

**Special Meeting of the Town Board
September 23, 2026 6:00 P.M.
Town of Windsor Town Hall
124 Main Streets, Windsor, NY 13865**

MEETING CALLED TO ORDER: by Supervisor Tim Harting, at 6:05 P.M.

PLEDGE OF ALLEGIANCE: was recited.

ROLL CALL by Town Clerk Elizabeth Pfister:

Supervisor Tim Harting: Present

Deputy Supervisor Eric A. Beavers Present

Council Member Gary M. Hupman: Present

Council Member James Conrad: Present

Council Member Matthew Hartwell: Present

Code Enforcement Officer Richard Osborne: Absent

Highway Superintendent Michael Kithcart: Present

Attorney Mark Spinner: Present

Also, present were: Carolyn Price, Regan Road; Bev Foster-Bills, Route 79; Anne Underwood, Honey Hollow Road; Khristine Breeding, Route 79; Norman Colwell, Route 79; Lesa Hawk-Shuler, Hawk Road; Sharon Tucker, Dodd Road; Cassie Robinson, Bell Road

APPROVAL OF MINUTES:

Motion By: Council Member Hupman

Sec. By: Deputy Supervisor Beavers

Motion to approve the minutes of the August 12, 2026 Public Hearing & Regular Meeting as submitted.

Vote of the Board:

Supervisor Harting - Abstain

Deputy Supervisor Beavers - Aye

Council Member Hupman - Aye

Council Member Conrad - Abstain

Council Member Hartwell - Aye

Motion Passed

UNFINISHED BUSINESS:

Supervisor Harting explained that the Board was here to discuss the draft tentative 2027 Budget before presenting to the Public at the October meeting. Harting explained Budget Officer Khristine Breeding and himself had prepared notes in regards to each fund that the Board received with their copy of the budget highlighting any major changes so the Board didn't have to go line by line through the budget. Harting stated that there were five (5) changes since the draft they were given at the September 9, 2026 meeting.

Harting read aloud the 2027 Overall Budget Summary:

“In an effort to reduce the gap in the actual cost of road repairs and what has been historically budgeted, the Town will exceed the tax cap by \$221,100 for 2027. The cost for paving roads has increased 25% in the past few years, the cost of diesel has increased 41%; whereas the annual budget for road repairs has only increased 5%. This has resulted in a negative impact on the maintenance of the town's roads and needs to be addressed or continue to experience degradation of the roads.

The overall town tax rate increased from 5.04% in 2026 to 5.87% in 2027.

While the New York inflation factor remains over 3% and actual increased costs of operations exceeds 10%, the 2027 allowable levy growth factor remains 1.02%, making it necessary to exceed the tax cap just for basic operations.”

Supervisor Harting asked the Board members if there was anything they wanted to address first, no one had anything. Harting went over the balances in the Fund Balance and Capital Reserve accounts with the Board. Harting started with the Sewer fund explaining the fund balance sits below the preferred balance due to drawing from it in order to cover the basic operating costs that increase each year, and the yearly increase of the bond payment. Harting said this has been discussed before and will need to be looked at because at some point the bond payment will

become unaffordable for the Town and the users.

Harting moved onto the General A Fund reserves Budget Officer Breeding explained that the target for undesignated fund balance is \$500,000.00, in the Capital Garage Reserve is \$275,000.00 and Garage Major Equipment Reserve is \$250,000.00 currently we have \$1.4 million in the combined reserves and unrestricted fund balance. The B Fund target fund balance is \$185,000.00 we were at \$414,000.00 this was the fund discussed at the Regular September 9, 2026 meeting because this is where the \$250,000.00 was moved to the DB fund to assist with road repairs and it currently sits at a balance of \$164,000.00. The DA Fund goal is to have \$500,000.00. We are currently at \$428,426.00 this is the fund that the McNair Road Bridge project is being paid from currently so it fluctuates due to the Town having to pay and then be reimbursed. The DB fund the goal is \$1.5 million \$500,000 in unrestricted fund balance and the equipment reserve at \$1,000,000 it currently sits at \$2,516,842.00 but some of it is money that is set aside for purchases approved in prior years that we are waiting to arrive.

Supervisor Harting moved to the budget stating we are not pulling from fund balance, except the Sewer Fund in order to keep the reserve accounts at the levels the Board decided on in 2024. This budget is the first year, since Harting has been on the board, that this is a true budget that has no insurance monies, AARPA money, no other unrestricted funds being used in it.

A Fund changes included 3% increase to personal services, 5% in the clerk contractual due to increase in postage and mileage rates and \$900.00 purchase of meeting management software. At the highway the addition of the Trane service contract, the history room needing a new computer and the increase to retiree health insurance of 7.5% and asked Council Member Conrad if he could speak to that increase. Council Member Conrad stated 7.5% is a phenomenal rate due to the purchasing alliance the Town is part of the alliance locks in a rate for multiple years; most groups see double digit percent increases year after year. Supervisor Harting pointed out that the attorney contractual line had been inflated in anticipation of the Millenium Pipeline tax proceedings which is no longer needed so that line was reduced by \$40,000.00

B Fund changes include standard inflation increases. Significant changes are increase to the attorney contractual extras in order for the Code Officer to pursue legal action for the problem properties in the Town. There is also increased costs for cleaning up the properties, however the costs will be recouped through the legal process and levied to property tax bills but the Town will need to pay up front. There is money earmarked in the B fund for code software once the Code Officer decides on a program to use also included is the annual cost for the Code360 program to keep the Town Code online and up to date.

