



**Village of Cayuga Heights**  
Board of Trustees  
Annual Organizational Meeting  
Marcham Hall  
Tuesday, April 01, 2025, 7:00 p.m.  
AGENDA

**EXHIBIT/PAGE**

1. Affirmation of the Oath of Office by the following officials elected on March 18, 2025; Trustees: Kent Hubbell, Rich Robinson, and Peter Salton. The Oath of Office is to be administered by Clerk Walker
2. Employee Statement 2026 - 001
3. Resolution of Censure 2026 - 002
4. Public Hearing on Proposed Annual Budget FYE 2025-2026 2026 - 003
5. Appointments and Approvals 2026 - 004
6. Annual Resolutions 2026 - 005
7. VCHFD Slate of Officers 2026 - 006
8. Refuse Capital Improvements Reserve Fund Resolution 2026 - 007
9. Schedule a Public Hearing for Proposed L.L. C of the Year 2025 – Tax Cap 2026 - 008
10. Adjournment

**EXHIBIT 2026-001**

To: Village of Cayuga Heights Board of Trustees and Community members

From: Jeffrey D. Walker

Village Clerk

Date of Incident: 3/18/2025

At approximately 5:12 p.m. I was exiting P&C Fresh Grocery store located at 315 Pine Tree Rd. when I heard my name "Jeff" called out. As I turned around while exiting the building I saw and recognized Peter Salton (who is a Board of Trustees Member for the Village of Cayuga Heights where I am the Village Clerk) . I continued to walk and then stopped for traffic at the pedestrian crossing. Peter Salton caught up with me and we exchanged a few words about what we bought. As we moved across the pedestrian crossing, we stopped between cars within the handicap parking slots. He then stated to me that "we have a tree problem in the Village of Cayuga Heights". I stated that "I think that there is a tree problem throughout the County, especially with Pines". This conversation was due to the storm and storm damage we experienced on Sunday March 16<sup>th</sup>, 2025.

I then stated to Peter Salton that I had just stopped at the First Congregational Church,(the Village polling location for the Village Election as Peter Salton is one of the three Trustees up for re-election).

I informed him that we have had 39 cast ballots so far.

At this point he became very irate and started yelling. His exact words were: " What you did was dirty and fucking ridiculous. If you ever try to do that again I will fucking kill you. When I began to say, this was a committee decision, he stopped me and stated "I don't fucking care, do it again and I will fucking kill you.

I then put my hand over my forehead because the sun was in my eyes, looked up at him and stated, " Do you know what you just said to me"? Two times I stated that with no response. After a short pause he responded with "I didn't say anything to you". I then told him I am leaving and do not speak to me again.

As I walked to my truck I looked back and heard him say "can't you take sarcasm Jeff" At that point I got into my truck and called the Mayor of the Village of Cayuga Heights to alert her to this situation.

**EXHIBIT 2026-002**

**Resolution:**

**WHEREAS**, the Village of Cayuga Heights Board of Trustees holds itself and its members to the highest standards of ethical and professional conduct, and affirms the importance of maintaining a safe, respectful, and inclusive environment for all staff and officials serving the Village; and

**WHEREAS**, it has come to the attention of the Village of Cayuga Heights Board of Trustees that Trustee Peter Salton has engaged in conduct that constitutes verbal harassment which included a threat of violence directed at a Village staff member, in violation of the standards of civility and mutual respect expected of all public officials; and

**WHEREAS**, such conduct is unacceptable, inappropriate, and inconsistent with the duties of a Trustee and the values of The Village of Cayuga Heights Board, and community; and

**WHEREAS**, the Village of Cayuga Heights Board of Trustees finds it necessary to formally condemn this behavior in order to preserve the integrity of the Cayuga Heights Village government and to reaffirm its commitment to a workplace free of violence, intimidation, and harassment.

**NOW, THEREFORE, BE IT RESOLVED**, that the Village of Cayuga Heights Board of Trustees hereby formally censures Trustee Peter Salton for conduct inappropriate of an elected official, specifically for engaging in the threat of physical violence classified as verbal harassment of a Village staff member; and

**BE IT FURTHER RESOLVED**, that the Village of Cayuga Heights Board of Trustees directs Trustee Peter Salton to cease all harassing behavior immediately and to conduct himself in a professional and respectful manner in all future dealings with Village staff and fellow officials; and

**BE IT FURTHER RESOLVED**, that the Board of Trustees requires that Trustee Peter Salton participate in appropriate training on professional conduct, workplace civility, workplace violence, including harassment prevention within the next ninety days.

