



**AGENDA – BUDGET RESOLUTIONS  
NIAGARA COUNTY LEGISLATURE  
DECEMBER 09, 2025 – 6:00 P.M.**

- B-01-25** Legislators Rebecca J. Wydysh, Randy R. Bradt, David E. Godfrey, et al., re Budget Modification Sales Tax
- B-02-25** Legislators Irene M. Myers, Rebecca J. Wydysh, Shawn A. Foti, et al., re Budget Modification Resolution in Support of Niagara USA 250 Drone Show Through the use of Community Partnership Funding
- B-03-25** Legislators Christopher A. Robins, Jeffrey Elder and Carla L. Speranza, re Budget Modification Niagara County Partner Agencies
- B-04-25** Legislators Christopher A. Robins, Jeffrey Elder and Carla L. Speranza, re Budget Modification Sales Tax
- B-05-25** Administration Committee, re Adoption for 2026 Assessment Roll & Budget – Water District
- B-06-25** Administration Committee, re Adoption for 2026 Assessment Roll & Budget – Sewer District
- B-07-25** Administration Committee, re Adoption for the 2026 Assessment Roll & Budget – Refuse Disposal District
- B-08-25** Administration Committee, re Authorization for County Manager and Budget Director to Make Changes to Budget
- B-09-25** Administration Committee, re Adoption of 2026 Budget
- B-10-25** Administration Committee, re Levying of Taxes
- B-11-25** Administration Committee, re Approval of Tax Rolls

*Alysa T. Tomasino*

Alysa T. Tomasino, Clerk  
Niagara County Legislature

# NIAGARA COUNTY LEGISLATURE

**FROM:** Legislators Rebecca J. Wydysh, Randy R. Bradt, **DATE:** 12/09/25 **RESOLUTION #** B-01-25  
David E. Godfrey, et al.

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

## BUDGET MODIFICATION SALES TAX

WHEREAS, the Sales Tax amount appropriated in the 2026 budget is \$100,700,000, now, therefore be it

RESOLVED, that the sales tax amount be increased in the 2026 budget by \$300,000, and be it further

RESOLVED, that the following 2026 budget modification be effectuated:

### INCREASE REVENUE:

A.07.1325.000 41110.01	Sales & Use Tax-General	\$160,500
A.07.1325.000 41110.02	Sales & Use Tax-Medicaid	\$139,500

### DECREASE REVENUE:

A.07.1325.000 41001.00	Real Property Tax	\$300,000
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LEGISLATOR REBECCA J. WYDYSH

LEGISLATOR RANDY R. BRADT

LEGISLATOR DAVID E. GODFREY

LEGISLATOR RICHARD L. ANDRES

LEGISLATOR IRENE M. MYERS

LEGISLATOR JESSE P. GOOCH

LEGISLATOR ANTHONY J. NEMI

LEGISLATOR RICHARD E. ABBOTT

LEGISLATOR MICHAEL A. HILL

LEGISLATOR SHAWN A. FOTI

LEGISLATOR CHRISTOPHER VOCCIO

LEGISLATOR CHRISTOPHER J. MCKIMMIE

**NIAGARA COUNTY LEGISLATURE**

**FROM:** Legislators Irene M. Myers, \_\_\_\_\_ **DATE:** 12/09/25 **RESOLUTION #** B-02-25  
Rebecca J. Wydysh, Shawn A. Foti, et al.

<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  
RESOLUTION IN SUPPORT OF NIAGARA USA 250 DRONE SHOW  
THROUGH THE USE OF COMMUNITY PARTNERSHIP FUNDING**

WHEREAS, the Niagara County 250th American Revolution Committee was created by the Niagara County Legislature by resolution IL-078-23 to recommend activities around the 2026 celebration of 250 years of American independence, and

WHEREAS, one such activity is a Drone Show, mesmerizing aerial light display using dozens to thousands of synchronized, LED-equipped drones that fly in precise formations to create 3D shapes, logos, messages, or animations in the night sky, and

WHEREAS, the Niagara County 250<sup>th</sup> American Revolution Committee recommends the county support this activity, and

WHEREAS, the Legislature wishes to contribute toward the drone show, now, therefore, be it

RESOLVED, that the Niagara County Legislature authorize the allocation of funding from the Community Partnership Program through Resolution CW-001-23, and be it further

RESOLVED, that Niagara County supports the Drone Show through the Old Fort Niagara Assoc. Inc. by appropriating monies from the said Community Partnership Funds as follows:

Old Fort Niagara Assoc. Inc.	\$20,000.00
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and be it further

RESOLVED, that the following 2026 budget modification be effectuated:

INCREASE REVENUE:

A.07.1325.000 41110.01	Sales & Use Tax-General	\$10,700
A.07.1325.000 41110.02	Sales & Use Tax-Medicaid	<u>\$ 9,300</u>
		\$20,000

INCREASE APPROPRIATIONS:

A.28.8020.814 74500.01	Community Partnership Fund Expense	\$20,000
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LEGISLATOR IRENE M. MYERS

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LEGISLATOR REBECCA J. WYDYSH

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LEGISLATOR SHAWN A. FOTI

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LEGISLATOR RICHARD L. ANDRES

