State of New York
County of Fulton
Town of Caroga

Minutes of the Caroga Town Board Budget Work Session held on October 5, 2026, at 10:00 am at Town hall with the following board members in attendance. Supervisor John Glenn
Council Member Richard Sturgess, Council Member Matthew Cooper, Council Member Greta Frasier. Absent was Council Member Kimberly Walker – Dailey.

CM before a name shall indicate Council Member.

Also in attendance were Budget Officer Joanne Young, Highway Superintendent Roy Stock, former Town Supervisor Scott Horton, and two members of the public.

Supervisor Glenn noted this was the second budget meeting.

The budget officer noted for some reason the 2026 rates she put in on the budget sheets were wrong.

	Tentative Budget dated 9/25/26		Tentative Budget dated 10/5/26	
	2026	2027	2026	2027
General Townwide	$1.53	$1.53	$1.47	$1.47
Highway Townwide	$5.70	$6.15	$5.62	$6.15
Fire Contract	$1.19	$1.55	$1.02	$1.55
Totals	$8.42	$9.23	$8.11	$9.17

She noted one cent is about $1647.00 in taxes. To stay under the tax cap the board would only be able to raise $0.36 more. CM Sturgess stated so $8.47 would be max. The budget officer stated the board could go to $1,396,200.00 (to be raised by taxes) for the tax cap limit total. CM Sturgess stated so we have to find $115,000.00. The budget officer didn't know about the fire contract. With the updated numbers going from $1.02 to $1.55 you are already over $0.35 just in the fire contract. The budget officer noted if the board is to override the tax cap a Local Law would need to be passed. This could be done at next…. this meeting. It was noted a public hearing would need to be held. The Town Clerk stated she has one drawn up if it was needed.

The budget officer noted one change from draft one to draft two is that Mr. Manning provided the bike trail budget. A copy of what he put in for was distributed to the board. Page 7 was reviewed. It was noted the only thing not included was the most recent payroll, which was about $9,000.00. CM Sturgess asked how much of the budget was funded by grants. $173,000.00 was the answer. Budgeted for 2026 was $130,000.00 replied the budget officer. He is saying for next year's budget the grant amount would be up to $173,000.00. CM Sturgess noted it is costing the taxpayers $22,500.00 is what it is costing the taxpayers without potential merchandise sales. The merchandise line A7145.41 was lowered to $3,500.00 from what it was. The difference in the

budget is $12,500.00 from what he is requesting and what was put in for grant reimbursement, is the town match portion.

CM Sturgess noted Mr. Manning put in for a 40% raise. It was stated it was included in the grant. It was said the grant was secured for next year. For 2025 the town received $93,680.00 in grants for the bike trail. Nothing has been submitted for this year as work just started about three weeks ago. CM Cooper stated at some point we are not going to have grants for it. He hopes there isn't an unreasonable expectation that the town will then pay him that $34,000.00. Supervisor Glenn noted at some point in time that needs to be monetized. CM Sturgess agreed. To be able to have a bike trail in this town for all to use for $12,500.00 a year was not terrible. The $34,000.00 is part of the reimbursement for the workers and his salary and whatever else is contractual. The $10,000.00 difference could be used to hire a whole other person to oversee it. Supervisor Glenn discussed the $20,000.00 grant at the county level. According to Mr. Manning the town was going to come up with $10,000.00 and the county with $10,000.00. This is still in discussion at the county level. It was again noted the work on the trails only started 3 – 4 weeks ago and they will be working for another 3 – 4 weeks. Mr. Manning was invited to go to next county meeting on October 27th. The supervisor has to convince the county board to chip in on the funding for 2026 otherwise it will cost the town more money.

Anita Long stated it was approved but never spent because the grant had been delayed. 'They approved it, but it wasn't spent in the year they approved it." It is not to allocate over new money but to carry over a prior approval.

CM Sturgess did not understand how in a grant the manager position was given $10,000.00 more. Is he going to work 40% more? He wondered if that can be negotiated. This is something to talk to Mr. Manning about. The budget director read the note on the bottom of the budget sheet submitted by Mr. Manning, "Note: Salary increase to 34K included in smart growth grant to cover increase supervision of workload."

CM Frasier asked where does the increase from the workers' salary come from? The budget officer thought it was more of a fact that they are going to be working more often – not really an increase to the salaries of the workers. It is the amount of time Mr. Manning plans for them to be on the payroll. The amount was $44,000.00. It was said it would be covered by the grant. The grants being discussed have already been approved. CM Sturgess thought it was comparable to the money the board gives to the museum, fish and game club, and the seniors. Which are all things for the community.