**BE IT FINALLY RESOLVED**, that this censure shall be entered into the official minutes of the Board of Trustees and made part of the public record.

**EXHIBIT 2026-003**

**VILLAGE OF CAYUGA HEIGHTS PROPOSED FYE 2025-2026 BUDGET**

 [FYE2026 A \(General\) Fund Budget working document.xlsx](#)

[A fund budget 2025-2026 in Williamson format.pdf](#)

**EXHIBIT 2026-004**

Appointment of Trustee Rich Robinson as Deputy Mayor by Mayor Woodard for the Official Year 2025-2026.

Appointment by the Mayor and approval by Board of Trustees of the following:

<b><u>Appointee</u></b>	<b><u>Position/Term</u></b>	
Jeffrey D. Walker	Clerk	(4/2026)
Kiersten Perkins	Deputy Clerk	(4/2026)
Laura Dolch	Treasurer	(4/2026)
Kristi Rennekamp	Deputy Treasurer	(4/2026)
Jeff Walker	Records Management Officer	(4/2026)
Brent Cross	Building Commissioner	(4/2026)
Brent Cross	Stormwater Mgmt. Officer	(4/2026)
Brent Cross	Engineer	(4/2026)
Brent Cross	Zoning & Code Enforcement Officer	(4/2026)
Allan VanDeMark of Willaimson, Clune & Stevens Village Attorney		(4/2026)
Thomas Kramer	Village Prosecutor	(4/2026)
Beatrice Szekely	Historian	(4/2026)
Fred Cowett	Village Forester	(4/2026)
George Tamborelle	Fire Superintendent	(4/2026)

**Appointments:**

**Bolton Point Water Commission Board of Directors:**

Roy Staley and Mayor Woodard (4/2026)

**Tompkins County Council of Governments (TCCOG) Board of Directors:**

Mayor Woodard; Trustee Robinson, alternate (4/2026)

**TCCOG subcommittee on CCA:** Alice Wagenknecht-Wiesner

**Greater Tompkins County Municipal Health Insurance Consortium Board of Directors:**

Trustee Salton; Mayor Woodard, alternate (4/2026)

**Greater Tompkins County Municipal Health Insurance Consortium Joint Committee:**

Jeff Walker (4/2026)

**Public Safety Committee:** Trustees \*Biloski, Conway, (4/2026) Ex officio; Chief Wright, Fire Superintendent Tamborelle, Clerk Walker

**Public Works Committee:** Trustees Hubbell and \*Robinson; Mayor Woodard (4/2026) Ex officio; Village Engineer Cross, Assistant Superintendent of Public Works Cowder

**WWTP Committee:** Trustees \*Robinson, and Hubbell; Mayor Woodard (4/2026) Ex officio; Engineer Cross, Assistant Superintendent of Public Works Cowder, Yaws Manager Mike Albro

**Finance Committee:** Trustees, \*Rennekamp, and Conway; Mayor Woodard (4/2026) Ex officio; Treasurer Dolch, Clerk Walker

**I.T. Committee:** Trustees \*Robinson, and Conway(4/2026) Ex officio; Clerk Walker

**Administrative Committee:** Trustees \*Biloski, and Rennekamp; Mayor Woodard (4/2026) Ex officio; Clerk Walker, Deputy Clerk Perkins, Treasurer Dolch

**Human Resources Committee:** Trustees Robinson, and \*Biloski; Mayor Woodard (4/2026)

**Climate Smart Taskforce:** Trustee Hubbell, \*Alice Wagenknecht-Wiesner(4/2026) Ex officio; Clerk Walker

**Ithaca Tompkins County Transportation Counsel:** Trustee Biloski, Brent Cross (4/2026)

\*Brent Cross to the Planning Committee & Trustee Biloski to the Policy Committee; each as a alternate for the other.

