

State of New York
County of Fulton
Town of Caroga

Minutes of a Caroga Town Board 2026 Budget meeting held on October 7, 2025 at noon at Caroga Town Hall with the following board members in attendance.

Supervisor Ralph Palcovic - Present
Councilmember John Glenn - Here
Councilmember Barbara DeLuca - Here
Councilmember Richard Sturgess - Here
Councilmember Matthew Cooper - Here

Also in attendance were Joanne Young – Budget Director, Roy Stock – Highway Superintendent, Chris Foss Chairman of the Comprehensive Plan Committee and one member of the public.

The budget officer passed out updated cover sheets of the tentative budget with the changes from the last meeting. She stated we are still over the tax cap by over \$6,400.00. Even after the rounding for highway and if nothing else is changed in the fire contract the budget is at \$1,362,386.00 but we can only be at \$1,366,000.00.

Councilmember Sturgess asked how the fund balance on the front page changed one thousand and change. The budget officer stated because there was more fund balance to spend and she changed the cents on the tax rate. She was planning to use more fund balance in the fire fund from the money that we were reimburse from the grant money the fire company received for the truck. She put that money in as fund balance. In using all those funds, it brought the tax rate down one cent. Next year the \$58,000.00 will have to be made up in the fund balance plus whatever increase there is to the fire contract.

Councilmember Cooper noted the fire company was just awarded a grant for \$125,000.00 for equipment. He asked if that amount couldn't be taken out to save fund balance? The budget director noted that has to be discussed when deciding the contract with the fire company.

Councilmember Sturgess stated he tried to “meet with Brian after the meeting here the other day.” Supervisor Palcovic interjected saying “training.” But Mr. McIntosh did not have time because of Microsoft 11. Councilmember Sturgess noted the fire company stated they are flush until the end of 2027. In his eyes there is no need for a 35% increase this year. Councilmember Sturgess stated after the meeting the other day he feels the fire district is inevitable. Councilmember Sturgess reviewed the expenses in the 2026 fire budget that are associated with the district.

The board discussed the length of the fire contract. It was for three years. Councilmember Sturgess suggested doing a 12-month contract. Councilmember DeLuca agreed.

RESOLUTION #2025-098 to set the term of the contract with the Caroga Lake Volunteer Fire Company was offered by Councilmember Sturgess at a budget meeting of the Caroga Town Board held at noon on October 7, 2025.

WHEREAS, the board is diligently working on the 2026 Town of Caroga budget, and

WHEREAS, several board members attended an educational session with members of the fire company on October 1st, 2025, now therefore be it

RESOLVED, that the Caroga Town Board does hereby move to set the length (term) of the contract with the Caroga Lake Volunteer Fire Company Inc. to be twelve (12) months.

Seconded by Councilmember DeLuca

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

The clerk asked Councilmember Sturgess if at the last meeting he stated he wanted to spread the \$57,000.00 of reimbursement for the fire truck over three years. He thought that would make the most logical sense.

Councilmember DeLuca stated in 2025 the town paid the fire company the contractual amount of \$163,214.00. The fire company is proposing an increase to \$256,000.00 which is like a 34% increase. It was noted that the last 5-year contract with the fire department had a 5% increase each year except for the year which added in the truck purchase. The board discussed the grant the fire company was awarded in the amount of \$142,000.00. This will outfit 25 firefighters with sets of turn out gear. The gear is good for 10 years. There are 30 members now. Councilmember Sturgess stated they should start budgeting in 2027 for the next purchase of bunker gear. In the fire company budget, they put \$28,000.00. Currently a set costs up to \$6,000.00. previously the company had budgeted to purchase two sets per year but the money was not spent on them. Their budget indicates they could purchase four sets that year. Councilmember Cooper noted the fire company budget was presented before they knew they were awarded the grant. It was noted that budget wise there should be a life cycle set up for the future. It was noted that the grant has a 5% match which is a dollar value of about \$7,000.00. Supervisor Palcovic suggested leaving the match in and let it zero out afterward.