Highway page 15 was reviewed. Line DA5120.4 Bridges Contractual Expense is at $150,000.00. CM Sturgess needed clarification after just speaking to Mr. Stock. If we want to buy material to build this bridge the town needs to contact three companies, which he did. CM Sturgess asked if the materials have to go out to bid or just the labor? The budget director thought the town had to go out for bids on the materials. The clerk thought the town could request quotes. Only one quote

has come back. Mr. Stock noted the material cost on the bridge was at about $70,000.00. The labor cost anticipated was about $90,000.00.

CM Sturgess suggested cutting the $150,000.00 on the line item and cutting it in half. That puts $75,000.00 right back into our budget. Last year the town put aside $87,500.00 plus another $75,000.00. This would close a huge gap in the budget right there. Mr. Stock noted it has been over 30 days, and the companies have not given him a quote. Storage of materials bought this year was a concern. It was noted that the steel is fifty (50) feet long. Supervisor Glenn noted it was recommended to purchase the parts as soon as we can for next year. It was the plan to buy materials this year and do the labor part of it the following year. CM Frasier asked if the amount is cut in half how much does that leave for the next bridge? CM Walker hoped to find a bridge grant before then. CM Sturgess stated or next year the town can budget another $75,000.00. He noted this is going to be a 15-year project if we are lucky. CM Cooper suggested creating a bridge reserve. All board members were in agreement to purchase the steel this year. The clerk asked if the cost could be broken down to decking and …. Mr. Stock replied he got a quote for deck and steel from one company and steel from one. Delivery is about 24 weeks out. The line DA5120.4 was reduced to $75,000.00.

At this point the board only had to find $42,000.00 to stay under the cap. The clerk noted the board still had to review the clerk's salary line item as it wasn't changed.

On the machinery and equipment line there is $100,000.00 for this year's budget the budget officer stated we have $90,000.00 that was going to be put into the equipment reserve. Next year there is another $90,000.00 in equipment reserve again. Using a portion of the CHIPS money for the bridge can be used if need be. CM Cooper stated you can do that, but we are looking at doing South Shore East Caroga. It has a crazy amount of traffic on it. The CHIPS money for this year was $213,000.00. Supervisor Glenn asked if 2% of the CHIPS money could be used for other projects. CM Cooper and Sturgess wanted to first make sure there was enough for the paving of S. Shore Road East first.

The budget officer asked CM Sturgess if the $75,000.00 of sales tax money could be left in the highway. He was not OK with that. It was explained that the general fund has a better fund balance and with all of the reserves being set up the budget officer did not want to spend much of the fund balance in the highway. There needs to be some other revenue source other than CHIPS. It was noted the town has to spend the money first before we get reimbursement. CM Sturgess stated it give a false impression to the taxpayer that the main expense in this town is the highway department "it should be plain and visible always in this budget." It was noted that sales tax is not guaranteed to the town.

The budget director explained and continued to discuss the sales tax money moved to the highway side and the reasons for it. It was noted that if the highway fund gets low on funds the board would have to take a loan from the general fund with interest. You cannot just transfer money from one to the other. The budget officer noted if she allocates a new revenue to the highway that allows

her to build up fund balance. If we spend the CHIPS funds it won't be reimbursed until December. The town still has to pay payroll. Only the amount put in on the front page is the amount to be collected from taxes. You cannot cross funds. By budgeting a new revenue source, it allows for a better buffer. Specified reserves cannot be touched. The budget officer noted we cannot continue to use $221,000.00 in fund balance every year for the highway because we keep funding reserves. The revenues for highway are the taxes in January and the reimbursement of CHIPS in December. This is a fundamental change. When we get a sales tax payment in, instead of putting it all in the general. There are going to be two deposits. $75,000.00 of the check will go straight into the highway and the remainder goes into the general fund.

The budget officer noted the highway is just going to keep going up and up and up expenditure wise and there won't be fund balance to offset taxes. Next year the board may be looking at having to come up with $200,000.00 because we don't have the fund balance to offset the tax rate. Supervisor Glenn asked what the current fund balances were. The budget director replied in the Highway, "we would have enough for the $221,000.00, so we are probably about $400,000.00 but there is $75,000.00 in the equipment reserve." We are looking to put another $90,000.00 in the equipment reserve. We would not have $120,000.00 of fund balance next year. CM's Cooper and Sturgess noted this is a whole new way of presenting this information. This now made sense to CM Sturgess.

Former Supervisor Horton noted the way the town has been using the fund balance, so the cash flow is manageable, it is something we had to do.

CM Cooper noted we were trying to write our fleet in a ten-year cycle. CM Sturgess stated we are now reliant on the county. It was noted if we don't get sales tax from the county we are screwed for either the highway or general funds.

Supervisor Glenn brought in his agenda from the county that he gets once a month. The memo listed a request for a discussion regarding a countywide highway department to maintain all highways (below state level) in Fulton County. CM Frasier noted that each town would still have a superintendent but all of the equipment benefits/is shared. The payroll would go through the county she stated. We would still have employees is her understanding of the reading she's done on other places. CM Sturgess thought that would save everybody money. The budget officer noted it would just go on our county taxes. Supervisor Glenn noted the resolution was to bring in a consultant company to look into this. This will not affect next year.

