



**AGENDA – BUDGET RESOLUTIONS  
NIAGARA COUNTY LEGISLATURE  
December 10, 2024 – 6:00 P.M.**

- B-01-24** Legislators Christopher A. Robins, Carla L. Speranza, Jeffrey Elder, re Budget Modification Sales Tax
- B-02-24** Administration Committee, re Ratification of Agreement Between Niagara County Unit 7650, Local 832, Civil Service Employees Association, Inc. Local 1000, AFSCME, AFL-CIO (CSEA)
- B-03-24** Administration Committee, re Adoption for 2025 Assessment Roll & Budget – Water District
- B-04-24** Administration Committee, re Adoption for 2025 Assessment Roll & Budget – Sewer District
- B-05-24** Administration Committee, re Adoption for the 2025 Assessment Roll & Budget – Refuse Disposal District
- B-06-24** Administration Committee, re Authorization for County Manager and Budget Director to Make Changes to Budget
- B-07-24** Administration Committee, re Adoption of 2025 Budget
- B-08-24** Administration Committee, re Levying of Taxes
- B-09-24** Administration Committee, re Approval of Tax Rolls

*Alysa T. Tomasino*

Alysa T. Tomasino, Clerk  
Niagara County Legislature

**NIAGARA COUNTY LEGISLATURE**

**FROM:** Legislators Christopher A. Robins, **DATE:** 12/10/24 **RESOLUTION #** B-01-24  
Carla L. Speranza and Jeffrey Elder

<b>APPROVED</b>	<b>REVIEWED</b>	<b>COMMITTEE ACTION</b>	<b>LEGISLATIVE ACTION</b>
<b>CO. ATTORNEY</b>	<b>CO. MANAGER</b>	_____	Approved: Ayes _____ Abs. _____ Noes _____
_____	_____	_____	Rejected: Ayes _____ Abs. _____ Noes _____
_____	_____	_____	Referred: _____

**BUDGET MODIFICATION  
SALES TAX**

WHEREAS, the Sales Tax amount appropriated in the 2025 budget is \$96,700,000, now, therefore, be it  
RESOLVED, that sales tax revenue be increased in the 2025 Budget by \$2,980,355, and be it further  
RESOLVED, that the following 2025 budget modification be effectuated:

**INCREASE REVENUE:**

A.07.1325.000 41110.01	Sales & Use Tax-General	\$1,579,588
A.07.1325.000 41110.02	Sales & Use Tax-Medicaid	<u>\$1,400,767</u>
		<b>\$2,980,355</b>

**DECREASE REVENUE:**

A.07.1325.000 41001.00	Real Property Tax	\$2,980,355
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LEGISLATOR CHRISTOPHER A. ROBINS

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LEGISLATOR CARLA L. SPERANZA

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LEGISLATOR JEFFREY ELDER

# NIAGARA COUNTY LEGISLATURE

**FROM:** Administration Committee **DATE:** 12/10/24 **RESOLUTION #** B-02-24

APPROVED CO. ATTORNEY	REVIEWED CO. MANAGER	COMMITTEE ACTION	LEGISLATIVE ACTION
			Approved: Ayes _____ Abs. _____ Noes _____
			Rejected: Ayes _____ Abs. _____ Noes _____
			Referred: _____

## RATIFICATION OF AGREEMENT BETWEEN NIAGARA COUNTY UNIT 7650, LOCAL 832, CIVIL SERVICE EMPLOYEES ASSOCIATION, INC. LOCAL 1000, AFSCME, AFL-CIO (CSEA)

WHEREAS, the County of Niagara, and the Niagara County Unit 7650, Local 832, Civil Service Employees Association, Inc. Local 1000, AFSCME, AFL-CIO (CSEA) have reached a tentative agreement for the period of January 1, 2025 through December 31, 2027, (the Tentative Agreement), incorporated herein and made a part hereof by reference, and

WHEREAS, said Tentative Agreement is subject to ratification by the CSEA membership body on or about December 19, 2024, and

WHEREAS, funds are available in the 2025 budgeted appropriations to carry out the fiscal obligations in the Tentative Agreement, and

WHEREAS, the County Attorney has reviewed the agreement for approval as to legal form, language, and compliance, now, therefore, be it

RESOLVED, that upon a vote and approval of the 2025 Tentative Budget by the County Legislature on December 10, 2024, the Tentative Agreement will also be approved as the final ratified agreement between the parties for the period of January 1, 2025 through December 31, 2027 (the "Agreement"), and be it further

RESOLVED, that if the CSEA membership body does not ratify the Tentative Agreement on or about December 19, 2024 that the Agreement will be null and void, and subsequently the 2025 budget modification will not be effectuated, and be it further

