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AGENDA

Business Meeting of the
Niagara Falls Water Board
July 20, 2026 at 5:00 p.m.

Water Treatment Plant Conference Room
5815 Buffalo Avenue, Niagara Falls New York 14304

Meeting may be attended in person
or via videoconference – visit NFWB.org for details.

1. **Preliminary Matters**

   a. **Call To Order**

   b. **Pledge of Allegiance to the Flag of the United States of America**

   c. **Attendance: Cole ____ Dean ____ Kimble ____ Sirianni ____ Weiss ____**

   d. **Public Comments:** Speakers must register with the Secretary by 5:00 p.m. and are limited to three minutes per person – total time for all speakers may not exceed one hour.

   e. **Correspondence**

   f. **Presentation:**

      i. **Brian Sawama, CPA, regarding 2025 Independent Audit Report by EFPR**

   g. **Prior Meeting Minutes**

      i. **Draft June 15, 2026 Business Meeting Minutes**

2. **Executive Director & General Counsel – Sean Costello**

3. Finance – Deborah Ziolkowski

- **a. Bank Account Balance Report**
- **b. Invested Funds Balance Report**
- **c. Wilmington Trust Account Report**
- **d. Budget Performance Reports**
  - **i. Revenue**
  - **ii. Sewer**
  - **iii. Water**
  - **iv. Board**

4. Administrative Services – Caleb Holman

- **a. July 20, 2026 Personnel Actions**

5. Engineering – Douglas Williamson

6. Outside Infrastructure Updates – Michael Eagler, Sr.

7. Information & Operational Technology (IT & OT) – Jonathan Joyce or Elton Mensah-Selby

8. June 2026 Operations and Maintenance Report

- **a. 2026-07-14 - E3communications Government Affairs Activity Report**

9. Resolutions

2026-07-001 - APPROVE AND ACCEPT 2025 AUDIT AND INVESTMENT REPORTS

- **a. Independent Audit - Draft 2025 Financial Statements**

2026-07-002 - AUTHORIZING COST TO INCLUDE REPLACEMENT IMPELLER IN PREVIOUSLY AUTHORIZED REBUILDING OF WWTP INTERMEDIATE PUMP

- **a. 2026-07-09 - Siewert Equipment - Service Proposal 42455 for Intermediate Pump Rebuild Adding Impeller Replacement**

2026-07-003 - DECLARING CERTAIN PROPERTY SURPLUS AND AUTHORIZING DISPOSAL THROUGH AUCTION

2026-07-004 - PAYMENT TO MARK CERRONE INC FOR JUNE AND JULY 2026 COSTS RELATED TO REPAIR OF JOHN AVENUE TRUNK SEWER FROM FUNDS RESTRICTED FOR CAPITAL PROJECTS

a. **2026-07-15 - Cerrone Cover Letter for Cost Documentation, May and June 2026 Emergency Repair Work on John Avenue Sewer**

2026-07-005 - 2026 DRINKING WATER PROJECT GRANT APPLICATION, SEQR

2026-07-006 - SEQR FOR WWTP BIOLOGICAL CONVERSION PROJECT

a. **WWTP Conversion Full Environmental Assessment Form Part 1, 2, & 3**

2026-07-007 - WIIA GRANT APPLICATION FOR WWTP BIOLOGICAL CONVERSION PROJECT

2026-07-008 - SEQR FOR WWTP SAM GRANT PHASE 2 PROJECTS

b. **Unfinished/Old Business**

c. **New Business & Additional Items for Discussion**

d. **Executive Session (if needed)**

e. **Adjournment of Meeting**

MINUTES

Business Meeting of the
Niagara Falls Water Board
June 15, 2026 at 5:00 p.m.

Water Treatment Plant Conference Room
5815 Buffalo Avenue, Niagara Falls New York 14304

Meeting could be attended in person or via videoconference. Minutes do not represent a complete summary of all matters discussed. Complete video recordings of meetings are posted online at: https://tinyurl.com/nfwbMedia**.**

1. **Preliminary Matters**

   a. **Call To Order**

Chairman Sirianni called the meeting to order at 5:00 p.m.

   b. **Pledge of Allegiance to the Flag of the United States of America**

   c. **Attendance:** **Cole** ***Present,*** **Dean** ***Present,*** **Kimble** ***Present via Zoom,*** **Sirianni** ***Present,*** **Weiss** ***Present.***

   d. **Public Comments (all other topics):** Speakers must register with the Secretary by 5:00 p.m. and are limited to three minutes per person – total time for all speakers may not exceed one hour.

   e. **Correspondence**

      i. **2026-06-08 - IIJA Lead Service Line Replacement Grant Award**

f. Prior Meeting Minutes

i. Draft May 18, 2026 Business Meeting Minutes

Motion by Board Member Dean and seconded by Board Member Cole to accept the May 18, 2026 business meeting minutes.

Cole __Y__ Dean __Y__ Kimble __Y__ Sirianni __Y__ Weiss __Abstain__

Motion carried, 4-0, with 1 abstention.

2. Executive Director & General Counsel – Sean Costello

Mr. Costello noted that the Board's Annual Drinking Water Quality Report for 2025 is being distributed with quarterly bills and is available online. In 2025, there were no exceedances of maximum contaminant levels.

He discussed the slides appended to these minutes, thanking WWTP Mechanic and USW Operators' Unit President Jerry Chandler and teacher Jennifer Mettler for bringing the NFWB the opportunity to participate in the Touch-a-Truck at Harry F. Abate Elementary School for the Say Yes Saturday Academy. NFWB employees Mason Shumate and Tracy Miracle-Petrillo showed participants our camera truck and a combination vacuum truck and ably represented the NFWB at the event.

Mr. Costello updated the Board on the John Avenue Sewer Collapse, including the repair plan, which is to use a 42" outside-diameter HDPE pipe slipped into the sound ends of the sewer. He also discussed the ongoing West Rivershore water main replacement project and DEC and DOH approval of installation of the final approximately 500' using open trench excavation but with protective measures because of potential contamination. These include a Community Air Monitoring Plan, immediate landfill disposal of excavated materials, and dust control with water mist.

Mr. Costello discussed preparation of grant applications. In the upcoming round of WIIA grant applications, the Board will pursue water treatment plant improvements to optimize corrosion control and to recoat the 56th Street water tank. It also will pursue WIIA and WQIP grant funding for the WWTP biological conversion. Finally, Mr. Costello reviewed the recently received lead service line grant award, which provides a grant of $3,417,134 and interest-free financing of $1,464,487. The next step will be to issue an RFP for engineering services.

Board resolutions will be needed for the grant applications, which are due on July 24. To meet the grant application deadline, Mr. Costello may request that the Board re-schedule its July meeting from July 27 to July 20.

3. **Finance – Deborah Ziolkowski**

    a. **Bank Account Balance Report**
    b. **Invested Funds Balance Report**
    c. **Wilmington Trust Account Report**
    d. **Budget Performance Reports**
        i. **Revenue**
        ii. **Sewer**
        iii. **Water**
        iv. **Board**

Mr. Ziolkowski updated the Board on the audit, she expects it will be complete in the next few weeks.

Water revenue is trending slightly higher than last year, but it is lower than budget. Sewer revenue is down 10% from last year, largely due to a 33% decrease in SIU billing. Personnel expenses are within budget, as is overtime. Contractual expenses are down significantly because we are using less sodium hypochlorite because of decreased industrial flows. The Board discussed budgeted expenses and revenues and monitoring applicable trends. Bill timing and fluctuations in industrial utilization are factors that impact revenue collected as of a given date.

4. **Administrative Services – Caleb Holman**

    a. **June 15, 2026 Personnel Actions**

Mr. Holman updated the Board on annual workplace violence training conducted in May. Outdoor hazard training is scheduled for June. The personnel action sheet requests authority to hire an intern for the IT department, to work during college breaks. The current intern is moving on to a new opportunity.

Motion by Board Member Dean and seconded by Board Member Weiss to approve Line Item 1 on the June 15, 2026 Personnel Actions, authorization to hire a temporary/seasonal IT Intern.

Cole __Y__ Dean __Y__ Kimble __Y__ Sirianni __Y__ Weiss __Y__

Motion carried, 5-0.

5. **Engineering – Douglas Williamson**

Mr. Williamson advised the Board of recent submissions of projects for the NYS EFC Intended Use Plan, including various WWTP projects totaling approximately $11.6 million. These include belt filter press rebuilding, sodium hypochlorite storage, and electrical projects.

Recently he completed updates to the Spill Prevention Report, which is required for facilities with Chemical Bulk Storage permits. We have two tanks that require such permits.

Flow meters were installed by TecSmith at the WWTP last week, which will be used for the Hazen and Sawyer hydraulic model work.

A meeting was conducted for the Beech Avenue water storage tank rehabilitation involving engineers CPL and contractor Atlas Painting. Substantial completion of the painting work should be by the end of October.

Board Member Dean asked about the closure of SIU Niagara Custom Plating which is noted in the Operations and Maintenance report and asked if they are looking for a new location in the City. Mr. Costello has had a conversation with the owner, and the long-term plan is not decided.

6. **Outside Infrastructure Updates – Michael Eagler, Sr.**

Mr. Eagler noted that the CDT department has started its annual push to concrete over the street repairs made over the past winter, so that they can be paved by City DPW over the summer. To date, 27 cuts have been concreted, with many remaining. Priority is given to cuts near schools, the hospital, and on main roads.

As of this time last year there had been 58 water main breaks, the present count for 2026 is 39.

The migration to a new SCADA system for lift stations is complete, and the new system has worked very well in the past couple of rain events. There has been an unusual amount of by-pass pumping this year because it has been very wet. Mr. Costello noted that even with the significant rain event last week, there were no complaints of water in basements, which reflects a high level of maintenance including sewer flushing and catch basin cleaning. He feels the CDT should be complimented on their work.

7. **Information & Operational Technology (IT & OT) – Jonathan Joyce or Elton Mensah-Selby**

Mr. Mensah-Selby noted that deployment of new network switches continues, performed mostly off-hours to avoid interrupting operations. Multi-factor authentication is being enabled wherever possible to enhance cybersecurity. IT is obtaining quotes to replace the WWTP SCADA hypervisor, to improve reliability, performance, and long-term functionality.

BSI Backflow software now is live, as of today. Board Member Dean questioned sources of funds for these upgrades; Mr. Costello noted that some elements will be from the annual IT budget and others will be capital expenditures.

8. **May 2026 Operations and Maintenance Report**

    a. **2026-06-10 - E3communications Government Affairs Activity Report**

Mr. Costello noted that on June 5, Matt Wrobel and Emma DeForest from Senator Schumer's WNY Office toured the WWTP and participated in a discussion of the WWTP biological upgrade project and the need for financial support for that project. We also confirmed that like Senator Gillibrand, Senator Schumer included our Congressionally Directed Spending request for the Beech Avenue tank rehabilitation project in his submission to the appropriate Senate committee for consideration. The next significant outreach will be a visit by Congressman Kennedy to the WWTP.

9. **Resolutions**

2026-06-001 - WORKERS' COMPENSATION INSURANCE THROUGH NYS MUNICIPAL WORKERS' COMPENSATION ALLIANCE

a. **2026-2028 Comp Alliance Policy Declarations and Membership Agreement**

Motion by Board Member Kimble and seconded by Board Member Dean to approve.

Cole __Y__ Dean __Y__ Kimble __Y__ Sirianni __Y__ Weiss __Y__

Motion carried, 5-0.

2026-06-002 - PROCUREMENT OF WTP LEAD HIGH LIFT PUMP

a. **2026-05-27 - Fluid Kinetics Quote for Floway WTP Main Pump Replacement**

Mr. Costello explained that the Board recently received a replacement low-lift lead pump, this will be a spare for the high-lift. The pumps are original to the plant.

Motion by Board Member Kimble and seconded by Board Member Dean to approve.

Cole __Y__ Dean __Y__ Kimble __Y__ Sirianni __Y__ Weiss __Y__

Motion carried, 5-0.

10. **Unfinished/Old Business**

11. New Business & Additional Items for Discussion

12. Executive Session (if needed)

13. Adjournment of Meeting

Motion by Board Member Kimble and seconded by Board Member Dean to adjourn the meeting at 5:48 p.m..

Cole __Y__ Dean __Y__ Kimble __Y__ Sirianni __Y__ Weiss __Y__

Motion carried, 5-0.

June 15, 2026
NFWB Board Meeting

6/15/2026

1

2

Update on John Avenue Sewer Collapse (on Goodyear Property)

- 44” Sewer is Flowing, Minimal Pumping Now Required
- Repair complicated by depth, requirement for two sets of engineered shoring (OSHA compliance)
- Total length of collapse: 42’
  - Large pieces of old foundation found almost directly on break
- Area beyond collapse appears reasonably sound

Repair Plan:

- Slip line with 42” HDPE Pipe
- Although internal diameter will be reduced to approx. 38”, no loss in hydraulic capacity (Manning’s Equation – smoother pipe has a lower resistance to flow)
- Pipe availability confirmed
  - Will bend pipe to install as single long section if possible, otherwise will insert two sections and clamp
- Grout annulus between pipes to seal

6/15/2026

3

West Rivershore Water Main Replacement

- Engineer’s test borings indicated potential soil contamination in final 500-foot section (west end of the island)
- To limit disturbance and requiredremoval of potential contaminated materials, plans and specifications called for that section of water main to be installed using horizontal directional drilling (HDD)
- Test pit for HDD unearthed large pieces of rubble, making HDD infeasible
- NFWB and CPL, its engineers, worked with NYSDOH and NYSDEC to revise plan, water main now will be installed in a trench (like the rest of the project)

6/15/2026

4

West Rivershore Work Change Directive No. 01

- Plan developed with NYSDOH and NYSDEC
- Bid unit prices all will be the same as the bid unit prices for the rest of the project (cost certainty)
  - Throughout project, material excavated from roadway is being replaced with new clean fill
- Only new item is cost of Community Air Monitoring Plan – approx. $1,400 per day
  - 1 – 2 weeks estimated duration for work
- Overall cost of work remains within approved contract cost

Protective Measures Approved by NYSDOH and NYSDEC

- Pavement layer removed, recycled by contractor
- All excavated soil/fill to be treated as contaminated, directly loaded into trucks for offsite disposal (Republic Landfill)
- Dust controlled using water mist
- Community Air Monitoring Plan (CAMP) around work area
  - Contractor's on-site testing subconsultant to sample using Photoionization Detector (PID) to measure VOCs and other toxic gasses.
  - DEC & DOH to be notified of CAMP exceedences

6/15/2026

5

WIIA Grant Announcement

- Application Deadline: 4:00 p.m. on Monday, July 27
  - Will need to request special meeting for resolutions authorizing applications and conducting environmental review (SEQR)

WIIA Clean Water Project Application (Sewer)

- Awards up to 25% of project costs, capped at $25 million
- Will pursue for WWTP Biological Conversion Project ($348 million)

WIIA Drinking Water Project Application

- Awards lesser of $5 million or 70% of net project costs
- Projects to improve WTP corrosion control and to recoat 56th Street water tank to maintain water quality

Project Component	Cost Estimate
Update CCT Chemical System to Phosphoric Acid	$650,000
Renew Caustic Chemical System	$485,000
Renew Acid Feed Chemical System	$850,000
Filter Media Replacement and Underdrain Improvements	$3,080,000
56th Street Tank Interior and Exterior Improvements	$3,000,000
Administration, Engineering, and Construction Phase Services	$1,717,000
Total Project Cost	$9,782,000

6/15/2026

6

Lead Service Line Replacement Grant Award: DWSRF 19899

PROJECT SUMMARY:

- Replacement of 314 Lead and Galvanized Requiring Replacement Service Lines
- Project includes full scope of work – engineering, replacement, street and lawn restoration
- Estimated total cost of $12,500 per service line replaced, or $3,925,000
- Plus engineering/admin. costs of 15%, $588,750
- Total estimated cost: $4,513,750

FINANCIAL AWARD:

- 2025 Infrastructure Investment and Jobs Act (IIJA) Lead Service Line Replacement (LSLR) **Grant of $3,417,136**
- IIJA-LSLR **Interest Free Financing of $1,464,487**
- **Total: $4,881,623**

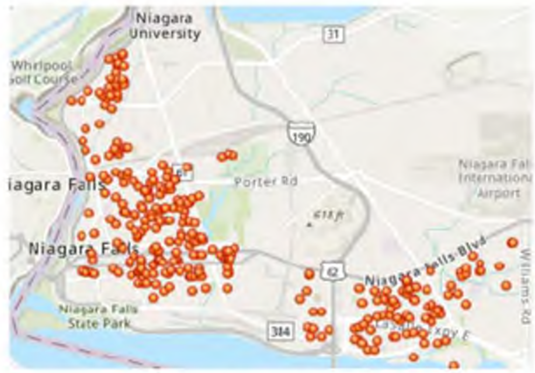

Figure ES –1. Project Area

Next step: RFP for Engineering Services

6/15/2026

7

Niagara Falls Water Board

Bank on Buffalo & Keybank Account Balances

Year 2026

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Net Change	Ending Balance	P/Y Ending Balance
January	X4873	Board Account	91,624.83	0.00	0.00	0.00	0.00	91,624.83	91,624.83
	X4881	O&M Reserve	5,625,181.00	0.00	0.00	0.00	0.00	5,625,181.00	5,625,722.63
	X4899	Depository-BOB	9,618,302.54	3,090,152.84	0.00	(4,926,491.87)	(1,836,339.03)	7,781,963.51	5,913,383.17
	X9220	Depository-Keybank	4,556,664.01	206,046.67	0.00	0.00	206,046.67	4,762,710.68	1,322,696.21
	X4906	Payroll	78,519.34	1,850.00	(606,895.70)	723,271.95	118,226.25	196,745.59	293,000.30
	X4914	Benefits	16,224.11	0.00	(7,064.39)	3,391.17	(3,673.22)	12,550.89	11,049.74
	X0643	Operating	991,789.53	0.00	(3,795,714.25)	4,199,828.75	404,114.50	1,395,904.03	1,259,379.49
	X4445	Grants	134.68	0.00	0.00	0.00	0.00	134.68	134.68
		Totals	**20,978,440.04**	**3,298,049.51**	**(4,409,674.34)**	**0.00**	**(1,111,624.83)**	**19,866,815.21**	**14,516,991.05**

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Net Change	Ending Balance	P/Y Ending Balance
February	X4873	Board Account	91,624.83	0.00	0.00	0.00	0.00	91,624.83	91,624.83
	X4881	O&M Reserve	5,625,181.00	0.00	0.00	0.00	0.00	5,625,181.00	5,625,181.00
	X4899	Depository	7,781,963.51	2,236,299.22	0.00	(1,686,166.83)	550,132.39	8,332,095.90	5,794,510.92
	X9220	Depository-Keybank	4,762,710.68	158,174.63	0.00		158,174.63	4,920,885.31	1,458,609.55
	X4906	Payroll	196,745.59	0.00	(577,565.40)	586,866.75	9,301.35	206,046.94	517,559.70
	X4914	Benefits	12,550.89	0.00	(11,242.65)	10,621.23	(621.42)	11,929.47	16,797.58
	X0643	Operating	1,395,904.03	0.00	(1,012,860.21)	1,088,678.85	75,818.64	1,471,722.67	1,043,218.23
	X4445	Grants	134.68	1,529,935.86	(17.00)	0.00	1,529,918.86	1,530,053.54	134.68
		Totals	**19,866,815.21**	**3,924,409.71**	**(1,601,685.26)**	**0.00**	**2,322,724.45**	**22,189,539.66**	**14,547,636.49**

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Net Change	Ending Balance	P/Y Ending Balance
March	X4873	Board Account	91,624.83	0.00	(32.00)	0.00	(32.00)	91,592.83	91,624.83
	X4881	O&M Reserve	5,625,181.00	0.00	0.00	0.00	0.00	5,625,181.00	5,625,181.00
	X4899	Depository	8,332,095.90	1,426,720.63	0.00	(1,943,881.99)	(517,161.36)	7,814,934.54	6,686,828.43
	X9220	Depository-Keybank	4,920,885.31	233,696.84	0.00	0.00	233,696.84	5,154,582.15	1,623,316.54
	X4906	Payroll	206,046.94	0.00	(583,295.24)	583,349.68	54.44	206,101.38	253,450.11
	X4914	Benefits	11,929.47	0.00	(14,192.88)	9,743.40	(4,449.48)	7,479.99	9,894.85
	X0643	Operating	1,471,722.67	0.00	(1,107,563.87)	1,350,788.91	243,225.04	1,714,947.71	1,251,328.32
	X4445	Grants	1,530,053.54	0.00	0.00	0.00	0.00	1,530,053.54	134.68
		Totals	**22,189,539.66**	**1,660,417.47**	**(1,705,083.99)**	**0.00**	**(44,666.52)**	**22,144,873.14**	**15,541,758.76**

Niagara Falls Water Board

Bank on Buffalo & Keybank Account Balances

Year 2026

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Net Change	Ending Balance	P/Y Ending Balance
April	X4873	Board Account	91,592.83	0.00	0.00	0.00	0.00	91,592.83	91,624.83
	X4881	O&M Reserve	5,625,181.00	0.00	0.00	0.00	0.00	5,625,181.00	5,625,181.00
	X4899	Depository	7,814,934.54	1,648,188.75	0.00	(2,168,287.90)	(520,099.15)	7,294,835.39	7,342,247.48
	X9220	Depository-Keybank	5,154,582.15	247,076.59	0.00	0.00	247,076.59	5,401,658.74	1,831,628.01
	X4906	Payroll	206,101.38	0.00	(816,918.61)	852,776.05	35,857.44	241,958.82	506,755.95
	X4914	Benefits	7,479.99	0.00	(4,769.91)	10,007.07	5,237.16	12,717.15	10,349.76
	X0643	Operating	1,714,947.71	164,292.91	(1,155,725.18)	805,504.78	(185,927.49)	1,529,020.22	513,823.99
	X4445	Grants	1,530,053.54	0.00	0.00	0.00	0.00	1,530,053.54	134.68
		Totals	**22,144,873.14**	**2,059,558.25**	**(1,977,413.70)**	**(500,000.00)**	**(417,855.45)**	**21,727,017.69**	**15,921,745.70**

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Net Change	Ending Balance	P/Y Ending Balance
May	X4873	Board Account	91,592.83	0.00	0.00	0.00	0.00	91,592.83	91,624.83
	X4881	O&M Reserve	5,625,181.00	0.00	0.00	0.00	0.00	5,625,181.00	5,625,181.00
	X4899	Depository	7,294,835.39	2,143,428.66	0.00	3,751,736.25	5,895,164.91	13,190,000.30	8,099,522.61
	X9220	Depository-Keybank	5,401,658.74	299,395.34	0.00	(5,000,000.00)	(4,700,604.66)	701,054.08	2,145,039.47
	X4906	Payroll	241,958.82	0.00	(557,906.36)	548,460.04	(9,446.32)	232,512.50	245,619.52
	X4914	Benefits	12,717.15	0.00	(7,761.97)	0.00	(7,761.97)	4,955.18	15,073.46
	X0643	Operating	1,529,020.22	0.00	(3,252,767.26)	2,784,155.90	(468,611.36)	1,060,408.86	391,748.69
	X4445	Grants	1,530,053.54	0.00	0.00	0.00	0.00	1,530,053.54	134.68
		Totals	**21,727,017.69**	**2,442,824.00**	**(3,818,435.59)**	**2,084,352.19**	**708,740.60**	**22,435,758.29**	**16,613,944.26**