**Planning Board Chair:** Fred Cowett as Chair (4/2030)

**Planning Board Member:** Matt Johnston (4/2030)

**Planning Board Alternate Member:** Elaine Quaroni (4/2030)

**Planning Board Liaison:** Mayor Woodard (4/2026)

**Zoning Board Chair:** Lucy Staley as Chair (4/2030)

**Zoning Board Members:** Danny Szpiro, and Susan Barnett (4/2030)

**Zoning Board Alternate:** Maryann Friend (4/30)

**Zoning Board Liaison:** Mayor Woodard (4/2026)

**Historic Preservation Committee:** Village Historian Szekely (4/2026)

**Shade Tree Advisory Committee:** Trustee Hubbell, \*Village Forester Cowett, Scott Howard, Hazel Gunn, Mayor Woodard (4/2026)

**\*Chair of Committee**

**EXHIBIT 2026-005**

**A. DESIGNATION OF THE VILLAGE’S OFFICIAL NEWSPAPER**

**WHEREAS:** The Ithaca Journal has general circulation within the Village; and

**WHEREAS:** The Ithaca Journal is not published in the village, but the Board of Trustees determines that it is broadly distributed with in the Village; and

**WHEREAS:** Designation of an official newspaper is generally effective for one year.

**THEREFORE, BE IT RESOLVED THAT:** the Ithaca Journal is designated the official newspaper of record for the Village of Cayuga Heights Official Year.

**B. RULES OF PROCEDURE:**

**WHEREAS:** New York State law does not establish meeting procedures for village boards of trustees; and

**WHEREAS:** Village Law § 4-412 provides that the Board of Trustees may determine its own rules of procedure.

**THEREFORE, BE IT RESOLVED THAT:** The Village of Cayuga Heights Board of Trustees establishes the following Meeting Rules of Procedure:

- I. **REGULAR MEETINGS:** The date, location, and time for regular meetings of the Board of Trustees is established as the 3rd Wednesday of each month at Marcham Hall starting at 7:00 p.m. as follows: Apr. 16<sup>th</sup> , May 21<sup>st</sup> , June 18<sup>th</sup> , July 16<sup>th</sup> , Aug.20<sup>th</sup> , Sept. 17<sup>th</sup> , Oct. 15<sup>th</sup> , Nov. 19<sup>th</sup> , Dec. 17<sup>th</sup> , Jan. 21<sup>st</sup> 2026 , Feb. 18<sup>th</sup> , March 18<sup>th</sup> .
- II. **SPECIAL MEETINGS:** Special meetings of the Board of Trustees are all Board meetings other than Regular Meetings. A Special Meeting may be called by the Mayor or any Trustee member of the Board of Trustees by telephone, in person, or email at least 24 hours in advance of the meeting unless an emergency requires the meeting to be held on less than 24-hours’ notice.
- III. **QUORUM:** A quorum of the Board of Trustees must be physically present to conduct business. A quorum is a majority of the total legally authorized membership of the body, regardless of vacancies or absences. Although a quorum is required to conduct a meeting, a majority vote of the total legally authorized membership of the body is still required to pass most measures.
- IV. **EXECUTIVE SESSIONS:** Executive sessions must be held in accordance with NYS Public Officers Law § 105. All executive sessions must be entered by a motion made from a properly noticed and conducted open meeting.
- V. **AGENDAS:** The agenda is to be prepared by the Clerk at the direction of the Mayor. The Mayor or any Trustee may have an item placed on the agenda. When possible, items for the agenda must be provided to the Clerk in writing or via email at least 48 hours before the

meeting's start time. The agenda must be prepared by noon on the day of the meeting. However, items may be placed on the agenda at any time. If necessary, a supplemental agenda may be distributed at the beginning of the meeting.

VI. VOTING: Pursuant to the New York State Village Law and General Construction Law, each member of the Board has one vote. The Mayor may vote on any matter but must vote in case of a tie. A majority of the totally authorized voting power is necessary to pass a matter unless otherwise specified by State law. A vote upon any question must be taken by ayes and nays, and the names of the members present, and their votes must be entered in the minutes.

VII. GENERAL RULES:

- a. The Mayor presides at the meeting. In the Mayor's absence, the Deputy Mayor presides at meetings of the Board. The presiding officer may debate, move, and take any action that may be taken by other members of the Board. Board members are not required to rise but must be recognized by the presiding officer before making motions and speaking.
- b. Every motion must be seconded before being put to a vote: all motions must be recorded in their entirety in the Board's minutes.
- c. Once recognized, a member may not be interrupted when speaking unless it is to call him/her to order. If a member is called to order, they must stop speaking until the question of order is determined, and, if in order, they must be permitted to proceed. There is no limit to the number of times a member may speak on a question. Motions to close or limit debate may be entertained and require a two-thirds vote to pass.
- d. Videoconferencing:

In compliance with Public Officers Law (POL) § 103-a(2)(a), the Board of Trustees/Planning Board/Zoning Board of Appeals (the "Board"), following a public hearing, authorized by resolution for the use of videoconferencing as described in POL § 103-a.