RESOLVED, that the County Manager is authorized to direct the Departments of Human Resources, Risk Management, Budget, and the Treasurer's Office to implement and administer the provisions of the Agreement if ratified, and be it further

RESOLVED, that the Chairman of the Legislature be, and hereby is authorized to execute said Agreement on behalf of the County of Niagara, subject to the approval of the County Attorney, and be it further

RESOLVED, that the following 2025 budget modification be effectuated:

### INCREASE REVENUE:

A.13.1430.10641289.09	Salary Reimbursement	\$	9,516
A.20.4010.00043401.00	Public Health State Aid Revenue	\$	2,088
A.20.4090.00043401.00	Public Health State Aid Revenue	\$	24,950
A.20.4189.40143401.00	Public Health State Aid Revenue	\$	18,592
A.21.4310.00041289.08	Other General Gov Income Reimbursement	\$	6,130

A.21.4310.00041620.00	Mental Health Fees Revenue	\$	75,637
A.21.4310.00043489.04	Other Health Case Management Services	\$	1,294
A.21.4310.00043490.01	Mental Health Program General	\$	1,358
A.21.4310.00043490.02	Mental Health Program Assisted Hlth Outpatient	\$	925
A.21.4310.00043490.05	Mental Health Program Reinvestment Programs	\$	35,764
A.21.4310.00043490.08	Mental Health Program Community Support	\$	3,545
A.21.4310.00043490.13	Mental Health Program Single Point of Access	\$	5,355
A.21.4310.00044389.13	Comprehensive Opioid Abuse Site	\$	7,242
A.21.4310.00044490.00	Mental Health Revenue	\$	28,917
A.22.6010.00043610.01	DSS Administration General	\$	163,361
A.22.6010.00044610.00	DSS Administration Revenue	\$	435,630
A.22.6010.00044611.00	Food Stamps Revenue	\$	98,017
		\$	918,321

## DECREASE REVENUE:

A.07.1325.00041001.00	Real Property Taxes Revenue	\$	28,675
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## DECREASE APPROPRIATIONS:

A.08.1990.00074500.01	Contingency Fund	\$	101,184
A.08.1991.00074500.01	General Government Support	\$	995,081
		\$	1,096,265

## INCREASE APPROPRIATIONS:

A.01.1670.00071010.00	Positions Expense	\$	4,550
A.01.1670.00078100.00	Retirement Expense	\$	734
A.01.1670.00078200.00	FICA Expense	\$	348
A.01.1670.00078300.00	Worker's Compensation Expense	\$	95
A.02.1165.00071010.00	Positions Expense	\$	33,448
A.02.1165.00071030.00	Part Time Expense	\$	757
A.02.1165.00078100.00	Retirement Expense	\$	4,631
A.02.1165.00078200.00	FICA Expense	\$	2,615
A.02.1165.00078300.00	Worker's Compensation Expense	\$	719
A.03.1170.00071010.00	Positions Expense	\$	28,903
A.03.1170.00078100.00	Retirement Expense	\$	3,756
A.03.1170.00078200.00	FICA Expense	\$	2,212
A.03.1170.00078300.00	Worker's Compensation Expense	\$	607
A.04.1170.10271010.00	Positions Expense	\$	4,768
A.04.1170.10278100.00	Retirement Expense	\$	590
A.04.1170.10278200.00	FICA Expense	\$	363
A.04.1170.10278300.00	Worker's Compensation Expense	\$	100
A.06.1320.00071010.00	Positions Expense	\$	4,166
A.06.1320.00078100.00	Retirement Expense	\$	589
A.06.1320.00078200.00	FICA Expense	\$	319
A.06.1320.00078300.00	Worker's Compensation Expense	\$	87
A.07.1325.00071010.00	Positions Expense	\$	30,019
A.07.1325.00071050.00	Overtime Expense	\$	103

