

2021 BUDGET AMENDMENT NO. 1

WHEREAS, the Niagara Falls Water Board (“Water Board”) has carefully considered its Proposed 2021 Budget and believes it in the best interests of the Water Board and those served by its water, wastewater, and storm water facilities to make certain amendments to the proposed budget in order to reduce expenses and utilize fund reserves, which in turn will permit the Water Board to reduce the amount of the rate increase required to produce sufficient 2021 revenue to cover budgeted expenses to operate, maintain, and keep in repair the Water Board’s system;

The Chairman places the Board on notice that the proposed 2021 budget prepared by management and presented to the board and public for the public hearing held December 21, 2020 was not only very late in presentation to the Board than previous years but is out of balance and lacked detail and supporting information typically presented with governmental budgets; as the General Counsel told me the water board budgets are like none other he has seen. Consumption/billing data to estimate revenues, appropriation line item narratives were lacking explaining large changes in budget and budget worksheets were not provided as requested. The 2020 adopted budget was also out of balance as previously brought forth as were the 2018 and 2019 budgets. The rate consultant’s report was also presented a month later than previous years leaving little time for review and analysis of both. Budget filing with state public authorities’ office also late. Board Members are not responsible for preparation of the budget but the governing and oversight unit of the water board. Management is responsible for the budget preparation and administration and control of it. I doubt the proposed budget as presented would pass with state comptroller’s office.

Budgets must be timely prepared and in balance when presented and adopted with supporting detail and information; neither the proposed water or sewer fund budgets are in balance with water fund expenditures \$62,942.00 in excess of revenues and sewer fund revenues \$113,457.00 in excess of expenditures resulting in a net out of balance condition of \$50,515.00.

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board Proposed 2021 Budget is amended by the Director of Financial Services as follows:

DECREASE APPROPRIATIONS (budgeted expenses)

WATER FUND: \$ 62,942.00

DEREASE REVENUE:

SEWER FUND \$113,457.00

Water Board Personnel Responsible for Implementation of this Resolution:

Director of Financial Services

Accurate and timely financial information is critical to any business or governmental entity for transparency and public trust.

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster ^(1st)	[X]	[]	[]	[]
Board Member Kimble	[]	[]	[]	[X]
Board Member Larkin ^(2nd)	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

2021 BUDGET AMENDMENT NO. 2

WHEREAS, the Niagara Falls Water Board (“Water Board”) has carefully considered its Proposed 2021 Budget and believes it in the best interests of the Water Board and those served by its water, wastewater, and storm water facilities to make certain amendments to the proposed budget in order to reduce expenses and utilize reserve funds, which in turn will permit the Water Board to reduce the amount of the rate increase required to produce sufficient 2021 revenue to cover budgeted expenses to operate, maintain, and keep in repair the Water Board’s system;

NOW THEREFORE BE IT

RESOLVED, that the Chairman of the Niagara Falls Water Board wishes to place the Board on notice that there appears to be a discrepancy in rates the Director of Finance has communicated to the Board in that the proposed budget and rate sheet presented for the proposed 2021 Budget reflects a 5.5% rate increase for the revenues determined by water/sewer rates yet total revenues for rate driven water/sewer rents/user fees in the proposed budget for water and sewer rents only reflect a 3.5% increase respectively for water and sewer user revenues instead of a 5.5% rate as was referenced and told to the Board by rate consultants and Director of Finance. Variance not due to estimated consumption since rate consultants reported they assume it to be flat lined. No reason for why the 2021 proposed budget does not reflect a 5.5% rate increase for water and sewer was provided for the discrepancies and inconsistencies but as it stands the proposed 2021 budget prepared and presented by management does not appear to reflect a 5.5% rate increase and effectively is acting on a budget that does not reflect the rate increase proposed by management. Budget improperly prepared and presented.