The following procedures are hereby established to satisfy the requirement of POL § 103-a(2)(b) that any public body which in its discretion wishes to permit its members to participate in meetings by videoconferencing from private locations – under extraordinary circumstances – must establish written procedures governing member and public attendance.

1. Board members shall be physically present at any meeting of the Board unless such member is unable to be physically present at one of the designated public meeting locations due to extraordinary circumstances.

2. For purposes of these procedures, the term "extraordinary circumstances" includes disability, illness, caregiving responsibilities, or any other significant or unexpected factor or event which precludes the member's physical attendance at such meeting.

3. If a member is unable to be physically present at one of the designated public meeting locations and wishes to participate by videoconferencing from a private location due to extraordinary circumstances, the member must notify the Mayor/Chairperson of the Planning Board/Chairperson of the Zoning Board

of Appeals no later than four business days prior to the scheduled meeting in order for proper notice to the public to be given.

4. If there is a quorum of members participating at a physical location(s) open to the public, the Board may properly convene a meeting. A member who is participating from a remote location that is not open to in-person physical attendance by the public *shall not* count toward a quorum of the Board but may participate and vote if there is a quorum of members at a physical location(s) open to the public.

5. Except in the case of executive sessions conducted pursuant to POL § 105, the Board shall ensure that its members can be heard, seen, and identified while the meeting is being conducted, including but not limited to any motions, proposals, resolutions, and any other matter formally discussed or voted upon. This requirement shall include the use of first and last name placards physically placed in front of the members or, for members participating by videoconferencing from private locations due to extraordinary circumstances, such members must ensure that their full first and last name appears on their videoconferencing screen.

6. The minutes of the meetings involving videoconferencing based on extraordinary circumstances pursuant to POL § 103-a shall include which, if any, members participated by videoconferencing from a private location due to such extraordinary circumstances.

7. The public notice for the meeting shall inform the public: (i) that extraordinary circumstances videoconferencing will (or may) be used, (ii) where the public can view and/or participate in such meeting, (iii) where required documents and records will be posted or available, and (iv) the physical location(s) for the meeting where the public can attend.

8. The Board shall provide that each open portion of any meeting conducted using extraordinary circumstances, videoconferencing shall be recorded and such recordings posted or linked on the Board's website (<https://cayugaheights.gov>) within five business days following the meeting and shall remain so available for a minimum of five years thereafter. Such recordings shall be transcribed upon request.

9. If members of the Board are authorized to participate by videoconferencing from a private location due to extraordinary circumstances, the Board shall provide the opportunity for members of the public to view such meetings by video, and to participate in proceedings by videoconference in real time where public comment or participation is authorized. The Board shall ensure that where extraordinary circumstances videoconferencing is used, it authorizes the same public participation or testimony as in person participation or testimony.

10. Open meetings of the Board conducted using extraordinary circumstances videoconferencing pursuant to the provisions of POL § 103-a shall be broadcast pursuant to the requirements of POL § 103(f) and shall utilize technology to permit access by members of the public with disabilities consistent

with the 1990 Americans with Disabilities Act (ADA), as amended, and corresponding guidelines. For the purposes of this guideline, “disability” shall have the meaning defined in Executive Law § 292.

11. The in-person participation requirements of POL § 103-a(2)(c) shall not apply during a state disaster emergency declared by the governor pursuant to Executive Law § 28 if the Board determines that the circumstances necessitating the emergency declaration would affect or impair the ability of the Board to hold an in-person meeting.

12. These procedures shall be conspicuously posted on the Board’s website ([cayugaheights.gov](http://cayugaheights.gov)).

VIII GUIDELINES FOR PUBLIC COMMENT: Privilege of the Floor guidelines are as established on January 9, 2012 Board of Trustee meeting as follows.

Meetings of the Board of Trustees of the Village of Cayuga Heights take place in accordance with New York State law, for the purpose of Village governance. Meetings are convened by the Mayor or by an appointed deputy.

Discussion takes place among the members of the Board with the Village professional staff. Minutes are recorded by the Clerk. As provided in the New York State Open Meetings Law, all Board meetings are open to the public, and members of the public are welcome to attend.