A.07.1325.00078100.00	Retirement Expense	\$	3,741
A.07.1325.00078200.00	FICA Expense	\$	2,303
A.07.1325.00078300.00	Worker's Compensation Expense	\$	630
A.08.1340.00071010.00	Positions Expense	\$	8,460
A.08.1340.00078100.00	Retirement Expense	\$	1,050
A.08.1340.00078200.00	FICA Expense	\$	646
A.08.1340.00078300.00	Worker's Compensation Expense	\$	177
A.09.1355.00071010.00	Positions Expense	\$	8,552
A.09.1355.00071050.00	Overtime Expense	\$	84
A.09.1355.00078100.00	Retirement Expense	\$	1,224
A.09.1355.00078200.00	FICA Expense	\$	661
A.09.1355.00078300.00	Worker's Compensation Expense	\$	183
A.10.1410.00071010.00	Positions Expense	\$	34,126
A.10.1410.00071030.00	Part Time Expense	\$	343
A.10.1410.00078100.00	Retirement Expense	\$	4,958
A.10.1410.00078200.00	FICA Expense	\$	2,637
A.10.1410.00078300.00	Worker's Compensation Expense	\$	727
A.10.1410.10371010.00	Positions Expense	\$	45,393
A.10.1410.10371030.00	Part Time Expense	\$	343
A.10.1410.10378100.00	Retirement Expense	\$	6,826
A.10.1410.10378200.00	FICA Expense	\$	3,504
A.10.1410.10378300.00	Worker's Compensation Expense	\$	964
A.13.1430.10671010.00	Positions Expense	\$	7,674
A.13.1430.10678100.00	Retirement Expense	\$	1,096
A.13.1430.10678200.00	FICA Expense	\$	585
A.13.1430.10678300.00	Worker's Compensation Expense	\$	161
A.15.1440.00071010.00	Positions Expense	\$	9,764
A.15.1440.00078100.00	Retirement Expense	\$	1,322
A.15.1440.00078200.00	FICA Expense	\$	746
A.15.1440.00078300.00	Worker's Compensation Expense	\$	203
A.15.1490.00071010.00	Positions Expense	\$	1,516
A.15.1490.00071050.00	Overtime Expense	\$	25
A.15.1490.00078100.00	Retirement Expense	\$	191
A.15.1490.00078200.00	FICA Expense	\$	118
A.15.1490.00078300.00	Worker's Compensation Expense	\$	32
A.15.1620.00071010.00	Positions Expense	\$	18,278
A.15.1620.00078100.00	Retirement Expense	\$	2,809
A.15.1620.00078200.00	FICA Expense	\$	1,399
A.15.1620.00078300.00	Worker's Compensation Expense	\$	384
A.15.6610.00071010.00	Positions Expense	\$	5,390
A.15.6610.00071050.00	Overtime Expense	\$	1
A.15.6610.00078100.00	Retirement Expense	\$	670
A.15.6610.00078200.00	FICA Expense	\$	412
A.15.6610.00078300.00	Worker's Compensation Expense	\$	113
A.15.7110.00071010.00	Positions Expense	\$	3,792
A.15.7110.00078100.00	Retirement Expense	\$	471
A.15.7110.00078200.00	FICA Expense	\$	290
A.15.7110.00078300.00	Worker's Compensation Expense	\$	80
A.15.8160.80271010.00	Positions Expense	\$	1,170

A.15.8160.80278100.00	Retirement Expense	\$	146
A.15.8160.80278200.00	FICA Expense	\$	90
A.15.8160.80278300.00	Worker's Compensation Expense	\$	25
A.16.1680.00071010.00	Positions Expense	\$	28,192
A.16.1680.00071050.00	Overtime Expense	\$	189
A.16.1680.00078100.00	Retirement Expense	\$	4,046
A.16.1680.00078200.00	FICA Expense	\$	2,173
A.16.1680.00078300.00	Worker's Compensation Expense	\$	592
A.16.1680.10971010.00	Positions Expense	\$	5,116
A.16.1680.10978100.00	Retirement Expense	\$	635
A.16.1680.10978200.00	FICA Expense	\$	391
A.16.1680.10978300.00	Worker's Compensation Expense	\$	107
A.17.3110.00071010.00	Positions Expense	\$	56,023
A.17.3110.00078100.00	Retirement Expense	\$	8,634
A.17.3110.00078200.00	FICA Expense	\$	4,369
A.17.3110.00078300.00	Worker's Compensation Expense	\$	1,181
A.17.3150.00071010.00	Positions Expense	\$	6,918
A.17.3150.00071030.00	Part Time Expense	\$	648
A.17.3150.00078100.00	Retirement Expense	\$	1,137
A.17.3150.00078200.00	FICA Expense	\$	579
A.17.3150.00078300.00	Worker's Compensation Expense	\$	158
A.17.3989.30071010.00	Positions Expense	\$	15,605
A.17.3989.30071030.00	Part Time Expense	\$	648
A.17.3989.30078100.00	Retirement Expense	\$	2,577
A.17.3989.30078200.00	FICA Expense	\$	1,244
A.17.3989.30078300.00	Worker's Compensation Expense	\$	341
A.18.3140.00071010.00	Positions Expense	\$	11,984
A.18.3140.00078100.00	Retirement Expense	\$	2,008
A.18.3140.00078200.00	FICA Expense	\$	916
A.18.3140.00078300.00	Worker's Compensation Expense	\$	252
A.18.3989.30271010.00	Positions Expense	\$	16,260
A.18.3989.30278100.00	Retirement Expense	\$	2,323
A.18.3989.30278200.00	FICA Expense	\$	1,244
A.18.3989.30278300.00	Worker's Compensation Expense	\$	339
A.19.3410.00071010.00	Positions Expense	\$	2,466
A.19.3410.00078100.00	Retirement Expense	\$	305
A.19.3410.00078200.00	FICA Expense	\$	188
A.19.3410.00078300.00	Worker's Compensation Expense	\$	52
A.19.3640.00071010.00	Positions Expense	\$	2,466
A.19.3640.00078100.00	Retirement Expense	\$	306
A.19.3640.00078200.00	FICA Expense	\$	189
A.19.3640.00078300.00	Worker's Compensation Expense	\$	53
A.19.4540.00071010.00	Positions Expense	\$	1,517
A.19.4540.00078100.00	Retirement Expense	\$	187
A.19.4540.00078200.00	FICA Expense	\$	116
A.19.4540.00078300.00	Worker's Compensation Expense	\$	32
A.20.2960.00071010.00	Positions Expense	\$	5,452
A.20.2960.00078100.00	Retirement Expense	\$	710
A.20.2960.00078200.00	FICA Expense	\$	419