Water Board Personnel Responsible for Implementation of this Resolution:
 Director of Financial Services

Accurate and timely financial information is critical to any business or governmental entity for transparency and public trust and the proposed budget must reflect the proposed rate increase from management and as reflected in the rate sheet the Board members were asked to review and approve.

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster ^(1st)	[X]	[]	[]	[]
Board Member Kimble	[X]	[]	[]	[]
Board Member Larkin ^(2nd)	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2020-12-008

2021 BUDGET AMENDMENT NO. 3

WHEREAS, the Niagara Falls Water Board (“Water Board”) has carefully considered its Proposed 2021 Budget and believes it in the best interests of the Water Board and those served by its water, wastewater, and storm water facilities to make certain amendments to the proposed budget in order to reduce expenses and utilize reserve funds, which in turn will permit the Water Board to reduce the amount of the rate increase required to produce sufficient 2021 revenue to cover budgeted expenses to operate, maintain, and keep in repair the Water Board’s system;

NOW THEREFORE BE IT

RESOLVED, that the Chairman of the Niagara Falls Water Board wishes to place the Board on notice that there appears to be a discrepancy in the historical rates presentation by the Director of Finance at the public hearing. The presentation showed -0- rate increase for 2016 and an average rate increase of 1.65% over a six year period. The 2016 audit report issued by EFPR Group, CPA’s and information from rate consultants’ Drescher & Malecki, CPA’s shows a 4.4% rate increase for 2016, not -0- per the Director of Finance and would result in average rate increase to be 2.38% not 1.65% referenced in the public hearing presentation which may impact conclusions and decisions of some.

Water Board Personnel Responsible for Implementation of this Resolution:
Director of Financial Services

Accurate and timely financial information is critical to any business or governmental entity for transparency and public trust.

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster ^(1st)	[X]	[]	[]	[]
Board Member Kimble	[X]	[]	[]	[]
Board Member Larkin ^(2nd)	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2020-12-009

2021 BUDGET AMENDMENT NO. 4

WHEREAS, the Niagara Falls Water Board (“Water Board”) has carefully considered its Proposed 2021 Budget and believes it in the best interests of the Water Board and those served by its water, wastewater, and storm water facilities to make certain amendments to the proposed budget in order to reduce expenses and utilize excess reserve funds, which in turn will permit the Water Board to reduce the amount of the rate increase required to produce sufficient 2021 revenue to cover budgeted expenses to operate, maintain, and keep in repair the Water Board’s system;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board Proposed 2021 Budget is amended as follows:

INCREASE REVENUE/USE OF RESERVES:

WATER FUND APPROPRIATED FUND BALANCE account per state comptroller to be assigned \$150,000

DECREASE REVENUE:

WATER & SEWER RENTS: \$150,000 (Director of Finance to equitably allocate to district revenue based on budget amounts proposed)

This helps offset the increase in costs and due to Covid-19 and the extraordinary and extenuating circumstances all are facing use available operating reserve to decrease rate increase and burden on all ratepayers.

Water Board Personnel Responsible for Implementation of this Resolution:

Director of Financial Services

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster ^(1st)	[X]	[]	[]	[]
Board Member Kimble	[X]	[]	[]	[]
Board Member Larkin ^(2nd)	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2020-12-010

2021 BUDGET AMENDMENT NO. 5

WHEREAS, the Niagara Falls Water Board (“Water Board”) has carefully considered its Proposed 2021 Budget and believes it in the best interests of the Water Board and those served by its water, wastewater, and storm water facilities to make certain amendments to the proposed budget in order to reduce expenses and utilize excess reserve funds, which in turn will permit the Water Board to reduce the amount of the rate increase required to produce sufficient 2021 revenue to cover budgeted expenses to operate, maintain, and keep in repair the Water Board’s system;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board Proposed 2021 Budget is amended as follows:

INCREASE REVENUE/USE OF RESERVES:

WATER FUND APPROPRIATED FUND BALANCE account per state comptroller to be assigned \$75,000

DECREASE REVENUE:

WATER & SEWER RENTS: \$75,000 (Director of Finance to equitably allocate to district revenue based on budget amounts proposed)

Use of excess capital reserves to fund transfer to capital coverage line 0900.O&M due to Covid-19 and the extraordinary and extenuating circumstances all are facing use available reserve to decrease rate increase and burden on all ratepayers.