Eighteen thousand dollars (\$18,000.00) was removed from the fire contract. Councilmember Sturgess noted the fire company has to agree to these changes. The town has to provide for fire protection as the authority having jurisdiction to make sure the public is protected. Councilmember Sturgess has more suggested cuts. This is still a 10% increase in the fire fund. Councilmember Sturgess looked at the building and grounds line item in the fire company budget. When and if they become a fire district they potentially plan to hire out the maintenance. He would like them to wait one more year on this. Councilmember Sturgess suggested lowering buildings and Grounds line to \$2,000.00. They own a mower and have a plow truck. Highway Superintendent Stock stated “we plow it.” (after the town is done)

The other fire budget line Councilmember Sturgess reviewed was for travel and conferences. He noted that was associated with the training of people when the district happened. He thought \$8,000.00 could be taken out of there. This could be addressed in the 2027 budget. Councilmember Cooper asked if that was the training of new firefighters? Supervisor Palcovic stated training of new firefighters is provide by the Department of Homeland Security Emergency

Service Division.. There is a cost but it is minimal. The last line to talk about is district creation. Councilmember Sturgess saw in an email that this is an expense budgeted for the attorney to build the district. It is already contracted out and allocated in 2025. He didn't believe the line item (\$15,000.00) should be there this year. Supervisor Palcovic thought this expense would fall within the 2026 season.

Councilmember DeLuca questioned the line for EMS Consumable. Councilmember Glenn stated they were going to buy a used SUV to replace the first response vehicle. Councilmember Cooper thought that would be under trucks. It was stated that the figures from the fire company for the next five years were thrown together. Supervisor Palcovic thought the comptroller would have a field day with it if reviewed.

Councilmember Sturgess figured a total savings of \$32,000.00. (off of the \$256,017.00) The budget director wanted to know how much of the reserve did the board want to use? She asked what amount did the board want for the amount to be raised by taxes. It is down to \$224,017.00. the budget director stated we were still over by \$5,400.00. Supervisor Palcovic asked for it to be brought within the tax cap and apply the rest to reserves. Councilmember Sturgess stated "remember if this goes to a district the reserves go away." The budget director stated, "No, it is our money. Because it was taxpayer money." It doesn't belong to the fire company. Supervisor Palcovic stated their capital assets will be turned over. Councilmember Sturgess noted Brian at the fire company has to be told what has been discussed.

The budget director figured that the changes discussed would bring the tax rate per thousand down to \$1.14. It would raise \$190,428.00 in taxes the fund balance being used would be \$33,589.00. Leaving an amount of like \$25,000.00 for next year. This is going off the fire contract being \$224,017.00. That puts us at \$282.00 under the tax cap as it is.

Councilmember Sturgess asked for a letter to be drawn up explaining to the fire company about the changes made at this meeting to the 2026 budget. Supervisor Palcovic stated he would write the letter. Councilmember Sturgess will also have a personal conversation with Brian too. It was noted that the one-year contract has to be defined too.

Councilmember DeLuca asked what the percentage change was from the 2025 to 2026 budget was. The response was about 31%. Councilmember DeLuca stated she was "not comfortable with that at all." Councilmember Sturgess was not comfortable with it because they stated they have enough to get through 2027. When and if this turns into a district all of the money they have doesn't have to be turned over to the district. That is why Councilmember Sturgess is frustrated. The budget director noted the contract needs to be finalized with the fire company.

Councilmember DeLuca again stated that a 30% increase is a little outrageous. The Supervisor noted the cost of a fire truck went to a million dollars from \$500,000.00 in the last 12 months.

The board next reviewed the golf course line items. A sheet was handed out to the board members of the up-to-date revenues up to September 30th, 2025. The budget director noted the golf course is slowing down and the deposit from this past week for cash and credit cards is about \$7,000.00. Where we are is pretty good to make decisions on. Page 8 was reviewed. The club manager is

hoping to be paid more per hour next year. YTD shows ½ of the line item hasn't been spent this year. The budget director noted in the beginning Mr. Stedman was doing the opening work. Councilmember Sturgess stated that would continue like that again. Mr. Groom didn't start until later in the season. Mr. Cumming started working in March or April before the clubhouse opened. The line item is split between Adam working 6 – 7 hours per pay period and Jerry doing the rest. The rate change would happen at the organizational meeting. Councilmember Sturgess did not think the line item needed to change. He noted the line did not get a percentage increase like everyone else. Mr. Stedman provided the budget numbers.

The equipment line item hasn't changed Councilmember Sturgess noted. The budget officer noted the transfer will happen tomorrow at the board meeting. So, the budget hasn't been amended yet. The reserve will be spent. The board members also have updated reports from the bookkeeper to review. The piece of equipment was purchased.