A.20.2960.00078300.00	Worker's Compensation Expense	\$	115
A.20.4010.00071010.00	Positions Expense	\$	4,660
A.20.4010.00078100.00	Retirement Expense	\$	686
A.20.4010.00078200.00	FICA Expense	\$	356
A.20.4010.00078300.00	Worker's Compensation Expense	\$	97
A.20.4059.00071010.00	Positions Expense	\$	51,271
A.20.4059.00078100.00	Retirement Expense	\$	7,775
A.20.4059.00078200.00	FICA Expense	\$	3,921
A.20.4059.00078300.00	Worker's Compensation Expense	\$	1,067
A.20.4090.00071010.00	Positions Expense	\$	53,399
A.20.4090.00071030.00	Part Time Expense	\$	1,988
A.20.4090.00071055.00	On Call Pay Expense	\$	208
A.20.4090.00078100.00	Retirement Expense	\$	8,295
A.20.4090.00078200.00	FICA Expense	\$	4,253
A.20.4090.00078300.00	Worker's Compensation Expense	\$	1,162
A.20.4189.40171010.00	Positions Expense	\$	41,448
A.20.4189.40178100.00	Retirement Expense	\$	6,160
A.20.4189.40178200.00	FICA Expense	\$	3,168
A.20.4189.40178300.00	Worker's Compensation Expense	\$	869
A.21.4310.00071010.00	Positions Expense	\$	127,892
A.21.4310.00071030.00	Part Time Expense	\$	4,444
A.21.4310.00071050.00	Overtime Expense	\$	2,746
A.21.4310.00078100.00	Retirement Expense	\$	17,912
A.21.4310.00078200.00	FICA Expense	\$	10,337
A.21.4310.00078300.00	Worker's Compensation Expense	\$	2,836
A.22.6010.00071010.00	Positions Expense	\$	874,947
A.22.6010.00078100.00	Retirement Expense	\$	126,502
A.22.6010.00078200.00	FICA Expense	\$	66,906
A.22.6010.00078300.00	Worker's Compensation Expense	\$	18,307
A.22.7310.00071010.00	Positions Expense	\$	1,791
A.22.7310.00078100.00	Retirement Expense	\$	448
A.22.7310.00078200.00	FICA Expense	\$	137
A.22.7310.00078300.00	Worker's Compensation Expense	\$	37
A.24.6772.00071010.00	Positions Expense	\$	17,032
A.24.6772.00071030.00	Part Time Expense	\$	666
A.24.6772.00078100.00	Retirement Expense	\$	2,469
A.24.6772.00078200.00	FICA Expense	\$	1,356
A.24.6772.00078300.00	Worker's Compensation Expense	\$	369
A.24.7610.70271010.00	Positions Expense	\$	5,915
A.24.7610.70271030.00	Part Time Expense	\$	1,010
A.24.7610.70278100.00	Retirement Expense	\$	840
A.24.7610.70278200.00	FICA Expense	\$	530
A.24.7610.70278300.00	Worker's Compensation Expense	\$	144
A.28.8020.00071010.00	Positions Expense	\$	5,865
A.28.8020.00071050.00	Overtime Expense	\$	20
A.28.8020.00078100.00	Retirement Expense	\$	731
A.28.8020.00078200.00	FICA Expense	\$	450
A.28.8020.00078300.00	Worker's Compensation Expense	\$	123
		\$	1,985,911

## INCREASE REVENUE:

CD.29.6290.000	44791.00	WIOA Revenue	\$	44,021
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## DECREASE REVENUE:

CD.29.6291.000	44791.00	WIOA Revenue	\$	44,021
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## DECREASE APPROPRIATIONS:

CD.29.6291.000	74500.01	Contractual Expense	\$	44,021
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## INCREASE APPROPRIATIONS:

CD.29.6290.000	71010.00	Positions Expense	\$	35,488
CD.29.6290.000	78100.00	Retirement Expense	\$	5,074
CD.29.6290.000	78200.00	FICA Expense	\$	2,716
CD.29.6290.000	78300.00	Worker's Compensation Expense	\$	743
			\$	44,021

## INCREASE REVENUE:

CM.02.1989.115	41001.00	Real Property Taxes Revenue	\$	2,054
CM.20.4046.418	41001.00	Real Property Taxes Revenue	\$	744
CM.20.4046.418	43401.00	Public Health State Aid	\$	3,480
CM.20.4189.404	41001.00	Real Property Taxes Revenue	\$	2,006
CM.20.4189.404	43401.00	Public Health State Aid	\$	1,129
CM.20.4189.406	41001.00	Real Property Taxes Revenue	\$	2,785
CM.20.4189.406	43401.00	Public Health State Aid	\$	1,567
			\$	13,765

## DECREASE APPROPRIATIONS:

CM.20.4070.419	74375.01	Communications Advertising & Promotion	\$	9,667
CM.20.4070.420	74750.02	Supplies, General Supplies/Materials	\$	6,808
CM.20.4070.427	74500.01	Contractual Expenses	\$	10,000
CM.20.4070.427	74725.02	Services, Other Laboratory Services	\$	3,117
CM.20.4189.405	74750.02	Supplies, General Supplies/Materials	\$	6,769
CM.24.6772.601	74300.03	Reimbursements Travel, Mileage	\$	294
CM.24.6772.602	74750.02	Supplies, General Supplies/Materials	\$	795
CM.24.6772.603	74800.10	Supplies, Maint. Misc. Equip. under \$500	\$	4,153
CM.24.7610.703	74750.02	Supplies, General Supplies/Materials	\$	800
CM.24.7610.703	74750.06	Supplies, General Food & Kitchen Supplies	\$	816
			\$	43,219

## INCREASE APPROPRIATIONS:

CM.02.1989.115	71010.00	Positions Expense	\$	1,681
CM.02.1989.115	78100.00	Retirement Expense	\$	209



CM.02.1989.115	78200.00	FICA Expense	\$	129
CM.02.1989.115	78300.00	Worker's Compensation Expense	\$	35
CM.20.4046.418	71010.00	Positions Expense	\$	3,425
CM.20.4046.418	78100.00	Retirement Expense	\$	465
CM.20.4046.418	78200.00	FICA Expense	\$	264
CM.20.4046.418	78300.00	Worker's Compensation Expense	\$	70
CM.20.4070.419	71010.00	Positions Expense	\$	7,709
CM.20.4070.419	78100.00	Retirement Expense	\$	1,204
CM.20.4070.419	78200.00	FICA Expense	\$	590
CM.20.4070.419	78300.00	Worker's Compensation Expense	\$	164
CM.20.4070.420	71010.00	Positions Expense	\$	5,490
CM.20.4070.420	78100.00	Retirement Expense	\$	782
CM.20.4070.420	78200.00	FICA Expense	\$	420
CM.20.4070.420	78300.00	Worker's Compensation Expense	\$	116
CM.20.4070.427	71010.00	Positions Expense	\$	10,742
CM.20.4070.427	78100.00	Retirement Expense	\$	1,329
CM.20.4070.427	78200.00	FICA Expense	\$	821
CM.20.4070.427	78300.00	Worker's Compensation Expense	\$	225
CM.20.4189.404	71010.00	Positions Expense	\$	2,501
CM.20.4189.404	78100.00	Retirement Expense	\$	390
CM.20.4189.404	78200.00	FICA Expense	\$	191
CM.20.4189.404	78300.00	Worker's Compensation Expense	\$	53
CM.20.4189.405	71010.00	Positions Expense	\$	5,427
CM.20.4189.405	78100.00	Retirement Expense	\$	813
CM.20.4189.405	78200.00	FICA Expense	\$	415
CM.20.4189.405	78300.00	Worker's Compensation Expense	\$	114
CM.20.4189.406	71010.00	Positions Expense	\$	3,563
CM.20.4189.406	78100.00	Retirement Expense	\$	441
CM.20.4189.406	78200.00	FICA Expense	\$	273
CM.20.4189.406	78300.00	Worker's Compensation Expense	\$	75
CM.24.6772.601	71030.00	Part Time Expense	\$	240
CM.24.6772.601	78100.00	Retirement Expense	\$	30
CM.24.6772.601	78200.00	FICA Expense	\$	19
CM.24.6772.601	78300.00	Worker's Compensation Expense	\$	5
CM.24.6772.602	71030.00	Part Time Expense	\$	650
CM.24.6772.602	78100.00	Retirement Expense	\$	81
CM.24.6772.602	78200.00	FICA Expense	\$	50
CM.24.6772.602	78300.00	Worker's Compensation Expense	\$	14
CM.24.6772.603	71010.00	Positions Expense	\$	2,973
CM.24.6772.603	71030.00	Part Time Expense	\$	408
CM.24.6772.603	78100.00	Retirement Expense	\$	442
CM.24.6772.603	78200.00	FICA Expense	\$	260
CM.24.6772.603	78300.00	Worker's Compensation Expense	\$	70
CM.24.7610.703	71010.00	Positions Expense	\$	365
CM.24.7610.703	71030.00	Part Time Expense	\$	970
CM.24.7610.703	78100.00	Retirement Expense	\$	151
CM.24.7610.703	78200.00	FICA Expense	\$	102
CM.24.7610.703	78300.00	Worker's Compensation Expense	\$	28
			\$	56,984