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Net Change	Ending Balance	P/Y Ending Balance
June	X4873	Board Account	91,592.83	0.00	0.00	0.00	0.00	91,592.83	91,624.83
	X4881	O&M Reserve	5,625,181.00	0.00	0.00	0.00	0.00	5,625,181.00	5,625,181.00
	X4899	Depository	13,190,000.30	1,758,072.70	0.00	(2,705,745.01)	(947,672.31)	12,242,327.99	7,714,334.45
	X9220	Depository-Keybank	701,054.08	267,179.74	0.00	0.00	267,179.74	968,233.82	2,482,913.63
	X4906	Payroll	232,512.50	0.00	(579,018.22)	590,000.48	10,982.26	243,494.76	241,917.14
	X4914	Benefits	4,955.18	0.00	(9,998.59)	17,865.25	7,866.66	12,821.84	15,450.92
	X0643	Operating	1,060,408.86	178,668.54	(1,454,400.63)	2,097,879.28	822,147.19	1,882,556.05	536,576.84
	X4445	Grants	1,530,053.54	0.00	0.00	0.00	0.00	1,530,053.54	134.68
		Totals	**22,435,758.29**	**2,203,920.98**	**(2,043,417.44)**	**0.00**	**160,503.54**	**22,596,261.83**	**16,708,133.49**

Niagara Falls Water Board

Bank on Buffalo & Keybank Account Balances

Year 2026

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Net Change	Ending Balance	P/Y Ending Balance
July	X4873	Board Account	91,592.83	0.00	0.00	0.00	0.00	91,592.83	91,624.83
	X4881	O&M Reserve	5,625,181.00	0.00	0.00	0.00	0.00	5,625,181.00	5,625,181.00
	X4899	Depository	12,242,327.99	0.00	0.00	0.00	0.00	12,242,327.99	9,287,353.55
	X9220	Depository-Keybank	968,233.82	0.00	0.00	0.00	0.00	968,233.82	2,796,230.02
	X4906	Payroll	243,494.76	0.00	0.00	0.00	0.00	243,494.76	231,507.99
	X4914	Benefits	12,821.84	0.00	0.00	0.00	0.00	12,821.84	14,588.73
	X0643	Operating	1,882,556.05	0.00	0.00	0.00	0.00	1,882,556.05	595,712.50
	X4445	Grants	1,530,053.54	0.00	0.00	0.00	0.00	1,530,053.54	134.68
		Totals	**22,596,261.83**	**0.00**	**0.00**	**0.00**	**0.00**	**22,596,261.83**	**18,642,333.30**

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Net Change	Ending Balance	P/Y Ending Balance
August	X4873	Board Account	91,592.83	0.00	0.00	0.00	0.00	91,592.83	91,624.83
	X4881	O&M Reserve	5,625,181.00	0.00	0.00	0.00	0.00	5,625,181.00	5,625,181.00
	X4899	Depository	12,242,327.99	0.00	0.00	0.00	0.00	12,242,327.99	9,227,770.62
	X9220	Depository-Keybank	968,233.82	0.00	0.00	0.00	0.00	968,233.82	3,125,874.65
	X4906	Payroll	243,494.76	0.00	0.00	0.00	0.00	243,494.76	233,066.98
	X4914	Benefits	12,821.84	0.00	0.00	0.00	0.00	12,821.84	6,123.85
	X0643	Operating	1,882,556.05	0.00	0.00	0.00	0.00	1,882,556.05	1,100,409.65
	X4445	Grants	1,530,053.54	0.00	0.00	0.00	0.00	1,530,053.54	134.68
		Totals	**22,596,261.83**	**0.00**	**0.00**	**0.00**	**0.00**	**22,596,261.83**	**19,410,186.26**

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Net Change	Ending Balance	P/Y Ending Balance
September	X4873	Board Account	91,592.83	0.00	0.00	0.00	0.00	91,592.83	91,624.83
	X4881	O&M Reserve	5,625,181.00	0.00	0.00	0.00	0.00	5,625,181.00	5,625,181.00
	X4899	Depository	12,242,327.99	0.00	0.00	0.00	0.00	12,242,327.99	8,082,504.16
	X9220	Depository-Keybank	968,233.82	0.00	0.00	0.00	0.00	968,233.82	3,409,669.40
	X4906	Payroll	243,494.76	0.00	0.00	0.00	0.00	243,494.76	221,612.86
	X4914	Benefits	12,821.84	0.00	0.00	0.00	0.00	12,821.84	7,704.86
	X0643	Operating	1,882,556.05	0.00	0.00	0.00	0.00	1,882,556.05	1,343,566.06
	X4445	Grants	1,530,053.54	0.00	0.00	0.00	0.00	1,530,053.54	134.68
		Totals	**22,596,261.83**	**0.00**	**0.00**	**0.00**	**0.00**	**22,596,261.83**	**18,781,997.85**

Niagara Falls Water Board

Bank on Buffalo & Keybank Account Balances

Year 2026

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Net Change	Ending Balance	P/Y Ending Balance
October	X4873	Board Account	91,592.83	0.00	0.00	0.00	0.00	91,592.83	91,624.83
	X4881	O&M Reserve	5,625,181.00	0.00	0.00	0.00	0.00	5,625,181.00	5,625,181.00
	X4899	Depository	12,242,327.99	0.00	0.00	0.00	0.00	12,242,327.99	10,442,669.11
	X9220	Depository-Keybank	968,233.82	0.00	0.00	0.00	0.00	968,233.82	4,085,629.46
	X4906	Payroll	243,494.76	0.00	0.00	0.00	0.00	243,494.76	227,040.86
	X4914	Benefits	12,821.84	0.00	0.00	0.00	0.00	12,821.84	10,322.04
	X0643	Operating	1,882,556.05	0.00	0.00	0.00	0.00	1,882,556.05	1,024,544.85
	X4445	Grants	1,530,053.54	0.00	0.00	0.00	0.00	1,530,053.54	134.68
		Totals	**22,596,261.83**	**0.00**	**0.00**	**0.00**	**0.00**	**22,596,261.83**	**21,507,146.83**

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Net Change	Ending Balance	P/Y Ending Balance
November	X4873	Board Account	91,592.83	0.00	0.00	0.00	0.00	91,592.83	91,624.83
	X4881	O&M Reserve	5,625,181.00	0.00	0.00	0.00	0.00	5,625,181.00	5,625,181.00
	X4899	Depository	12,242,327.99	0.00	0.00	0.00	0.00	12,242,327.99	11,127,972.53
	X9220	Depository-Keybank	968,233.82	0.00	0.00	0.00	0.00	968,233.82	4,447,146.06
	X4906	Payroll	243,494.76	0.00	0.00	0.00	0.00	243,494.76	222,304.30
	X4914	Benefits	12,821.84	0.00	0.00	0.00	0.00	12,821.84	15,589.28
	X0643	Operating	1,882,556.05	0.00	0.00	0.00	0.00	1,882,556.05	1,849,902.21
	X4445	Grants	1,530,053.54	0.00	0.00	0.00	0.00	1,530,053.54	134.68
		Totals	**22,596,261.83**	**0.00**	**0.00**	**0.00**	**0.00**	**22,596,261.83**	**23,379,854.89**

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Net Change	Ending Balance	P/Y Ending Balance
December	X4873	Board Account	91,592.83	0.00	0.00	0.00	0.00	91,592.83	91,624.83
	X4881	O&M Reserve	5,625,181.00	0.00	0.00	0.00	0.00	5,625,181.00	5,625,181.00
	X4899	Depository	12,242,327.99	0.00	0.00	0.00	0.00	12,242,327.99	9,618,302.54
	X9220	Depository-Keybank	968,233.82	0.00	0.00	0.00	0.00	968,233.82	4,556,664.01
	X4906	Payroll	243,494.76	0.00	0.00	0.00	0.00	243,494.76	78,519.34
	X4914	Benefits	12,821.84	0.00	0.00	0.00	0.00	12,821.84	16,224.11
	X0643	Operating	1,882,556.05	0.00	0.00	0.00	0.00	1,882,556.05	991,789.53
	X4445	Grants	1,530,053.54	0.00	0.00	0.00	0.00	1,530,053.54	134.68
		Totals	**22,596,261.83**	**0.00**	**0.00**	**0.00**	**0.00**	**22,596,261.83**	**20,978,440.04**

Niagara Falls Water Board

1865 Wealth Advisors (Bank on Buffalo/CNB Bank)

Treasury Account

Year 2026

Month	Beginning Balance	Net Deposits (Withdrawals)	Transfers to Depository	Change in Value	Ending Balance	Prior Year Ending Balance
January	15,155,369.65	0.00	0.00	46,333.30	15,201,702.95	15,563,917.34
February	15,201,702.95	0.00	0.00	43,917.54	15,245,620.49	15,614,527.35
March	15,245,620.49	0.00	(500,000.00)	39,658.95	14,785,279.44	15,676,293.21
April	14,785,279.44	0.00	(500,000.00)	42,858.86	14,328,138.30	15,726,781.10
May	14,328,138.30	0.00	(2,084,352.19)	40,020.11	12,283,806.22	15,777,390.55
June	12,283,806.22	0.00	0.00	37,533.46	12,321,339.68	15,836,512.91
Total		0.00	(3,084,352.19)	250,322.22		

Niagara Falls Water Board
Wilmington Trust (M&T Bank) Account Balances
Year 2026

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Investment Income	Ending Balance	P/Y Ending Balance
January	X3250	Debt Service	3,159,564.71	918,064.04	(347,167.45)	0.00	11,345.92	3,741,807.22	3,056,022.55
	X3251	Construction	999.78	0.00	0.00	0.00	3.09	1,002.87	964.69
	X3252	Debt Service Reserve	8,146,312.91	0.00	0.00	0.00	29,690.03	8,176,002.94	7,826,737.52
	X9279	Expense Account	16,079.32	0.00	0.00	0.00	0.00	16,079.32	16,079.32
	X4118-0	2022A DSF	901,086.42	344,486.44	(531,643.13)	0.00	2,302.85	716,232.58	530,520.50
	X4118-1	2022A Issuance	9,619.92	0.00	0.00	0.00	0.00	9,619.92	9,619.92
	X2722	Capital Fund Construction	357,671.70	0.00	0.00	0.00	1,067.96	358,739.66	3,890,755.66
		Totals	**12,591,334.76**	**1,262,550.48**	**(878,810.58)**	**0.00**	**44,409.85**	**13,019,484.51**	**15,330,700.16**

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Investment Income	Ending Balance	P/Y Ending Balance
February	X3250	Debt Service	3,741,807.22	0.00	0.00	0.00	10,533.36	3,752,340.58	3,986,038.96
	X3251	Construction	1,002.87	0.00	0.00	0.00	2.78	1,005.65	967.49
	X3252	Debt Service Reserve	8,176,002.94	0.00	0.00	0.00	27,058.49	8,203,061.43	7,853,262.53
	X9279	Expense Account	16,079.32	0.00	0.00	0.00	0.00	16,079.32	16,079.32
	X4118-0	2022A DSF	716,232.58	0.00	0.00	0.00	1,909.63	718,142.21	877,365.80
	X4118-1	2022A Issuance	9,619.92	0.00	0.00	0.00	0.00	9,619.92	9,619.92
	X2722	Capital Fund Construction	358,739.66	0.00	(321,205.52)	0.00	681.16	38,215.30	3,902,061.93
		Totals	**13,019,484.51**	**0.00**	**(321,205.52)**	**0.00**	**40,185.42**	**12,738,464.41**	**16,645,395.95**

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Investment Income	Ending Balance	P/Y Ending Balance
March	X3250	Debt Service	3,752,340.58	459,032.02	0.00	0.00	12,797.01	4,224,169.61	3,999,382.05
	X3251	Construction	1,005.65	0.00	0.00	0.00	3.00	1,008.65	970.59
	X3252	Debt Service Reserve	8,203,061.43	0.00	0.00	0.00	29,927.83	8,232,989.26	7,882,616.53
	X9279	Expense Account	16,079.32	0.00	0.00	0.00	0.00	16,079.32	16,079.32
	X4118-0	2022A DSF	718,142.21	172,243.22	0.00	0.00	2,591.73	892,977.16	880,173.64
	X4118-1	2022A Issuance	9,619.92	0.00	0.00	0.00	0.00	9,619.92	9,619.92
	X2722	Capital Fund Construction	38,215.30	3,129,618.45	(485,081.90)	500,000.00	4,187.84	3,186,939.69	3,013,372.44
		Totals	**12,738,464.41**	**3,760,893.69**	**(485,081.90)**	**500,000.00**	**49,507.41**	**16,563,783.61**	**15,802,214.49**

Niagara Falls Water Board
Wilmington Trust (M&T Bank) Account Balances
Year 2026

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Investment Income	Ending Balance	P/Y Ending Balance
April	X3250	Debt Service	4,224,169.61	918,064.04	0.00	0.00	14,205.05	5,156,438.70	4,473,418.00
	X3251	Construction	1,008.65	0.00	0.00	0.00	2.89	1,011.54	973.60
	X3252	Debt Service Reserve	8,232,989.26	0.00	0.00	0.00	28,965.25	8,261,954.51	7,911,040.78
	X9279	Expense Account	16,079.32	0.00	0.00	0.00	0.00	16,079.32	16,079.32
	X4118-0	2022A DSF	892,977.16	344,486.44	0.00	0.00	3,028.53	1,240,492.13	1,055,835.33
	X4118-1	2022A Issuance	9,619.92	0.00	0.00	0.00	0.00	9,619.92	9,619.92
	X2722	Capital Fund Construction	3,186,939.69	0.00	(468,949.18)	1,000,000.00	9,252.38	3,727,242.89	2,861,062.80
		Totals	**16,563,783.61**	**1,262,550.48**	**(468,949.18)**	**1,000,000.00**	**55,454.10**	**18,412,839.01**	**16,328,029.75**

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Investment Income	Ending Balance	P/Y Ending Balance
May	X3250	Debt Service	5,156,438.70	0.00	(256,778.78)	0.00	15,345.09	4,915,005.01	4,687,407.00
	X3251	Construction	1,011.54	0.00	0.00	0.00	2.84	1,014.38	976.83
	X3252	Debt Service Reserve	8,261,954.51	0.00	0.00	0.00	29,882.93	8,291,837.44	7,940,621.50
	X9279	Expense Account	16,079.32	0.00	0.00	0.00	0.00	16,079.32	16,079.32
	X4118-0	2022A DSF	1,240,492.13	0.00	0.00	0.00	3,584.91	1,244,077.04	1,232,306.23
	X4118-1	2022A Issuance	9,619.92	0.00	0.00	0.00	0.00	9,619.92	9,619.92
	X2722	Capital Fund Construction	3,727,242.89	0.00	(251,302.07)	0.00	10,045.19	3,485,986.01	2,537,652.71
		Totals	**18,412,839.01**	**0.00**	**(508,080.85)**	**0.00**	**58,860.96**	**17,963,619.12**	**16,424,663.51**

Month	Acct #	Account Name	Begin. Balance	Deposits	Payments	Transfers	Investment Income	Ending Balance	P/Y Ending Balance
June	X3250	Debt Service	4,915,005.01	459,032.02	0.00	0.00	16,490.75	5,390,527.78	5,165,056.39
	X3251	Construction	1,014.38	0.00	0.00	0.00	2.92	1,017.30	980.13
	X3252	Debt Service Reserve	8,291,837.44	0.00	0.00	0.00	28,974.11	8,320,811.55	7,969,542.22
	X9279	Expense Account	16,079.32	0.00	0.00	0.00	0.00	16,079.32	16,079.32
	X4118-0	2022A DSF	1,244,077.04	172,243.22	0.00	0.00	3,987.70	1,420,307.96	1,409,421.36
	X4118-1	2022A Issuance	9,619.92	0.00	0.00	0.00	0.00	9,619.92	9,619.92
	X2722	Capital Fund Construction	3,485,986.01	0.00	(975,774.08)	0.00	9,076.29	2,519,288.22	2,516,683.03
		Totals	**17,963,619.12**	**631,275.24**	**(975,774.08)**	**0.00**	**58,531.77**	**17,677,652.05**	**17,087,382.37**

Revenue Budget Performance Report

Fiscal Year to Date 06/30/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	**FA - Water Board - Water**									
	REVENUE									
Departmental Income										
2122.001	Visual Inspections	45,000.00	.00	45,000.00	4,920.00	.00	18,487.50	26,512.50	41	21,125.00
2140.001	District 1	2,223,900.00	.00	2,223,900.00	2,004.60	.00	1,044,568.27	1,179,331.73	47	377,081.26
2140.002	District 2	2,599,845.00	.00	2,599,845.00	617.37	.00	1,245,304.78	1,354,540.22	48	617,537.49
2140.003	District 3	2,049,165.00	.00	2,049,165.00	504,320.43	.00	970,366.71	1,078,798.29	47	679,237.05
2140.004	Non-Resident	74,130.00	.00	74,130.00	5,076.02	.00	41,720.06	32,409.94	56	58,775.44
2140.005	Industrial	3,282,900.00	.00	3,282,900.00	150.00	.00	1,337,555.03	1,945,344.97	41	434,842.13
2140.006	Industrial SIU	2,647,500.00	.00	2,647,500.00	.00	.00	1,284,260.84	1,363,239.16	49	730,587.12
2140.008	Hydrant Usage	2,000.00	.00	2,000.00	2,111.16	.00	2,172.84	(172.84)	109	878.08
2140.599	Miscellaneous Departmental Incom	2,000.00	.00	2,000.00	.00	.00	350.00	1,650.00	18	1,374.00
2141.000	Bad Debts	(200,000.00)	.00	(200,000.00)	.00	.00	35,043.32	(235,043.32)	-18	32,558.97
2144.003	Fire Service	90,000.00	.00	90,000.00	.00	.00	.00	90,000.00	0	.00
2144.005	Service Charge	450,000.00	.00	450,000.00	24,427.90	.00	219,496.90	230,503.10	49	221,048.80
2144.006	Lab Analysis	27,500.00	.00	27,500.00	620.00	.00	3,715.00	23,785.00	14	9,470.00
2144.008	Missing Meter Charge	22,000.00	.00	22,000.00	850.00	.00	17,475.50	4,524.50	79	14,960.50
2144.009	Mtr Install/Reinstall/Reactivate	4,500.00	.00	4,500.00	4,775.00	.00	11,050.00	(6,550.00)	246	7,525.00
2144.010	Final Meter Read/Inspect	12,000.00	.00	12,000.00	1,175.00	.00	5,627.98	6,372.02	47	6,700.00
2144.012	Backflow Certification	10,000.00	.00	10,000.00	1,080.00	.00	6,465.00	3,535.00	65	3,550.00
2144.599	City of NF-Safety Specialist	.00	.00	.00	.00	.00	49,153.37	(49,153.37)	+++	(267.95)
2148.001	Penalties-FA - District 1	75,000.00	.00	75,000.00	(214.17)	.00	39,139.90	35,860.10	52	44,489.39
2148.002	Penalties-FA - District 2	60,000.00	.00	60,000.00	(24.00)	.00	26,972.91	33,027.09	45	35,020.01
2148.003	Penalties-FA - District 3	95,000.00	.00	95,000.00	20,516.19	.00	52,649.50	42,350.50	55	65,241.81
2148.004	Penalties-FA - Non-Resident	1,500.00	.00	1,500.00	.00	.00	2,577.70	(1,077.70)	172	1,897.37
2148.005	Penalties-FA - Industrial	25,000.00	.00	25,000.00	.00	.00	15,942.38	9,057.62	64	26,525.99
2148.599	Penalties-FA - Miscellaneous	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
	Departmental Income Totals	$13,599,940.00	$0.00	$13,599,940.00	$572,405.50	$0.00	$6,430,095.49	$7,169,844.51	47%	$3,390,157.46
Intergovernmental Charges										
2230.A	City of Niag Falls-Generl	215,064.00	.00	215,064.00	.00	.00	.00	215,064.00	0	.00
	Intergovernmental Charges Totals	$215,064.00	$0.00	$215,064.00	$0.00	$0.00	$0.00	$215,064.00	0%	$0.00
Use Of Money & Property										
2401.000	Interest Earnings	300,000.00	.00	300,000.00	18,766.73	.00	125,161.12	174,838.88	42	161,985.55
	Use Of Money & Property Totals	$300,000.00	$0.00	$300,000.00	$18,766.73	$0.00	$125,161.12	$174,838.88	42%	$161,985.55
Licenses And Permits										
2550.006	Cellular Towers	170,000.00	.00	170,000.00	15,105.73	.00	85,848.10	84,151.90	50	90,796.69
2590.004	Hydrant Permits & Rentals	5,000.00	.00	5,000.00	642.14	.00	720.35	4,279.65	14	1,476.86
	Licenses And Permits Totals	$175,000.00	$0.00	$175,000.00	$15,747.87	$0.00	$86,568.45	$88,431.55	49%	$92,273.55
Sale Of Prop/Cmp For Loss										
2650.000	Sale Of Scrap	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	550.26
	Sale Of Prop/Cmp For Loss Totals	$1,500.00	$0.00	$1,500.00	$0.00	$0.00	$0.00	$1,500.00	0%	$550.26

Revenue Budget Performance Report

Fiscal Year to Date 06/30/26
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund **FA - Water Board - Water**										
	REVENUE									
Misc Local Sources										
2701.000	Refund Appro Exp Prior Yr	(1,500.00)	.00	(1,500.00)	.00	.00	.00	(1,500.00)	0	.00
2770.001	Returned Check Charge	11,000.00	.00	11,000.00	140.00	.00	665.00	10,335.00	6	4,585.00
2770.599	Undesignated	55,000.00	.00	55,000.00	2,967.51	.00	4,864.60	50,135.40	9	783.94
	Misc Local Sources Totals	$64,500.00	$0.00	$64,500.00	$3,107.51	$0.00	$5,529.60	$58,970.40	9%	$5,368.94
Interfund Revenues										
2801.GA	Interfd Rev WtrBd-Sewr	.00	.00	.00	.00	.00	270,254.70	(270,254.70)	+++	135.33
	Interfund Revenues Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$270,254.70	($270,254.70)	+++	$135.33
	REVENUE TOTALS	$14,356,004.00	$0.00	$14,356,004.00	$610,027.61	$0.00	$6,917,609.36	$7,438,394.64	48%	$3,650,471.09
	Fund **FA - Water Board - Water** Totals	$14,356,004.00	$0.00	$14,356,004.00	$610,027.61	$0.00	$6,917,609.36	$7,438,394.64		$3,650,471.09