DA Fund not much change in this fund, this is where the McNair Road bridge project is being paid from. There are also funds marked for possible repairs on Seward Road, we are waiting for the engineer to get back with a cost estimate for the repairs at this time.

DB Fund Supervisor Harting reminded everyone that he stated at the beginning this was the biggest change. This fund includes a 6.5% increase in personal services which is salary and benefits costs. Vehicle insurance has a \$25,000.00 increase for the coming year, Harting pointed out though that due to the fleet being newer the increase in insurance costs has been offset by a decrease in repair costs. Funds for road repairs has been increased \$228,000.00 this year looking back from 2010 – 2024 this budget only saw an increase of \$60,000.00. Highway Supervisor Kithcart pointed out that this budget line includes everything to do with roads repaving, mowing, culvert pipes, fuel, any item used for road repairs comes from this line. Kithcart stated looking at cost per mile we have been far below where we should be but this brings the gap much closer. Supervisor Harting explained the average cost to pave 1 mile of road is \$188,000.00 the Town has 100 miles of paved road and 17 miles of unpaved road to maintain. The average life expectancy of a road before it needs to be repaved is 10 years. Harting pointed out that the Town does receive CHIPS money from the State to help offset a portion of these costs and it has increased over the years but that is only the cost for paving none of the other things that come out of this line. Council Member Conrad asked if this increase is the increased amount the Town would be looking at in coming years also. Kithcart stated this increase would close a sizeable gap so that moving forward the increases would be minimal and Harting pointed out that no fund balance was used this year but will be in future years. Kithcart stated the Town is starting to lose roads that cannot be maintained due to funding. Council Member Hupman asked if the CHIPS funding varies, Kithcart said the past two years it has been around the same amount however that amount was more than the amount the Town budgeted for repairs. Harting went on to point out that road salt has an 11% increase, and diesel fuel has increase 41%. Council Member Hartwell

shared that the industry is already claiming the same salt shortages that were seen last year. Harting pointed out that the Highway has \$1 million in Capital Reserve funds; this is for the 3-year replacement of the pickup truck, loader and skid steer, this way the Town has new machinery with 3-year warranties on it and the old equipment is traded in towards the new equipment.

Sewer Fund Supervisor Harting stated the annual cost per sewer user is \$980/year, and \$600/year for vacant parcels in the district and there will be no increase this year again. Harting explained that the bond payment increases by 2% each year through 2041. There is a 5% increase for mowing next year and the cost of general inflation. As of July 31, 2026 the operating funds for the sewer account are \$8,000.00 less than last year due to cost increases this year. The reason for the use of fund balance in this account is the increasing costs because there is no other source of revenue, nothing to cut in this budget and not wanting to raise rates for the users. Council Member Hupman asked if there are any solutions, Harting explained that a 2–3-year goal is to restructure the bond payment so the payment is affordable. Council Member Conrad asked if the Town can contribute additional funds to the sewer fund in coming years, Harting explained that no funds can be moved to the Sewer fund. The only way to add revenue is new development or restructure the bond payment. Council Member Hartwell asked if all of the system controls remain outdated, Harting said the hope is that they will last until the restructuring of the bond in order to do much needed upgrades. None of these systems have been touched in 16 years, part of the system is so outdated it is no longer serviceable and can't be fixed.

Fire Districts SF1, SF2, SF3 received a 2% increase in their contract amount to assist with their costs of services. Fund balance was used that had accumulated in these accounts as a result of PILOT money, these funds should not have fund balance in them so they have been reduced to \$100.00 in each.

Supervisor Harting pointed out that the last page in the Board's packet gives the reserve account amounts in each fund. Council Member Hupman said the fund balance was his biggest question and it is not being touched. Harting said the fund balance amounts will stay where they are at and the Capital Reserve accounts are fully funded and a public hearing has to be held before those monies can be spent. Harting noted that any money left over in this year's budget gets rolled over into the unrestricted fund balance and next year the Board will decide to apply funds to the tax levy or appropriate differently.

Supervisor Harting asked the Board if there were any questions, all Council Members said everything looked good at this point. Harting shared that Highway Superintendent Kithcart put off replacing a plow truck this year in order to keep the budget reduced. Council Member Conrad questioned if it was a good idea to do this, could this potentially be a problem putting this off a year. Harting explained due to the delay in production of the trucks we are in a good spot to do this now because we are still waiting on trucks that were ordered two years ago.

ADJOURNMENT:

Motion By: Council Member Conrad
Motion to Adjourn Meeting at 7:08 P.M.

Sec. By: Council Member Hupman

Vote of the Board:

Supervisor Harting - Aye
Deputy Supervisor Beavers - Aye
Council Member Hupman - Aye
Council Member Conrad - Aye
Council Member Hartwell - Aye

Motion Passed

Respectfully Submitted,

Elizabeth Pfister, Town Clerk