

I. Preliminary Statement

On October 6, 2025, Mr. William M. Conley, Director of Conciliation, New York State Public Employment Relations Board, appointed the undersigned as Fact Finder for an impasse between the Town of Shawangunk (hereinafter the “Town”) and the Town of Shawangunk Highway Association (hereinafter the “Association”).

The Town of Shawangunk (the “Town”) is a municipal corporation located in Ulster County, New York in the Hudson Valley Region. Ulster County, New York, is located in the southeastern part of the state, bordering the Hudson River to the east and the Catskill Mountains to the northwest. It is surrounded by several other counties: Green County to the north, Columbia County to the northeast, Dutchess County to the east, Orange County to the south, Sullivan County to the southwest, and Delaware County to the west. As of the 2024 census, the Town had a population estimated at approximately 13,361 (Town Exhibit B) and is considered a rural community.

On July 11, 2024, the Town of Shawangunk Highway Association (the “Association”) filed its Petition for Certification with the Public Employment Relations Board (“PERB”) seeking to represent the full-time employees of the Town’s Highway Department. On or about September 17, 2024, the Association and the Town reached a consent agreement setting forth those titles to be included within the recognized bargaining unit. The parties agreed to include all full time employees of the Town of Shawangunk Highway Department, who

regularly perform year-round work operating, repairing, or maintaining highway department vehicles, equipment, property, or highways, in the bargaining unit.

On or about February 13, 2025, PERB issued the Association a Certificate of Representation and Order to Negotiate. The Association had been previously represented by the Civil Service Employees Association Local 856, Unit 8962 (“CSEA”), but CSEA disclaimed interest in representing the bargaining unit on February 26, 2024.

II. Background

When the parties’ collective bargaining agreement (January 1, 2021 through December 31, 2023) expired, they initiated negotiations for a successor agreement on December 5, 2024. Following several bargaining sessions, the parties jointly filed a Declaration for Impasse with PERB on February 20, 2025. The parties met twice in mediation and on July 14, 2025. “They tentatively agreed to use the former CSEA contract, with minor changes, as the template for the contract and limit its negotiation to wages and duration.” On or about July 13, 2025, given the parties’ failure to reach a resolution of the contract in mediation, the Association filed a request with PERB to proceed to Fact-Finding.

The parties met with the Fact-Finder on October 21, 2025 and December 18, 2025. Having failed to resolve the impasse on October 21, 2025 via mediation, a fact-finding hearing was conducted on December 18, 2025.

III. Issue:

The parties have agreed that the sole issue before the Fact-Finder are the wages for the Highway employees commencing January 1, 2024.

Wage History

The CBA, which expired on December 31, 2023, covered the calendar years 2021-2023, inclusive, and three job titles. It provided increases of 3% for 2021; 3.5% for 2022 [divided into two increases] and 3% effective January 1, 2023. The closing [and continuing] hourly salaries as of December 31, 2023 for each job title are as follows:

HMEO - \$27.16
HMEO Mechanic - \$30.17
Working Supervisor - \$30.90

IV. Statutory Criteria

Section 209 (3)(b) of the New York State Public Employees' Fair Employment Act empowers a non-compulsory fact finding panel to "make public recommendations for the resolution of the [parties'] dispute." The Act does not set out the standards to be applied by the panel in making a recommendation. Therefore, fact finders routinely employ the standards contained in § 209 (4)(c)(v) of the Civil Service Law which set forth criteria to be applied in compulsory interest arbitration under the Act:

1. comparison of the wages, hours and conditions of employment of the employees involved in the arbitration proceeding with the wages, hours and conditions of employment of other employees performing similar services or requiring similar skills under similar working conditions and with other employees generally in public and private employment in comparable communities;
2. the interests and welfare of the public and the financial ability of the public employer to pay;
3. comparison of peculiarities in regard to other trades or professions, including specifically, (1) hazards of employment; (2) physical qualifications; (3) educational qualifications; (4) mental qualifications; (5) job training;

4. the terms of collective agreements negotiated between the parties in the past providing for compensation and fringe benefits, including but not limited to, the provisions for salary, insurance and retirement benefits, medical and hospitalization benefits, paid time off and job security.