The board reviewed the fire contract. The town has $253,373.00 on the line item for 2027. CM Frasier suggested cutting some of that funding because in March it becomes a district. CM Sturgess wanted it noted who is making the decision to potentially making a district. It is the five town board members. CM Sturgess was in favor of a 12.6% raise for this current year but offered a 2% increase. It was noted that the town gave them $59,000.00 last year. That would be a 50% increase in the past 24 months. Supervisor Glenn asked how much needed to be removed from this line, so we don't go over the cap. The reply was that the line would be $234,021.00. if the

contract was changed to $235,000.00 for the contract amount the rate would be $1.41 per thousand instead of the $1.55. it would be a decrease in the amount to be raised by taxes by $23,400.00. That is a little over 2% they got last year.

Anita Long stated there was a $50,000.00 surplus in invasive species.

CM Frasier asked about the line A1440.4 which has $100,000.00 on it. The board discussed future engineering needs for the clubhouse and highway barn.

CM Walker asked if the town had to hire a code enforcement clerk.

At this point the budget needs to be shaved by $20,493.00 to stay under the tax cap.

CM Sturgess went back to the engineering costs. YTD the town has spent $34,000.00. CM Sturgess suggested putting $50,000.00 into a reserve at the end of the year vs putting it back into the general fund. The budget officer noted it depends on when the board actually starts a capitol project. Engineering costs can become part of that capitol project once you have a separate budget and a separate account an H account. CM Sturgess did not foresee spending $65,000.00 between now and December 31. The line A1440.4 was cut to $50,000.00. Also suggested was setting up a reserve.

CM Sturgess noted we just found $50,000.00 and asked if the board should consider putting money in the fire contract to alleviate when the district is formed and getting hit hard. CM Frasier suggested funding an additional 8% instead of 12%. CM Sturgess noted it is going to hit us this year or the next. "It is definitely going to come whether they don't go into a district or they just come back at us next year." CM Sturgess believes the district will come into play in 2028, not 2027. Former Supervisor Horton stated they won't hit the town up for taxes until 2028. CM Cooper noted they would transfer appropriate funds to accounts set up and do business until this time next year. 2028 will be the first year with their own budget.

Former Supervisor Horton suggested negotiating with the Fire Company after the public hearing. This decision did not need to be made now.

The board discussed setting the tentative budget to the preliminary budget. The clerk noted there were still two salaries that did receive any changes this year, code and town clerk. Code was discussed first.

CM Frasier stated for the record that she could leave the room for this portion or stay and not make any comments whatever the board wants her to do. Supervisor Glenn stated she has to recuse herself. Mr. Fancher requested $71,787.00 as a salary a $10,000.00 increase. A code clerk was requested with a salary of $11,700.00, and as FEMA Director $10,000.00. A $20,000.00 increase. The budget officer noted the salary used to be in 2020 the code officer John Duesler was hourly at $31.83. Mr. Fancher started in September of 2020 at $26.00 and there was a clerk also at $15.00. The total for the department was $52,761.00. The clerk made $17,220.00 code $35,500.00. In 2021 there was a code officer and an assistant codes enforcer the total for the department was

$93,146.00 for codes. The code officer in 2021 was paid $53,482.00 and the assistance was at $39,654.00. In 2022 the code officer department was $53,044.00 we got rid of an assistant or clerk. CM Sturgess thought it might make more sense on the department is waiting until after October 16th to handle this department. We will have a lot more knowledge about what is going on. The budget officer noted changes can be made once we get to the preliminary. CM Cooper did not remember seeing the $71,000.00 figure. The budget officer stated she did not put it in there. CM Cooper stated the FEMA Director was a required position. CM Sturgess agreed and thought it could be an hourly rate. He wondered if the clerk could be the FEMA director. Former Supervisor Horton thought the town had to have someone to be able to fill out the paperwork, it didn't need to be a position. Line A3620.13 was placed at $2,500.00. CM Sturgess noted at $25.00 per hour that would give someone 2 ½ weeks to handle a situation. If the town is required to have someone the line may have to be greater. To have a net zero change in that department CM Sturgess suggested taking the $2,500.00 off the clerk position.

CM Walker announced she had to leave. The board discussed the date for the public hearing on the Preliminary Budget. The budget officer noted the public hearing is supposed to be around Election Day. CM Sturgess wanted to have the meeting after next week. The date of Monday October 19th at 6 pm was set for the public hearing on the preliminary budget. It was noted the board has to move the budget from tentative to preliminary via a resolution. The budget officer noted that changes can be made at the public hearing to the preliminary budget.