Water Board Personnel Responsible for Implementation of this Resolution:

Director of Financial Services

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster ^(2nd)	[X]	[]	[]	[]
Board Member Kimble	[X]	[]	[]	[]
Board Member Larkin ^(1st)	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2020-12-011

2021 BUDGET AMENDMENT NO. 6

WHEREAS, the Niagara Falls Water Board (“Water Board”) has carefully considered its Proposed 2021 Budget and believes it in the best interests of the Water Board and those served by its water, wastewater, and storm water facilities to make certain amendments to the proposed budget in order to reduce expenses and utilize excess reserve funds, which in turn will permit the Water Board to reduce the amount of the rate increase required to produce sufficient 2021 revenue to cover budgeted expenses to operate, maintain, and keep in repair the Water Board’s system;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board Proposed 2021 Budget is amended as follows:

INCREASE REVENUE/USE OF RESERVES:

WATER FUND APPROPRIATED FUND BALANCE account per state comptroller to be assigned \$125,000

DECREASE REVENUE:

WATER & SEWER RENTS: \$125,000 (Director of Finance to equitably allocate to district revenue based on budget amounts proposed)

Use of excess debt service fund reserves to fund transfer to debt service line 0900.VFG due to Covid-19 and the extraordinary/extenuating circumstances all are facing use available reserve to decrease rate increase and burden on all ratepayers.

Water Board Personnel Responsible for Implementation of this Resolution:

Director of Financial Services

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster ^(1st)	[X]	[]	[]	[]
Board Member Kimble	[X]	[]	[]	[]
Board Member Larkin ^(2nd)	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2020-12-012

2021 BUDGET AMENDMENT NO. 7

WHEREAS, the Niagara Falls Water Board (“Water Board”) has carefully considered its Proposed 2021 Budget and believes it in the best interests of the Water Board and those served by its water, wastewater, and storm water facilities to make certain amendments to the proposed budget in order to reduce expenses and utilize excess reserves, which in turn will permit the Water Board to reduce the amount of the rate increase required to produce sufficient 2021 revenue to cover budgeted expenses to operate, maintain, and keep in repair the Water Board’s system;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board Proposed 2021 Budget is amended as follows:

INCREASE REVENUE/USE OF RESERVES:

SEWER FUND APPROPRIATED FUND BALANCE account per state comptroller to be assigned \$100,000

DECREASE REVENUE:

SEWER RENTS: \$100,000 (Director of Finance to equitably allocate to district revenue based on budget amounts proposed)

Use of excess capital reserves to fund transfer to capital coverage line 0900.O&M due to Covid-19 and the extraordinary and extenuating circumstances all are facing use available reserve to decrease rate increase and burden on all ratepayers.

Water Board Personnel Responsible for Implementation of this Resolution:

Director of Financial Services

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster ^(2nd)	[X]	[]	[]	[]
Board Member Kimble	[X]	[]	[]	[]
Board Member Larkin ^(1st)	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2020-12-013

2021 BUDGET AMENDMENT NO. 8

WHEREAS, the Niagara Falls Water Board (“Water Board”) has carefully considered its Proposed 2021 Budget and believes it in the best interests of the Water Board and those served by its water, wastewater, and storm water facilities to make certain amendments to the proposed budget in order to reduce expenses and utilize excess reserves, which in turn will permit the Water Board to reduce the amount of the rate increase required to produce sufficient 2021 revenue to cover budgeted expenses to operate, maintain, and keep in repair the Water Board’s system;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board Proposed 2021 Budget is amended as follows:

INCREASE REVENUE/USE OF RESERVES:

SEWER FUND APPROPRIATED FUND BALANCE account per state comptroller to be assigned \$125,000

DECREASE REVENUE:

SEWER RENTS: \$125,000 (Director of Finance to equitably allocate to district revenue based on budget amounts proposed)

Use of excess debt service reserves to fund transfer to debt service line 0900.VFG due to Covid-19 and the extraordinary and extenuating circumstances all are facing use available reserve to decrease rate increase and burden on all ratepayers.