V. Town Position

With respect to comparability, the Town considers that it should be compared to contiguous Ulster County municipalities, i.e., Wawarsing, Gardiner, Plattekill. It considers the Orange County municipalities identified by the Association inappropriate comparators for several reasons. The Town deems the municipalities focused upon by the Association, namely the Towns of Hamptonburgh, Crawford and Montgomery distinguishable for a number of reasons, including, but not limited to:

- Significantly less revenue received from Sales Tax;
- Significantly less Sales Tax distributed to local municipalities;
- Significantly less Property Tax revenue;
- Lower Per Capita income;
- Less Pilot Project revenue;
- Less State and Federal Aid;
- Higher Poverty rates; and
- Lower Median Value of Owner Occupied homes.

In terms of its ability to pay, the Town initially focuses on sales tax revenue. It notes that “sales tax is a significant source of revenue for local governments in New York State.

A comparison of the Town and its Ulster County comparators shows that the Towns received between \$286,537 and \$358,296 in Sales Tax Revenue, with Shawangunk receiving \$358,296 or 0.2%.”

“As compared to Orange County, which in 2023 had a sales tax rate of 8.75%, and received approximately \$397 million in sales tax revenue, Ulster County had a sales tax rate of 8.0% and received approximately \$175 million in revenue. Of the \$175 million, 15.5% (or 26.3 million) was distributed to local governments, and of the 26.3 million (4% of the total sales tax revenue) or \$7 million was distributed to Towns.”

“As compared to Ulster County which uses a full value allocation method, Orange County uses a population-based distribution method. “Orange County distributed approximately 26.1% of that 397 million (103.7 million) to local governments. Of the \$397 million, \$70.7 million was distributed to Towns. The Orange County Town comparators cited by the Union received between approximately \$1.15 million and \$6.7 million in Sales Tax Revenue.

“Hamptonburgh, which received the lowest amount of sales tax revenue out of the Orange County comparators received \$793,699 more dollars than Shawangunk.”

In summary, regarding sales tax revenue, the Town notes that “Ulster County has a lower sales tax rate than Orange County, receives significantly less sales tax than Orange County and distributes a significantly smaller portion of the sales tax it receives to local governments...and to certain towns, including Shawangunk.”

Addressing the property tax, the Town notes that Shawangunk, like many Ulster County municipalities, is rural and therefore does not have a significant number of commercial businesses that generate property tax revenue for the Town. Unlike Orange County, which has several large commercial enterprises such as Woodbury Commons, Stewart Airport and Resorts World Hudson Valley Casino, which absorb a substantial portion of the property tax burden, the tax burden in Ulster County falls primarily on the residential tax payer.

The Town states that “its largest source of revenue is the property tax, which in 2024 accounted for 55% of the overall revenue or approximately \$4.7 million dollars.” For the past three years, i.e., 2023, 2024 and 2025, the Town overrode the 2% tax cap at 8.89%, 8.14% and 10.81% respectively. In Ulster County, the Town of Gardiner and the Town of Plattekill overrode the tax cap in 2025; in 2024, the Town of Plattekill overrode the tax cap. In Orange, only the Town of Montgomery overrode the tax cap in 2025.

With respect to the Property Tax Cap, the Town notes that “the 2024 tax increase only budgeted for a 3% wage increase for highway employees and a 4.11% wage increase for highway employees in 2025.

Any wage increase beyond that number would need to be taken out of the 2025 or 2026 undesignated highway fund balance.”

For the past three years, the Town has received money of approximately \$15,000 and \$17,000 per year for Pilot Projects – “payments made to compensate a government where entities make negotiated payments instead of standard property taxes.” The Association’s Orange County comparators

received significantly more, specifically in 2025, Crawford \$68,542 and Hamptonburgh \$44,198.

The Town maintains that it received less in State and Federal Aid in 2024 than any of the Association's comparators, with the exception of Hamptonburgh. In 2024, Shawangunk received \$945,055 in State and Federal aid – the least among the Ulster County towns, with Hamptonburgh receiving \$388,290.

With respect to per capita income and property rates, Shawangunk, with a per capita income of \$37,505 in 2023, ranked second among Ulster County towns, but less significantly than Hamptonburgh at \$44,316, the lowest ranking of Orange County's four towns.

The median value of owner-occupied homes – another indicator of wealth – shows Shawangunk at \$333,500, slightly less than Gardiner at \$356,300, but below Montgomery at \$345,700, Crawford at \$384,700, Hamptonburgh at \$481,700 and *Newburgh at \$349,300.