The Golf Carts line was reviewed. The budget officer noted there is a transfer on the agenda for tomorrow. The line A7180.21 may need to be adjusted. We are still leasing 30 carts and have had to rent more for tournaments which came out to be \$5,000 - \$6,000. This comes back on the revenue side. If an adjustment is made in the budget we wouldn't have to make an adjustment. The line Golf Carts A7180.21 was increased to \$34,000.00 and on the revenue side \$3,000.00 was added.

The clerk stated that she just noticed golf course equipment and golf carts have the same line number - A7180.21. The budget officer stated Golf Course Equipment should be A7180.22.

Golf Course Revenues was reviewed – page 13. Golf Cart rentals were adjusted up \$3,000.00. A2025.1 Councilmember Sturgess suggested raising the revenues side of the golf course. The budget director asked if he was planning to raise the fees. He was not planning to raise membership fees but noted the history of the fees. It was noted by the budget officer that the figures are off because of the point-of-sale system wasn't charging sales to the proper line. Carts were included with greens fees. The buttons said 18 with a cart and 9 with a cart. Thus, the money was all in one. The greens fees were not separate from the cart fee. That is why there is a gap. Everything was going toward memberships and fees. This is something that will have to be worked on with the point-of-sale system going forward next year. The line for carts was increased to \$88,000.00 membership was increased to \$240,000.00. Merchandise was not touched.

The clerk asked Councilmember Sturgess if he was contacted by NBT about using their company to process credit cards. He responded that he never contacted them because he knew what they were looking for. Councilmember Sturgess noted our POS system has to use the processor they provide otherwise we don't have a POS system. The two go together. The clerk passes on the credit card fee to the consumer. The golf course also passes on the fee to the consumer. The budget officer stated at some point we may want to look at increasing.... Councilmember Sturgess replied we can't the charges are set by law.

The highway lines were reviewed – page 16. The contractual for snow removal was reviewed. The estimate came in on the price of salt. It went up 92%. We are required to purchase a set amount the budget director note. We can't just say we aren't going to get a delivery of it. We have

to take 500 tons by August. Last year we didn't have to take it because of a shortage. Mr. Stock said "these guys might be different." Councilmember Cooper stated we have to plan for what the contract is. We can't double the line item. Since we already have 1/2 of it the line doesn't need to be doubled. Mr. Stock noted last year salt was \$38.54 per ton and this year it is \$72.00 a ton. The budget director suggested upping the line by \$20,000.00. Mr. Stock stated last year we ordered 2200 tons of sand and this year he got 3000. Supervisor Palcovic asked what dollar value does the line DA5142.4 Snow Removal CE - need to be? Mr. Stock replied \$120,000.00.

Councilmember Sturgess did the math. Last year the price of salt was \$38.64 per ton. This year the cost is \$72.00 a ton an increase of 33.36% times 500 tons (no cost for delivery) that makes a \$16,680.00 increase. It was noted that the bridge got changed to \$87,500.00 at the last meeting. The budget officer noted the bond was also changed,

Councilmember Sturgess announced that we are less \$4,000.00 right now from the golf course to the added expense of the highway. It was noted those are two separate budget funds.

Councilmember Sturgess suggested contacting the county about the snow and ice contract and the increased price of salt. It is a 92% increase yet the contract amount stays the same. Councilmember Cooper noted the problem is the board approved the contract two months ago. Mr. Stock stated the new county highway director is talking about increasing the contract next year. Mr. Stock noted they pay the town \$28,000.00 so they almost cover the cost of our salt. They covered our sand this year. Councilmember Glenn noted the contract price has been the same for years. Councilmember Cooper thought there should be a percentage increase just like everything else is. Supervisor Palcovic thought the lobbying part of this is with the highway superintendents, they meet monthly.

Mr. Stock talked to Assemblyman Smullen on funding for the bridge. The town will be put on for next year. They have expended their funds for this year. The fiscal year begins in April it was noted. Supervisor Palcovic pointed out that a letter needs to be sent.