## INCREASE REVENUE:

D.15.5110.00041001.00	Real Property Taxes Revenue	\$	18,152
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## INCREASE APPROPRIATIONS:

D.15.5010.00071010.00	Positions Expense	\$	5,884
D.15.5010.00078100.00	Retirement Expense	\$	731
D.15.5010.00078200.00	FICA Expense	\$	449
D.15.5010.00078300.00	Worker's Compensation Expense	\$	122
D.15.5110.00071010.00	Positions Expense	\$	8,666
D.15.5110.00078100.00	Retirement Expense	\$	1,455
D.15.5110.00078200.00	FICA Expense	\$	663
D.15.5110.00078300.00	Worker's Compensation Expense	\$	182
		\$	18,152

## INCREASE REVENUE:

DM.15.5132.000	41001.00	Real Property Taxes Revenue	\$	2,934
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## INCREASE APPROPRIATIONS:

DM.15.5132.000	71010.00	Positions Expense	\$	2,276
DM.15.5132.000	78100.00	Retirement Expense	\$	436
DM.15.5132.000	78200.00	FICA Expense	\$	174
DM.15.5132.000	78300.00	Worker's Compensation Expense	\$	48
			\$	2,934

## INCREASE REVENUE:

EL 40599.00	Appropriated Fund Balance	\$	1,074
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## INCREASE APPROPRIATIONS:

EL.30.8161.000	71010.00	Positions Expense	\$	863
EL.30.8161.000	78100.00	Retirement Expense	\$	126
EL.30.8161.000	78200.00	FICA Expense	\$	66
EL.30.8161.000	78300.00	Worker's Compensation Expense	\$	19
			\$	1,074

## INCREASE REVENUE:

FX 40599.00	Appropriated Fund Balance	\$	44,170
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## INCREASE APPROPRIATIONS:

FX.31.8310.000	71010.00	Positions Expense	\$	2,065
FX.31.8310.000	71030.00	Part Time Expense	\$	648
FX.31.8310.000	71050.00	Overtime Expense	\$	55

FX.31.8310.000	78100.00	Retirement Expense	\$	263
FX.31.8310.000	78200.00	FICA Expense	\$	211
FX.31.8310.000	78300.00	Worker's Compensation Expense	\$	59
FX.31.8330.000	71010.00	Positions Expense	\$	31,032
FX.31.8330.000	71050.00	Overtime Expense	\$	1,683
FX.31.8330.000	78100.00	Retirement Expense	\$	4,967
FX.31.8330.000	78200.00	FICA Expense	\$	2,504
FX.31.8330.000	78300.00	Worker's Compensation Expense	\$	683
			\$	44,170

## DECREASE APPROPRIATIONS:

G.32.8110.00074650.07	Professional Engineering Services	\$	1,806
G.32.8130.00072100.14	Machinery & Equipment, Misc. Equip	\$	3,366
		\$	5,172

## INCREASE APPROPRIATIONS:

G.32.8110.00071010.00	Positions Expense	\$	1,474
G.32.8110.00071050.00	Overtime Expense	\$	5
G.32.8110.00078100.00	Retirement Expense	\$	184
G.32.8110.00078200.00	FICA Expense	\$	113
G.32.8110.00078300.00	Worker's Compensation Expense	\$	30
G.32.8130.00071010.00	Positions Expense	\$	2,756
G.32.8130.00078100.00	Retirement Expense	\$	342
G.32.8130.00078200.00	FICA Expense	\$	211
G.32.8130.00078300.00	Worker's Compensation Expense	\$	57
		\$	5,172