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LEGISLATOR MICHAEL A. HILL

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LEGISLATOR RANDY R. BRADT

---

LEGISLATOR JESSE P. GOOCH

---

LEGISLATOR DAVID E. GODFREY

---

LEGISLATOR ANTHONY J. NEMI

---

LEGISLATOR RICHARD E. ABBOTT

---

LEGISLATOR CHRISTOPHER VOCCIO

---

LEGISLATOR CARLA L. SPERANZA

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LEGISLATOR JEFFREY ELDER

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LEGISLATOR CHRISTOPHER A. ROBINS

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LEGISLATOR CHRISTOPHER J. MCKIMMIE

# NIAGARA COUNTY LEGISLATURE

FROM: Legislators Christopher A. Robins, Jeffrey Elder, DATE: 12/09/25 RESOLUTION # B-03-25  
and Carla L. Speranza

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

## BUDGET MODIFICATION NIAGARA COUNTY PARTNER AGENCIES

WHEREAS, certain community organizations are critical to serving the needs of the residents of Niagara County, and

WHEREAS, the partnering of key community organizations with County Departments fosters teamwork and sharing of information and resources, and

WHEREAS, NIOGA Library System, Cornell Cooperative Extension, Niagara County Soil & Water, Niagara County Historical Society, Niagara Community Action Program, and Niagara Military Affairs Council are currently partner agencies with the County of Niagara, now, therefore be it

RESOLVED, that the Niagara County Partner Agencies budget appropriations be increased in the 2026 budget, and be it further

RESOLVED, that the following 2026 budget modification be effectuated:

### INCREASE REVENUE:

A.07.1325.000 41110.01	Sales & Use Tax-General	\$14,254
A.07.1325.000 41110.02	Sales & Use Tax-Medicaid	\$12,389

### INCREASE APPROPRIATIONS:

A.10.1989.116 74525.02	NIOGA Library System	\$ 8,841
A.10.1989.116 74525.03	Cornell Cooperative Extension	\$12,766
A.10.1989.116 74525.04	Niagara County Soil & Water	\$ 1,757
A.11.7989.705 74525.14	Niagara County Historical Society	\$ 367
A.22.6989.116 74525.05	Niagara Community Action Program	\$ 2,312
A.28.8989.116 74525.15	Niagara Military Affairs Council	\$ 600

LEGISLATOR CHRISTOPHER A. ROBINS

LEGISLATOR JEFFREY ELDER

LEGISLATOR CARLA L. SPERANZA

**NIAGARA COUNTY LEGISLATURE**

**FROM:** Legislators Christopher A. Robins, Jeffrey Elder, DATE: 12/09/25 **RESOLUTION #** B-04-25  
and Carla L. Speranza

<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 revenue amount appropriated in the 2026 budget is \$100,700,000, now, therefore, be it

RESOLVED, that Sales Tax revenue be increased in the 2026 Budget by \$3,045,592, and be it further

RESOLVED, that the following 2026 budget modification be effectuated:

INCREASE REVENUE:

A.07.1325.000 41110.01	Sales & Use Tax-General	\$1,629,074
A.07.1325.000 41110.02	Sales & Use Tax-Medicaid	<u>\$1,416,518</u>
		\$3,045,592

DECREASE REVENUE:

A.07.1325.000 41001.00	Real Property Tax	\$3,045,592
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LEGISLATOR CHRISTOPHER A. ROBINS

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LEGISLATOR JEFFREY ELDER

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LEGISLATOR CARLA L. SPERANZA

**NIAGARA COUNTY LEGISLATURE**

**FROM:** Administration Committee **DATE:** 12/09/25 **RESOLUTION #** B-05-25

<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 2026 ASSESSMENT ROLL & BUDGET - WATER DISTRICT**

WHEREAS, a public hearing was held on December 2, 2025, at 5:10 p.m., in the Legislative Chambers, Courthouse, Lockport, New York on the 2026 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 2026 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.

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ADMINISTRATION COMMITTEE

# NIAGARA COUNTY LEGISLATURE

**FROM:** Administration Committee                      **DATE:** 12/09/25                      **RESOLUTION #** B-06-25

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

## ADOPTION FOR 2026 ASSESSMENT ROLL & BUDGET - SEWER DISTRICT

WHEREAS, a public hearing was held on December 2, 2025, at 5:30 p.m., in the Legislative Chambers, Courthouse, Lockport, New York on the 2026 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 2026 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:** 12/09/25                      **RESOLUTION #** B-07-25

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

**ADOPTION FOR 2026 ASSESSMENT ROLL & BUDGET  
REFUSE DISPOSAL DISTRICT**

WHEREAS, a public hearing was held on December 2, 2025, at 5:20 p.m., in the Legislative Chambers, Courthouse, Lockport, New York on the 2026 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 2026 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:** 12/09/25 **RESOLUTION #** B-08-25

<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: _____

**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.

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ADMINISTRATION COMMITTEE

# NIAGARA COUNTY LEGISLATURE

FROM: Administration Committee DATE: 12/09/25 RESOLUTION # B-09-25

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

## ADOPTION OF 2026 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 2026, and

WHEREAS, pursuant to Section 359 of the County Law, public hearings were held on December 2, 2025, 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 2026, 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: 12/09/25 RESOLUTION # B-10-25

APPROVED	REVIEWED	COMMITTEE ACTION	LEGISLATIVE ACTION
CO. ATTORNEY	CO. MANAGER	_____	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 2026 by the County Manager and the Budget Director, thereby making appropriations for the conduct of the County for calendar year 2026, 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: 12/09/25 RESOLUTION # B-11-25

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