plus, the interest rate. Councilmember Cooper thought we should stick with a leased vehicle. The line may need to be increased the budget director stated. Councilmember Sturgess thought the line item was OK. The increase in A3620.2 was for a piece of equipment the code officer requested. He will need to figure out elevations in the new flood control regulations. Supervisor Palcovic has an app on his phone that gives him the elevation for every step he takes.

Councilmember DeLuca asked the board to think about the online training opportunities to decrease the amount spent to send the codes officer to class every year. It is her understanding the courses are free.

Page 6 shows an increase in A4020.21 records management equipment. Increases for BTI Tech's and for BTI Contractual.

The budget director stated the Superintendent of Highways the number put in there was the 4% of what was agreed upon in the beginning for Roy's salary.

The clerk asked if anyone wanted to know what the other towns pay their Hwy Superintendent? Councilmember Sturgess replied "sure."

Town of Perth 2024	\$47,592.00	2025 Town of Johnstown	70,002.00
Town of Mayfield 2025	\$54,000.00	2024 Town of Stratford	\$39,500.00
Town of Northampton 2025	\$54,127.00.	2025 Town of Ephratah	\$61,829.00
Town of Bleecker 2025	\$52,000.00	Mr. Brink retired out at	\$49,628.80,

No discussion. Councilmember Sturgess just wanted to go through the budget and think about it.

Page 7 No changes

Page 8 Trails personnel increased. Councilmember Sturgess asked what the decrease was in A7145.1 PS Mr. Manning stated there was a grant that wasn't used. There is funding for the Smart Growth Grant. Councilmember Sturgess asked about the cost to the taxpayers right now as it stands. There is \$11,600 being matched for the grant in 2026. It is still early for his numbers. Next is golf Course – Councilmember Sturgess wanted to wait until the season is over for more current numbers.

Page 9 A8020.41 Comprehensive Plan there is an offset on the revenue side for this so it will have no impact on the budget. There is a grant application on this.

Page 10 Environmental Controls There is a request to combine the boat wash and steward line items. The A8090.1 has increased but the A8090.11 is zero. Mr. Hogan requested less for the divers for next year. A8090.41 was increased to pay for the needed surveys. Councilmember Sturgess questioned the 100% increase in the line. In 2024 \$73,486.79 was spent for mapping. In total the budget for the department went down. The clerk asked when the program went to two teams of divers. The clerk thought that was only supposed to be for one year. Reserves were discussed. The budget director noted if we aren't going to purchase a new harvester the fund can be reclassified. The Supervisor thought the ProcellaCOR could be picked up on a grant if a problem is determined. Councilmember Cooper asked if line A8090.41 would be annually set at the \$66,400? It depends was the answer. The Supervisor noted when they are using the new sonar it will be determined. In discussions at the Adirondack Park Agency meeting by other towns that after 5 years they may be a need to reapply ProcellaCOR.

Page 11 shows increases in retirement, social security, workers compensation.

Supervisor Palcovic asked about Garbage Removal personal page 10 A8160.1. We will not have to do the Town of Bleeker next year. Mr. Stock talked to the budget director about doing two part time people to do the Caroga Garbage. Mr. Voght's pay currently is out of the general fund from the Bleeker money. It is about 1 day a week. But 52 days per year Councilmember Cooper noted, 20% of his total salary. The budget director stated that was figured in. There is an increase in the highway side. There will be a need for a part time driver and picker.

Page 12 shows the transfers. No money has been put in but the budget director stated that currently the Weed Harvester Reserve has \$59,000.00 in it. That is why it says zero for next year. The line A9950.91 Weed Harvester Reserve has not been funded since 2023. The line is all zeroes. The reserves are on the sheets given to the board members at the monthly board meeting.

The budget director reviewed the front page with the board. She stated the Town general rate did not go up. There is no change in the tax rate per thousand. The assessed value has gone up. We are using a respectable amount of fund balance. Everything in the general account that was reviewed – we are not over extended.

Councilmember Sturgess noted the budget needed to be trimmed \$32,000 to not bust the cap. Is that the goal? The budget director noted to say under the cap the amount to be raised by taxes has to be at \$1,356,000.00. With the fire contract numbers in 2026 the appropriations are at \$256,017.00, and next year is an additional 10%. The budget director noted that right now the number she came up with for the tax rate is using a fund balance that we received money back from the fire department. It was \$57,000.00. That is a one-time fund balance. By next year you will have to make up \$60,000.00. She forewarned the board. This could also be split up over the next three years so it is not such a big hit next year. It was stated that a discussion can be held with Mr. McIntosh about the numbers in their budget.