Revenue Budget Performance Report

Fiscal Year to Date 06/30/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	**GA - Water Board - Sewer**									
	REVENUE									
	Departmental Income									
2120.001	District 1	2,965,200.00	.00	2,965,200.00	2,731.80	.00	1,394,146.92	1,571,053.08	47	506,744.57
2120.002	District 2	3,457,635.00	.00	3,457,635.00	963.72	.00	1,660,391.55	1,797,243.45	48	825,140.64
2120.003	District 3	2,732,220.00	.00	2,732,220.00	678,547.72	.00	1,296,970.43	1,435,249.57	47	919,762.48
2120.005	Industrial CSIRU	4,871,400.00	.00	4,871,400.00	(820.40)	.00	2,282,927.39	2,588,472.61	47	506,530.70
2120.006	Industrial SIU	9,292,725.00	.00	9,292,725.00	685,732.19	.00	3,420,414.66	5,872,310.34	37	2,298,381.52
2120.007	Waste Hauler Fees	.00	.00	.00	.00	.00	.00	.00	+++	6,192.79
2120.008	Hydrant Usage	3,000.00	.00	3,000.00	2,995.56	.00	3,077.20	(77.20)	103	1,162.28
2120.102	Town Of Niagara	635,265.00	.00	635,265.00	.00	.00	418,670.12	216,594.88	66	533,848.23
2122.001	Visual Inspections	.00	.00	.00	(120.00)	.00	(120.00)	120.00	+++	.00
2122.002	Dye Tests	42,500.00	.00	42,500.00	5,040.00	.00	18,607.50	23,892.50	44	21,125.00
2128.001	Penalties-GA - District 1	110,000.00	.00	110,000.00	(321.24)	.00	53,125.33	56,874.67	48	59,184.32
2128.002	Penalties-GA - District 2	70,000.00	.00	70,000.00	(36.00)	.00	36,856.73	33,143.27	53	46,243.00
2128.003	Penalties-GA - District 3	130,000.00	.00	130,000.00	29,916.37	.00	75,189.19	54,810.81	58	90,511.47
2128.005	Penalties-GA - Industrial	27,500.00	.00	27,500.00	.00	.00	33,195.23	(5,695.23)	121	44,843.30
2128.006	Penalties-GA - Industrial SIU	20,000.00	.00	20,000.00	.00	.00	.00	20,000.00	0	.00
2141.000	Bad Debts	(200,000.00)	.00	(200,000.00)	.00	.00	45,458.07	(245,458.07)	-23	42,093.97
	Departmental Income Totals	$24,157,445.00	$0.00	$24,157,445.00	$1,404,629.72	$0.00	$10,738,910.32	$13,418,534.68	44%	$5,901,764.27
	Use Of Money & Property									
2401.000	Interest Earnings	300,000.00	.00	300,000.00	18,766.73	.00	125,161.10	174,838.90	42	161,985.55
	Use Of Money & Property Totals	$300,000.00	$0.00	$300,000.00	$18,766.73	$0.00	$125,161.10	$174,838.90	42%	$161,985.55
	Licenses And Permits									
2590.006	SIU 5-Yr Permits	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	2,100.00
	Licenses And Permits Totals	$1,000.00	$0.00	$1,000.00	$0.00	$0.00	$0.00	$1,000.00	0%	$2,100.00
	Sale Of Prop/Cmp For Loss									
2650.000	Sale Of Scrap	2,000.00	.00	2,000.00	.00	.00	984.38	1,015.62	49	550.28
	Sale Of Prop/Cmp For Loss Totals	$2,000.00	$0.00	$2,000.00	$0.00	$0.00	$984.38	$1,015.62	49%	$550.28
	Misc Local Sources									
2770.599	Undesignated	15,000.00	.00	15,000.00	.00	.00	168.00	14,832.00	1	26,031.84
	Misc Local Sources Totals	$15,000.00	$0.00	$15,000.00	$0.00	$0.00	$168.00	$14,832.00	1%	$26,031.84
	Interfund Revenues									
2801.F	Interfd Rev Fr Water	.00	.00	.00	.00	.00	131,387.89	(131,387.89)	+++	122,269.33
	Interfund Revenues Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$131,387.89	($131,387.89)	+++	$122,269.33
	REVENUE TOTALS	$24,475,445.00	$0.00	$24,475,445.00	$1,423,396.45	$0.00	$10,996,611.69	$13,478,833.31	45%	$6,214,701.27
	Fund **GA - Water Board - Sewer** Totals	$24,475,445.00	$0.00	$24,475,445.00	$1,423,396.45	$0.00	$10,996,611.69	$13,478,833.31		$6,214,701.27

Revenue Budget Performance Report

Fiscal Year to Date 06/30/26
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	**VFG - Plant Fund**									
	REVENUE									
	Use Of Money & Property									
2401.000	Interest Earnings	450,000.00	.00	450,000.00	58,531.77	.00	306,949.51	143,050.49	68	335,514.39
	Use Of Money & Property Totals	$450,000.00	$0.00	$450,000.00	$58,531.77	$0.00	$306,949.51	$143,050.49	68%	$335,514.39
	REVENUE TOTALS	$450,000.00	$0.00	$450,000.00	$58,531.77	$0.00	$306,949.51	$143,050.49	68%	$335,514.39
	Fund **VFG - Plant Fund** Totals	$450,000.00	$0.00	$450,000.00	$58,531.77	$0.00	$306,949.51	$143,050.49		$335,514.39
	Grand Totals	$39,281,449.00	$0.00	$39,281,449.00	$2,091,955.83	$0.00	$18,221,170.56	$21,060,278.44		$10,200,686.75

Expense Budget Performance Report

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	**GA - Water Board - Sewer**									
	EXPENSE									
Personnel Services										
0100.000	Employee Adjustment	.00	.00	.00	.00	.00	.00	.00	+++	598.84
0121.000	Weekly Comp Differential	.00	.00	.00	70.28	.00	522.33	(522.33)	+++	340.53
0125.000	Insurance OPT Out	82,000.00	.00	82,000.00	8,905.31	.00	51,602.94	30,397.06	63	43,436.24
0130.000	Temporary Payroll	45,000.00	.00	45,000.00	13,385.93	.00	73,198.08	(28,198.08)	163	82,564.30
0140.000	Overtime	223,000.00	.00	223,000.00	13,185.94	.00	117,898.56	105,101.44	53	88,242.91
0150.000	Acting Next-In-Rank Pay	12,000.00	.00	12,000.00	2,080.70	.00	9,538.55	2,461.45	79	1,981.48
0151.000	Sunday Premium Pay	66,000.00	.00	66,000.00	4,059.17	.00	27,552.22	38,447.78	42	24,770.68
0152.000	Shift Premium Pay	12,000.00	.00	12,000.00	.00	.00	.00	12,000.00	0	.00
0155.A	Holiday Contractual Pay	40,500.00	.00	40,500.00	7,607.46	.00	20,045.83	20,454.17	49	15,057.03
0155.000	Holiday Pay	.00	.00	.00	16,829.93	.00	40,634.97	(40,634.97)	+++	28,205.79
0165.000	Military Leave	.00	.00	.00	.00	.00	5,511.84	(5,511.84)	+++	5,127.13
0170.000	Overtime Meals	.00	.00	.00	18.00	.00	157.50	(157.50)	+++	229.35
0180.000	Comp. Time Earned	.00	.00	.00	1,029.52	.00	8,941.37	(8,941.37)	+++	7,588.37
0181.000	Vacation Pay	.00	.00	.00	1,070.04	.00	20,207.93	(20,207.93)	+++	8,517.51
0182.000	Personal Time	.00	.00	.00	.00	.00	1,526.80	(1,526.80)	+++	1,371.35
0183.000	Compensatory Time Off	.00	.00	.00	6,996.87	.00	94,200.71	(94,200.71)	+++	81,236.47
0184.000	Funeral Leave	.00	.00	.00	.00	.00	9,411.83	(9,411.83)	+++	2,094.49
0185.000	Jury Duty	.00	.00	.00	.00	.00	394.80	(394.80)	+++	.00
0186.000	Call-In Time	24,500.00	.00	24,500.00	1,841.01	.00	18,274.14	6,225.86	75	11,522.03
0189.000	Sick Leave	.00	.00	.00	7,508.65	.00	42,775.30	(42,775.30)	+++	38,289.48
0190.000	Vacation Cash Conversion	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	.00
	Personnel Services Totals	$507,500.00	$0.00	$507,500.00	$84,588.81	$0.00	$542,395.70	($34,895.70)	107%	$441,173.98
Personnel - Position Control										
0110.000	Biweekly Payroll	3,593,000.00	.00	3,593,000.00	180,005.33	.00	1,206,750.21	2,386,249.79	34	1,125,633.78
	Personnel - Position Control Totals	$3,593,000.00	$0.00	$3,593,000.00	$180,005.33	$0.00	$1,206,750.21	$2,386,249.79	34%	$1,125,633.78
Capital Outlays										
0210.000	Furniture & Furnishings	3,000.00	.00	3,000.00	.00	.00	996.34	2,003.66	33	.00
0250.500	Safety Equipment	10,000.00	.00	10,000.00	.00	264.00	2,364.00	7,372.00	26	.00
	Capital Outlays Totals	$13,000.00	$0.00	$13,000.00	$0.00	$264.00	$3,360.34	$9,375.66	28%	$0.00
Contractual Expenses										
0411.000	Office Supplies	2,860.00	.00	2,860.00	.00	.00	546.00	2,314.00	19	251.99
0412.000	Uniforms	4,140.00	.00	4,140.00	112.13	.00	112.13	4,027.87	3	.00
0413.000	Safety Shoes	10,100.00	.00	10,100.00	200.00	.00	3,856.38	6,243.62	38	2,425.33
0414.000	Automotive-Gas,Oil,Grease	50,000.00	.00	50,000.00	4,940.35	.00	15,925.47	34,074.53	32	10,807.65
0416.000	Consumable Printed Forms	1,000.00	.00	1,000.00	258.05	.00	303.55	696.45	30	894.38
0417.000	Tool Allowance	450.00	.00	450.00	.00	.00	150.00	300.00	33	150.00
0419.001	Automotive Parts	50,000.00	.00	50,000.00	4,204.00	.00	25,402.79	24,597.21	51	29,931.30
0419.003	Cleaning/Sanitary	10,000.00	.00	10,000.00	1,272.54	550.00	2,234.89	7,215.11	28	2,271.55

Expense Budget Performance Report

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	**GA - Water Board - Sewer**									
	EXPENSE									
	Contractual Expenses									
0419.004	Agricultural/Botanical	50,000.00	.00	50,000.00	.00	.00	.00	50,000.00	0	.00
0419.005	Tools & Machine Parts	165,500.00	.00	165,500.00	8,149.21	21,289.58	57,346.58	86,863.84	48	99,043.10
0419.006	Construction/Repair	190,500.00	.00	190,500.00	33,606.06	10,261.77	82,742.67	97,495.56	49	38,252.39
0419.008	Signals/Communication	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	.00
0419.009	Misc Chemicals	31,000.00	.00	31,000.00	6,739.83	2,212.24	14,997.84	13,789.92	56	14,373.82
0419.010	Laboratory	37,000.00	.00	37,000.00	5,250.41	.00	17,192.48	19,807.52	46	17,497.09
0419.012	Carbon	440,000.00	.00	440,000.00	.00	.00	.00	440,000.00	0	.00
0419.014	Ferric Chloride	740,000.00	.00	740,000.00	44,193.54	78,477.02	288,362.08	373,160.90	50	331,602.21
0419.016	Primary Polymer	80,000.00	.00	80,000.00	.00	.00	.00	80,000.00	0	.00
0419.017	Sludge Polymer	60,000.00	.00	60,000.00	.00	.00	.00	60,000.00	0	34,452.00
0419.018	Pebble Lime	280,000.00	.00	280,000.00	20,990.41	25,442.97	94,557.03	160,000.00	43	121,531.89
0419.024	Hypochlorite Solution	5,350,000.00	.00	5,350,000.00	207,776.13	719,512.38	630,487.62	4,000,000.00	25	1,740,682.78
0419.599	Undesignated Supplies	83,700.00	.00	83,700.00	4,444.98	5,034.14	26,633.96	52,031.90	38	8,686.00
0421.001	Phone Extension Chgs	27,500.00	.00	27,500.00	1,990.13	.00	11,631.94	15,868.06	42	10,229.59
0421.002	Wireless Services	12,000.00	.00	12,000.00	875.97	.00	5,076.50	6,923.50	42	4,137.92
0422.000	Light & Power	765,000.00	.00	765,000.00	69,245.69	.00	496,868.40	268,131.60	65	381,723.49
0423.000	Water & Sewer	415,500.00	.00	415,500.00	.00	.00	131,387.89	284,112.11	32	122,269.33
0424.000	Gas	25,000.00	.00	25,000.00	1,151.98	.00	38,497.31	(13,497.31)	154	15,695.33
0432.000	Property Insurance	308,000.00	.00	308,000.00	.00	.00	.00	308,000.00	0	.00
0433.000	Liability Insurance	163,000.00	.00	163,000.00	.00	.00	7,510.10	155,489.90	5	7,985.75
0440.003	Motor Vehicle Equipment	40,000.00	.00	40,000.00	12.00	.00	4,739.01	35,260.99	12	5,602.99
0440.599	Undesignated Leases	2,250.00	.00	2,250.00	356.05	.00	1,282.34	967.66	57	1,113.59
0441.000	Rental Of Real Property	75.00	.00	75.00	41.00	.00	41.00	34.00	55	41.00
0442.000	Rental Of Equipment	10,500.00	.00	10,500.00	322.67	2,426.31	2,512.69	5,561.00	47	675.00
0442.003	Motor Vehicle Equip Rentl	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
0442.599	Undesignated Rentals	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	813.80
0443.000	Repair Of Real Property	50,500.00	.00	50,500.00	.00	16,891.12	21,991.15	11,617.73	77	8,107.32
0444.000	Repair Of Equipment	237,000.00	.00	237,000.00	7,339.63	57,956.62	90,517.66	88,525.72	63	129,182.78
0446.000	Computer Services	4,500.00	.00	4,500.00	1,104.17	.00	5,713.74	(1,213.74)	127	2,378.14
0446.007	Software	.00	.00	.00	.00	.00	.00	.00	+++	24,017.70
0449.000	Billing & Collection	62,500.00	.00	62,500.00	3,846.65	.00	23,079.90	39,420.10	37	26,344.68
0449.002	Sludge Disposal	2,440,000.00	.00	2,440,000.00	231,628.03	560,421.41	879,578.59	1,000,000.00	59	871,367.42
0449.003	Waste Disposal	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
0449.008	Hazardous Waste Displ.	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
0449.500	Safety-Contractual	10,000.00	.00	10,000.00	.00	.00	1,800.00	8,200.00	18	2,366.50
0449.599	Undesignated Services	464,011.00	.00	464,011.00	47,711.65	50,769.79	126,810.51	286,430.70	38	142,235.26
0451.000	Consultants	180,000.00	.00	180,000.00	.00	1,039.75	74,269.59	104,690.66	42	46,304.08
0454.000	Attorney Services	30,000.00	.00	30,000.00	302.50	.00	302.50	29,697.50	1	123.75

Expense Budget Performance Report

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Fund	**GA - Water Board - Sewer**									
	EXPENSE									
Contractual Expenses										
0461.000	Postage	47,500.00	.00	47,500.00	3,294.81	.00	11,926.19	35,573.81	25	20,422.12
0463.000	Travel & Training Expense	12,500.00	.00	12,500.00	.00	.00	1,550.05	10,949.95	12	6,375.00
0465.000	Laundry & Cleaning	8,500.00	.00	8,500.00	459.97	2,468.41	1,142.62	4,888.97	42	2,268.52
0466.000	Books,Mags. & Memberships	2,800.00	.00	2,800.00	.00	.00	2,092.88	707.12	75	1,800.00
0467.000	Advertising	1,000.00	.00	1,000.00	45.89	.00	117.30	882.70	12	122.44
0471.000	Recruitment Expenditures	1,500.00	.00	1,500.00	.00	.00	768.89	731.11	51	688.08
	Contractual Expenses Totals	$12,973,386.00	$0.00	$12,973,386.00	$711,866.43	$1,554,753.51	$3,202,060.22	$8,216,572.27	37%	$4,287,245.06
Employee Benefits										
0801.000	NYS E.R.S. Retirement	503,520.00	.00	503,520.00	.00	.00	209,799.00	293,721.00	42	122,415.00
0803.000	Building Trades Benefits	.00	.00	.00	4,120.35	.00	20,330.14	(20,330.14)	+++	52,917.25
0820.000	Worker's Compensation	249,000.00	.00	249,000.00	50,272.13	.00	50,272.13	198,727.87	20	.00
0830.000	Life Insurance	12,500.00	.00	12,500.00	.00	.00	.00	12,500.00	0	6,730.05
0840.000	Unemployment Ins. - NYS	40,000.00	.00	40,000.00	.00	.00	15,314.94	24,685.06	38	12,859.09
0860.000	Medical Insurance	2,161,000.00	.00	2,161,000.00	168,496.43	.00	976,006.42	1,184,993.58	45	1,029,441.54
0861.000	Dental Insurance	87,200.00	.00	87,200.00	5,793.24	.00	34,319.90	52,880.10	39	29,107.72
0863.000	Vision Care Insurance	6,350.00	.00	6,350.00	.00	.00	.00	6,350.00	0	2,551.15
0865.000	Chiropractic Insurance	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	80.00
	Employee Benefits Totals	$3,060,570.00	$0.00	$3,060,570.00	$228,682.15	$0.00	$1,306,042.53	$1,754,527.47	43%	$1,256,101.80
Employee Benefit - FICA										
0810.000	Social Security	281,000.00	.00	281,000.00	19,705.38	.00	130,659.68	150,340.32	46	116,703.95
	Employee Benefit - FICA Totals	$281,000.00	$0.00	$281,000.00	$19,705.38	$0.00	$130,659.68	$150,340.32	46%	$116,703.95
	EXPENSE TOTALS	$20,428,456.00	$0.00	$20,428,456.00	$1,224,848.10	$1,555,017.51	$6,391,268.68	$12,482,169.81	39%	$7,226,858.57
	Fund **GA - Water Board - Sewer** Totals	$20,428,456.00	$0.00	$20,428,456.00	$1,224,848.10	$1,555,017.51	$6,391,268.68	$12,482,169.81		$7,226,858.57
	Grand Totals	$20,428,456.00	$0.00	$20,428,456.00	$1,224,848.10	$1,555,017.51	$6,391,268.68	$12,482,169.81		$7,226,858.57

Expense Budget Performance Report

Fiscal Year to Date 06/30/26
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	**FA - Water Board - Water**									
	EXPENSE									
Personnel Services										
0100.000	Employee Adjustment	.00	.00	.00	.00	.00	.00	.00	+++	517.82
0121.000	Weekly Comp Differential	.00	.00	.00	358.21	.00	2,293.64	(2,293.64)	+++	2,413.54
0125.000	Insurance OPT Out	86,700.00	.00	86,700.00	7,285.96	.00	47,559.10	39,140.90	55	38,381.82
0130.000	Temporary Payroll	40,000.00	.00	40,000.00	3,951.25	.00	26,590.00	13,410.00	66	56,178.03
0140.000	Overtime	106,550.00	.00	106,550.00	7,137.06	.00	50,703.97	55,846.03	48	41,736.13
0150.000	Acting Next-In-Rank Pay	9,200.00	.00	9,200.00	548.02	.00	1,580.56	7,619.44	17	4,692.48
0151.000	Sunday Premium Pay	31,500.00	.00	31,500.00	2,194.53	.00	15,075.36	16,424.64	48	15,229.76
0152.000	Shift Premium Pay	6,000.00	.00	6,000.00	.00	.00	.00	6,000.00	0	.00
0155.A	Holiday Contractual Pay	22,500.00	.00	22,500.00	2,303.58	.00	5,550.91	16,949.09	25	3,938.11
0155.000	Holiday Pay	.00	.00	.00	22,069.52	.00	54,468.83	(54,468.83)	+++	39,143.76
0170.000	Overtime Meals	.00	.00	.00	13.50	.00	72.00	(72.00)	+++	72.45
0180.000	Comp. Time Earned	.00	.00	.00	833.07	.00	5,975.40	(5,975.40)	+++	6,395.40
0181.000	Vacation Pay	.00	.00	.00	1,134.29	.00	29,729.30	(29,729.30)	+++	13,730.02
0182.000	Personal Time	.00	.00	.00	.00	.00	2,060.27	(2,060.27)	+++	1,685.05
0183.000	Compensatory Time Off	.00	.00	.00	4,296.66	.00	67,254.17	(67,254.17)	+++	62,236.75
0184.000	Funeral Leave	.00	.00	.00	938.08	.00	4,693.20	(4,693.20)	+++	3,047.18
0186.000	Call-In Time	13,950.00	.00	13,950.00	807.99	.00	7,193.44	6,756.56	52	5,405.58
0189.000	Sick Leave	.00	.00	.00	5,398.33	.00	42,066.21	(42,066.21)	+++	39,594.64
0190.000	Vacation Cash Conversion	7,000.00	.00	7,000.00	.00	.00	.00	7,000.00	0	.00
	Personnel Services Totals	$323,400.00	$0.00	$323,400.00	$59,270.05	$0.00	$362,866.36	($39,466.36)	112%	$334,398.52
Personnel - Position Control										
0110.000	Biweekly Payroll	3,180,000.00	.00	3,180,000.00	204,948.00	.00	1,329,268.44	1,850,731.56	42	1,251,287.13
	Personnel - Position Control Totals	$3,180,000.00	$0.00	$3,180,000.00	$204,948.00	$0.00	$1,329,268.44	$1,850,731.56	42%	$1,251,287.13
Capital Outlays										
0210.000	Furniture & Furnishings	4,000.00	.00	4,000.00	.00	.00	.00	4,000.00	0	.00
0220.000	Office Equipment	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
0230.000	Motor Vehicle Equipment	4,000.00	.00	4,000.00	.00	.00	.00	4,000.00	0	.00
0250.000	Other Equipment	30,000.00	.00	30,000.00	.00	6,000.00	311.72	23,688.28	21	.00
0250.007	Computer Equipment	90,000.00	.00	90,000.00	666.44	10,412.21	17,874.99	61,712.80	31	40,200.66
0250.500	Safety Equipment	7,500.00	.00	7,500.00	.00	.00	3,204.32	4,295.68	43	7,453.93
	Capital Outlays Totals	$140,500.00	$0.00	$140,500.00	$666.44	$16,412.21	$21,391.03	$102,696.76	27%	$47,654.59
Contractual Expenses										
0411.000	Office Supplies	10,200.00	.00	10,200.00	443.05	4,904.59	3,918.21	1,377.20	86	4,008.08
0412.000	Uniforms	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
0413.000	Safety Shoes	8,200.00	.00	8,200.00	200.00	.00	1,704.53	6,495.47	21	907.10
0414.000	Automotive-Gas,Oil,Grease	60,000.00	.00	60,000.00	11,631.24	.00	28,903.88	31,096.12	48	21,190.35
0415.000	Fuel Oil	15,000.00	.00	15,000.00	.00	.00	.00	15,000.00	0	.00
0416.000	Consumable Printed Forms	1,000.00	.00	1,000.00	258.05	.00	303.55	696.45	30	894.38