The Town's Last Wage Offer

The Town's last wage offer was retroactive to January 1, 2024, although it is the Town's position that the Fact-Finder only has the authority to issue a recommendation retroactive to the Association's certification by PERB, which was on November 26, 2024. Its last wage offer is as follows:

* The Town has included Newburgh as a comparator whereas the Association has excluded Newburgh which is tantamount to a small city.

Town Proposal		5%	4%	3%	3%
	Current 2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
HMEO*	\$27.76	\$29.15	\$30.31	\$31.22	\$32.16
HMEO Mechanic	\$30.17	\$31.68	\$32.95	\$33.93	\$34.95
Working Supervisor	\$30.90	\$32.45	\$33.74	\$34.76	\$35.80

The Town notes that “over the life of the proposed contract, employees regardless of title, would receive a nearly 16% increase with compounding.”

Under the Town’s proposal, HMEOs would receive a 5% percent increase, effective January 1, 2024, bringing the job rate to \$29.15 per hour, and a 4.% increase on January 1, 2025, bringing the job rate to \$30.31. “When compared to the Ulster County comparators, the \$30.31 per hour rate, which six out of eight employees receive, is well within, and on the higher end of, the range of hourly rates of the Ulster County comparators.”

The Town notes that longevity is added to the base after the completion of 5, 10, 15, 19 and 23 years of service.

Under the Town’s proposal, the HMEO Mechanic salary would increase 5%, effective January 1, 2024, bringing the new salary to \$31.68 per hour, and a 4% increase, effective January 1, 2025, bringing the new salary to \$32.95. The Town’s proposal would place the HMEO Mechanic’s rate at the top end of salaries when compared to Ulster County.

Under the Town’s proposal, a Working Supervisor would receive a 5% increase, effective January 1, 2024, bringing the new salary to \$32.45 per hour,

* Article 7.1.3 of the former CSEA agreement provides that newly hired employees will be placed at a Step 1 rate, which is 90% of the Job Rate for a year, and a Step 2 rate, which is 95% of the Job Rate for 1.5 years, and then placed at the Job Rate.

and a 4% increase, effective January 1, 2025, bringing the new salary to \$33.74. The Town's proposal would place the Working Supervisor rate at the top end of salaries when compared to the Ulster County comparators, exceeded only by the highest paid working supervisor in Wawarsing.

“While the contracts for the Ulster County comparators do not extend beyond December 31, 2025, the Town of Gardiner and Town of Wawarsing have settlements with their bargaining units that expire December 31, 2025. For the 2024 and 2025 fiscal years, the Town of Gardiner received annual increases of 3.75% each year, and the Town of Wawarsing received annual increases of 4% in 2024 and 3% in 2025.” The 9% received by Shawangunk for 2024-2025 exceeded the Town increases for Gardiner and Wawarsing by 1.5% and 2% respectively.

The comparability of the Town's proposal to the Association is illustrated by its recent settlement with the Police Benevolent Association – a 3 year deal with the broad base wage increase of 3% as of 1/1/2025, 3.75% as of 1/1/2026 and 3.75% as of 1/1/2027. Since its proposal to the Association “more than doubles what the PBA will receive,” it is deemed reasonable and comparable with other Town bargaining units.

VI. Union Position

The Union, for its part, maintains that the appropriate comparables are in Orange County, which shares a border with Ulster County, “and its highway workers have close collaboration with three other nearby communities,” namely, Town of Crawford, Town of Montgomery and Town of Hamptonburgh. “These

departments share equipment and mutual aid. Indeed, members have paved roads in the Town of Montgomery and covered that Town's highway department functions when its own employees worked a four-day week."

According to the Union, "this history of collaboration and community of interest "along with certain statistical data persuade the Union that Shawangunk is strongly associated with the Orange County communities – not with the Ulster County communities the Town uses as comparators. The Town of Wawarsing has a median value of owner-occupied homes of \$215,700,64.7% of that of Shawangunk. Plattekill has a median value of 82.6% of that of Shawangunk. On the other hand, Shawangunk is far more comparable to Montgomery and Crawford [96.5%] and Crawford [86.7%]."