Water Board Personnel Responsible for Implementation of this Resolution:

Director of Financial Services

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster ^(1st)	[X]	[]	[]	[]
Board Member Kimble	[X]	[]	[]	[]
Board Member Larkin ^(2nd)	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2020-12-014

2021 BUDGET AMENDMENT NO. 9

WHEREAS, the Niagara Falls Water Board (“Water Board”) has carefully considered its Proposed 2021 Budget and believes it in the best interests of the Water Board and those served by its water, wastewater, and storm water facilities to make certain amendments to the proposed budget in order to reduce expenses and utilize excess reserves, which in turn will permit the Water Board to reduce the amount of the rate increase required to produce sufficient 2021 revenue to cover budgeted expenses to operate, maintain, and keep in repair the Water Board’s system;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board Proposed 2021 Budget is amended as follows:

DECREASE: REVENUE:
SEWER RENTS: \$300,000(Director of Finance to equitably allocate to district revenue based on budget amounts proposed)

DECREASE: APPROPRIATIONS
SEWER FUND CARBON LINE 0419.12: \$300,000

Analysis of historical spending past 3 years has averaged \$57,388 and there have been excess funds budgeted in previous years to transfer to other budget lines. This will leave \$110,000 in appropriation line. Proposed budget was \$300,000 to high/overstated causing rates to be more than needed for this line. Decrease rate increase and burden on all ratepayers.

Water Board Personnel Responsible for Implementation of this Resolution:
Director of Financial Services

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster ^(1st)	[X]	[]	[]	[]
Board Member Kimble	[X]	[]	[]	[]
Board Member Larkin ^(2nd)	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2020-12-015

2021 BUDGET AMENDMENT NO. 10

WHEREAS, the Niagara Falls Water Board (“Water Board”) has carefully considered its Proposed 2021 Budget and believes it in the best interests of the Water Board and those served by its water, wastewater, and storm water facilities to make certain amendments to the proposed budget in order to reduce expenses and utilize excess reserves, which in turn will permit the Water Board to reduce the amount of the rate increase required to produce sufficient 2021 revenue to cover budgeted expenses to operate, maintain, and keep in repair the Water Board’s system;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board Proposed 2021 Budget is amended as follows:

DECREASE: REVENUE:

WATER RENTS: \$17,113.00 (Director of Finance to equitably allocate to district revenue based on budget amounts proposed)

DECREASE: APPROPRIATIONS

WATER FUND SOCIAL SECURITY LINE 0810.000: \$17,113.00

Social security appropriation as budgeted is higher than required as it is directly related to payroll and other personnel services as a percentage. This makes the amount budgeted much more correct in relation to budgeted payroll and other personnel svces. Proposed budget was \$17,113 to high/overstated causing rates to be more than needed for this line. Decrease rate increase and burden on all ratepayers.

Water Board Personnel Responsible for Implementation of this Resolution:
Director of Financial Services

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster ^(1st)	[X]	[]	[]	[]
Board Member Kimble	[X]	[]	[]	[]
Board Member Larkin ^(2nd)	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2020-12-016

2021 BUDGET AMENDMENT NO. 11

WHEREAS, the Niagara Falls Water Board (“Water Board”) has carefully considered its Proposed 2021 Budget and believes it in the best interests of the Water Board and those served by its water, wastewater, and storm water facilities to make certain amendments to the proposed budget in order to reduce expenses and utilize excess reserves, which in turn will permit the Water Board to reduce the amount of the rate increase required to produce sufficient 2021 revenue to cover budgeted expenses to operate, maintain, and keep in repair the Water Board’s system;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board Proposed 2021 Budget is amended as follows:

DECREASE: REVENUE:
SEWER RENTS: \$46,824.00 (Director of Finance to equitably allocate to district revenue based on budget amounts proposed)

DECREASE: APPROPRIATIONS
SEWER FUND SOCIAL SECURITY LINE 0810.000: \$46,824.00

Social security appropriation as budgeted is higher than required as it is directly related to payroll and other personnel services as a percentage. This makes the amount budgeted much more correct in relation to budgeted payroll and other personnel svces. Proposed budget was \$46,824 to high/overstated causing rates to be more than needed for this line. Decrease rate increase and burden on all ratepayers

Water Board Personnel Responsible for Implementation of this Resolution:
Director of Financial Services

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster ^(2nd)	[X]	[]	[]	[]
Board Member Kimble	[X]	[]	[]	[]
Board Member Larkin ^(1st)	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2020-12-017

2021 BUDGET AMENDMENT NO. 12

WHEREAS, the Niagara Falls Water Board (“Water Board”) has carefully considered its Proposed 2021 Budget and believes it in the best interests of the Water Board and those served by its water, wastewater, and storm water facilities to make certain amendments to the proposed budget in order to reduce expenses and utilize excess reserves, which in turn will permit the Water Board to reduce the amount of the rate increase required to produce sufficient 2021 revenue to cover budgeted expenses to operate, maintain, and keep in repair the Water Board’s system;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board Proposed 2021 Budget is amended as follows:

DECREASE: REVENUE:
SEWER RENTS: \$100,000.00 (Director of Finance to equitably allocate to district revenue based on budget amounts proposed)

DECREASE: APPROPRIATIONS
SEWER FUND HYDROGEN PEROXIDE LINE 0419.028: \$100,000.00

Proposed budget is higher than required based on 3 year historical analysis and funds budgeted/unused during 2020 available for transfer to other budget lines. This still leaves \$100,000 budgeted for this account. Proposed budget was \$100,000 to high/overstated causing rates to be more than needed for this line.

Decrease rate increase and burden on all ratepayers

Water Board Personnel Responsible for Implementation of this Resolution:
Director of Financial Services

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster ^(1st)	[X]	[]	[]	[]
Board Member Kimble	[X]	[]	[]	[]
Board Member Larkin ^(2nd)	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2020-12-018

2021 BUDGET AMENDMENT NO. 13

WHEREAS, the Niagara Falls Water Board (“Water Board”) has carefully considered its Proposed 2021 Budget and believes it in the best interests of the Water Board and those served by its water, wastewater, and storm water facilities to make certain amendments to the proposed budget in order to reduce expenses and utilize excess reserves, which in turn will permit the Water Board to reduce the amount of the rate increase required to produce sufficient 2021 revenue to cover budgeted expenses to operate, maintain, and keep in repair the Water Board’s system;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board Proposed 2021 Budget is amended as follows:

DECREASE: REVENUE:
SEWER RENTS: \$30,000.00 (Director of Finance to equitably allocate to district revenue based on budget amounts proposed)

DECREASE: APPROPRIATIONS
SEWER FUND ATTORNEY SERVICES LINE 0454.000: \$30,000.00

Proposed budget is higher than required based on year to date expended. This still leaves \$50,000 budgeted for this account. Proposed budget was \$30,000 to high/overstated causing rates to be more than needed for this line.