Expense Budget Performance Report

Fiscal Year to Date 06/30/26

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	**FA - Water Board - Water**									
	EXPENSE									
Contractual Expenses										
0417.000	Tool Allowance	300.00	.00	300.00	.00	.00	150.00	150.00	50	150.00
0419.001	Automotive Parts	40,000.00	.00	40,000.00	4,204.01	.00	25,276.54	14,723.46	63	26,430.65
0419.003	Cleaning/Sanitary	9,000.00	.00	9,000.00	.00	1,265.84	3,354.06	4,380.10	51	5,888.38
0419.004	Agricultural/Botanical	4,000.00	.00	4,000.00	.00	.00	.00	4,000.00	0	.00
0419.005	Tools & Machine Parts	85,000.00	.00	85,000.00	3,385.66	4,979.93	27,948.65	52,071.42	39	16,370.32
0419.006	Construction/Repair	185,000.00	.00	185,000.00	41,321.84	30,666.08	102,455.49	51,878.43	72	112,783.15
0419.009	Misc Chemicals	661,000.00	.00	661,000.00	46,416.53	37,368.20	306,652.29	316,979.51	52	323,593.22
0419.010	Laboratory	40,000.00	.00	40,000.00	2,612.26	2,970.27	17,493.43	19,536.30	51	16,612.85
0419.599	Undesignated Supplies	79,200.00	.00	79,200.00	.00	100.00	10,314.81	68,785.19	13	7,367.60
0421.001	Phone Extension Chgs	10,000.00	.00	10,000.00	172.09	.00	1,492.69	8,507.31	15	990.79
0421.002	Wireless Services	16,000.00	.00	16,000.00	1,306.93	.00	7,534.04	8,465.96	47	6,141.03
0422.000	Light & Power	650,000.00	.00	650,000.00	64,745.52	.00	377,425.33	272,574.67	58	282,099.27
0423.000	Water & Sewer	250,000.00	.00	250,000.00	.00	.00	270,254.70	(20,254.70)	108	135.33
0424.000	Gas	40,000.00	.00	40,000.00	3,242.98	.00	26,652.32	13,347.68	67	26,774.71
0432.000	Property Insurance	166,000.00	.00	166,000.00	.00	.00	.00	166,000.00	0	.00
0433.000	Liability Insurance	110,000.00	.00	110,000.00	.00	.00	10,936.15	99,063.85	10	11,236.13
0440.003	Motor Vehicle Equipment	60,000.00	.00	60,000.00	12.00	.00	4,739.02	55,260.98	8	5,603.02
0440.599	Undesignated Leases	4,000.00	.00	4,000.00	564.16	.00	2,096.04	1,903.96	52	1,899.12
0441.000	Rental Of Real Property	.00	.00	.00	.00	.00	24.00	(24.00)	+++	24.00
0442.000	Rental Of Equipment	.00	.00	.00	10.00	.00	60.00	(60.00)	+++	50.00
0442.599	Undesignated Rentals	2,500.00	.00	2,500.00	254.71	390.00	1,345.34	764.66	69	360.00
0443.000	Repair Of Real Property	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
0444.000	Repair Of Equipment	101,500.00	.00	101,500.00	25,267.22	2,387.22	56,561.20	42,551.58	58	41,656.54
0446.000	Computer Services	8,000.00	.00	8,000.00	1,104.16	.00	5,713.71	2,286.29	71	4,846.60
0446.008	Software Maint/Licenses	350,000.00	.00	350,000.00	5,481.80	14,096.36	134,519.02	201,384.62	42	165,072.23
0449.000	Billing & Collection	65,000.00	.00	65,000.00	3,846.66	.00	23,079.96	41,920.04	36	26,344.74
0449.003	Waste Disposal	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
0449.500	Safety-Contractual	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	7,130.00
0449.599	Undesignated Services	1,046,500.00	.00	1,046,500.00	18,764.99	143,643.76	749,181.11	153,675.13	85	722,248.57
0451.000	Consultants	165,000.00	.00	165,000.00	275.00	1,725.00	58,523.35	104,751.65	37	26,242.20
0454.000	Attorney Services	30,000.00	.00	30,000.00	302.50	.00	302.50	29,697.50	1	123.75
0461.000	Postage	47,500.00	.00	47,500.00	3,295.79	.00	11,989.51	35,510.49	25	20,454.85
0463.000	Travel & Training Expense	21,500.00	.00	21,500.00	.00	.00	3,370.21	18,129.79	16	7,425.74
0465.000	Laundry & Cleaning	1,500.00	.00	1,500.00	69.98	228.32	171.68	1,100.00	27	920.79
0466.000	Books,Mags. & Memberships	500.00	.00	500.00	.00	.00	.00	500.00	0	363.00
0467.000	Advertising	1,000.00	.00	1,000.00	45.89	.00	117.30	882.70	12	122.46
0471.000	Recruitment Expenditures	2,000.00	.00	2,000.00	168.00	.00	432.88	1,567.12	22	587.82
	Contractual Expenses Totals	$4,368,400.00	$0.00	$4,368,400.00	$239,403.02	$244,725.57	$2,274,997.50	$1,848,676.93	58%	$1,895,048.77

Expense Budget Performance Report

Fiscal Year to Date 06/30/26
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund **FA - Water Board - Water**										
	EXPENSE									
Employee Benefits										
0801.000	NYS E.R.S. Retirement	335,700.00	.00	335,700.00	.00	.00	.00	335,700.00	0	61,208.00
0820.000	Worker's Compensation	166,000.00	.00	166,000.00	50,272.12	.00	50,272.12	115,727.88	30	.00
0830.000	Life Insurance	11,400.00	.00	11,400.00	.00	.00	.00	11,400.00	0	5,090.45
0840.000	Unemployment Ins. - NYS	30,000.00	.00	30,000.00	.00	.00	15,314.94	14,685.06	51	12,859.09
0860.000	Medical Insurance	1,601,400.00	.00	1,601,400.00	129,124.82	.00	685,629.27	915,770.73	43	724,699.25
0861.000	Dental Insurance	64,900.00	.00	64,900.00	4,278.83	.00	23,989.11	40,910.89	37	20,895.33
0863.000	Vision Care Insurance	4,760.00	.00	4,760.00	.00	.00	.00	4,760.00	0	1,840.29
0865.000	Chiropractic Insurance	3,000.00	.00	3,000.00	170.00	.00	1,110.00	1,890.00	37	1,116.82
	Employee Benefits Totals	$2,217,160.00	$0.00	$2,217,160.00	$183,845.77	$0.00	$776,315.44	$1,440,844.56	35%	$827,709.23
Employee Benefit - FICA										
0810.000	Social Security	245,000.00	.00	245,000.00	19,515.72	.00	126,031.71	118,968.29	51	117,722.26
	Employee Benefit - FICA Totals	$245,000.00	$0.00	$245,000.00	$19,515.72	$0.00	$126,031.71	$118,968.29	51%	$117,722.26
	EXPENSE TOTALS	$10,474,460.00	$0.00	$10,474,460.00	$707,649.00	$261,137.78	$4,890,870.48	$5,322,451.74	49%	$4,473,820.50
	Fund **FA - Water Board - Water** Totals	$10,474,460.00	$0.00	$10,474,460.00	$707,649.00	$261,137.78	$4,890,870.48	$5,322,451.74		$4,473,820.50
	Grand Totals	$10,474,460.00	$0.00	$10,474,460.00	$707,649.00	$261,137.78	$4,890,870.48	$5,322,451.74		$4,473,820.50

Expense Budget Performance Report

Fiscal Year to Date 06/30/26
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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund	**FGB - Water Board**									
	EXPENSE									
Contractual Expenses										
0419.599	Undesignated Supplies	4,000.00	.00	4,000.00	.00	.00	100.00	3,900.00	2	200.00
0451.000	Consultants	136,000.00	.00	136,000.00	.00	.00	12,657.94	123,342.06	9	14,550.00
0454.000	Attorney Services	40,000.00	.00	40,000.00	.00	.00	63,988.50	(23,988.50)	160	.00
0459.000	Auditors	26,000.00	.00	26,000.00	.00	.00	.00	26,000.00	0	.00
0463.000	Travel & Training Expense	.00	.00	.00	.00	.00	.00	.00	+++	35.00
0466.000	Books,Mags. & Memberships	7,500.00	.00	7,500.00	.00	.00	5,291.00	2,209.00	71	5,862.00
	Contractual Expenses Totals	$213,500.00	$0.00	$213,500.00	$0.00	$0.00	$82,037.44	$131,462.56	38%	$20,647.00
	EXPENSE TOTALS	$213,500.00	$0.00	$213,500.00	$0.00	$0.00	$82,037.44	$131,462.56	38%	$20,647.00
	Fund **FGB - Water Board** Totals	$213,500.00	$0.00	$213,500.00	$0.00	$0.00	$82,037.44	$131,462.56		$20,647.00
	Grand Totals	$213,500.00	$0.00	$213,500.00	$0.00	$0.00	$82,037.44	$131,462.56		$20,647.00

Niagara Falls Water Board

Personnel Actions and Report

Monday, July 20, 2026

Personnel Actions Sheet & Requested of the Board.
All appointments are subject to the appointee meeting the minimum qualifications and all applicable civil service conditions.

A. PERSONNEL ACTIONS RECOMMEND TO HIRE

Line Item Number	Position	Department/Location	Pay Grade / Rate	ADDITIONAL INFORMATION

B. RECOMMENDED PROMOTION / MOVE / APPOINTMENT

Line Item Number	Name and Position	Department/Location	Change in pay rate or grade	ADDITIONAL INFORMATION
1	Douglas Williamson, Director of Technical & Regulatory Services	Admin.	$48.24 to $50.65	Requested increase matches percentage in USW CBAs for 2026; last salary adjustment was in December 2023; represents consideration of increased cost of living.
2	Caleb Holman, Director of Administrative Services	Admin.	$50.82 to $53.36	Requested increase matches percentage in USW CBAs for 2026; first pay increase since being hired; represents consideration of increased cost of living.
3	Deborah Ziolkowski, Director of Financial Services	Admin.	$50.82 to $53.36	Requested increase matches percentage in USW CBAs for 2026; first pay increase since being hired; represents consideration of increased cost of living.

C. PREVIOUSLY TABLED PERSONNEL ACTIONS

Line Item Number	Action and Position	Department/Location	Pay Rate or Grade	ADDITIONAL INFORMATION

D. OTHER PERSONNEL ACTIVITY FOR BOARD NOTIFICATION

Name	Position	Department/Location	Pay Grade / Rate	ADDITIONAL INFORMATION
Jesse Kuwik	WWTP Operator Trainee	Wastewater Operations	Grade 1-4.1 / $26.34	Resignation 6/1/2026
Mohammad Zayan	WWTP Operator Trainee	Wastewater Operations	Grade 1-1.0 / $25.06	Provisional/Probationary appointment 07/13/2026 per PA approved 05/18/2026. Niagara Falls resident and passed Niagara County Wastewater Operator/Trainee Civil Service Exam. Request to make permanent to Municipal Civil Service was made 7/14/2026. Position also was advertised (Indeed.com).
James Kwiatkowski	Security Guard	WWTP Security	$18.10 hr.	Resignation 6/30/2026

E. PERSONNEL ON LONG TERM LEAVE OF ABSENCE

Position	Last Day Worked	Dept.	Return Status	Comments
Shift Operation Supervisor	01/02/2026	Waste Water Operations	TBD	Unpaid Leave of Absence
Senior Laboratory Technician	04/24/2026	Laboratory	7/20/2026	FMLA

MONTHLY OPERATIONS & MAINTENANCE REPORT

June 2026

NIAGARA FALLS WATER BOARD

NIAGARA FALLS WATER BOARD
Monthly O&M Report
for the Month of June 2026

I. Treatment & Plant Maintenance

A. Water – Robert Rowe, updated 07-14-2026.

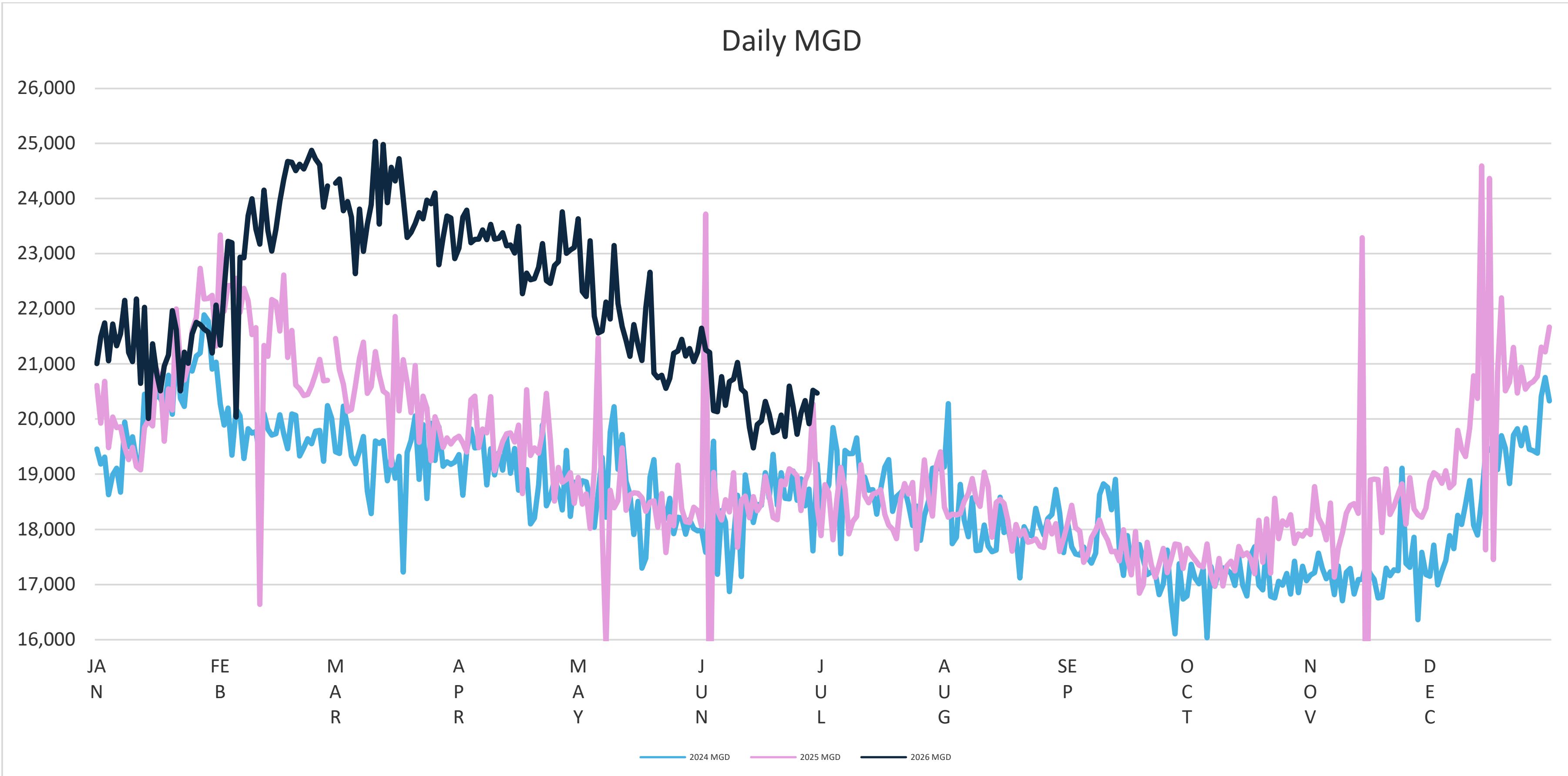
1. Water Production Data

Total water production for the month of June was 610 million gallons. The average daily water production was 20.3 million gallons. The plant data summary table is included below for your reference.

2026 TOTALS AND AVERAGES

	R/W PUMPAGE	PRE CL2 LBS	PACL LBS	H2SiF6 LBS	PO4 LBS	POST CL2 LBS	F/W 1000 GAL/ DAY
JAN	661839	7909	150600	15676	3639	4115	21350
FEB	662655	7789	135400	15275	3612	4148	23666
MAR	737942	8983	177800	16838	3822	4543	23805
APR	692713	9518	178950	18127	3432	4333	23090
MAY	670889	8299	114000	17855	3538	4299	21642
JUN	609664	8504	93600	16606	3193	3686	20322
JUL	0	0	0	0	0	0	0
AUG	0	0	0	0	0	0	0
SEP	0	0	0	0	0	0	0
OCT	0	0	0	0	0	0	0
NOV	0	0	0	0	0	0	0
DEC	0	0	0	0	0	0	0
TOTAL	4035702	51002	850350	100377	21236	25124	133875

Chart Comparing Daily Finished Water Flows, 2026 Versus Past Years



2026 ANALYTICAL RESULTS

	RAW TURB NTU	RAW pH	PRE Cl2 RES.mg/l	POST Cl2 RES.mg/l	EFF TURB NTU	EFF pH	F. RES mg/l
JAN	15.2	8.0	0.55	1.24	0.030	7.5	0.71
FEB	3.8	8.0	0.55	1.25	0.030	7.5	0.71
MAR	4.8	8.0	0.61	1.29	0.030	7.5	0.68
APR	7.8	8.1	0.62	1.30	0.030	7.5	0.66
MAY	2.9	8.1	0.62	1.26	0.031	7.6	0.68
JUN	3.0	8.1	0.63	1.26	0.033	7.6	0.69
JUL							
AUG							
SEP							
OCT							
NOV							
DEC							
AVG	6.3	8.0	0.60	1.27	0.031	7.5	0.69

2. Water Plant Operations and Maintenance Highlights

Operations and Maintenance have been busy with regular preventative maintenance and general repairs.

We are currently in progress with the installation of an automatic transfer switch on our two main electrical feeds to the facility. Once complete, we will not have to wait for electricians to arrive to switch these feeds during a power outage, making the WTP much more resilient to power grid issues.

The auto transfer setup has been installed, but due to a failure with the battery back up system for our SCADA/PLC equipment we were unable to test the switches. A new battery backup has been installed and we are scheduled to test the auto switch system on July 28th.

Wastewater – Gary Golombek, updated 7/9/2026.

3. Operations Data

a) Current Year to Date

WASTEWATER TREATMENT PLANT OPERATING DATA														
2026	FLOWS			Chlorine Residual	Rainfall	SLUDGE		Polymer		FeCl3	LIME	H2O2	NaOCl	Grit
	EFF	CBE	GPS			NET	LANDFILL	BFP	PRIM					
MONTH	MGD	MGD	MGD	PPM	inches	(Tons)		(Lbs)		(gals.)	(Tons)	(gals.)	(gals.)	(Tons)
January	25.95	46.75	12.70	1.6	2.6	674.0	196.0	1003.0	1360.0	17240	29.2	0	62620	13.7
February	28.55	49.38	13.33	1.5	1.1	841.0	235.0	1066.0	1341.0	15060	19.6	0	49080	6.6
March	35.21	57.80	14.98	1.7	2.3	1161.0	355.0	1866.0	1663.0	21620	37.2	0	66850	34.2
April	34.89	49.91	14.84	1.7	3.5	1519.0	507.0	1823.0	1645.0	21350	26.5	0	77920	16.7
May	28.40	45.54	13.50	1.7	3.7	1171.0	354.0	1263.0	1515.0	16900	42.8	0	103960	6.4
June	24.31	40.34	12.67	1.6	4.0	998.0	292.0	1339.0	1564.0	15760	46.8	0	126440	9.0
July														
August														
September														
October														
November														
December														
Totals	**29.55**	**48.29**	**13.67**	**1.6**	**17.2**	**6364.0**	**1939.0**	**8360.0**	**9088.0**	**107930**	**202.1**	**0**	**486870**	**86.6**

Explanation of data abbreviations:

Data Abbreviation Table			
Abbreviation	**Meaning**	**Abbreviation**	**Meaning**
INF	Influent	**BFP**	Belt Filter Press
EFF	Effluent	**PRIM**	Primary
CBE	Carbon Bed Effluent	**FeCl3**	Ferric Chloride
GPS	Gorge Pump Station	**H2O2**	Hydrogen Peroxide
MGD	Million Gallons Daily	**NaOCL**	Sodium Hypochlorite

b) Previous Year Data for Comparison Purposes

WASTEWATER TREATMENT PLANT OPERATING DATA															
2025	**FLOWS**			**Chlorine**	**Rainfall**	**SLUDGE**		**Polymer**		**FeCl3**	**LIME**	**H2O2**	**NaOCl**	**Grit**
	EFF	CBE	GPS	**Residual**		NET	LANDFILL	BFP	PRIM					
MONTH	MGD	MGD	MGD	PPM	inches	(Tons)		(Lbs)		(gals.)	(Tons)	(gals.)	(gals.)	(Tons)
January	21.46	39.04	11.20	1.4	0.7	953.0	277.0	1565.0	1698.0	17660	58.5	0	303280	5.2
February	24.60	45.30	11.91	1.6	1.5	1144.0	327.0	1595.0	1473.0	18360	65.7	0	281850	19.4
March	28.14	49.11	13.14	1.7	1.6	1218.0	344.0	1355.0	1703.0	22900	61.9	0	258370	10.9
April	25.69	46.11	12.40	1.7	1.5	1479.0	378.0	1719.0	1565.0	18250	57.2	0	73035	16.9
May	24.63	44.51	12.39	1.6	3.1	1406.0	374.0	1534.0	1707.0	21320	57.6	0	143860	16.9
June	20.69	43.63	13.24	1.6	2.4	970.0	270.0	1267.0	1600.0	18520	50.5	0	199470	13.9
July	20.80	38.40	11.22	1.7	2.7	1153.0	325.0	1454.0	1592.0	17760	55.8	0	281400	8.0
August	20.39	37.37	10.97	1.4	1.4	987.0	277.0	1482.0	1530.0	19360	38.5	0	222220	9.8
September	19.61	34.77	10.84	1.5	1.0	935.0	241.0	1253.0	1479.0	16720	33.2	0	110100	6.5
October	22.87	40.95	11.56	1.6	3.7	817.4	213.7	1235.2	1589.1	17740	29.3	0	65920	16.0
November	22.69	41.50	11.60	1.3	1.7	880.0	238.0	1054.0	1510.0	13980	29.0	0	114950	5.2
December	24.53	44.63	11.79	1.2	1.4	874.0	264.0	1338.0	1393.0	17640	40.9	0	71480	13.1
Totals	**23.01**	**42.11**	**11.86**	**1.5**	**22.6**	**12816.4**	**3528.7**	**16851.2**	**18839.1**	**220210**	**578.1**	**0**	**2125935**	**141.8**

4. Sampling Notes

No Sampling Notes for June.

5. Capital Projects

Project #1 (Sedimentation Basins and Screening Basin automation and new SCADA screen controls have been completed by Motion AI as of 6/19/26. All SCADA controls have been verified to be in proper working order by operations.

Project #3 (Poly, Grit Conveyor, BFP (Belt Filter Press) The Poly and Grit portion of this project is completed. For the BFP portion of this project we have received a 100% bid spec package. Seeking CWSRF financing and use of SAM Grant Phase 2 funding for project.

Project #5 (Electrical): Ferguson Electric has installed all transformers and containment in Power center #2 has been fixed/set up. Old transformers have been picked up as of February 26th. All that is left is the cables/lines for our substation.

Project #6 (Sodium Hypochlorite Tank Replacement) AECOM has largely completed design work. Seeking CWSRF financing and use of SAM Grant Phase 2 funding for project.

Project #10 (Motion AI) – Overall Controls) Motion AI is working on some of the controls that will be added to the BFP and incorporating them. Capabilities will be added to the HMI (Human Machine Interfaces) screens at each of the three belt filter presses. Motion AI has gathered the info on the level sensor in the scum building for project one and to work on the incorporation of it into SCADA.

UPS (Uninterruptible Power Source) Replacement In March 2026 the Board approved procurement of UPS units, awaiting confirmation of lead time/delivery date. These UPS units are essential because if in the event that the facility loses power it allows staff to have time to react and do what is needed to ensure there are no incidents that occur on our end and that the facility is kept safe as well.