The Clerk requested $65,952.00 for 2027. The budget officer noted from 2018 the current salary reflects a 50% increase the requested amount would be a 100% increase of the salary since 2018. The clerk stated at some point in time the board has to put caps on these. The clerk suggested longevity instead of bumping 3%, 4% year after year after year. The budget officer stated it's an elected position and no guarantee of an increase. The clerk is also paid to be the webmaster for $750.00 and the Registrar $825.00, something like that. The clerk stated she makes nowhere near the budget officer/bookkeeper at $71.00 per hour with additional stipends. The budget officer stated she works for various towns and the amount she reported for retirement she should submit a new updated calendar. The budget officer stated "for the clerk the amount of time that you are spending on town clerk duties instead of dealings with other people's department duties your hours might be a little less." The clerk disagreed and noted the number of meetings the board has and helping other departments has ceased. People come to the clerk when other departments are not here it is difficult to keep saying you have to come back. The clerk stated she is asking for $25.00 that is what was just paid to a new employee. The clerk asked what did the board think was fair? The clerk again gave a couple of the board members a spread sheet showing the hours reported this year for retirement reporting and an hourly rate

showing compensation.

According to documents submitted to NYS Retirement I work 22.9 days per month.
22.9 days per month X's 8 hours per day x's 12 months equals 2198.4 hours per year.

2198.4 hours x's $25.00 per hour =	$54,960.00
2198.4 hours x's $26.00 per hour =	$57,158.40
2198.4 hours x's $27.00 per hour =	$59,356.80
2198.4 hours x's $28.00 per hour =	$61,555.20
2198.4 hours x's $29.00 per hour =	$63,753.60
2198.4 hours x's $30.00 per hour =	$65,952.00

I started working for the town in 1991 part time and became fulltime in 1998.

The budget officer noted it is a salaried position. You work what you are supposed to work. The clerk stated she goes over and above. The clerk noted she worked until 2 pm on Saturday. The clerk noted her work is done – check books balanced and accounts are all up to date. CM Sturgess asked if the clerk was working too many hours. He asked if it was justifiable for her to limit her hours. CM Sturgess looked up the average town clerk salary on his phone. In New York it was $50,184.00. The clerk asked how long have they been there? He did not think salaried employees could be called hourly as well. CM Sturgess thinks he has been extremely fair giving raises while on the board 80% in 6 years is unheard of. The clerk noted that previous Supervisor Scott Horton and the board gave the clerk a decent raise after being here for 30 years. It was much appreciated. The clerk has reduced her hours. The clerk noted she recently submitted a three-month calendar to NYS Retirement Reporting. It listed day by day what work was being done, to get the job done. The calculation came out to 22.9 days worked per month. CM Walker noted the Mayfield clerk…. the town clerk interjected "just went up to $47,000.00 she has been there 14 years." CM Sturgess offered 2%. The clerk asked what percent did everyone else get? He was not opposed to giving what everyone else received. The clerk replied that would be fine. The highway superintendent and golf course greenskeeper didn't go up. CM Sturgess stated he didn't think it should stay stagnant for anybody. The board put the salary of the clerk at $52,951.00. CM Sturgess again suggested trimming the hours the clerk puts in so the salary feels better and sound better on paper. CM Walker noted that people do come here. CM Sturgess asked when you as clerk stop running for the position what salary did the clerk think the salary should be put at. The clerk replied a starting salary of $40,000.00 to $41,000.00. The clerk stated that resolution should be made soon and noted she has about another year to work. CM Frasier noted the salary can be adjusted in a non-election year. Which is the next couple of years. CM Sturgess asked if everyone was onboard with a 3%.

RESOLUTION #2026-097 to make the current tentative budget to the preliminary budget with the changes as discussed today was offered by Council Member Sturgess at the second budget meeting held on Monday October 5th, 2026.

WHEREAS, the Budget Officer Joanne Young has spent numerous hours working with Supervisor Glenn in preparing the 2027 budget, and

WHEREAS, the town board held two budget meetings one on September 25th and another on October 5th 2026, now therefore be it

RESOLVED, that the Caroga Town Board does hereby move to make the current tentative budget to the preliminary budget with the changes as discussed today, and be it further

RESOLVED, that the Caroga Town Board shall hold a public hearing on the 2027 Preliminary budget on Monday October 19th at 6 pm.

Seconded by Council Member Cooper

Adopted by a vote of five (5) Ayes: Glenn, Sturgess, Cooper, Walker, Frasier

At 11:50 am Council Member Sturgess made a motion to adjourn. The motion was seconded by Council Member Frasier. All board members were in favor of the motion: Glenn, Sturgess, Cooper, Frasier. Council Member Walker had already left the meeting.

Submitted by Caroga Town Clerk

Linda Gilbert, RMC, CMC