Page 13 - Revenues not a lot of changes. The sales tax in Caroga this past quarter had an 11% increase whereas the county had a 4% increase overall. The sales tax revenue line could be increased. The budget director suggested using some of the sales tax to offset the highway expenses. The clerk proposed a small increase in revenues next year from her office. Currently a transfer station permit for a car for unlimited use is \$15 and for a pickup truck it is \$35. The clerk suggested going up to \$20.00 for a car and \$40.00 for a truck. The town has curbside collection. This would bring in an extra \$3,000.00 in revenues. The budget director already increased the revenue line by \$2,000.00.

Page 15 shows the offset for the Comprehensive Plan.

The Budget Director reviewed the highway budget and stated the increase to the personnel line items is in two areas; maintenance of roads and snow removal. This incorporates the 4% as agreed upon in the contract. It also includes adding in Mike Voghts salary since he is not doing garbage. That is the reason the budget is going from \$172,000.00 to \$200,000.00. The major expense is on line item DA5120.4 Bridges \$175,000.00 has not been in the budget before. Page 16.

Councilmember Sturgess asked what the state limited the bridge to? Nine ton was the response. But it is posted at 5 tons. The Highway Superintendent only had 24 hours to post it and we didn't have a 9 Ton sign so it was posted at 5 tons. Mr. Stock already submitted it to the state as 5 tons. Councilmember DeLuca noted now there are 5 kids walking up to the intersection of Cape Horn Road & North Bush Road where the Meridith's house is. Or they have to be taken by their parents to get on the bus. Mr. Stock stated even if the bridge was posted at 9 tons the bus would still not be able to go over it. The bus needs 15 tons. Councilmember Sturgess wondered if the project could be broken up into two years. It is an inconvenience but not an emergency. Supervisor Palcovic noted this doesn't have to be done in the next 12 months. It was suggested to look for grants or to contact our State Assemblyman. Anita Long offered a contact for a grant writer which she will send to Mr. Stock. Supervisor Palcovic said before we commit this kind of money more homework is needed.

Councilmember Cooper stated regardless we should have a bridge fund. Last year the town spent \$55,000.00 on an emergency repair on the same exact bridge and had to pull money from elsewhere. The Town of Caroga has 6 bridges. We just fixed the guardrails on this bridge and now it has to be redone. Someone should talk to the state about this. Councilmember Glenn thought having a line item was a good idea.

Supervisor Palcovic wanted to find a grant and to contact the Assemblyman before putting money on the new line. The budget officer asked what the board wanted put on this line. Before the next version of the budget is presented the line DA5130.4 was changed to \$87,500.00. Councilmember Sturgess noted that the highway fund comes off and asked what does that do to the dollar figure on the highway? The budget officer wanted to get through the rest of it first.

On Page 16- the other increase is, like she said, the snow removal and there is overtime. The increase to contractual snow removal is because of salt prices. The increase to employee benefits is from the county for workers' compensation. The budget director stated the only other area where the board could take money out of is the amount of money the board wants to put in the equipment reserve. There is \$90,000.00 there. The board can decide not to put the \$90,000 for equipment reserves and that would bring the tax rate down which would basically cover the \$175,000.00. Councilmember Cooper was not in favor of this. He stated we are already upside down on our vehicles. The budget reflects a \$90,000.00 reserve this year. The highway superintendent was planning to spend \$75,000.00 next year on equipment. Mr. Stock stated the box is \$17,000.00, and to plan for another truck. The truck we purchased won't be in until July of 2026.

The budget director noted bond principle will need to be added to the budget. She suggested leaving the \$90,000.00 in the equipment reserve. We will have to do a budget transfer or a place holder can be put in for \$45,000 to \$50,000. It is a ten-year loan. The budget will increase by \$45,000.00 into the principle and \$5,000 for interest. This will go on top of page 17 DA9720.6.

Councilmember Sturgess stated we are under the cap if we take the \$45,000 that was added and the \$87,500 that was removed. Just about was the budget director's response.

The Budget Officer stated "the only other thing with the highway department is the way it is set up with the tax rate on the fund balance it says we are using \$316,277.00 on the front page, technically we only have about \$250,000.00 of unassigned fund balance for the highway. So, it is not quite doable." "And just the way that it is in terms of fund balance." It means the board is going to almost have to shave some more money out of the highway. Since the general funds is more flush with fund balance the board can decrease the tax rate in the general. Another thing mentioned to the Town Supervisor by the budget officer was to take the extra sales tax and recognize it as revenue on the highway side and put it into the revenue side. The budget officer suggested \$50,000.00. She estimated total sales tax this year at \$875,000.00. This would help offset the fund balance. If the sales tax doesn't come in... we do still have the \$90,000.00 in the equipment reserve. If at the end of the year if we are really tight we could still fund the reserve. Councilmembers Cooper and Sturgess agreed with this plan. Typically reserves aren't funded until December when we see where we are in terms of budget spending.