Biological Conversion PER (Preliminary Engineering Report) The PER was sent out on February 28th to the DEC, meeting the Consent Order deadline. We are currently working with Hazen on a plant hydraulic study to determine plant needs for adding a new biological secondary treatment.

Update: Projects, facility, and equipment upgrades are all moving along. Gorge pump auto sequencing has been fixed, going forward if a pump fails the standby pump will now automatically start up and change pump sequence. Investigation on gorge pump #3 high pump vibration is still ongoing, Xylem will be on-site to do further testing on July 22.

II. Outside Pipes & Meter Shop

A. Sewer Collection and Water Distribution – Michael Eagler Sr., updated 7/15/2026.

1. Sewer Collection System Maintenance and Repairs

Sewer Collections System										
2026	**Service** Calls	**Flushing** (Feet)	**UFPO** Responses	**Receivers** Cleaned	**Bypass Pumping** (Hours)	**Catch Basins**	**Manholes**	**Main Repairs**	**Connections**	**Laterals**
January	21	2400	291	9	0	2	3	0	2	0
February	48	3750	342	22	62.8	0	2	0	0	0
March	54	12690	647	106	88.45	2	1	1	0	2
April	44	42500	944	220	105.6	2	0	0	2	0
May	36	75500	774	110	152.3	1	0	3	1	0
June	57	61200	1350	158	6.4	6	4	1	6	2
July										
August										
September										
October										
November										
December										
Totals	260	198040	4548	62541	415.55	13	10	5	11	4

2. Water Distribution System Maintenance and Repairs and UFPO (U-Dig) Requests

Distribution System and UFPO															
2026	Main Break	Svc. Leaks	Curb Box Reset	Valve Repaired	Valve Replaced	Hydrant Replaced	Hydrant Repaired	Hydrant Flow	Hydrant Flush- Maint.	Hydrant Leaks	Hydrants out of Svc.	Misc. Svc. Calls	Concrete	Landscape	UFPO
January	11	6	7	0	2	0	0	0	474	0	0	21	0	0	291
February	9	5	13	4	2	0	0	3	361	0	0	48	1	1	342
March	8	8	25	2	9	3	6	17	562	0	0	54	6	4	647
April	3	16	22	0	3	0	4	37	418	0	0	44	8	3	944
May	8	8	12	0	0	1	6	52	349	0	0	36	10	7	774
June	9	12	13	3	0	2	2	68	270	0	0	57	19	8	1350
July															
August															
September															
October															
November															
December															
Totals	48	55	67	9	16	6	18	177	5534	0	0	260	15	44	4548

B. Meter Shop – Bob Reid, updated 7/15/26

1. Monthly Totals for Meter Shop Tasks

MONTH	WORK ORDERS	STOPPED METERS	Registers Replaced	Properties Tagged	INDUSTRIAL METERS READ	RESIDENTIAL METERS READ
JANUARY	74	0	4	4	0	7172
FEBRUARY	88	0	6	6	0	5197
MARCH	85	2	12	12	542	5358
APRIL	83	1	5	5	0	7171
MAY	90	0	7	7	0	5192
JUNE	73	2	9	9	540	5354
JULY						
AUGUST						
SEPTEMBER						
OCTOBER						`
NOVEMBER						
DECEMBER						
TOTAL	493	5	43	43	1082	35444

Shop obtained 5354 Residential Reads, also obtained 540 Industrial Reads. Shop also tagged 666 properties for shutoff, we shut off 110 properties for non-payment and turned back on 62 properties after payment was made.

2. Meters Read by District, Day, and Employee

	REID		PAUL	DERUBEIS	TOTAL
DISTRICT 3					
6/2/26	1691		1469		3160
6/3/26	1114		1080		2194
TOTAL	2805		2549		5354
6/1/26	256		284		540
Industrials		.			
TOTAL	3061		2833		5894

III. Analytical Services, Enforcement, & Industrial

A. Environmental Laboratory – Jordan Boyd, updated 7-13-2026.

1. NYS Water Sanitary Code Part B Monitoring/Water Analysis

Monthly collection for the Distribution System was conducted in June. 60 Samples for Free Chlorine, Turbidity, Phosphate, Fluoride, Standard Plate Count & Coliform. Those results were satisfactory and were within reporting limits. All samples were analyzed in house.

Monthly sampling for TOC, DOC & UV254 on both finished and source water were collected in June. All samples were in compliance. All samples were analyzed in house.

All in-house monitoring for process water bacteriology and chemistry was within normal limits for June. No water main breaks or community complaints were sampled.

Inorganic Chemicals (IOC's) samples were collected and sent out to be analyzed by Alpha Analytical. All results were well below the maximum contaminant limit (MCL). This completes our requirement for these parameters for 2026.

Lead and copper samples were collected by 30 homeowners for our Triennial requirement. All samples are being analyzed by Alpha Analytical.

2. DEC Monitoring/Wastewater Analysis

The Water Plant SPDES sample collected from the freeze thaw beds was within normal limits for June. Chloroform and Dichlorobromomethane also were sampled in June according to the WTP SPDES permit.

All required samples were collected for June for the Wastewater plant State Pollutant Discharge Elimination System (SPDES) report. Total Suspended Solids, Fecal Coliform, Enterococci, Total Phosphorous, and Total Organic Carbon are analyzed in house and all were within limits.

Industrial billing samples were analyzed in house for Total Organic Carbon and Total Suspended Solids.

Weekly samples were collected and sent out to University at Buffalo for New York State analysis of Covid-19 in the wastewater.

3. Other Laboratory Information and Updates

The Chemistry Laboratory analyzed 4 samples for Total Organic Carbon, 8 Wet Chemistry Samples for Town of Tonawanda and 3 Wet Chemistry samples from the Village of Lewiston.

The Microbiology lab analyzed 3 samples from the Village of Lewiston and 4 for Natural Source Nutrition. All results were reported to the representative contacts.

Revenue created for 2026 was $3,715.00. Samples analysis performed for 2026: 7,386.

B. Industrial Pretreatment/Enforcement – Matthew LaGamba, updated 7-16-2026

1) Investigations/Enforcement Actions

Greenpac Show Cause order issued. Negotiation of fine and plan for further upgrades to pretreatment program at that site still in progress.

Oxy has agreed to settle TSS bills using historical data and return to standard billing practices going forward. In process of drafting revised bill.

2) SIU Updates

The Enforcement group is working to revise our Industrial User survey to send to new users and users whose operations may have evolved to reach SIU thresholds. Worked with CDT and WWTP Operations to develop procedure for agreed-on procedure in the event of a major fire with potential implications for the POTW.

3) Cross-Connections

The Cross Connection Inspector's work of conducting his inspections as a function of building sales, monitoring the annual tests results of all back flow prevention devices, along with updating our database and filing/archiving the hard copies has been progressing on schedule. Cross Connections personnel have been involved in helping address private-property issues identified in connection with LaSalle Consent Order Sanitary Sewer Evaluation Survey work.

4) Other Information and Updates

AECOM's work on the local limits re-evaluation commenced, but this project is paused in light of the 2024 WWTP Order on Consent and the (pending) new SPDES permit. AECOM has been requested to continue assisting Industrial Monitoring department on BHC issues and permit limits.

The hauled waste moratorium imposed on August 16, 2017, remains in effect. No landfill leachate or other hauled waste is accepted for treatment at the WWTP. Acceptance of any such waste streams will require NYSDEC approval.

IV. Engineering

A. Technical & Regulatory Services – Doug Williamson, updated 7-9-2026

1. LaSalle SSO Abatement Program & Order on Consent R9-20080528-32

NFWB crews completed the Phase 1 work recommended by the engineering report in-house and waiting on the Phase 2 and 3 work approval to be tracked under a Technical Force Account (TFA) for ultimate reimbursement under our $800,000 NYSDEC WQIP grant.

Arcadis and JMD completed the Phase 2 and 3 SSES engineering report work in December 2025. The December engineering report was revised in April and resubmitted to the NYSDEC and EFC on April 30th. We are looking into a NYSDEC Engineering Planning grant for the Phase 2 and 3 Sanitary Sewer Evaluation Surveys in LaSalle and waiting on NYSDEC and EFC approval.

It is anticipated that the Consent Order will be amended to incorporate the SSES work and to eliminate the remaining work items within the schedule that have a negligible impact on I & I.

2. WWTP Phase I and II Projects (Order on Consent R9-20170906-129)

In June, we continued to work with CPL as the NFWB's project manager and the design consultants on the WWTP Phase I and II projects. We continually work on the grant reimbursements and project document close-outs for construction work completed.

Hazen and Sawyer completed the Solids Technology Evaluation Technical Memorandum on June 30th. The WWTP Hydraulics Study flow meters were installed on June 9th and flow measurements data was checked on June 29th.

3. WWTP SPDES Permit NY0026336

New NYSDEC WWTP SPDES permit continues to be under review.

The WWTP NetDMR was approved on June 25th for May 2026 with no violations.

NFWB Data Submittal Request for Order on Consent (R9-20230411-13), Schedule B parameters for May 2026 was provided to the NYSDEC on June 25th.

NFWB Publicly Owned Treatment Works (POTW) Quarterly Advertisement was published in the Gazette on June 5th.

2026 Whole Effluent Toxicity (WET) Testing 2nd quarter- Niagara Falls WWTP permit #NY0026336 submitted to NYSDEC on June 26th.

2026 WWTP Spill Prevention Report was certified and updated in June.

4. Town of Niagara Sewer Flow Monitoring

The 2026 Fall Town of Niagara flow monitoring 4-week period currently will be scheduled for Monday 8/3/26 (flow meter installs) to Monday 8/31/26 (flow meter removals).

5. Stormwater Management (MS4)

The NFWB continued efforts to comply with the new statewide MS4 permit requirements. The NFWB currently needs some assistance with the MS4 stormwater program and has utilized the WNYSC for support. The 2026 MS4 Annual Report/Interim Progress Certification was submitted to the NYSDEC on March 30th. WNYSC meeting was held on June 10th.

6. Engineering Support

In June, the engineering department continued to provide engineering and GIS support to NFWB departments, engineering consultants and developers as needed. Attended monthly WWTP meetings as needed regarding ongoing and planned projects.

7. Capital Improvement Project Planning & Grants

In June, the 5 Year Capital Improvement Plan projects progressed, related grants and CPOs were written and continued to be monitored and tracked. We have been meeting monthly with EFC, NYSDOH and CPL regarding the CWSRF and DWSRF projects, as necessary. EFC has been provided required project updates, as necessary. There needs to be a better method of tracking forecasted capital expenditures and budgets.

The DASNY grant 15688 has formally been extended through 12/31/2028.

The IUP listings of open grants and new WWTP Capital Improvement Projects Engineering report were updated on the EFC Plus website in May. 2026 grant applications (CWSRF, DWSRF, WQIP) are due by July 27th.

a) Water Projects

Watermain design, bidding and construction administration work continued to progress in June with the engineering consultants LaBella Associates and CPL. Preliminary design documents have been provided to the NYSDOH and EFC for review and approval as necessary.

DWSRF 19056, contract 4, Laughlin Drive and contract 7, Witkop & 85th St. Loop Watermain Replacement (LaBella Associates), bid was awarded to low bidder on April 27th. Met to discuss and review project schedule on June 30th.

DWSRF 18587, contract no. 1A, Beech Avenue Water Storage Rehabilitation (CPL) preconstruction meeting was held on June 5th and construction is ongoing.

DWSRF 18587, contract no. 1B, Beech Avenue Booster Pump Station (CPL) bid was awarded to the low bidder on May 18th and preconstruction meeting planned for July 13th.

DWSRF 19056, contract no. 2, 20" Watermain Replacement (Ontario Street to Beech Avenue Tank) (CPL) bid was awarded to the low bidder on May 18th and preconstruction meeting planned for July 13th.

DWSRF 18587, contract no.6, West Rivershore Drive Watermain Replacement (CPL) contract was awarded to the general contractor on February 4th. Pre-construction meeting was held on March 23rd. Construction and monthly progress meetings are currently ongoing.

Lead Service Line Inventory continued with Hazen and Sawyer in June. Costs are being tracked under a Technical Force Account (TFA) for ultimate reimbursement under a future water grant. Coordination meeting was held on May 18th. WTP Improvements are needed to improve corrosion control efficacy.

b) Sewer Projects

The Calumet Avenue 48-inch brick sewer rehabilitation project 100% design package was received from AECOM on May 9th and has been reviewed by EFC with comments due by July 31st. The sewer main CCTV work was completed, reviewed and a path forward determined on the sewer rehabilitation.

On April 28th, the NFWB was informed of a sink hole at the Goodyear plant on 56th Street. An emergency 44" trunk sewer repair (John Avenue Sewer) due to a potential partial sewer collapse has been ongoing.

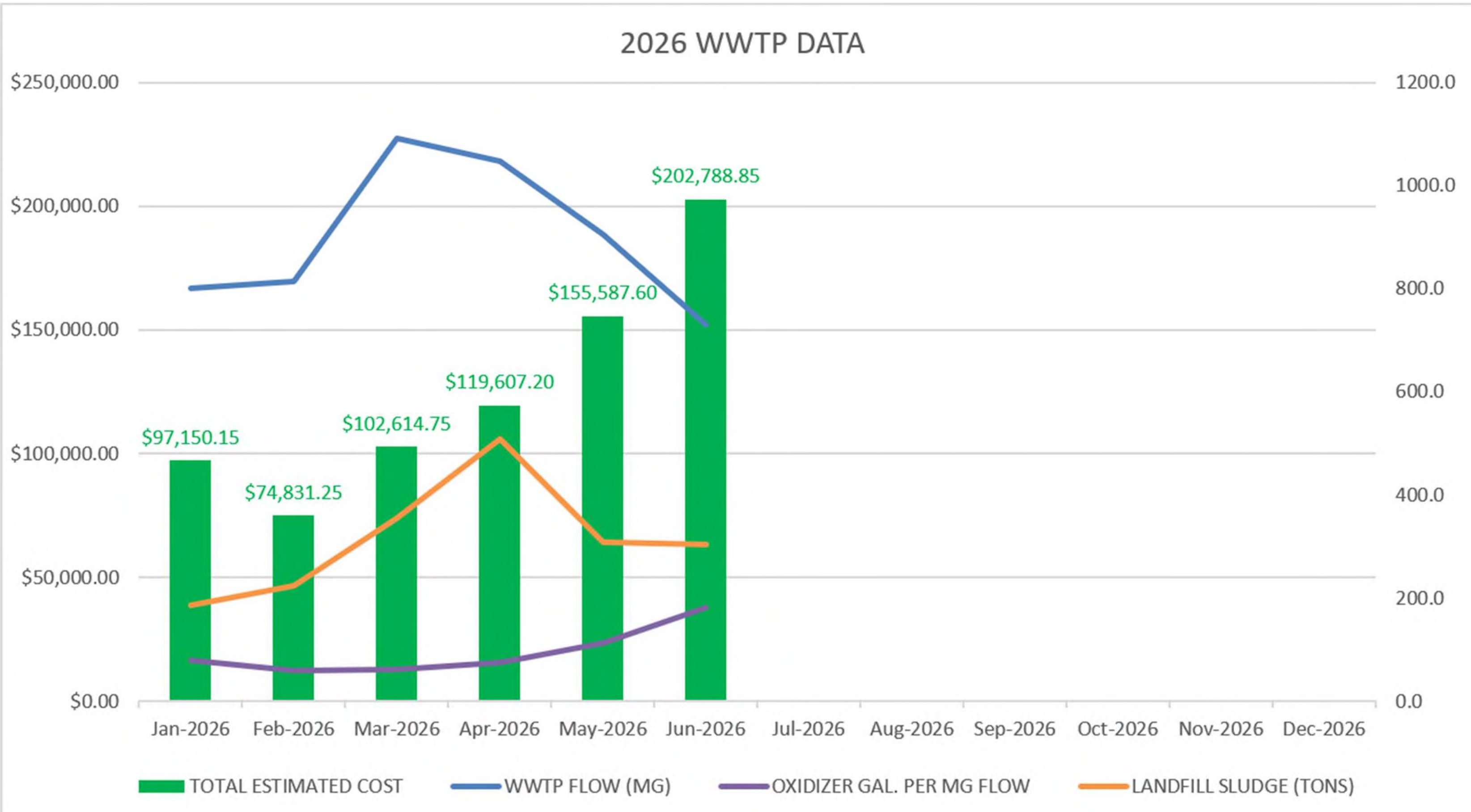
c) WTP Projects

We received a WTP SCADA System Upgrade Project Conceptual Design Report in April from Nussbaumer & Clarke and met again on June 8th and 16th to discuss.

d) WWTP Projects (additional)

The 100% design package was received from AECOM for the new WWTP Capital Improvement Projects on May 4th and has been reviewed by EFC with comments due by July 31st. The 100% design plans were received from Nussbaumer & Clarke for the WWTP Upgrades project on May 7th. The Tank 216 and backwash hypo pump replacement project (bid documents nearing 100% completion but put on hold due to funding). Progress meeting was last held on February 3rd for all AECOM projects.

8. WWTP Flow, Oxidizer Cost, and Sludge Data Summary



9. WWTP Oxidizer Data

a) Current Year Data

2026 OXIDIZER BUDGET

BUDGET =	**$5,350,000.00**	for year		
COST =	**$752,579.80**	to date		
% USED =	**14.07%**	to date		
BUDGET =	**$14,657.53**	per day avg.	**$445,833.33**	per month avg.
COST =	**$4,157.90**	per day avg.	**$125,429.97**	per month avg.
	29.8	**Flow (MGD)**	**181**	**total days**

NIAGARA FALLS WATER BOARD

WWTP DATA		OXIDIZER USEAGE				SLUDGE REMOVAL			
MONTH	FLOW (MG)	H2O2 (GAL)	NaOCl (GAL)	GAL PER MG FLOW	TOTAL ESTIMATED COST	LANDFILL SLUDGE (TONS)	SOLIDS TONS PER MG	FERRIC CHLORIDE (GAL)	LIME (TONS)
Jan-2026	800.4	0	63,290	79	$97,150.15	185.1	0.23	17,200.0	24.1
Feb-2026	813.8	0	48,750	60	$74,831.25	223.9	0.28	15,040.0	19.6
Mar-2026	1091.7	0	66,850	61	$102,614.75	355.3	0.33	21,620.0	37.2
Apr-2026	1046.8	0	77,920	74	$119,607.20	506.8	0.48	21,350.0	26.5
May-2026	905.6	0	101,360	112	$155,587.60	308.3	0.34	17,620.0	43.8
Jun-2026	728.8	0	132,110	181	$202,788.85	304.1	0.42	15,660.0	47.1
Jul-2026									
Aug-2026									
Sep-2026									
Oct-2026									
Nov-2026									
Dec-2026									
TOTALS	5,387.1	0	490,280	95	$752,579.80	1,883.4	0.35	108,490.0	198.3

Low value for year

High value for year

b) Prior-Year Oxidizer Data for Comparison

2025 OXIDIZER BUDGET

BUDGET =	$6,350,000.00	for year		
COST =	$3,312,909.60	to date		
% USED =	52.17%	to date		
BUDGET =	$17,397.26	per day avg.	$529,166.67	per month avg.
COST =	$9,076.46	per day avg.	$276,075.80	per month avg.
	23.1	Flow (MGD)	365	total days

WWTP DATA		OXIDIZER USEAGE				SLUDGE REMOVAL			
MONTH	FLOW (MG)	H2O2 (GAL)	NaOCl (GAL)	GAL PER MG FLOW	TOTAL ESTIMATED COST	LANDFILL SLUDGE (TONS)	SOLIDS TONS PER MG	FERRIC CHLORIDE (GAL)	LIME (TONS)
Jan-2025	665.1	0	303,280	456	$475,543.04	276.6	0.42	17,660.0	58.5
Feb-2025	688.7	0	281,850	409	$441,940.80	326.5	0.47	18,360.0	65.7
Mar-2025	868.2	0	258,900	298	$405,955.20	344.1	0.40	22,740.0	64.2
Apr-2025	770.6	0	73,035	95	$114,518.88	377.6	0.49	18,250.0	57.2
May-2025	763.6	0	143,860	188	$225,572.48	373.9	0.49	21,320.0	57.6
Jun-2025	620.6	0	199,470	321	$312,768.96	270.0	0.44	18,520.0	50.5
Jul-2025	642.8	0	272,550	424	$427,358.40	290.8	0.45	17,780.0	56.4
Aug-2025	632.1	0	222,220	352	$348,440.96	277.3	0.44	19,360.0	38.5
Sep-2025	613.8	0	105,310	172	$165,126.08	257.4	0.42	17,500.0	35.8
Oct-2025	709.1	0	65,920	93	$103,362.56	204.3	0.29	17,740.0	27.8
Nov-2025	680.6	0	114,950	169	$180,241.60	237.9	0.35	13,980.0	29.0
Dec-2025	760.3	0	71,480	94	$112,080.64	264.0	0.35	17,640.0	40.9
TOTALS	8,415.5	0	2,112,825	256	$3,312,909.60	3,500.4	0.42	220,850.0	582.0

Low value for year

High value for year

V. Information Systems & Technology

Information Technology (IT) – Jonathan Joyce, Elton Mensah-Selby updated 7-14-26

Primary System Statuses

- Scale Environment – No issues to report.
- New World Cloud – No issues to report.
- Exchange Office 365 – No issues to report.
- Network WTP/WWTP/Gorge – No issues to report.
- Network Security – No incidents to report.

Updates & Projects

- Network switch deployment is ongoing across multiple facilities. One switch has been successfully deployed, and additional installations are being scheduled during off-hours to minimize any disruption to plant operations.

- Deployment of two-factor authentication (2FA) for all NFWB employees remains in progress as part of our ongoing cybersecurity enhancement initiatives.

- Testing of the new OpenText backup and recovery software is underway as part of our disaster recovery and business continuity planning efforts.

- We have obtained a demo hypervisor unit and are currently redesigning the network at the wastewater treatment plant to facilitate its integration.

NIAGARA FALLS WATER BOARD

Water You Can Trust.

memo

To: Sean Costello, Niagara Falls Water Board

From: e3communications

Date: July 14, 2026

Re: June – July Report

Please find below a recap of our activities on behalf of the Niagara Falls Water Board for June 11, 2026 through July 14, 2026.

- Biweekly planning meetings with S. Costello to discuss projects and tasks; updated project tracker.
- Filed May-June bi-monthly report to the Commission on Ethics and Lobbying in Government.
- Wrote memo regarding information for Client Semi-Annual Report to the Commission on Ethics and Lobbying in Government.
- Various communications to reschedule tour of wastewater treatment plant with Congressman Kennedy.
- Various communications with Senator Gillibrand and Schumers offices to discuss next steps of congressionally directed spending and other federal funding opportunities.

Please contact us with any questions.

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NIAGARA FALLS WATER BOARD RESOLUTION # 2026-07-001

APPROVING AND ACCEPTING INDEPENDENT AUDIT AND INVESTMENT REPORTS

WHEREAS, the Niagara Falls Water Board engaged EFPR Group, CPAs, PLLC ("EFPR"), Certified Public Accountants, to perform an independent audit of its financial statements as of and for the years ending December 31, 2025 and 2024; and

WHEREAS, the Water Board also engaged EFPR to prepare its annual investment compliance report as required by Section 2925 of the Public Authorities Law; and

WHEREAS, the Water Board is in receipt of the independent auditors' draft audit and investment reports for the years ended December 31, 2025 and 2024, and on July 20, 2026 received a presentation from EFPR on its work and findings;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board approves and accepts the independent auditors' report and investment compliance report prepared by EFPR Group, CPAs, PLLC, Certified Public Accountants, as of and for the years ending December 31, 2025 and 2024.