Available information demonstrates that the salaries of workers in each of the relevant comparable departments far exceed those paid to Town of Shawangunk Highway association members as follows:

Town of Hamptonburgh – 2025 pay scale

Highway employees [HMEO] - \$40.72

Mechanic - \$41.66

Working Forman - \$41.66

These wages are between 33.60% higher than comparably titled Town of Shawangunk members.

Town of Crawford: 2025

Driver - \$32.76

MEO Mechanic & Laborer [10 years] - \$35.35

Working Foreman - \$37.42

Town of Montgomery: 2024

MEO - \$35.25

The Union contends that “Shawangunk Highway employees have more onerous responsibilities than similar workers in other Towns covering many more miles/worker [92 miles/worker] than “those employed comparably elsewhere. Similarly titled workers in Ulster County communities the Town cites – they cover 60% of the roads than Shawangunk workers’ average. Members also have been expected to perform out-of-title functions, specifically up-keeping municipal parks and snow removal from sidewalks and public places. Indeed, the Town Board passed a resolution authorizing/directing the Highway Superintendent to mandate performance of such job functions.”

The Union deems significant the fact that “Orange County Towns employ highway department workers who reside in the same communities as do the Town of Shawangunk workforce and often reside in the same school districts and pay the same school taxes.”

The Union acknowledges that the Town exceeded the 2% tax cap in 2025, with an 11.4% increase in the tax rate and a total Town budget of \$12,633.87. The Union maintains that this increase in the tax rate was not accompanied by a comparable wage increase for the Highway Department Workers. “The Town’s submission shows a tax increase in the highway budget for 2023-2025 as 8.89%, 8.14% and 10.81%.”

The Union considers the “central missing piece from the Town’s prolix submission is any actual comparison between the effective Town tax rate and those of other communities, whether in Ulster County or Orange County.” The Union notes that the comparison of Orange County to Ulster County has no validity absent mention of the effective property rate in any community. Since both counties have numerous towns with various characteristics, including disparate costs of Services, the comparison is deemed dubious.

Notwithstanding the Town’s small share of sales tax revenue it receives from the County of Ulster, the Union focuses on the “resultant effective property tax rate for its property owners, the single most relevant issue in assessing capacity to pay.” Moreover, the Town’s analysis not only omits the effective property tax rates in Ulster and Orange Counties, it also omits “the actual expenditures by other communities in either county.

The Union is not persuaded that its proposed wage increases cannot be taken out of the 2025 or 2026 highway fund balance. It calculates that its 15% wage increase proposal, when juxtaposed against the aggregate wages of the 10 association members, is \$97,000 – “a very small share of the Town’s budget. This is computed by aggregating the salaries of the 10 association members [\$650,000] in 2024 and computing the sum required to pay the increase.” Even if \$200,000 is needed from the 2024 highway balance reserves, this sum is deemed manageable.

“The 2025 Town budget totaled \$12,633,387 in appropriations, an \$891,680 increase from last year. For individual sections, notable appropriations

include \$4,272,331 for the general fund, \$3,729,483 for the highway fund...The budget's tax rates are \$8.42 for the general fund, an 11.4% increase from last year, and \$13.51 for the highway fund, a 10.3% increase. A household with an assessed value of \$200,000 would pay \$1,648 in taxes under the general fund or \$2,702 in taxes under the highway fund."

"If one added as much as \$225,000 to the budget to pay 15% [2024] and 10% [2025] increases for highway association members, this would equal less than 2% of the total Town budget; the Town has made no showing that its highway balance cannot cover this without any increase in property tax rates; this undercuts the Town's effort to demonstrate any financial incapacity to bring wages of its workers to par with those in communities of interest".

"For the 2026 annual budget, the Town allocated \$870,000 for salaries; a 32% increase in salaries [aggregating 2024, 2025 and 2026 proposed increases] would add \$278,400. The total Town Highway Budget for 2026 is \$3,789,038, meaning that the proposed increase for 2026 [7% when combined with those provided for the prior two years] would increase the highway budget by 7.3%."

Based on the foregoing analysis, the Union argues that "the Town has provided no factual information which suggests any incapacity to make payment or any effective property tax analysis which suggests that such increments would create unusual property for tax burdens for its residents."

The Union further addresses the Town's treatment of other Shawangunk workers. It notes that "in the summer of 2025, the Town hired Trevor Hunt in a new position, Municipal Works Supervisor, at \$31.00 per hour. This person has

less experience than many existing members of the Highway Department and yet is paid more than them, including the long-time working foreman who has forty years on the job.”