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 ADMINISTRATION COMMITTEE

**NIAGARA COUNTY LEGISLATURE**

**FROM:** Administration Committee **DATE:** 12/10/24 **RESOLUTION #** B-03-24

<b>APPROVED</b>	<b>REVIEWED</b>	<b>COMMITTEE ACTION</b>	<b>LEGISLATIVE ACTION</b>
<b>CO. ATTORNEY</b>	<b>CO. MANAGER</b>	_____	Approved: Ayes _____ Abs. _____ Noes _____
_____	_____	_____	Rejected: Ayes _____ Abs. _____ Noes _____
_____	_____	_____	Referred: _____

**ADOPTION FOR 2025 ASSESSMENT ROLL & BUDGET - WATER DISTRICT**

WHEREAS, a public hearing was held on December 3, 2024, at 5:10 p.m., in the Legislative Chambers, Courthouse, Lockport, New York on the 2025 assessment roll and budget for the Niagara County Water District, and

WHEREAS, \_\_\_\_\_ addition(s) and/or deletion(s) were offered on said budget, now, therefore, be it

RESOLVED, that the Niagara County Legislature hereby affirms and adopts said 2025 assessment roll and budget for the Niagara County Water District, at \$ \_\_\_\_\_, and directs that the necessary taxes be levied to fund said budget pursuant to the provisions of the County law.

\_\_\_\_\_  
ADMINISTRATION COMMITTEE

**NIAGARA COUNTY LEGISLATURE**

**FROM:** Administration Committee **DATE:** 12/10/24 **RESOLUTION #** B-04-24

<b>APPROVED</b> <b>CO. ATTORNEY</b>	<b>REVIEWED</b> <b>CO. MANAGER</b>	<b>COMMITTEE ACTION</b> _____ _____ _____	<b>LEGISLATIVE ACTION</b> Approved: Ayes _____ Abs. _____ Noes _____ Rejected: Ayes _____ Abs. _____ Noes _____ Referred: _____
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**ADOPTION FOR 2025 ASSESSMENT ROLL & BUDGET - SEWER DISTRICT**

WHEREAS, a public hearing was held on December 3, 2024, at 5:30 p.m., in the Legislative Chambers, Courthouse, Lockport, New York on the 2025 assessment roll and budget for the Niagara County Sewer District #1, and

WHEREAS, \_\_\_\_\_ addition(s) and/or deletion(s) were offered on said budget, now, therefore, be it

RESOLVED, that the Niagara County Legislature hereby affirms and adopts said 2025 assessment roll and budget for the Niagara County Sewer District #1, at \$ \_\_\_\_\_ and directs that the necessary taxes be levied to fund said budget pursuant to the provisions of the County law.

\_\_\_\_\_  
ADMINISTRATION COMMITTEE

**NIAGARA COUNTY LEGISLATURE**

**FROM:** Administration Committee **DATE:** 12/10/24 **RESOLUTION #** B-05-24

<b>APPROVED</b> <b>CO. ATTORNEY</b>	<b>REVIEWED</b> <b>CO. MANAGER</b>	<b>COMMITTEE ACTION</b> _____ _____ _____	<b>LEGISLATIVE ACTION</b> Approved: Ayes _____ Abs. _____ Noes _____ Rejected: Ayes _____ Abs. _____ Noes _____ Referred: _____
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**ADOPTION FOR 2025 ASSESSMENT ROLL & BUDGET  
REFUSE DISPOSAL DISTRICT**

WHEREAS, a public hearing was held on December 3, 2024, at 5:20 p.m., in the Legislative Chambers, Courthouse, Lockport, New York on the 2025 assessment roll and budget for the Niagara County Refuse Disposal District, and

WHEREAS, \_\_\_\_\_ addition(s) and/or deletion(s) were offered on said budget, now, therefore, be it

RESOLVED, that the Niagara County Legislature hereby affirms and adopts said 2025 assessment roll and budget for the Niagara County Refuse Disposal District, at \$ \_\_\_\_\_, and directs that the necessary taxes be levied to fund said budget pursuant to the provisions of the County law.

\_\_\_\_\_  
ADMINISTRATION COMMITTEE

**NIAGARA COUNTY LEGISLATURE**

**FROM:** Administration Committee **DATE:** 12/10/24 **RESOLUTION #** B-06-24

<b>APPROVED</b> <b>CO. ATTORNEY</b>	<b>REVIEWED</b> <b>CO. MANAGER</b>	<b>COMMITTEE ACTION</b> _____ _____ _____	<b>LEGISLATIVE ACTION</b> Approved: Ayes _____ Abs. _____ Noes _____ Rejected: Ayes _____ Abs. _____ Noes _____ Referred: _____
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**AUTHORIZATION FOR COUNTY MANAGER AND BUDGET DIRECTOR TO MAKE CHANGES  
TO BUDGET**

RESOLVED, that the County Manager and Budget Director be and are hereby authorized, empowered, and directed to make any corrections, modifications, changes, additions and/or correct typographical errors not affecting the substance of the approved budget in order to balance accounts. This shall include any budget transfer within the same account classification and within the same fund, which will maintain the integrity of the budget required for the close of the fiscal year.