On July 20, 2026, 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 Cole	[ ]	[ ]	[ ]	[ ]
Board Member Dean	[ ]	[ ]	[ ]	[ ]
Board Member Kimble	[ ]	[ ]	[ ]	[ ]
Board Member Weiss	[ ]	[ ]	[ ]	[ ]
Chairman Sirianni	[ ]	[ ]	[ ]	[ ]

Vote Witnessed By:

____

Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD

Basic Financial Statements,
Supplementary Information and
Independent Auditors' Report

December 31, 2025 and 2024

NIAGARA FALLS WATER BOARD

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Niagara Falls Water Board:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Niagara Falls Water Board (the Board), as of and for the years ended December 31, 2025 and 2024, and the related notes to financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Board, as of December 31, 2025 and 2024, and the respective changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audits in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audits.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the additional information on pages 45 through 47 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Board's basic financial statements. The accompanying other supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated , 2026 on our consideration of the Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Board's internal control over financial reporting and compliance.

Williamsville, New York
, 2026

NIAGARA FALLS WATER BOARD

Management's Discussion and Analysis

December 31, 2025 and 2024

As management of the Niagara Falls Water Board (the Board), we offer readers of the Board's financial statements this narrative and analysis of the financial activities of the Board for the years ended December 31, 2025 and 2024.

Following this Management's Discussion and Analysis (MD&A) are the financial statements of the Board together with the notes thereto. Please read the MD&A in conjunction with the Board's financial statements and the accompanying notes in order to obtain a full understanding of the Board's financial position and results of operations.

The Board was created by an Act of the State of New York, as more fully described in note 1 to the financial statements, and commenced operations on September 25, 2003. In accordance with an agreement with the City of Niagara Falls, New York (the City) the Board received all assets, liabilities and operating activities (including all personnel) of the City's former Water and Sewer Funds. In return, the Board issued debt, which was used to defease outstanding City bonded debt relating to its Water and Sewer Funds.

Financial Highlights

- Total net position of the Board was $18,333,572 and $12,374,624 at December 31, 2025 and 2024, respectively. At December 31, 2025 and 2024 the unrestricted net position (deficit) was, $(52,105,694) and $(53,623,665), respectively, which, may be used to meet the Board's ongoing obligations.
- The Board's operating income for the years ended December 31, 2025 and 2024 was $6,855,862 and $1,141,083, respectively.
- The Board's total bond indebtedness decreased by $5,898,406 and $5,297,043 during the years ended December 31, 2025 and 2024, respectively.
- The Board reflected a liability for other postemployment benefits of $79,176,508 and $79,692,591 at December 31, 2025 and 2024, respectively.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Board's basic financial statements which include the financial activities of the Board, the Niagara Falls Public Water Authority (the Authority) (a blended component unit), and the notes to financial statements. The reasons for blending the financial activities are explained in note 1 to the financial statements. An overview of the responsibilities of the Board and the Authority is presented as follows.

Board	Authority
* Owns the System	* Issues debt
* Operates and maintains the System	* Provides proceeds of debt for construction and improvements
* Responsible for System improvements	* Provides oversight regarding adequacy of revenue and System conditions
* Sets rates and collects revenue	
* Pays debt service on bonds	

The financial statements are designed to provide readers with a broad overview of the Board's finances in a manner similar to a private-sector business, and are organized as follows:

- The statements of net position presents information on all of the Board's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Board is improving or deteriorating.
- The statements of revenue, expenses and changes in net position presents information on how the Board's net position changed during each reporting period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expenses are reported in these statements for some items that will result in cash flows for future fiscal periods (e.g., uncollected water and sewer rents, earned but unused vacation and other postemployment benefits).
- The statements of cash flows presents information depicting the Board's cash flow activities for each reporting period and the effect that these activities had on the Board's cash and equivalent balances.
- The notes to financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements.

Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the Board's financial position. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $18,333,572 at December 31, 2025, as compared to $12,374,624 at December 31, 2024, as presented as follows:

Condensed Statements of Net Position

	December 31, 2025	December 31, 2024	December 31, 2023
Current assets	$ 34,784,436	29,795,698	31,800,960
Noncurrent assets	157,080,863	163,538,345	163,743,878
Total assets	191,865,299	193,334,043	195,544,838
Deferred outflows	6,861,850	8,989,651	10,652,401
Current liabilities	25,590,696	25,559,197	22,556,159
Noncurrent liabilities	137,387,586	144,197,735	152,979,568
Total liabilities	162,978,282	169,756,932	175,535,727
Deferred inflows	17,415,295	20,192,138	18,859,452
Net investment in capital assets	52,721,626	48,819,352	44,084,363
Restricted	17,717,640	17,178,937	19,943,885
Unrestricted (deficit)	(52,105,694)	(53,623,665)	(52,226,188)
Total net position	$ 18,333,572	12,374,624	11,802,060

The Board's net investment in capital assets was $52,721,626 and $48,819,352 at December 31, 2025 and 2024, respectively. This results from the timing of the amortization of the Board's capital debt, as outstanding principal for most of the Board's serial bonds is not paid until late into the life of the debt, while depreciation occurs annually.

The Board's unrestricted net position (deficit) was $(52,105,694) and $(53,623,665) at December 31, 2025 and 2024, respectively. The restricted debt service portion of the Board's net position, $3,159,565 and $2,969,529 at December 31, 2025 and 2024, respectively, represents funds that are set aside to be used towards debt service. The restricted capital projects portion of the Board's net position, $786,581 at December 31, 2025 and 2024, represents funds that are set aside primarily for the reconstruction of the Falls Street Tunnel and capital projects. The restricted debt reserve fund portion of the Board's net position, $8,146,313 and $7,797,646 at December 31, 2025 and 2024, respectively, represents funds for future debt service payments. The restricted operating and maintenance reserve fund portion of the Board's net position, $5,625,181 at December 31, 2025 and 2024, respectively, represents funds to pay the cost of extraordinary repairs to and maintenance of the system.

The Board's unrestricted net position is the remainder of total net position after taking net investment in capital assets, restricted for capital projects, restricted for operations and maintenance and restricted for debt related reserves into account. Unrestricted net position (deficit) decreased in 2025 by $1,517,971. Unrestricted net position (deficit) increased in 2024 by $1,397,477.

A comparison of current assets to current liabilities of the Board at December 31, 2025, 2024 and 2023 follows:

	2025	2024	2023
Current assets	$ 34,784,436	29,795,698	31,800,960
Current liabilities	$ 25,590,696	25,559,197	22,556,159
Ratio of current assets to current liabilities	1.36	1.17	1.41

The Board's total net position increased by $5,958,948 and $572,564, respectively, during the years ended December 31, 2025 and 2024. Key elements of the changes in net position is as follows:

Changes in Net Position

	2025	2024	2023
Total operating revenue	$ 38,934,792	36,515,566	39,367,536
Total operating expenses	(32,078,930)	(35,374,483)	(34,624,264)
Operating income	6,855,862	1,141,083	4,743,272
Total nonoperating expenses	(896,914)	(568,519)	(327,284)
Change in net position	$ 5,958,948	572,564	4,415,988

The Board's major sources of operating revenue are charges for water and sewer services which comprise approximately 99% of total operating revenue at December 31, 2025 and 2024. These revenues are dependent upon rates charged for these services, with such rates being determined by the Board. Please see the section entitled "Economic Factors and Next Year's Rates" within this MD&A for a listing of the rates charged during 2025 and approved rates for 2026.

The Board's largest operating expense area is for contractual expenses which were approximately 41% and 42% of total operating expenses for the years ended December 31, 2025 and 2024, respectively.

In 2025, these costs totaled approximately $13.1 million as compared to $15.0 million, representing an approximate $1.9 million decrease in this area.

In 2024, these costs totaled approximately $15.0 million as compared to $14.3 million, representing an approximate $0.7 million increase in this area.

Within the nonoperating revenue (expenses) category, interest expense is by far the largest expense item and represents the cost of debt.

The following is a summary of the Board's cash flow activities for the years ended December 31, 2025, 2024 and 2023:

	2025	2024	2023
Cash flows provided by (used in):			
Operating activities	$ 15,494,183	7,878,042	11,900,748
Capital and related financing activities	(13,271,034)	(14,401,740)	(7,669,342)
Investing activities	4,578,168	4,020,745	(616,701)
Change in cash and equivalents	6,801,317	(2,502,953)	3,614,705
Cash and equivalents at beginning of year	14,165,037	16,667,990	13,053,285
Cash and equivalents at end of year	$ 20,966,354	14,165,037	16,667,990

The Board's available cash and equivalents increased by $6,801,317 during the year ended December 31, 2025, as compared to a decrease of $2,502,953 during the year ended December 31, 2024. Cash provided by operating activities reflected a positive balance was $15,494,183 and $7,878,042, respectively, for the years ended December 31, 2025 and 2024.

Capital Assets and Debt Administration

Capital Assets - The Board's investment in capital assets (net of accumulated depreciation and amortization) as of December 31, 2025 and 2024, amounted to $128,875,796 and $131,845,344, respectively. This includes land, plant and transmission (infrastructure type assets), machinery and equipment, and construction in progress. The Board's greatest investment in capital assets comes in the form of infrastructure. Significant factors affecting capital assets during the reporting period include:

- The Board recorded total additions to capital assets of $4,577,464.

- Additions to construction in progress totaled $4,577,465. Completed capital projects transferred to depreciable asset categories totaled $3,389,039.
- The Board recorded total depreciation and amortization of $7,547,012 and $7,277,940 for the years ended December 31, 2025 and 2024, respectively.

A summary of capital assets, net of depreciation and amortization, where applicable, is as follows:

	2025	2024	2023
Land	$ 463,713	463,713	463,713
Construction in progress	16,629,308	15,440,883	13,794,125
Plant and transmission assets (water system)	37,479,806	39,018,079	36,436,072
Plant and transmission assets (wastewater system)	68,402,091	70,801,748	72,210,553
Machinery and equipment	5,887,692	6,060,330	6,451,546
Right to use lease assets	13,186	60,591	149,071
Total	$ 128,875,796	131,845,344	129,505,080

Construction in progress represents ongoing capital construction which will be transferred to the appropriate asset category (and begin to be depreciated) upon completion.

More detailed information about the Board's capital assets is presented in the note 4 to financial statements.

Bonds - At December 31, 2025 and 2024, the Board had outstanding bonds totaling $63,582,992 and $69,481,398, respectively. During the years ended December 31, 2025 and 2024, the Board made principal payments of $5,768,652 and $5,167,289, respectively, on these bonds.

The Board used bond debt to finance the original purchase of the assets (net of liabilities and including the water, sewer and storm water systems) from the City. In the future, the Board may utilize bond debt issuances as a primary source of funds for construction, renovations and system improvements.

Other Postemployment Benefits - Upon retirement, the Board's employees are entitled to continuous health insurance coverage. At December 31, 2025 and 2024, the liability recorded for these benefits amounted to $79,176,508 and $79,692,591, respectively.

Compensated Absences - Upon separation, Board employees are entitled to payment of unused sick and vacation time. The total liability relating to these payments at December 31, 2025 and 2024, is $665,996 and $713,303, respectively. The timing of the payments relating to compensated absences is dependent upon many factors, including the retirement or separation from service, and is therefore difficult to predict; however, the Board estimates that $47,306 and $35,666 of such liability is current at December 31, 2025 and 2024, respectively.

Economic Factors and Next Year's Rates

As noted earlier, the Board's largest sources of operating revenues are water and sewer rents from customers. These revenues result from rates charged based on water usage by the individual customer. Rates can be adjusted accordingly in order to help meet the expenses of the Board. When considering rate changes, the Board utilizes the services of a rate consultant to help forecast the magnitude and effects of potential changes. As required by law, the general public's opinions are also taken into consideration, through public hearings, when contemplating a change in rates charged for services. Water rates charged for 2025 and approved rates to be charged for 2026 are as follows:

	2026		2025	
	Amount to be charged (per 100 cubic feet)		Amount to be charged (per 100 cubic feet)	
Amount Consumed	Inside city	Outside city	Inside city	Outside city
First 20,000 cubic feet per quarter	4.74	12.68	4.48	11.97
Next 60,000 cubic feet per quarter	4.11	11.07	3.88	10.45
Next 120,000 cubic feet per quarter	3.48	9.21	3.29	8.70
Over 200,000 cubic feet per quarter	2.88	7.76	2.72	7.33
Minimum charge for water consumption per quarter	61.68	164.80	58.24	155.61

In addition to the above schedule of rates for water consumed, a demand charge is assessed for each user's meter, as set forth below:

Size and Type	2026 Rate (per quarter)	2025 Rate (per quarter)
Under 1" Disc	$ 3.70	3.70
1" Disc	25.00	25.00
2" Disc	40.00	40.00
2" Compound	40.00	40.00
3" Compound	50.00	50.00
4" Compound	100.00	100.00
6" Compound	220.00	220.00
8" Compound	250.00	250.00
10" Compound	275.00	275.00
12" Compound	400.00	400.00

In addition to charging for water consumption and services, the Board also charges users with respect to sewer and wastewater services provided. All users have been divided into two "user classes" - Commercial/Small Industrial/Residential Users (CSIRU) and Significant Industrial Users (SIU).

Sewer rates for the CSIRU class are determined by the total metered water consumption in each quarter. Rates charged for 2025 and rates to be charged during 2026 are as follows:

Amount Consumed	2026	2025
Minimum charge per quarter (up to 1,300 cubic feet)	$ 81.64	77.09
Additional usage in excess of 1,300 cubic feet ($/cubic feet)	6.28	5.93

Sewer rates for the SIU class are determined each quarter based on the actual measured quantities and composition of wastewater flow. Such rates are determined by the Board and are based upon five representative 24-hour composite samples taken quarterly. Rates for the SIU class for the year ended December 31, 2025 and approved for 2026 were $441,518 per million gallons for wastewater flow; $1.42 per pound for all suspended solids discharged; and $2.45 per pound for all soluble organic carbon compounds discharged. In addition, SIU's are charged fees, as needed, for certain other "substances of concern" which are discharged in their wastewater.

Contacting the Board's Financial Management

This financial report is designed to provide taxpayers, customers, and creditors with a general overview of the Board's finances and to show the Board's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Deborah Ziolkowski, CPA, MBA, the Board's Director of Financial Services, Michael O'Laughlin Municipal Water Plant, 5815 Buffalo Avenue, Niagara Falls, New York 14304.

NIAGARA FALLS WATER BOARD
Statements of Net Position
December 31, 2025 and 2024

Assets	2025	2024
Current assets:		
Cash and equivalents	$ 20,966,354	14,165,037
Accounts receivable, net of allowance for uncollectible accounts	9,976,386	11,535,480
Due from City of Niagara Falls, net of allowance for uncollectible accounts	2,775,850	3,062,527
Grants receivable	-	6,913
Current portion, leases receivable	151,550	144,614
Prepaid expenses	914,296	881,127
Total current assets	34,784,436	29,795,698
Noncurrent assets:		
Investments, unrestricted	16,440,827	20,315,916
Investments, restricted	11,305,878	10,767,175
Leases receivable	458,362	609,910
Capital assets, net	128,875,796	131,845,344
Total noncurrent assets	157,080,863	163,538,345
Total assets	191,865,299	193,334,043
Deferred Outflows of Resources		
Loss on refunding	1,402,391	1,558,257
Pension	1,803,355	2,635,184
OPEB	3,656,104	4,796,210
Total deferred outflows of resources	6,861,850	8,989,651

(Continued)

See accompanying notes to financial statements.

NIAGARA FALLS WATER BOARD
Statements of Net Position, Continued

Liabilities	2025	2024
Current liabilities:		
Accounts payable	$ 1,172,776	1,575,525
Accrued liabilities	1,812,696	1,631,437
EFC short-term financing	13,429,690	13,704,190
Current portion of noncurrent liabilities:		
Lease liability	46,536	59,881
Compensated absences	47,306	35,666
Total OPEB liability	2,950,717	2,654,123
Bonds payable, including premiums	6,130,975	5,898,375
Total current liabilities	25,590,696	25,559,197
Noncurrent liabilities:		
Lease liability	12,597	59,130
Compensated absences	618,690	677,637
Net pension liability, proportionate share	3,078,491	2,839,477
Total OPEB liability	76,225,791	77,038,468
Bonds payable, including premiums	57,452,017	63,583,023
Total noncurrent liabilities	137,387,586	144,197,735
Total liabilities	162,978,282	169,756,932
Deferred Inflows of Resources		
Pension	425,479	1,759,909
OPEB	15,889,037	17,124,160
Leases	556,900	703,195
Gain on refunding	543,879	604,874
Total deferred inflows of resources	17,415,295	20,192,138
Net Position		
Net investment in capital assets	52,721,626	48,819,352
Restricted	17,717,640	17,178,937
Unrestricted (deficit)	(52,105,694)	(53,623,665)
Total net position	$ 18,333,572	12,374,624

See accompanying notes to financial statements.

NIAGARA FALLS WATER BOARD
Statements of Revenue, Expenses and Changes in Net Position
Years ended December 31, 2025 and 2024

	2025	2024
Operating revenue:		
Water rents and charges	$ 12,737,708	12,787,093
Sewer rents and charges	25,951,382	23,517,829
Licenses and permits	204,117	175,997
Grants	-	9,285
Other services	41,585	25,362
Total operating revenue	38,934,792	36,515,566
Operating expenses:		
Personnel costs	6,468,481	7,010,164
Contractual expenses	13,086,258	15,032,354
Employee benefits	4,977,179	6,054,025
Depreciation expense	7,499,607	7,189,460
Amortization expense	47,405	88,480
Total operating expenses	32,078,930	35,374,483
Operating income	6,855,862	1,141,083
Nonoperating revenue (expenses):		
Interest income	1,241,782	1,619,562
Gain on sale of property	5,189	11,502
Interest expense	(2,143,885)	(2,199,583)
Total nonoperating revenue (expenses)	(896,914)	(568,519)
Change in net position	5,958,948	572,564
Net position at beginning of year	12,374,624	11,802,060
Net position at end of year	$ 18,333,572	12,374,624

See accompanying notes to financial statements.

NIAGARA FALLS WATER BOARD

Statements of Cash Flows

Years ended December 31, 2025 and 2024

	2025	2024
Cash flows from operating activities:		
Receipts from customers and users	$ 40,778,880	35,638,503
Receipts from grants	6,913	665,902
Payments to suppliers	(12,923,956)	(15,570,597)
Payments to employees	(12,367,654)	(12,855,766)
Net cash provided by operating activities	15,494,183	7,878,042
Cash flows from capital and related financing activities:		
Payments on lease liability	(59,878)	(64,867)
Purchases of capital assets	(5,115,328)	(10,156,068)
Proceeds on sale of capital assets	5,189	11,502
Repayments of capital debt	(6,043,152)	(5,374,789)
Issuance of capital debt	-	3,552,880
Interest paid on capital debt	(2,057,865)	(2,370,398)
Net cash used in capital and related financing activities	(13,271,034)	(14,401,740)
Cash flows from investing activities:		
Interest income	1,241,782	1,619,562
Change in investments	3,336,386	2,401,183
Net cash provided by investing activities	4,578,168	4,020,745
Change in cash and equivalents	6,801,317	(2,502,953)
Cash and equivalents at beginning of year	14,165,037	16,667,990
Cash and equivalents at end of year	$ 20,966,354	14,165,037

(Continued)

See accompanying notes to financial statements.

NIAGARA FALLS WATER BOARD
Statements of Cash Flows, Continued

	2025	2024
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	$ 6,855,862	1,141,083
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	7,499,607	7,189,460
Amortization expense	47,405	88,480
Allowance for doubtful accounts	1,843,144	1,488,307
Changes in:		
Accounts receivable	(284,050)	(1,111,009)
Due from City of Niagara Falls	286,677	(1,231,910)
Grants receivable	6,913	656,617
Leases receivable	144,612	168,634
Prepaid expenses	(33,169)	(323,716)
Accounts payable	135,115	(328,244)
Accrued liabilities	60,356	113,717
Compensated absences	(47,307)	40,718
Total OPEB liability	(516,083)	(1,711,896)
Net pension liability, proportionate share	239,014	(1,202,833)
Deferred outflows of resources - pension	831,829	366,846
Deferred outflows of resources - OPEB	1,140,106	1,140,106
Deferred inflows of resources - pension	(1,334,430)	1,275,150
Deferred inflows of resources - OPEB	(1,235,123)	300,332
Deferred inflows of resources - leases	(146,295)	(181,800)
Total adjustments	8,638,321	6,736,959
Net cash provided by operating activities	$ 15,494,183	7,878,042
Supplemental schedule of cash flow information - adjustment for capital assets financed by accounts payable	$ 537,864	793,787

See accompanying notes to financial statements.

(1) Summary of Significant Accounting Policies

The financial statements of the Niagara Falls Water Board (the Board) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. Included in the Board's reporting entity is a blended component unit, the Niagara Falls Public Water Authority (the Authority).

(a) Reporting Entity

The Board was created by Chapter 325 of the Laws of 2002 of the State of New York (the State), codified as Sections 1231-a of Title 10-C of Article 5 of the Public Authorities Law of the State, as amended (the Board Act). The Authority was created by Chapter 275 of the Laws of 2002 of the State, constituting the Niagara Falls Public Water Authority Act, codified as Sections 1230-a through 1230-aa of Title 10-B of Article 5 of the Public Authorities Law of the State, as amended (the Authority Act).

The Board is a corporate municipal instrument of the State consisting of five members primarily responsible for the jurisdiction, control, possession, supervision and use of water, wastewater and storm water systems within the City of Niagara Falls, New York (the City).

The Authority is a public benefit corporation consisting of three members and is primarily responsible for obtaining financing for water, wastewater and storm water systems within the City.

Board members for both the Board and Authority are appointed pursuant to the enabling legislation.

Pursuant to the Board Act and the Authority Act, the Board, the Authority and the City executed an acquisition agreement effective September 25, 2003 whereby the Authority issued bonds enabling the Board to purchase all of the assets, net of liabilities, of the City's public water, wastewater and storm water systems. The Board began operations of these systems on that date.

Currently there are approximately 17,970 residential, 262 commercial and 16 large industrial type customers. Total population served by the water system is estimated at 47,255. The average daily demand is 20.3 million gallons per day. The Board's wastewater system generally covers the same service area and customer base as the water system. The wastewater treatment plant processes approximately 23.0 million gallons of wastewater per day.

Blended Presentation of Component Unit - Although they are legally separate entities, blended component units are, in substance, part of the government's operations. The following is a brief description of the blended component unit included in the primary government:

(1) Summary of Significant Accounting Policies, Continued

(a) Reporting Entity, Continued

Niagara Falls Public Water Authority - Among the powers given to the Authority is the ability to borrow money and issue negotiable or non-negotiable notes, bonds or other obligations for the acquisition, renovation and improvement to the regional water system.

The Authority may also apply for licenses, permits and approval of plans associated with the acquisition, renovation and improvement of the regional water system. In the process of borrowing funds to improve facilities, professional consultants may be retained to offer technical services and advice for the purpose and benefit of acquiring or improving the systems.