Decrease rate increase and burden on all ratepayers

Water Board Personnel Responsible for Implementation of this Resolution:

Director of Financial Services

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster (1 st)	[X]	[]	[]	[]
Board Member Kimble	[X]	[]	[]	[]
Board Member Larkin (2 nd)	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

2021 BUDGET AMENDMENT NO. 14

WHEREAS, the Niagara Falls Water Board (“Water Board”) has carefully considered its Proposed 2021 Budget and believes it in the best interests of the Water Board and those served by its water, wastewater, and storm water facilities to make certain amendments to the proposed budget in order to reduce expenses and utilize excess reserves, which in turn will permit the Water Board to reduce the amount of the rate increase required to produce sufficient 2021 revenue to cover budgeted expenses to operate, maintain, and keep in repair the Water Board’s system;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board Proposed 2021 Budget is amended as follows:

DECREASE: REVENUE:
WATER/SEWER RENTS : \$466,032 (Director of Finance to equitably allocate to district revenue based on budget amounts proposed)

DECREASE: APPROPRIATIONS \$466,032
WATER/SEWER BI-WEEKLY PAYROLL LINE 0110.000 AND RELATED BENEFITS AND SOCIAL SECURITY TAXES FOR THE FOLLOWING POSITIONS ELIMINATED:

- 1 DIRECTOR OF ADMINISTRATIVE SERVICES \$168,300
- 1 SAFETY SPECIALIST \$26,000
- 1 ELECTRICIAN \$83,425
- 1 PAINTER \$78,322
- 1 JUNIOR IT POSITION (CODE 1162-20) \$56,909
- 1 MW2 (CDT TRAINEE) \$53,076

60 DAYS NOTICE PER CBA.

Approximate savings \$466,032. Decrease rate increase and burden on all ratepayers.

Water Board Personnel Responsible for Implementation of this Resolution:

Director of Financial Services-to make all appropriate adjustments.

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster ^(1st)	[X]	[]	[]	[]
Board Member Kimble	[X]	[]	[]	[]
Board Member Larkin ^(2nd)	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

2021 BUDGET AMENDMENT NO. 15

WHEREAS, the Niagara Falls Water Board (“Water Board”) has carefully considered its Proposed 2021 Budget and believes it in the best interests of the Water Board and those served by its water, wastewater, and storm water facilities to make certain amendments to the proposed budget in order to reduce expenses and utilize excess reserves, which in turn will permit the Water Board to reduce the amount of the rate increase required to produce sufficient 2021 revenue to cover budgeted expenses to operate, maintain, and keep in repair the Water Board’s system;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board Proposed 2021 Budget is amended as follows:

DECREASE: REVENUE:

WATER RENTS: \$34,000 (Director of Finance to equitably allocate to district revenue based on budget amounts proposed)

DECREASE: APPROPRIATIONS

WATER FUND WORKERS COMP LINE 0820.000: \$34,000.00

DECREASE: REVENUE:

SEWER RENTS: \$34,000 (Director of Finance to equitably allocate to district revenue based on budget amounts proposed)

DECREASE: APPROPRIATIONS

SEWER FUND WORKERS COMP LINE 0820.000: \$34,000.00

Savings of \$68,000 from proposed budget that is higher than required based on 3 year historical analysis and review of actual billings. This adequately funds the accounts a total of \$456,000 vs \$524,000 budgeted for this account. Proposed budget was \$64,000 to high/overstated causing rates to be more than needed for this line.

Decrease rate increase and burden on all ratepayers

Water Board Personnel Responsible for Implementation of this Resolution:

Director of Financial Services/Acting Ex. Director

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster ^(1st)	[X]	[]	[]	[]
Board Member Kimble	[X]	[]	[]	[]
Board Member Larkin ^(2nd)	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2020-12-021

ESTABLISHING RATES, FEES, AND OTHER CHARGES EFFECTIVE JANUARY 1, 2021

WHEREAS, the Niagara Falls Water Board (“Water Board”) is authorized pursuant to the Public Authorities Law of the State of New York, Section 1230-j, after holding a public hearing, to set rates, fees, and other charges for all persons served by the water, wastewater, and storm water facilities of the Water Board; and

WHEREAS, the Water Board published a Notice of Public Hearing on December 10, 2020, and conducted a public hearing on December 21, 2020, whereby interested persons were provided with an opportunity to review and comment on the Board Management’s proposals for such rates, fees and other charges; and