Although not required by law, the Mayor and the Trustees of Cayuga Heights offer Privilege of the Floor in order to provide individuals in the audience with the opportunity to voice their opinion on Village affairs.

In the interest of expediting the flow of Village business during its lengthy meetings, Privilege of the Floor is open for 30 minutes only, ordinarily following any scheduled Public Hearings.

Fifteen (15) minutes prior to the commencement of any regularly scheduled Board of Trustee’s meeting, a sign-in sheet will be placed on a table inside the meeting room. Upon arrival, all attendees are requested to sign in, indicating if they wish to speak. The speakers may give their name and address if they choose. If a speaker does not want to provide their name, they must sign in as “Anonymous Speaker” and then they are responsible for remembering the number associated with their place on the list.

Attendees will be called to speak in the order shown on the sign-in sheet on a first-come, first-to-speak basis.

Speakers are asked to stand unless prevented by a disability, to give their name and address if they choose and must limit their remarks to two minutes of time. Please note that a speaker’s time may not be yielded to other speakers.

Speakers are requested to observe standards of courtesy and good taste and may be asked to terminate remarks at any time by the Mayor or another presiding officer. Audience members are asked not to engage with the speaker, or with each other.

The Village Clerk keeps time and gives notice when 30 seconds are remaining. Occasionally, Board members may ask a speaker for clarification.

Speakers are very welcome to submit their comments to the Board in writing for consideration and attachment to the meeting minutes. The minutes will include all the speakers' names, if provided by the speaker, with a brief statement of their positions.

Although the public is only invited to speak during Privilege of the Floor, the Board may, at its discretion, allow the public to speak at other times. Speakers must be recognized by the Mayor or by another presiding officer.

Anyone with an interest in any facet of Village government is encouraged to contact the Mayor, the Board of Trustees and the Village staff through email addresses found on the

Village of Cayuga Heights web site ([www.cayugaheights.gov](http://www.cayugaheights.gov)).

Adopted by the Board of Trustees, Village of Cayuga Heights, December 12<sup>th</sup>, 2011

## IX MINUTES:

- a. The Clerk is responsible for taking the minutes of the board. Minutes must consist of a record or summary of all motions, proposals, resolution and any other matter formally voted upon and the vote thereon. Minutes must be taken for an executive session of any action that is taken by formal vote. Executive session minutes must consist of a record or summary of the final determination of such action, and the date and vote thereon; provided, however, that such summary need not include any matter which is not required to be made public by the NYS Freedom of Information Law (FOIL).
- b. Minutes must also include the following:
  - i. Name of the Board;
  - ii. Date, place, and time of the meeting;
  - iii. Notation of the presence or absence of Board members and time of arrival or departure if different from time of call to order and adjournment;
  - iv. Name and title of other village officials and employees present and the approximate number of attendees;
  - v. Record of communications presented to the Board;
  - vi. Record of reports made by Board or other village personnel; and
  - vii. Time of adjournment; and signature of Clerk or person who took the minutes if not the Clerk.
- c. Minutes may contain a summary of the discussion leading to action taken but should not include verbatim comments unless a majority of the Board resolves to have the Clerk do so.
- d. The Clerk is responsible for creating a draft of the minutes within the timeframe provided for under the New York State Open Meetings Law. The Board of Trustees approves the

minutes at the next board meeting. Amendments to the Clerk's minutes require approval of the Board of Trustees by a majority vote.

**X ORDER OF BUSINESS OF THE BOARD OF TRUSTEES:**

- a. Call to order;
- b. Approval of minutes of previous meeting(s);
- c. Public comment period;
- d. Report of officers and committees (Fire, Treasurer, Mayor, Engineer, Trustees, Police, Public Works, Clerk);
- e. Report of the Attorney;
- f. Adjournment

**XI GUIDELINES FOR USE OF RECORDING EQUIPMENT:** All members of the public and all public officials are allowed to tape or video record public meetings. Recording is not allowed during executive sessions. Recording should be done in a manner which does not interfere with the meeting. The mayor may determine whether the recording is being done in an intrusive manner taking into consideration, but not limited to, brightness of lights, distance from the deliberations of the village board, size of the equipment, and the ability of the public to participate in the meeting. If the recording is determined to be intrusive and interferes with the meeting, the mayor may direct that the recording be stopped or undertaken in a different manner or location.