The Authority has entered into an agreement with the Board to make payments for the debt service required by these bonds. The Board is also required to make payments for Authority expenses. The obligation to make debt service is a general obligation to which its full faith and credit are pledged.

The Authority is considered a component unit since the Board is obligated to pay debt service and fund other accounts of the Authority. Thus, the Authority is "fiscally dependent" upon the Board to establish rates and collect fees necessary to pay these debts. Further, the Authority is "blended" with the Board in the financial statements because the Authority exists solely to provide services that predominantly benefit the Board. The Authority has no employees of its own.

(b) Measurement Focus and Basis of Accounting

The financial statements of the Board have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing government accounting and financial reporting principles.

The activities of the Board are accounted for similar to those often found in the private sector using the flow of economic resources measurement focus and the accrual basis of accounting. All assets, liabilities, deferred outflows of resources, deferred inflows of resources, net position, revenue, and expenses are accounted for through a single enterprise fund with revenue recorded when earned and expenses recorded at the time liabilities are incurred.

Revenue from providing water and sanitary sewer services are reported as operating revenue. Transactions which are capital, financing or investing related are reported as nonoperating revenue. All expenses related to operating systems are reported as operating expenses. Interest expense and financing costs are reported as nonoperating expenses.

(1) Summary of Significant Accounting Policies, Continued

(c) Budgets

The annual budget is the financial plan for the effective operation of the Board and the Authority. The Board uses the budget as a management tool for internal control purposes and to assist in setting of appropriate user charges.

(d) Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position

- Cash and Equivalents - The Board's cash and equivalents represent cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.
- Restricted Cash and Investments - Debt Service Fund - As a result of the purchase of the water and sewer systems from the City, certain bond covenants, as disclosed in note 5, were established requiring resources (consisting of cash and investments) to be maintained for specific purposes necessary to operate the water and sewer systems. The total amount restricted for debt service fund amounted to $3,159,565 and $2,969,529, at December 31, 2025 and 2024, respectively.
- Restricted Cash and Investments - Debt Service Reserve Fund - This fund was established to fulfill the debt service reserve requirements on the outstanding bonds as and when they become due. The total amount restricted for debt service reserve fund amounted to $8,146,313 and $7,797,646 , at December 31, 2025 and 2024, respectively.
- Restricted Cash and Investments - Operating and Maintenance - This fund is restricted to pay the cost of extraordinary repairs to and maintenance of the system. The total amount restricted for operating and maintenance amounted to $5,625,181 at December 31, 2025 and 2024.
- Cash has been deposited into various trust funds with a fiscal agent to satisfy certain covenants. Further, the amounts have been invested into various short-term investments incompliance with the Board's investment policy. Certain funds were used for their intended purposes and are no longer available for investment.
- Fair Value Measurements and Disclosures
  A framework has been established for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:
  - Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Board has the ability to access.

(1) Summary of Significant Accounting Policies, Continued

(d) Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, Continued

- Level 2 - Inputs to the valuation methodology include:
    - Quoted prices for similar assets or liabilities in active markets;
    - Quoted prices for identical or similar assets or liabilities in inactive markets;
    - Inputs other than quoted prices that are observable for the assets or liabilities; and
    - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

An asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used at December 31, 2025.

The following is a description of the valuation methodologies used for assets measured at fair value.

Certificates of deposit - Valued at the closing price reported on the active market in which the individual securities are traded.

Corporate securities (commercial paper and bonds) - Valued at the closing price reported on the active market in which the individual securities are traded.

U.S. Government securities and bonds - Valued at the closing price reported on the active markets in which the individual securities are traded.

The Board assess the levels of the investments at each measurement date, and transfers between levels are recognized on the actual date of the event or change in circumstances that caused the transfer in accordance with its accounting policy regarding the recognition of transfers between levels of the fair value hierarchy.

- Accounts Receivable - All receivables, including accrued unbilled revenues, are reported at their gross values and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. The Board has adopted a policy of recognizing water and sewer revenues in the period in which the services are provided. Billings to customers generally consist of revenues earned from the prior three months for quarterly billed customers, and revenues earned from the prior month for monthly billed customers.

  The collection of current water and sewer charges is performed by the Board. The City, acting as collecting agent for the Board, collects delinquent water and sewer charges, which become a lien upon the premises collected with City taxes.

(1) Summary of Significant Accounting Policies, Continued

(d) Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, Continued

- Prepaid Expenses - Prepaid expenses reflect costs applicable to future accounting periods and are recorded as prepaid items in the financial statements.
- Capital Assets - Capital assets acquired by the Board as part of the September 25, 2003 acquisition agreement with the City were reported at fair value on the acquisition date. Capital assets acquired by the Board subsequent to the initial acquisition are stated at cost including interest capitalized during construction, where applicable. Costs include material, direct labor and other items such as supervision, payroll taxes, employee benefits, transportation, and certain preliminary legal, engineering and survey costs. The costs of repairs and maintenance are expensed as incurred. Contributed fixed assets are recorded at fair market value at the date received.

  Construction projects are conducted on a continuing basis in order to maintain or enhance the systems. Preliminary legal, engineering and survey costs include studies conducted prior to the actual construction period that directly result in specific construction projects. While capital projects are in process, all associated costs are recorded as construction in progress. Once completed, all costs, including legal, engineering, survey and construction costs, are reclassified to their respective asset categories and depreciated according to their useful lives.

  Depreciation has been recorded using the straight-line method of depreciation. The estimated useful lives of the Board's major classes of depreciable assets are based on the utility of the respective assets. The estimated useful lives of depreciable capital assets are as follows:

Assets	Years	Threshold
Land	N/A	N/A
Water and wastewater systems	20 - 50	$20,000
Machinery and equipment	3 - 15	$15,000

- Compensated Absences - Board employees are granted vacation and sick leave, and certain employes are permitted to earn compensatory absences in lieu of overtime. The amount of vacation and sick leave granted varies based on date of hire. In the event of termination or upon retirement, all union employees are entitled to payment for unused accumulated accruals, with limitations defined by their respective collective bargaining agreements. No employee is allowed to carry over more than 12 weeks' of paid vacation from year to year, which limits the Board's total deferred liability for this item. Nonunion employees receive similar benefits.

  Payments of vacation and sick leave and compensatory time are dependent upon many factors; therefore, the timing of future payments is not readily determinable. However, management believes that sufficient resources will be available for the payments of vacation leave and compensatory time when such payments become due.

(1) Summary of Significant Accounting Policies, Continued

(d) Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, Continued

- In addition to providing pension benefits, the Board provides postemployment health insurance coverage and survivor benefits to retired employees and their survivors in accordance with the provisions of various employment contracts in effect at the time of retirement. Substantially all of the Board's employees may become eligible for these benefits if they reach normal retirement age while working for the Board. Health care benefits are provided through the Board's self-insurance plan. The Board pays 100% of the cost for retiree's health care insurance, excluding co-pays which are the sole responsibility of the retirees. Survivors of retirees hired prior to December 31, 2007 continue to receive healthcare coverage. Future retirees hired after December 31, 2007 will pay 20% of the premiums for their insurance coverage. All retirees hired after December 31, 2027 will be enrolled in a "Medicare Advantage Plan" at age 65. The Board recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure.

- Bond and Note Discounts/Premiums - Discounts and premiums are presented as components of bonds or notes payable. The discounts/premiums are amortized over the life of the bonds and notes on a straight-line interest method.

- Long-term Obligations - Long-term debt obligations are reported as liabilities in the accompanying statement of net position.

- Pension Plan - The Board provides retirement benefits for substantially all of its regular, full-time employees through contributions to the New York State Employees' and Local Employees' Retirement System (ERS). The ERS provides various plans and options, some of which require employee contributions.

- Deferred Outflows of Resources and Deferred Inflows of Resources - Deferred outflows of resources represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. Deferred inflows of resources represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

- Net Position - The Board's financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

  Net Investment in Capital Assets - This category groups all capital assets into one component of net position. Accumulated depreciation/amortization and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

(1) Summary of Significant Accounting Policies, Continued

(d) Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position, Continued

Restricted Net Position - This category represents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Restricted net position totaled $17,717,640 and $17,178,937 as of December 31, 2025 and 2024, respectively.

Restricted for Capital Projects - Amounts restricted for capital projects is $786,581 at December 31, 2025 and 2024. In 2007, the Board received $19,000,000 from the Power Authority under a "Relicensing Settlement Agreement." The Agreement provided for the creation of a "Niagara Falls Water Board Capital Improvement Fund." These funds represent the remainder of the settlement funds and are restricted for future use related to capital improvements of the Board including but not limited to any specific project including the Falls Street Tunnel project.

Restricted for Debt Service Fund - Board restrictions for debt service were $3,159,565 and $2,969,529 at December 31, 2025 and 2024, respectively.

Restricted for Debt Service Reserve Fund - Amounts restricted for the debt service reserve fund were $8,146,313 and $7,797,646 at December 31, 2025 and 2024, respectively. These funds are controlled by bond trustee. The required minimum balance is the lessor of the maximum future annual debt service requirement or 125% of the average future annual debt service requirements for all outstanding bonds.

Restricted for Operations and Maintenance - Amounts restricted for operations and maintenance were $5,625,181 at December 31, 2025 and 2024. These reserves may be used to pay the cost of extraordinary repairs to, and replacements of, the system. Surplus amounts on deposit at the end of the fiscal year may be used for any purpose determined by the Board to be beneficial for the system unless the Authority notifies the Board that it does not concur with such application of surplus and expenditures.

Unrestricted Net Position - This category of net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets." When both restricted and unrestricted resources are available for use, it is the Board's policy to use restricted resources first, and then unrestricted resources as they are needed.

(1) Summary of Significant Accounting Policies, Continued

(e) Use of Estimates

The preparation of the financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

(f) Income Taxes

The Board is a public benefit corporation of the State of New York. As such, income earned in the exercise of its essential government functions is exempt from State and Federal income taxes.

(g) Subsequent Events

The Board has evaluated subsequent events through the date of the report which is the date the financial statements were available to be issued.

(h) Reclassifications

Certain reclassifications were made to certain 2024 balances to conform them to the 2025 presentation.

(2) Cash and Equivalents and Investments

The Board's investment policies are governed by State statute. Board monies must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the State. The Board is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. agencies, repurchase agreements, and obligations of the State or its localities.

Collateral is required for demand deposits and certificates of deposit in an amount equal to or greater than the amount of all deposits not covered by FDIC insurance coverage. Obligations that may be pledged as collateral are outlined in Chapter 623 of the laws of the State.

Custodial Credit Risk - Deposits - In the case of deposits, this is the risk that, in the event of a bank failure, the Board's deposits may not be returned to it. As noted above, by State statute, all deposits in excess of FDIC insurance coverage must be collateralized. As of December 31, 2025 and 2024, all uninsured bank deposits were fully collateralized with securities held by the pledging financial institution's trust department or agent in the Board's name.

(2) Cash and Equivalents and Investments, Continued

The Board's collateral related to the above is as follows for the year ended December 31, 2025 and 2024:

	2025	2024
Book balance	$ 20,966,354	14,165,037
Bank balance	$ 20,978,440	14,913,049
Insured cash - FDIC	500,000	500,000
Uninsured - collateralized with securities held by pledging financial institution	20,478,440	14,413,049
Total insured and collateralized cash and equivalents	$ 20,978,440	14,913,049

Custodial Credit Risk - Investments - For investments, this is the risk that, in the event of the failure of the counterparty, the Board will not be able to recover the value of its investments that are in the possession of an outside party. As of December 31, 2025 and 2024, all of the Board's restricted cash in the form of investments was registered in the Board's name and was invested in U.S. Government backed securities.

The Board's investments at December 31, 2025, consist of the following:

Investments	Maturity	Fair Value
Cash and equivalents	N/A	$ 25,830
Federal Home Mortgage Corp.	1/2026	5,372,740
U.S. Treasury notes and bonds	1/2026 - 11/2041	1,774,890
Taxable money market funds	N/A	20,573,245
Total investments		$ 27,746,705

These investments are classified as Level 1.

The Board's investments at December 31, 2024, consist of the following:

Investments	Maturity	Fair Value
Cash and equivalents	N/A	$ 3,948,023
Federal Home Mortgage Corp.	2/2015 - 9/2025	6,878,634
U.S. Treasury notes and bonds	6/2012 – 11/2041	1,814,575
Taxable money market funds	N/A	18,441,859
Total investments		$ 31,083,091

These investments are classified as Level 1.

(2) Cash and Equivalents and Investments, Continued

Concentration Credit Risk - For investments, this is the risk of loss attributable to the quantity of the government's investment in a single issuer. Investments in single issuers that equal or exceed 5% of total investments have a reportable concentration of credit risk. At December 31, 2025, the Board held 19% in Federal Home Mortgage Corp., 6% in U.S. Treasury Notes and Bonds, and 74% in Taxable Commercial Paper.

(3) Receivables

Major revenue accrued by the Board at December 31, 2025 and 2024 include the following:

(a) Accounts Receivable

Accounts receivable primarily represents amounts due from customers for current and delinquent water and wastewater services provided, including penalties, unpaid bill charges, collection fees and shut-off charges.

Customers are billed either on a monthly or quarterly basis depending on the type of user (industrial or residential), and the level of water and sewer usage. Customers may make payments without penalty on current charges up until 20 days after the date of issue. Any unpaid balances remaining after these 20 days are subject to a penalty of 6%, and those customers receive an unpaid bill notice. If balances still remain unpaid after 30 additional days, final unpaid notices are mailed. The customers are then given 15 days to remit payment, after which the property is tagged, and shut-off procedures begin.

During the first week of December of every year, unpaid balances are transferred to the City tax roll for collections through the subsequent year's tax levy or in-rem property sales. Any amounts relating to unpaid water and wastewater balances collected by the City through these means are delivered to the Board.

For the years ended December 31, 2025 and 2024, $1,843,144 and $1,691,200, respectively, were included in allowance for uncollectible accounts to account for receivable balances that may not be collected.

(b) Due from City of Niagara Falls

Due from City of Niagara Falls represents amounts due from the City for the tax transfer. The amount accrued at December 31, 2025 and 2024, net of allowance for uncollectible amounts, were $2,775,850 and $3,062,527, respectively.

(3) Receivables, Continued

(b) Due from City of Niagara Falls, Continued

The tax transfer represents uncollected water and sewer charges that have been turned over to the City for collection in conjunction with the City's property tax levy. The City remits amounts to the Board each January and July for collections it receives for the previous six-month period. The due from City of Niagara Falls amount includes any collected but not yet remitted charges at year-end. Charges from all previous years' water and sewer operations transferred to the City that are not collected totaled $10,201,854 and $11,836,755 at December 31, 2025 and 2024, respectively. Management has recorded an allowance for uncollectible accounts with respect to these balances of $7,426,004 and $8,774,228 at December 31, 2025 and 2024, respectively.

(4) Capital Assets

The Board's capital asset activity for the year ended December 31, 2025 is summarized as follows:

	Balance 12/31/2024	Increases	Decreases	Balance 12/31/2025
Capital assets, not being depreciated or amortized:				
Land	$ 463,713	-	-	463,713
Construction in progress	15,440,883	4,577,464	(3,389,039)	16,629,308
Total capital assets not being depreciated and amortized	15,904,596	4,577,464	(3,389,039)	17,093,021
Capital assets, being depreciated and amortized:				
Plant and transmission costs:				
Water system	100,064,300	1,728,063	-	101,792,363
Wastewater system	113,314,447	791,902	-	114,106,349
Machinery and equipment	15,529,783	869,074	-	16,398,857
Right to use lease assets	364,559	-	-	364,559
Total capital assets being depreciated and amortized	229,273,089	3,389,039	-	232,662,128
Less accumulated depreciation and amortization:				
Plant and transmission costs:				
Water system	(61,046,221)	(3,266,336)	-	(64,312,557)
Wastewater system	(42,512,699)	(3,191,559)	-	(45,704,258)
Machinery and equipment	(9,469,453)	(1,041,712)	-	(10,511,165)
Right to use lease assets	(303,968)	(47,405)	-	(351,373)

(4) Capital Assets, Continued

	Balance 12/31/2024	Increases	Decreases	Balance 12/31/2025
Total accumulated depreciation and amortization	$ (113,332,341)	(7,547,012)	-	(120,879,353)
Total capital assets being depreciated and amortized, net	115,940,748	(4,157,973)	-	111,782,775
Capital assets, net	$ 131,845,344	419,491	(3,389,039)	128,875,796

The Board's capital asset activity for the year ended December 31, 2024 is summarized as follows:

	Balance 12/31/2023	Increases	Decreases	Balance 12/31/2024
Capital assets, not being depreciated or amortized:				
Land	$ 463,713	-	-	463,713
Construction in progress	13,794,125	9,603,775	(7,957,017)	15,440,883
Total capital assets not being depreciated and amortized	14,257,838	9,603,775	(7,957,017)	15,904,596
Capital assets, being depreciated and amortized:				
Plant and transmission costs:				
Water system	94,332,009	5,732,291	-	100,064,300
Wastewater system	111,616,760	1,697,687	-	113,314,447
Machinery and equipment	14,988,315	541,468	-	15,529,783
Right to use lease assets	364,559	-	-	364,559
Total capital assets being depreciated and amortized	221,301,643	7,971,446	-	229,273,089
Less accumulated depreciation and amortization:				
Plant and transmission costs:				
Water system	(57,895,937)	(3,150,284)	-	(61,046,221)
Wastewater system	(39,406,207)	(3,106,492)	-	(42,512,699)
Machinery and equipment	(8,536,769)	(932,684)	-	(9,469,453)
Right to use lease assets	(215,488)	(88,480)	-	(303,968)

(4) Capital Assets, Continued

	Balance 12/31/2023	Increases	Decreases	Balance 12/31/2024
Total accumulated depreciation and amortization	$ (106,054,401)	(7,277,940)	-	(113,332,341)
Total capital assets being depreciated and amortized, net	115,247,242	693,506	-	115,940,748
Capital assets, net	$ 129,505,080	10,297,281	(7,957,017)	131,845,344

(5) Indebtedness

The Authority issues debt to provide for the acquisition of the water and sewer systems and for the initial funding of operating and maintenance and debt reserves.

In 2012, the proceeds $(6,607,122) of the Series 2012B Clean Water Bonds issuance were used to payoff the Environmental Facilities Corporation (EFC) Note used to fund North Gorge Interceptor Capacity Restoration Project. These bonds are due in 2041 and bear interest at rates between 0.26-4.27%.

In 2013, the Board issued $74,240,000 in general obligation bonds with an average interest rate of 4.72% and received an additional premium of $142,002. The bonds were used for an advanced refunding of $63,535,000 of 2003 Bonds with an average interest rate of 3.79%. The net proceeds of approximately $64 million were deposited in a trust with an agent to provide for future debt service payments on the bonds. As a result, the bonds are considered defeased and the liability for those bonds has been removed from the Board's financial statements. The economic gain on the transaction (the difference between the present values of the debt service payments on the old and new debt) is approximately $1.7 million.

During 2014 net proceeds of the Series B bonds were used to entirely refund the Series 2004 Serial Bonds of $4,095,000, specifically reducing the interest to be paid by approximately $610,000.

During 2015, net proceeds of the Series D bonds were used to entirely refund the Series 2005A&B Serial Bonds of $4,380,000 specifically reducing the interest to be paid by approximately $550,000. As a result, the bonds are considered defeased and the liability for these bonds has been removed from the Board's financial statements. The economic gain on the transaction (the difference between the present values of the debt service payments on the old and new debt) is approximately $450,000.

(5) Indebtedness, Continued

During 2016, net proceeds of the Series A bonds were used to entirely refund the Series 2005 bonds of $23,115,000 specifically reducing the interest to be paid by approximately $4,100,000. As a result, the bonds are considered defeased and the liability for these bonds has been removed from the Board financial statements. The economic gain on the transaction (the difference between the present values of the debt service payments on the old and new debt) is approximately $4.1 million. The accounting gain on this refunding was originally $1,097,923 which will be amortized through 2034. The unamortized gain on refunding amounted to $543,879 at December 31, 2025.

During 2019, the Board received proceeds of $2,189,993 from the NYS Power Authority for the Energy Efficiency Program at an interest rate of 2.79%.

During 2022, net proceeds of the Water and Sewer System Revenue Refunding Bonds Series 2022A totaling $35,930,000 were used to entirely refund the Series 2013A Serial Bonds of $34,120,000. The discount on this refunding was $1,869,854 which is being amortized beginning in 2023 through 2034. The Series 2022A bond will be repaid over 10 years beginning in 2024 with interest rates ranging from 2.00% - 3.375%.