WHEREAS, the Water Board has considered the comments of the persons appearing at the public hearing, and upon due consideration thereof and of other relevant factors in the calculation of fees, rates, and other charges applicable to all users of the System, the Water Board is prepared to adopt amendments to its Schedule of Rates, Fees and Charges as set forth below; and

WHEREAS, the revised Rates, Fees and Charges hereby adopted have been calculated, in part, based upon a budget that the Water Board has considered for the anticipated revenue and expenses to operate, maintain, and keep in repair the System for the calendar year 2021;

NOW, THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board does hereby establish, approve, and adopt the following changes to 21 NYCRR § 1950.2, its Schedule of Rates, Fees, and Charges:

- (1) Each of the rates, fees, and other charges that are set forth in 21 NYCRR § 1950.2 (b), (c), and (q) are increased by 2.99%; and
- (2) 21 NYCRR § 1950.2 (a) is amended to provide that these rates, fees, and other charges shall be applicable as of January 1, 2021.

AND IT IS FURTHER RESOLVED, that the Chairperson and the Secretary, as appropriate, are authorized to prepare, file, and publish such Notice of Proposed Adoption, Notice of Adoption, Certification, and any other instrument required to amend the New York Code of Rules and Regulations with respect to the schedule of rates, fees, and charges adopted by the Board pursuant to this Resolution;

AND IT IS FURTHER RESOLVED, that pursuant to Public Authorities Law Section 1230(j)(4), within 30 days the Board’s Secretary shall arrange for publication of the revised schedule of rates in the Niagara Gazette;

AND IT IS FURTHER RESOLVED, that pursuant to the Shared Services Agreement for Sanitary Sewers between the Water Board and the Town of Niagara dated December 3, 2014 which allows the Water Board to adjust the rate charged to the Town (on a percentage basis) in an amount not to exceed the rate change (on a percentage basis) for the Commercial, Small Industrial and Residential (CSIRU) rate class, rates for Town of Niagara sanitary sewer services shall be

increased by the same percentage that this Resolution increases the rates, fees, and other charges set forth in 21 NYCRR § 1950.2 (q) commencing January 1, 2021.

On December 28, 2020, the question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

	Yes	No	Abstain	Absent
Board Member Forster ^(1st)	[X]	[]	[]	[]
Board Member Kimble	[X]	[]	[]	[]
Board Member Larkin	[X]	[]	[]	[]
Board Member Leffler	[X]	[]	[]	[]
Chairperson Brown ^(2nd)	[X]	[]	[]	[]

Signed By:

Vote Witnessed By:

Patrick D. Brown, Chairperson

Sean W. Costello, Secretary to Board

STATE OF NEW YORK)
COUNTY OF NIAGARA) SS.:

I, the undersigned Secretary of the Niagara Falls Water Board (the “Board”), DO HEREBY CERTIFY that I have compared the annexed extract of the minutes of the meeting of the Board, including the resolution contained therein, held the 28th day of December, 2020 with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Board and of such resolution set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

I FURTHER CERTIFY that (A) all members of said Board had due notice of said meeting, (B) said meeting was duly held, (C) pursuant to Article 7 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public, and public notice of the time and place of said meeting was duly given in accordance with such Article 7 and the meeting was held consistent with Governor Andrew M. Cuomo’s Executive Order 202.1 and 202.79 suspending Article 7 to the extent necessary to permit any public body to meet and take such actions authorized by the law without permitting in public in-person access to meetings and authorizing such meetings to be held remotely by conference call or similar service, and (D) there was a quorum of the members of the Board present throughout said meeting.

I FURTHER CERTIFY that, as of the date hereof, the attached resolution is in full force and effect and has not been amended, repealed or rescinded.

IN WITNESS WHEREOF, I have hereunto set my hand this ___th day of December, 2020.

Sean W. Costello, Secretary of the Board

Sworn to before me this
___th day of December, 2020.

Notary Public