**XII ADJORNMENT:** Meeting may be adjourned by motion.

**XIII AMENDMENTS TO THE RULES OF PROCEDURE:** The forgoing procedure may be amended from time to time by a majority vote of the Board.

**C. DESIGNATING DEPOSITORY:**

**WHEREAS:** the Board of Trustees has determined that Village Law § 4-412 (3)(2) requires the designation of banks or trust companies for the deposit of all village monies;

**THEREFORE, BE IT RESOLVED THAT:**

Section 1. That the Board of Trustees designates the Tompkins Trust Company, Ithaca, NY & Community Bank, Ithaca, NY as official depositories for all Village funds received by the Village Clerk, receiver of taxes for the Fiscal Year June 1, 2025 – May 31, 2026.

Sections 2. That the Clerk is authorized to notify Tompkins Trust Company and Community Bank of Ithaca of the following names to be honored on checks for the Fiscal Year June 1, 2025 – May 31, 2026 with two signatures required for each check.

Mayor Linda Woodard, Deputy Treasurer Rennekamp, Clerk Jeffrey D. Walker, Treasurer Laura Dolch

Section 3. That this resolution is effective immediately.

**D. DESIGNATING MEETING DATES:**

**BE IT RESOLVED THAT:** The date, location, and time for next regular Board of Trustees meeting is April 16th 2025 at Marcham Hall starting at 7:00 p.m.

**BE IT RESOLVED THAT:** The date, location, and time for regular meetings of the Planning Board is established as the 4th Monday of the month at Marcham Hall starting at 7:00 p.m.

**BE IT RESOLVED THAT:** The date and time for regular meetings of the Zoning Board of Appeals is scheduled on an as needed basis (historically held the 1<sup>st</sup> Monday of the month at 7:00 p.m.).

**E. CODE OF ETHICS:**

**BE IT RESOLVED THAT:** The Mayor must ensure that a copy of the Code of Ethics is distributed to each officer and employee of the village. In addition, the Village Mayor must ensure that a copy of General Municipal Law §§ 800-809 is posted in each public building under the Village's jurisdiction. Failure to either distribute or receive a copy of the local Code of Ethics does not affect an officer's/employee's duty to comply with the code, nor does it affect the enforcement of provisions of the code.

**F. ADVANCE APPROVAL OF CLAIMS:**

**WHEREAS:** The Board of Trustees has determined to authorize payment in advance of audit of claims for public utility services, postage, freight and express charges; and

**WHEREAS:** all such claims must be presented at the next regular meeting for audit; and

**WHEREAS:** this resolution is consistent with the Village of Cayuga Heights Procurement Policy; and

**WHEREAS:** the claimant and the officer incurring or approving the claim are jointly and severally liable for any amount of Board of Trustees disallows.

**THEREFORE, BE IT RESOLVED THAT:**

Section 1. That the Board of Trustees authorized payment in advance of audit of claims for public utility services, postage, freight and express charges. All such claims must be presented at the next regular meeting for audit and the claimant and the officer incurring or approving the claim are jointly and severally liable for any amount of Board of Trustees disallows.

Section 2. That this resolution is effective immediately.

**EXHIBIT 2026-006**

The Village of Cayuga Heights Fire Department held their elections on March 23, 2025. Below is the Slate of Officers to be approved by the Village Board of Trustees.

Asst. Chief 262 - Joe Price  
Asst. Chief 263 - Mike Garrett  
Asst. Chief 264 - Sophie Janowsky  
Lieutenant 281 - Macey Chasman  
Lieutenant 282 - Titus Pierce  
Lieutenant 283 - Gaelan Walsh  
Lieutenant 284 - Jane Reagan

**EXHIBIT 2026-007**

**RESOLUTION:**

**Refuse Capital Improvements Reserve Fund.**

**RESOLVED**, that pursuant to Section 6-c [6-g for fire districts] of the General Municipal Law, as amended, there is hereby established a capital reserve fund to be known as the “Refuse Capital Improvements Reserve Fund” (hereinafter “Reserve Fund”). The purpose of this Reserve Fund is to accumulate moneys to finance the cost of a type of capital improvement, and or equipment. The type of capital improvement, and equipment to be financed from the Reserve Fund is the construction, reconstruction, and or acquisition of refuse capital improvements.