“In December 2024, the Town hired an HMEO and started him at the top rate for the job classification though he had not passed probation. This disrespected past practice and certainly demonstrated no regard for fiscal restraint.”

Other factors considered relevant in terms of its wage demands are the 2026 adopted budget which shows “an increase of 11.9% between 2025 and 2026 in the Town Supervisor’s ‘personnel service’s’ budget; an increase of 5% in the Assessor’s salary; an increase of 50% in personnel service in the Parks Department budget.” Also deemed relevant is the 2025 budget where the Town increased salaries for secretaries to the highway department by 30% and the recycling worker’s by 35%.”

To rectify the wage demand “of long underpaid highway association members” and dismiss the Town’s financial incapacity claims, the Union seeks annual increases of 15%, 10%, 7%, 4% and 4% for the years 2024-2028 respectively.

Finally, the Union attributes a statement purportedly made by the Highway Superintendent to Robert McMann, President of the Workers Association, that he believes the members are underpaid and should receive wage increases of 7%, 10% and 10% for the last three years.

VII. RECOMMENDATION

While the Fact-Finder is not persuaded that the Union's demands of 36% over four years (2024-2027) or 40% over five years are reasonable given the Town's ability to pay or consideration of the appropriate comparables, the Highway Association members are entitled to a wage increase slightly higher than 15% proposed by the Town, which can be accommodated without undue financial consequences.

The Town has established that when compared to other Ulster County Towns, namely Gardiner, Plattekill and Wawarsing, the salaries it pays the employees in the three job positions at issue are comparable. Under the Town's proposal, HMEOs currently at \$27.76 per hour would receive a 5.0% increase, effective January 1, 2024, and a 4.0% increase effective January 1, 2025 to bring their job rate to \$29.15 per hour. While this job rate is slightly below the January 1, 2025 wages of Gardiner at \$29.32, Plattekill at \$29.43 (top rate) and Wawarsing at \$32.05, with longevity, this wage increases to \$31.42 after 23 years, exceeding Gardiner's HMEO wage after 20 years at \$30.04. Wawarsing at \$32.77 is higher overall at \$32.77 but after 30 years. The Town notes that out of the eight HMEOs, six are currently at the job rate and two are on Step 2.

Similarly, with respect to HMEO Mechanic, under the Town's proposal, a 9.0% wage increase over two years, 5% effective January 1, 2024, and 4% effective January 1, 2025, would increase the job rate to \$32.95 per hour. When compared to Plattekill at \$25.69 and Wawarsing (\$27.54 - \$32.40), the Town's proposed increases for HMEO Mechanic would remain competitive in Ulster

County. With longevity, it maintains this advantage at \$34.06 over Wawarsing at \$33.12 after 30 years. Plattekill is currently in negotiations.,

With respect to the Working Supervisor, the current base wage of \$30.90 would increase over two years, and effective January 1, 2025 would bring the job rate to \$33.74 per hour. Over this time period, Gardiner highway employees received annual increases of 3.75% each year. Wawarsing members received annual increases of 4% in 2024 and 3% in 2025. Clearly, the wage demands of the Union for 25% from January 1, 2024 through December 31, 2025 exceeds the Town's proposal to a substantial degree, and, in the Fact-Finder's opinion, is not warranted given the Town's ability to pay.

The crux of the Union's case for wage increases well in excess of the so-called "going rate" is its comparison to Orange County Highway employees holding the same job titles.. Despite substantial economic differences between Shawangunk and the Towns of Hamptonburgh, Crawford and Montgomery on such economic factors as sales tax revenue and property tax revenue, state and federal aid, and median value of owner-occupied housing units, the Union asserts that less quantifiable factors such as sharing equipment and mutual aid constitute a "community of interest" that offset some of the economic indicators. However, "community of interest" is not a statutory criterion that the Fact-Finder can considered in formulating his recommendations. Moreover, geographic proximity, standing alone, cannot outweigh the economic and comparability factors delineated in the statutory criteria.

While the median value of owner-occupied housing units in Shawangunk as of 2023 was \$333,000 was closer to the Orange County Towns of Montgomery \$345,700 and Crawford \$384,700, but significantly less than Plattekill (\$275,000) and Wawarsing (\$215,000), this proximity in median value of owner-occupied housing units was offset by lower per capita income and a poverty rate in Shawangunk of \$37,505 vis-à-vis the four Orange County comparators, with Hamptonburgh at \$44,316 the lowest and Crawford at \$58,395 the highest.