On page 17 the budget director will add \$50,000.00 in the sales tax revenue under DA1120. When the sales tax check comes in. The remaining will go into the general fund. Councilmember Glenn confirmed that \$90,000.00 will still be set aside for equipment.

Councilmember Sturgess asked if money was put back into the golf course reserve even though we didn't talk about it. It is on page 12 the budget director replied. Councilmember Sturgess noted the golf course is \$25,000.00 light on the estimated revenue for YTD this year. We are budgeted for \$305,000.00 revenue on carts and greens fees and this year we are YTD \$323,000.00. This is

a bit of a buffer plus we still have a month. We may hit \$340,000.00. So, there is another \$30,000.00.

Supervisor Palcovic stated running the highway department is expensive, but the tax rate can't just keep going up and up. We are fixing infrastructure and vehicles but if there is money left over it should be applied to next year's fund balance.

Councilmember Glenn noted his concern when the fire company came to the board with the need of \$87,000.00 for a new truck a year or two ago. There was a special meeting for that. Councilmember Glenn stated that is why we need to meet with the fire company regularly. He is trying to anticipate future expenses. Better rapport has to be established.

Supervisor Palcovic noted this board is responsible to make sure the public are adequately protected. The Board is the "authority having jurisdiction" Councilmember DeLuca stated. Councilmember Sturgess questioned the numbers in the fire company budget. Councilmember DeLuca noted the board has asked for budgets in the past. The last request was for five years of financials. The Supervisor stated what was given was not really a budget it was just line-item numbers. All board members agreed it was not a budget.

The budget officer stated if the changes discussed.... ½ of the bridge, add in the debt principle, and add in the revenues for the sales tax. The tax rate can get down to \$5.57 instead of \$5.70 on the highway line. It would put the town about \$50.00 over the tax cap and puts the town at \$250.000 for fund balance which is pretty much where we can max out. The budget director stated we could just say we are going to do one cent less on the general side and make it so we don't have to trim anything. It is a matter of cents in terms of where we are with the tax rate and pennies with the assessed value.

Councilmember Cooper wanted to digest this.

The budget officer talked about having a reasonable fund balance in the highway fund. If you do actually spend all of the fund balance then you won't have it the next year.

Councilmember Sturgess stated there is still fat to trim. We haven't figured out the check from the fire department. Councilmember Sturgess suggest having the budget director breaking up the \$57,000.00 over three years for the next meeting, (\$19,000). That means making up \$38,158.00 which would make us over the tax cap if everything else stayed the same. This is using 1/3 of the fund balance. We would have to make up what was just shaved off.

It was asked if the town board was going to be meeting with the fire company before the next budget meeting? The budget officer needed the numbers from the fire company before moving the budget from tentative to preliminary.

The board agreed to digest this budget for a week.

Mr. Stock asked if he didn't use all of his materials money could he use that for the bridge? Councilmember Sturgess said theoretically he could but then it boils down to why do you have all the extra money and why aren't you using it. You are asking for more than you need. Mr. Stock stated he has an extra 1500 tons (\$12,000 worth) of crusher run, he thought he would use more on the shoulders of the road but didn't. Next year he shouldn't have to spend more for materials. Councilmember Sturgess suggested to Mr. Stock that if he isn't going to have to purchase crusher run next year because he has such a surplus you could decrease the line item this year and put it toward something else. Mr. Stock wanted to know if after he gets the engineering on the bridge could he buy materials for the bridge this year? This has to go out to bid was the reply by two board members. The highway department is not going to be doing the bridge work. Mr. Stock stated the county bids the materials separate from the guy doing the bridge. Councilmember Sturgess stated the bridge will be concrete and metal. Mr. Stock stated Johnstown is doing a wooden one. They did a 70 ft span over in Voorheesville. Mr. Stock still wanted to buy materials this year for the bridge work. Councilmember Sturgess explained to him that he needed to present this to the engineer. Tell him about the new guardrails and tell him to make them work for the next bridge. Councilmember Sturgess suggested asking the engineer to put together an option for wood and one for concrete. Mr. Stock will be asking if a culver pipe can be put in like it was on Kasson Drive. That was a FEMA project for about \$192,000.00. The Cape Horn Bridge may be about \$200,000.00.

The board discussed dates and times for the next meeting with the budget officer, and set Tuesday October 7th at noon for the next budget work session to discuss the golf course.

The budget officer noted the need to have the fire contract numbers for the next meeting. Councilmember Sturgess stated he will work on this.

At 7:32 pm Supervisor Palcovic made a motion to adjourn. The motion was seconded by Councilmember Glenn. All board members were in favor of the motion. Palcovic, Glenn, DeLuca, Sturgess, Cooper.

Minutes by Town Clerk

Linda Gilbert, RMC, CMC