Chris Foss of the Comprehensive Plan Committee was thanked for coming to the meeting today. To get through the process they feel they need to get professional help. The county planning department just doesn't have the time to take the whole project on. The town would also have to pay them. Mr. Foss talked to this company – EDR (Environmental Design and Research) formerly Elon. Gloversville used them on their plan. Instead of having a contract they were willing to do a per diem – not to exceed thing. This year the line item A8020.41 Comprehensive Plan had \$15,000.00 on it. The funds Mr. Foss explained were used to have a survey monkey account and for mailing and printing. This year EDR wouldn't start until November so there wouldn't be much out of this year's budget. Councilmember Sturgess noted YTD only \$468.00 has been spent out of the \$15,000.00. Mr. Foss stated the \$468.00 was with survey monkey. He assumed that the mailing also came out of those funds. The budget director Joanne Young said she thought some of that was covered and reimburse from..... Councilmember Sturgess noted that the mailing that Councilmember Glenn did for a survey was reimbursed. So, the Comprehensive Plan expense came out of another account. The clerk stated it came out of mailing and printing. The budget director stated it's possible and because she knows there was an issue with where things were being charged. She will have to pull up the account. Mr. Foss thought the cost of his mailing was

\$1,200.00. Councilmember Sturgess asked if the town could contract with EDR this year and pay them \$10,000.00 and have it go on next year's hours. The clerk didn't think you could take funds out of this year's budget to pay for work being done next year. The clerk asked the budget director. Supervisor Palcovic thought you could have a contractual obligation that carries through to next year. The budget director called it an encumbrance. She stated if you are starting the services this budget year she didn't think it would be an issue if it runs into the next year. The question was do they want prepayment or are they expecting payment after services are rendered? They quoted an hourly rate with a not to exceed number. Mr. Foss thinks they can change it to a \$10,000.00 contract and then... tell us when they have exceeded it. The \$10,000.00 will not get them all of the services they want. It will depend on if the committee gets the smart growth grant. If they get that grant it will pay for these services. The clerk wondered if not having a contract would be better that way if the town is awarded the grant then the cost would be reimbursable. If you prepay them sometimes the expenses aren't reimbursed. Mr. Foss stated we would be notified in November but won't get the funds until April. They could work from the date of award Supervisor Palcovic thought and those dollars could be recovered. Councilmember Sturgess suggested having Mr. Foss get them to rewrite the contract for this year. The Supervisor asked Mr. Foss to get the contract to him and the board can approve it. The Comprehensive Committee applied for a grant in the amount of \$134,000.00. Councilmember Sturgess pointed out that if they don't get the grant there is no funding for next year for this project. He noted the match isn't even budgeted. The line item A8020.41 was increased to \$145,500.00. Councilmember Sturgess commented that we are negative \$11,000.00 total. Mr. Foss also wanted to continue the survey monkey next year. He thought there were some pretty interesting results from the survey they did. They could keep something continually going to draw public input. Mr. Foss noted the Comprehensive Plan Committee will be at the board meeting tomorrow night to present their results from the survey.

The budget director noted she will have to do something with the general fund because of the fact that the highway fund was increased and they don't have additional fund balance to use. She will up the highway tax revenue and lower the general. The general has more fund balance and we are still staying under the tax cap. She will have to change the tax rate a little but we will still be under the tax cap. There will be some different numbers on the front page the budget director noted.

Mr. Foss was thanked by Supervisor Palcovic for everything he is doing and for his leadership. Mr. Foss noted the committee began in spits and sputters with people not being in town during the winter.

Councilmember Sturgess didn't have any other concerns. The budget director didn't know of any other items the supervisor wanted to look at. The budget director needs time to print up the changes and tomorrow the board will have a clean copy. If they want to at the town board meeting tomorrow the board can adopt the tentative budget as preliminary then set when the public hearing is.

Councilmember DeLuca stated before the meeting there was a discussion on the boat wash station ending at Labor Day for next year. She asked if that will change anything in the budget for next year? The Supervisor stated the return on investment isn't there. The budget director noted this year they ended up taking on the stewards who were at the launch, that we are now paying for. They are quite much more expensive than the boatwash people. Regardless, Supervisor Palcovic

stated the program needs to be turned off Labor Day or the day after. We are still funded under a grant next year. The budget director didn't know if any adjustments were needed cause most of it the town will get recouped from the grant money next year.

Councilmember Glenn reviewed the boat wash PS line item. The budget director noted the two lines were put together so there wasn't a distinction between boat wash and stewards. It is now one line item which went up. We are paying for them now but it can be submitted for reimbursement.

At 1:07 pm Supervisor Palcovic made a motion to close the budget work session. The motion was seconded by Councilmember Cooper. All board members were in favor of the motion: Palcovic, Glenn, DeLuca, Sturgess, Cooper.

Submitted by Caroga Town Clerk

Linda Gilbert, RMC, CMC