Whereas the Town has alluded to its overriding of the 2% (property) tax cap in three (3) consecutive years (2023, 2024 and 2025) as indicative of its inability to pay the Union's wage demands, the Union deems the tax increase in the highway budget for 2023-2025 of 8.89%, 8.14% and 10.81% without a comparable wage increase for the highway workers as inequitable.

The Union has asserted that the "central missing piece" from the Town's prolix submission is any actual comparison between the effective Town tax rate and those of other communities, whether in Ulster County or Orange County. However, the Union has not provided any data pursuant to its inquiry regarding the effective property tax rate for the Town's property owners thereby precluding the Fact-Finder from considering its impact, if any, on the Town's ability to pay.

It is undisputed that Shawangunk Highway employees are responsible for more miles per worker (92 miles/worker) than "those employed comparably elsewhere." In addition, Shawangunk workers have been directed to perform out-of-title functions such as "up-keeping municipal parks and snow removal from

sidewalks and public places.” A resolution passed by the Town Board authorizing/directing the Highway Superintendent to mandate performance of such job functions is cited to this effect.

On the other hand, the Town notes that Shawangunk employees do not perform several functions performed by other highway department employees such as: “(1) plowing parking lots; (2) plowing sidewalks; (3) plowing roads in parks; (4) using the bucket truck to put up holiday decorations (after receiving training and safety equipment to do so); (5) digging for water and sewer departments; (6) assisting in constructing new sidewalks; and (7) digging and site work for Town structures”.

Without a functional or task analysis of the jobs performed by Ulster and Orange County Highway employees, the Fact-Finder cannot determine, with specificity, the extent to which Shawangunk employees are disproportionately utilized. However, the 92 miles covered per worker in Shawangunk, including its completion of Stein Road, demonstrates a quantifiably greater workload – a factor that supports some recognition of this discrepancy in the wage recommendation.

The Union adduced no evidence that the Town has engaged in disparate treatment of the Highway employees insofar as other Town employees. The Town’s offer of 15% over four years favorably compares to the settlement reached with the PBA of 13.25% - 14.13% from 2024-2027.

For the 2026 annual budget, the Town allocated \$870,000 for salaries. Aggregating the 2024, 2025 and 2026 Recommended Wage increases of 13% or \$113,100 to the annual budget would increase the budget to \$983,100.

The total Town Highway budget for 2026 is \$3,789,038, with an increase of \$113,100 constituting a budget increase of 3.0%.

The Fact-Finder maintains that the recommended increases can be taken out of the 2025 or 2026 fund balance without adverse financial consequences.

Support for the recommended wage proposal can be derived from the 11.4% increase in tax rate in 2025 and total Town budget of \$12,633.87, and a tax increase in the highway budget for 2023-2025 of 8.89%, 8.14% and 10.81% without a comparable increase for the highway workers.

The recommended wage increases are as follows:

Recommendations		5%	4%	4%	4%
	Current 2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
HMEO	\$27.76	\$29.15	\$30.31	\$31.52	\$32.78
HMEO Mechanic	\$30.17	\$31.68	\$32.95	\$34.27	\$35.64
Working Supervisor	\$30.90	\$32.45	\$33.74	\$35.09	\$36.49

The Fact-Finder further recommends that the former CSEA contract, with the modifications previously agreed to by the parties (See, Town Exhibit H), should govern the remaining terms and conditions of employment.

The Fact-Finder’s rationale for recommending 4% in 2026 and 4% in 2027 is to preserve the above average increases of 5% in 2024 and 4% in 2025 predicated on the level of service provided by Shawangunk highway workers and to avoid a retrogression in wages, which 3% in 2026 and 2027 would represent.

While the Fact-Finder finds that the Union's demand for a wage increase of 36% over four years (2024-2027) is excessive and cannot be reconciled with the statutory criteria, either the Town's ability to pay or the Ulster County comparables, the Fact-Finder is persuaded that the above recommendations are appropriate.

Very truly yours,

Robert T. Simmelkjaer

Robert T. Simmelkjaer
Fact-Finder

February 27, 2026