\_\_\_\_\_  
ADMINISTRATION COMMITTEE

# NIAGARA COUNTY LEGISLATURE

**FROM:** Administration Committee **DATE:** 12/10/24 **RESOLUTION #** B-07-24

APPROVED CO. ATTORNEY	REVIEWED CO. MANAGER	COMMITTEE ACTION	LEGISLATIVE ACTION
			Approved: Ayes Abs. Noes
			Rejected: Ayes Abs. Noes
			Referred:

## ADOPTION OF 2025 BUDGET

WHEREAS, the Office of the County Manager and the Budget Office have submitted a tentative budget for the conduct of the County government of the County of Niagara, New York, the conduct of the Niagara County Water District, the conduct of the Sewer District #1, and the conduct of the Refuse Disposal District for the year 2025, and

WHEREAS, pursuant to Section 359 of the County Law, public hearings were held on December 3, 2024, on the Niagara County Water District's budget at 5:10 p.m., Sewer District #1's budget at 5:30 p.m., Refuse Disposal District at 5:20 p.m., and the County's budget at 5:40 p.m., in the Legislative Chambers, Courthouse, Lockport, New York, and

WHEREAS, certain additions and/or deletions to said budget were thereafter approved by this Legislature, now, therefore, be it

RESOLVED, that the tentative budget for the year 2025, together with certain additions and/or deletions heretofore approved this date by this Legislature, be and the same is hereby approved and adopted, and that the several amounts specified and set forth in said budgets as appropriation and revenues in the column "ADOPTED" be and are hereby appropriated for the objects and purposes specified.

ADMINISTRATION COMMITTEE



# NIAGARA COUNTY LEGISLATURE

FROM: Administration Committee DATE: 12/10/24 RESOLUTION # B-08-24

APPROVED CO. ATTORNEY	REVIEWED CO. MANAGER	COMMITTEE ACTION	LEGISLATIVE ACTION
			Approved: Ayes Abs. Noes
			Rejected: Ayes Abs. Noes
			Referred:

## LEVYING OF TAXES

WHEREAS, the Niagara County Legislature has, by resolution, made amendments to the tentative budget submitted for the year 2025 by the County Manager and the Budget Director, thereby making appropriations for the conduct of the County for calendar year 2025, now, therefore, be it

RESOLVED, that to meet the amount of the said appropriations, less the anticipated revenue from sources other than the real property tax levy, this Legislature hereby levies the following taxes pursuant to the provisions of Section 361 of the County Law and Section 900 of the Real Property Tax Law upon the taxable property in the County, upon the valuation are equalized by it, to wit:

Upon all taxable property in the County, the sum of \$.

Upon all the taxable property in the area comprising the Sewer District #1,  
the sum of \$.

Upon all the taxable property in the area comprising the County Water District,  
the sum of \$.

Upon all the taxable property in the area comprising the County Refuse Disposal District,  
the sum of \$.

ADMINISTRATION COMMITTEE

# NIAGARA COUNTY LEGISLATURE

**FROM:** Administration Committee **DATE:** 12/10/24 **RESOLUTION #** B-09-24

APPROVED CO. ATTORNEY	REVIEWED CO. MANAGER	COMMITTEE ACTION	LEGISLATIVE ACTION
			Approved: Ayes Abs. Noes
			Rejected: Ayes Abs. Noes
			Referred:

## APPROVAL OF TAX ROLLS

WHEREAS, upon the tax rolls of the several towns and cities, the several taxes have been by the Legislators thereof duly extended as provided by law and by the several resolutions of this Legislature, and the said completed tax rolls have been laid before this Legislature for its approval, now, therefore, be it

RESOLVED, that the said tax rolls be approved as so completed; that the taxes so extended upon the tax rolls in the several amounts extended against each parcel of property upon the said rolls are hereby determined to be the taxes due thereon as set forth therein, and be it further

RESOLVED, that there be annexed to each of said rolls a tax warrant in the form prepared by the Clerk and heretofore laid before this Legislature for its approval, as provided for by Section 904 of the Real Property Tax Law; that such warrants shall be in the respective amounts heretofore authorized to be levied upon each of said rolls; that the several warrants be signed by the Chairman and the Clerk of the Legislature under the seal of the Legislature; and that the said rolls with the said warrants annexed thereto be forthwith delivered to the respective collectors of the several tax districts within the County.

ADMINISTRATION COMMITTEE