**RESOVLED**, that the chief fiscal officer is hereby directed to deposit and secure the moneys of this Reserve Fund in the manner provided by Section 10 of the General Municipal Law. The chief fiscal officer may invest the moneys in the Reserve Fund in the manner provided by Section 11 of the General Municipal Law, and consistent with the investment policy of the Village of Cayuga Heights. Any interest earned or capital gains realized on the moneys so deposited or invested shall accrue to and become part of the Reserve Fund.

**RESOLVED**, that The chief fiscal officer shall account for the Reserve Fund in a manner which maintains the separate identity of the Reserve Fund and shows the date and amount of each sum paid into the fund, interest earned by the fund, capital gains or losses resulting from the sale of

investments of the fund, the amount and date of each withdrawal from the fund and the total assets of the fund, showing cash balance and a schedule of investments, and shall, at the end of each fiscal year, render to the Board a detailed report of the operation and condition of the Reserve Fund.

**THEREFORE BE IT RESOLVED**, that except as otherwise provided by law, expenditures from this Reserve Fund shall be made only for the purpose for which the Reserve Fund is established. No expenditure shall be made from this Reserve Fund without the approval of the Village Board of Trustees and such additional actions or proceedings as may be required by Section 6-c [6-g] of the General Municipal Law and any other law.

**Tax Levy Limit, Before Adjustments and Exclusions**

✓	Real Property Tax Levy FYE 2025	\$3,227,302
✓	Tax Cap Reserve Offset from FYE 2024 Used to Reduce FYE 2025 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2025	---
✓	Tax Base Growth Factor	1.0074
✓	PILOTs Receivable FYE 2025	---
✓	Tort Exclusion Amount Claimed in FYE 2025	\$0
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2026	---
✓	Available Carryover from FYE 2025	---
	<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$3,316,208</b>
	<b>Adjustments for Transfer of Local Government Functions</b>	
✓	Costs Incurred from Transfer of Local Government Functions	\$0
✓	Savings Realized from Transfer of Local Government Functions	\$0
	<b>Total Adjustments</b>	<b>\$0</b>
	<b>Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>	<b>\$3,316,208</b>
	<b>Exclusions</b>	
✓	Tort Exclusion	\$0
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
✓	Police and Fire Retirement System Exclusion	\$4,333
	<b>Total Exclusions</b>	<b>\$4,333</b>
	<b>Your FYE 2026 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$3,320,541</b>
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2026 Levy	---
✓	FYE 2026 Proposed Levy, Net of Reserve	\$3,516,690
	<b>Difference Between Tax Levy Limit and Proposed Levy</b>	<b>(\$196,149)</b>
✓	Do you plan to override the Tax Cap for FYE 2026 ?	Yes

## History

Date and Time	Status Changed To	User
03/26/2025 9:01:21 AM	Form was submitted to OSC (Form Status set to: Submitted)	Laura Dolch

EXHIBIT 2026-008

PROPOSED LOCAL LAW C OF 2025

*DRAFT*

A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN GENERAL MUNICIPAL LAW §3-C

Be it enacted by the Board of Trustees of the Village of Cayuga Heights as follows:

**Section 1 Legislative Intent:** It is the intent of this local law to allow the Village of Cayuga Heights to adopt a budget for the fiscal year commencing in 2025 that requires a real property tax levy in excess of the tax levy limit as defined by General Municipal Law §3-c.

**Section 2 Authority:** This local law is adopted pursuant to subdivision 5 of General Municipal Law §3-c which expressly authorizes a local governing body to override the property tax cap for the coming fiscal year by the adoption of a local law approved by a vote of sixty percent (60%) of said governing body.

**Section 3 Tax Levy Limit Override:** The Board of Trustees of the Village of Cayuga Heights, County of Tompkins, is hereby authorized to adopt a budget for the fiscal year commencing in 2025 that requires a real property tax levy over the amount otherwise prescribed in General Municipal Law §3-c.

**Section 4 Severability:** If a court determines that any clause sentence paragraph subdivision or part of this local law or the application thereof to any person firm or corporation or circumstance is invalid or unconstitutional the court order or judgment shall not affect impair or invalidate the remainder of this local law but shall be confined in its operation to the clause sentence paragraph subdivision or part of this Local Law or in its application to the person individual firm or corporation or circumstance directly involved in the controversy in which such judgment or order shall be rendered.

**Section 5 Effective Date:** This Local Law shall take effect immediately upon filing with the Secretary of State.