Indebtedness activity for the year ended December 31, 2025 is presented as follows:

	Principal Outstanding 12/31/2024	Issued	Paid	Principal Outstanding 12/31/2025	Due Within One Year
EFC Water Revolving Funds Revenue Bonds - Direct Borrowings:					
Series 2012B - Clean Water bond issued in 2012 for $6,607,122 and maturing in 2041 bearing interest paid semi-annually at 0.26% to 4.27%	$ 4,290,000	-	(190,000)	4,100,000	195,000
Series 2013B - Clean Water bond issued in 2013 for $14,030,000 and maturing in 2033 bearing interest paid semi-annually at 3.88% to 5.05%	7,440,000	-	(715,000)	6,725,000	740,000
Series 2015D - Drinking Water bond issued in 2015 for $4,380,000 and maturing in 2034 bearing interest paid semi-annually at 3.81% to 4.57%	2,780,000	-	(205,000)	2,575,000	210,000
Total EFC Water Revolving Funds Revenue Bonds - Direct Borrowings	14,510,000	-	(1,110,000)	13,400,000	1,145,000

(5) Indebtedness, Continued

	Principal Outstanding 12/31/2024	Issued	Paid	Principal Outstanding 12/31/2025	Due Within One Year
Serial Bonds:					
Series 2016A bonds issued in 2016 for $20,130,000 and maturing in 2034 bearing interest paid annually at 3.13% to 5.0%	$ 17,380,000	-	(3,425,000)	13,955,000	3,585,000
Series 2022A bonds issued in 2022 for $35,930,000 and maturing in 2034 bearing interest paid semi-annually at 2.0% to 3.375%	35,355,000	-	(1,010,000)	34,345,000	1,035,000
Unamortized premium on bonds issued in 2016 for $2,335,569 and maturing in 2034	1,286,725	-	(129,754)	1,156,971	129,754
Total Serial Bonds	54,021,725	-	(4,564,754)	49,456,971	4,749,754
NYS Power Authority - Direct Borrowing:					
Series 2019 Mortgage Loan issued in 2019 for $2,189,993 and maturing in 2028 bearing interest paid semi-annually at 2.79%	949,673	-	(223,652)	726,021	236,221
Total	$ 69,481,398	-	(5,898,406)	63,582,992	6,130,975

	Principal Outstanding 12/31/2023	Issued	Paid	Principal Outstanding 12/31/2024	Due Within One Year
EFC Water Revolving Funds Revenue Bonds - Direct Borrowings:					
Series 2012B - Clean Water bond issued in 2012 for $6,607,122 and maturing in 2041 bearing interest paid semi-annually at 0.26% to 4.27%	$ 4,475,000	-	(185,000)	4,290,000	190,000
Series 2013B - Clean Water bond issued in 2013 for $14,030,000 and maturing in 2033 bearing interest paid semi-annually at 3.88% to 5.05%	8,135,000	-	(695,000)	7,440,000	715,000
Series 2015D - Drinking Water bond issued in 2015 for $4,380,000 and maturing in 2034 bearing interest paid semi-annually at 3.81% to 4.57%	2,980,000	-	(200,000)	2,780,000	205,000
Total EFC Water Revolving Funds Revenue Bonds - Direct Borrowings	15,590,000	-	(1,080,000)	14,510,000	1,110,000

(5) Indebtedness, Continued

	Principal Outstanding 12/31/2023	Issued	Paid	Principal Outstanding 12/31/2024	Due Within One Year
Serial Bonds:					
Series 2013B bonds issued in 2013 for $8,415,000 and maturing in 2024 bearing interest paid semi-annually at 4.309%	$ 550,000	-	(550,000)	-	-
Series 2016A bonds issued in 2016 for $20,130,000 and maturing in 2034 bearing interest paid annually at 3.13% to 5.0%	20,130,000	-	(2,750,000)	17,380,000	3,425,000
Series 2022A bonds issued in 2022 for $35,930,000 and maturing in 2034 bearing interest paid semi-annually at 2.0% to 3.375%	35,930,000	-	(575,000)	35,355,000	1,010,000
Unamortized premium on bonds issued in 2016 for $2,335,569 and maturing in 2034	1,416,479	-	(129,754)	1,286,725	129,754
Total Serial Bonds	58,026,479	-	(4,004,754)	54,021,725	4,564,754
NYS Power Authority - Direct Borrowing:					
Series 2019 Mortgage Loan issued in 2019 for $2,189,993 and maturing in 2028 bearing interest paid semi-annually at 2.79%	1,161,962	-	(212,289)	949,673	223,621
Total	$74,778,441	-	(5,297,043)	69,481,398	5,898,375

The annual maturities of long-term debt as of December 31, 2025 are as follows:

NYS EFC Revolving Fund Revenue Bonds - Direct Borrowings:

Year ending	Principal	Interest	Total
2026	$ 1,145,000	613,235	1,758,235
2027	1,180,000	560,702	1,740,702
2028	1,215,000	505,215	1,720,215
2029	1,260,000	448,649	1,708,649
2030	1,295,000	389,835	1,684,835
2031 - 2035	5,325,000	1,007,319	6,332,319
2036 - 2040	1,250,000	317,801	1,567,801
2041	730,000	31,164	761,164
	$ 13,400,000	3,873,920	17,273,920

(5) Indebtedness, Continued

Serial Bonds:

Year ending	Premium on bonds	Principal	Interest	Total
2026	$ 129,754	4,620,000	1,659,517	6,409,271
2027	129,754	4,820,000	1,455,427	6,405,181
2028	129,754	5,035,000	1,239,337	6,404,091
2029	129,754	5,170,000	1,090,477	6,390,231
2030	129,754	5,320,000	935,034	6,384,788
2031 - 2034	508,201	23,335,000	2,044,840	25,888,041
	$ 1,156,971	48,300,000	8,424,632	57,881,603

NYS Power Authority - Direct Borrowing:

Year ending	Principal	Interest	Total
2026	$ 236,221	33,911	270,132
2027	249,497	20,636	270,133
2028	240,303	6,618	246,921
	$ 726,021	61,165	787,186

Interest on long-term debt for the years ended December 31, 2025 and 2024 was composed of:

	2025	2024
Interest paid:	$ 2,057,865	2,370,398
Amortization of premiums, gain and loss on refunding	(34,883)	(34,951)
Plus: Interest accrued in the current year	988,516	867,613
Less: Interest accrued in the prior year	(867,613)	(1,003,477)
Total interest expense	$ 2,143,885	2,199,583

The financing agreement between the Authority and the Board relating to all current and future bonding contain various covenants pertaining to the use and maintenance of the trust funds established from the proceeds of each bonding. At December 31, 2025, management believes the Board was in compliance with the following loan covenants:

The Board is required to establish and collect rates, fees and charges sufficient in each fiscal year at least equal to the sum of:

(1) 115% of the estimated aggregate debt service and projected debt service payable in such fiscal year;

(2) 100% of Board operating expenses and Authority expenses payable in such fiscal year; and

(5) Indebtedness, Continued

Financing Agreement Covenants, Continued

(3) 100% of the amount necessary to pay the required deposits for such fiscal year.

The Board shall review the adequacy of fees, rates and charges at least semi-annually.

The Board shall enforce the payment of any and all amounts owed for the use of the systems.

The Board shall (unless required by law) not furnish or supply, or cause to be furnished or supplied, any product, use or service of the systems, free of charge.

The debt service fund balance, beginning with the first day of each calendar month, shall receive all revenues until the balance in the debt service fund equals the minimum monthly balance. The minimum monthly balance is defined as an amount equal to the sum of the aggregate amounts of debt service that have accrued with respect to all series of bonds, calculating the debt service that has accrued as an amount equal to the sum of:

(1) The interest on the bonds that has accrued and is unpaid and that will have accrued by the end of the then calendar month; and

(2) The portion of the next due principal installment for the bonds that would have accrued (as deemed to accrue in the manner interest accrues) by the end of the then calendar month.

Remedies for Default

In the event that the Board shall default in the payment of principal of or interest on any issue of bonds after the same shall become due, whether at maturity or upon call for redemption, and such default shall continue for a period of thirty days, or in the event that the Board shall fail or refuse to comply with the provisions of this title or shall default in any agreement made with the holders of any issue of bonds, the holders of twenty-five percent in aggregate principal amount of the bonds of such issue then outstanding, by instrument or instruments filed in the offices of the clerk of the City, secretary of the Board and the Authority and proved or acknowledged in the same manner as a deed to be recorded, may appoint a trustee to represent the holders of such bonds for the purpose herein provided.

The Board's direct borrowings with EFC contain a provision that in the event of default, EFC may take whatever action at law or in equity may appear necessary or desirable to remedy such default. These remedies include, but are not limited to, mandatory redemption, acceleration, or requiring the Board to immediately redeem the bonds in whole together with all other sums due to EFC. The Board may also owe to EFC interest accrued on the overdue balance.

(5) Indebtedness, Continued

Short-Term Financing

On April 1, 2021, the Authority issued a Bond Anticipation Note (BAN) Series 2021 through EFC for a maximum amount of $27,000,000 for the planning, design and construction of improvements to the wastewater treatment plant (WWTP) and Gorge Pump Station. This BAN included $13,500,000 of interest-free financing and $13,500,000 of market-rate sum financing. The initial interest rate is 0.00% per annum for the interest-free portion and 0.00% per annum for the market-rate portion under a NYS EFC short-term financing program, which is considered a direct borrowing. This BAN has a maturity date of April 1, 2026. The Authority is working with EFC to extend the maturity date for this financing to May 15, 2027, to allow completion of work in progress.

The following is a summary of changes in short-term debt for the years ended December 31, 2025 and 2024:

	2025	2024
Balance at January 1	$ 13,704,190	10,358,810
Borrowings	-	3,552,880
Payments	(274,500)	(207,500)
Balance at December 31	$ 13,429,690	13,704,190

(6) Leases

(a) Receivable

The Board's leasing operations consist of the leasing of land for cellular towers to telecommunication companies. All leases are subject to public procurement requirements, and each has a different mechanism for determining rates and charges. The lease receivables were discounted to a net present value at December 31, 2025 and 2024 using a 2.05% interest rate. Activity of lease inflows for the years ended December 31, 2025 and 2024 is summarized as follows:

	2025	2024
Lease principal	$ 144,612	168,634
Interest	14,136	17,346
Total lease inflows	$ 158,748	185,980

(6) Leases, Continued

Future minimum lease payments due to the Board and related deferred inflows of resources as of December 31, 2025 were as follows:

Year ending	Principal	Interest	Total	Deferred Inflows of Resources
2026	$ 151,550	11,084	162,634	146,594
2027	71,746	8,725	80,471	70,940
2028	73,230	7,240	80,470	70,940
2029	74,746	5,725	80,471	70,940
2030	50,467	4,354	54,821	44,698
2031 - 2035	188,173	8,477	196,650	152,788
	$ 609,912	45,605	655,517	556,900

(b) Payable

Activity of lease liability for the year ended December 31, 2025 is summarized as follows:

Principal Outstanding 12/31/2024	Deductions	Principal Outstanding 12/31/2025	Amount due within one year
$ 119,011	59,878	59,133	46,536

Activity of lease liability for the year ended December 31, 2024 is summarized as follows:

Principal Outstanding 12/31/2023	Deductions	Principal Outstanding 12/31/2024	Amount due within one year
$ 183,878	64,867	119,011	59,881

Annual requirements to amortize long-term obligations and related interest are as follows:

Year ending	Principal	Interest	Total
2026	$ 46,536	697	47,233
2027	12,597	108	12,705
	$ 59,133	805	59,938

(7) Compensated Absences

The Board reports the value of compensated absences as a liability. The annual budgets of the operating funds provide funding for these benefits as they become payable. The payment of compensated absences is dependent on many factors; therefore, the timing of future payments is not readily determinable.

12/31/2023	Additions	12/31/2024	Deletions	12/31/2025	Due within one year
$ 672,585	40,718	713,303	(47,307)	665,996	47,306

(8) Other Postemployment Benefits (OPEB)

(a) Plan Description and Benefits

Plan Description - The Board provides continuation of medical, prescription drug, dental, vision and chiropractic coverage for employees who retire and are at least age 50 and have an age, plus years of service, of at least 70. All retirees and future retirees hired prior to December 31, 2007 have no contribution requirements for both individual and family coverage. All future retires hired after December 31, 2007 are required to pay 20% of the individual and family premiums. The Board currently pays for postemployment health care benefits on a pay-as-you-go basis. These financial statements assume that pay-as-you-go funding will continue.

The Board provides certain health care benefits for retired employees. Substantially all of the employees may become eligible for these benefits if they reach the normal retirement age and have the required minimum age plus years of service working for the Board. At December 31, 2025 and 2024, the current portion of the postemployment benefits liability was $2,950,717 and $2,654,123, respectively. The noncurrent portion of the postemployment benefits liability amounted to $76,225,791 and $77,038,468 at December 31, 2025 and 2024, respectively.

(b) Employees covered by benefit terms

At January 1, 2024, the following employees were covered by the benefit terms:

Current retirees and spouses	98
Active employees	163
	261

(c) Total OPEB Liability

At December 31, 2025 and 2024, the Board reported a liability of $79,176,508 and $79,692,591, respectively, for its total OPEB liability. The OPEB liability was measured as of December 31, 2025 with roll forward calculation to the measurement date, and was determined by an actuarial valuation as of January 1, 2024.

(8) Other Postemployment Benefits (OPEB), Continued

(d) Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.00%
Discount rate	4.38%
Healthcare cost trend rates	7.0% for 2025, decreasing to an ultimate rate of 4.5% for 2035

Mortality rates were based on the Society of Actuaries Mortality Improvement Scale MP-2021.

(e) Changes in the Total OPEB Liability

	2025	2024
Total OPEB liability at beginning of year	$ 79,692,591	81,404,487
Changes for the year:		
Service cost	900,796	913,873
Interest on total OPEB liability	3,425,915	3,376,163
Changes in assumptions	(1,892,077)	(3,200,664)
Benefit payments	(2,950,717)	(2,801,268)
Total changes	(516,083)	(1,711,896)
Total OPEB liability at end of year	$ 79,176,508	79,692,591

(f) Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Board, as well as what the Board's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.38%) or 1-percentage point higher (5.38%) than the current discount rate:

	1% Decrease (3.38%)	Current Discount Rate (4.38%)	1% Increase (5.38%)
Total OPEB liability	$ 91,722,445	79,176,508	69,282,613

(8) Other Postemployment Benefits (OPEB), Continued

(g) Sensitivity of the Total OPEB Liability to Changes in the Healthcare Costs Trend Rates

The following presents the total OPEB liability of the Board, as well as what the Board's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

		1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	$	67,960,891	79,176,508	93,502,421

(h) OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the years ended December 31, 2025 and 2024, the Board recognized OPEB expense of $2,339,617 and $2,529,810, respectively. At December 31, 2025 and 2024, the Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2025		2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 3,656,104	15,889,037	4,796,210	17,124,160

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending	
2026	$ (1,987,094)
2027	(2,201,560)
2028	(2,681,712)
2029	(2,634,432)
2030	(1,997,684)
Thereafter	(730,451)
Total	$ (12,232,933)

(9) Pension Plan

(a) Plan Descriptions and Benefits Provided

Employees' Retirement System (ERS)

The Board participates in the New York State and Local Employees' Retirement System (ERS). This is a cost-sharing multiple-employer retirement system. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Authority (the Authority), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Board and is the administrative head of the System. System benefits are established under the provision of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The Board also participates in the Public Employees; Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. GLIP amounts are appointed to and included in ERS. The System is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications.

The System is noncontributory for the employees who joined prior to July 27, 1976. For employees who joined the System after July 27, 1976, and prior to January 1, 2010, employees contribute 3% of their salary. Employees in the System more than ten years are no longer required to contribute. For employees who joined after January 1, 2010 and prior to April 1, 2012, employees in ERS contribute 3% of their salary throughout their active membership. For employees who joined after April 1, 2012, employees contribute 3% of their salary until April 1, 2013 and then contribute 3% to 6% of their salary throughout their active membership. The Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31. In 2026, New York State enacted legislation that will reduce contribution rates by up to 0.75% for certain employees who joined ERS after April 1, 2012.

(b) Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Pension

At December 31, 2025 and 2024, the Board reported a liability of $3,078,491 and $2,839,477, respectively, for its proportionate share of the net pension liability. The total net pension liability was measured as of March 31, 2025 and 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of April 1, 2024 and 2023. The Board's proportion of the net pension liability was based on projections of the Board's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

(9) Pension Plan, Continued

(b) Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Pension, Continued

At March 31, 2025 and 2024, the Board's proportionate share of the net liability was 0.0179549% and 0.0192846%, respectively. The Board's proportionate share of the net liability increased (decreased) (0.0013297) and 0.0004341 from the March 31, 2025 and 2024 measurement date, respectively.

For the years ended December 31, 2025 and 2024, the Board recognized pension expense of $549,435 and $1,154,241, respectively. At December 31, 2025 and 2024, the Board's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2025		2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 764,102	36,043	914,593	77,425
Changes of assumptions	129,107	-	1,073,542	-
Net difference between projected and actual investment earnings on pension plan investments	241,530	-	-	1,387,069
Changes in proportion and differences between the Board's contributions and proportionate share of contributions	39,218	389,436	96,178	295,415
Board's contributions subsequent to the measurement date	629,398	-	550,871	-
Total	$ 1,803,355	425,479	2,635,184	1,759,909

Board contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense as follows:

Year ending	
2026	$ 406,394
2027	691,045
2028	(325,017)
2029	(23,944)
	$ 748,478

(c) Actuarial Assumptions

The total pension liability as of the March 31, 2025 measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

(9) Pension Plan, Continued

(c) Actuarial Assumptions, Continued

Measurement date	March 31, 2025
Actuarial valuation date	April 1, 2024
Inflation	2.9%
Salary increases	4.3%
Investment rate of return, (net of investment expense, including inflation)	5.9%
Cost-of-living adjustments	1.5%

To set the long-term expected rate of return on pension plan investments, consideration was given to a building-block method using best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Demographic assumptions used in the April 1, 2024 actuarial valuation are based on the results of an actuarial experience study completed April 1, 2020. Demographic assumptions are primarily based on System experience over the period April 1, 2015 - March 31, 2020. Annuitant mortality rates are adjusted to incorporate mortality improvements under the Society of Actuaries' Scale MP-2021.

The target allocation and best estimates of the arithmetic real rates of return for each major asset class are summarized as follows:

Measurement date	March 31, 2025	
Asset Class	Target Allocation	Long-term expected real rate of return*
Domestic equity	25%	3.54%
International equity	14%	6.57%
Private equity	15%	7.25%
Real estate	12%	4.95%
Opportunistic/ARS portfolio	3%	5.25%
Credit	4%	5.40%
Real assets	4%	5.55%
Fixed income	22%	2.00%
Cash	1%	0.25%
	100%	

* The real rate of return is net of the long-term inflation assumption of 2.9%.

(9) Pension Plan, Continued

(d) Discount Rate

The discount rate used to calculate the total pension liability was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(e) Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate

The following presents the Board's proportionate share of the net pension liability calculated using the discount rate of 5.9%, as well as what the Board's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
Board's proportionate share of the net pension liability (asset)	$ 8,909,541	3,078,491	(1,790,439)

(f) Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of all participating employers as of the respective measurement dates, were as follows:

	(Dollars in Millions)	
Measurement date	3/31/2025	3/31/2024
Employers' total pension liability	$ (247,600)	(240,697)
Plan fiduciary net position	230,454	225,973
Employers' net pension liability	$ (17,146)	(14,724)
Ratio of plan fiduciary net position to the employers' total pension liability	93.08%	93.88%

(9) Pension Plan, Continued

(g) Contributions to the Pension Plan

Employer contributions are paid annually based on the System's fiscal year which ends on March 31st. Retirement contributions as of December 31, 2025 and 2024 represent the projected employer contribution for the period of April 1, 2025 through March 31, 2026 and April 1, 2024 through March 31, 2025, respectively, based on paid ERS wages multiplied by the employer's contribution rate, by tier. Retirement contributions paid to the System for the years ended December 31, 2025 and 2024 were $813,021 and $734,494, respectively.

(10) Labor Relations

The majority of the Board's employees are represented by various unions under four collective bargaining units agreements, with the balance governed by Board policies. The contract for the unit covering Building Trades employees is for a three-year term, expiring December 31, 2028. The contract for the other three units, all represented by the United Steelworkers, are for a term commencing on June 1, 2024 and expiring on December 31, 2029.

(11) Risk Management and Contingent Liabilities

(a) Insurance

The Board is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; injuries to employees; and natural disasters, for which the Board carries commercial insurance. There were no settlements that significantly exceeded insurance coverage for the year ended December 31, 2025.

(b) Litigation

The Board is a defendant in a number of lawsuits that have arisen in the normal course of business. While substantial damages are alleged in some of these actions, their outcome cannot be predicted with certainty. In the opinion of the Board, these actions when finally adjudicated will not have a material adverse effect on the financial position of the Board.

(c) Significant Events

As a result of alleged discharges from the waste water treatment plant during the Summer of 2017, the New York State Department of Environmental Conservation (NYSDEC) and the Board entered into a Consent Order on December 19, 2017 (R9-20170906-129). This Consent Order required the Board to pay a civil penalty in the amount of $50,000, to implement a schedule of enumerated actions over the following fifteen (15) months, and then to complete certain capital projects intended to rehabilitate or improve the wastewater treatment plant. The Board is in the process of implementing these actions under the supervision of the NYSDEC.

(11) Risk Management and Contingent Liabilities, Continued

(c) Significant Events, Continued

As a result of wastewater treatment plant discharges that sometimes may cause a substantial visible contrast/turbidity to natural conditions in the Niagara River and contravene the State's narrative water quality standard for turbidity, the NYSDEC and the Board entered a separate Consent Order on May 28, 2024 (R9-20230411-13). This Consent Order required the Board to pay a civil penalty of $15,000 and to implement a schedule of enumerated actions over a period of approximately seven (7) years. The Board is in the process of implementing the schedule of actions required by the Consent Order.

(12) Accounting Standards Issued But Not Yet Implemented

GASB has issued the following pronouncements which will be implemented in the years required. The effects of the implementation of these pronouncements are not known at this time.

Statement No. 103 - Financial Reporting Model Improvements. Effective for fiscal years beginning after June 15, 2025.

Statement No. 104 - Disclosure of Certain Capital Assets. Effective for fiscal years beginning after June 15, 2025.

Statement No. 105 - Subsequent Events. Effective for fiscal years beginning after June 15, 2026.

NIAGARA FALLS WATER BOARD
Required Supplementary Information
Schedule of Changes in the Board's Total OPEB Liability and Related Ratios
Year ended December 31, 2025

Total OPEB liability:	2025	2024	2023	2022	2021	2020	2019	2018
Service cost	$ 900,796	913,873	1,228,756	1,103,028	1,377,099	1,349,028	556,876	540,656
Interest on total OPEB liability	3,425,915	3,376,163	2,904,920	3,924,785	1,921,160	1,769,731	3,280,087	3,234,085
Changes in assumptions	(1,892,077)	(3,200,664)	3,716,503	(21,404,432)	(520,053)	5,504,550	-	-
Benefit payments	(2,950,717)	(2,801,268)	(2,629,512)	(2,667,901)	(2,530,010)	(2,507,223)	(2,581,965)	(2,546,361)
Net change in total OPEB liability	(516,083)	(1,711,896)	5,220,667	(19,044,520)	248,196	6,116,086	1,254,998	1,228,380
Total OPEB liability - beginning	79,692,591	81,404,487	76,183,820	95,228,340	94,980,144	88,864,058	87,609,060	86,380,680
Total OPEB liability - ending	$ 79,176,508	79,692,591	81,404,487	76,183,820	95,228,340	94,980,144	88,864,058	87,609,060
Covered payroll	$ 6,015,310	6,015,310	5,433,874	5,433,874	4,310,662	4,310,662	3,900,691	3,900,691
Total OPEB liability as a percentage of covered payroll	1316.2%	1324.8%	1498.1%	1402.0%	2209.1%	2203.4%	2278.2%	2246.0%

Notes to schedule:

There are no assets accumulated in a trust that meet the criteria of GASB Statement No. 75, paragraph 4.

Changes of assumptions - Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2025	2024	2023	2022	2021	2020	2019	2018
4.38%	4.22%	3.88%	4.18%	2.05%	2.02%	3.80%	3.80%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the Board is presenting information for those years for which information is available.

NIAGARA FALLS WATER BOARD
Required Supplementary Information
Schedule of the Board's Proportionate Share of the Net Pension Asset/Liability
Year ended December 31, 2025

ERS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
The Board's proportion of the net pension asset (liability)	0.0179549%	0.0192846%	0.0188505%	0.0201517%	0.0194039%	0.0178786%	0.0160886%	0.0147209%	0.0137476%	0.0134405%
The Board's proportionate share of the net pension asset (liability)	$ (3,078,491)	(2,839,477)	(4,042,310)	1,647,314	(19,321)	(4,734,365)	(1,139,930)	(475,108)	(1,291,751)	(2,157,242)
The Board's covered payroll	$ 5,943,103	5,768,074	5,814,126	5,609,483	5,609,604	5,463,366	4,917,159	4,374,241	4,719,361	4,397,005
The Board's proportionate share of the net pension asset (liability) as a percentage of covered payroll	51.80%	49.23%	69.53%	29.37%	0.34%	86.66%	23.18%	10.86%	27.37%	49.06%
Plan fiduciary net position as a percentage of the total pension liability	93.08%	93.88%	90.78%	103.65%	99.95%	86.39%	96.27%	98.29%	94.70%	90.70%

NIAGARA FALLS WATER BOARD
Required Supplementary Information
Schedule of the Board's Pension Contributions
Year ended December 31, 2025

ERS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	$ 813,021	734,494	632,755	534,448	725,652	640,535	566,475	583,405	659,383	646,238
Contributions in relation to the contractually required contribution	813,021	734,494	632,755	534,448	725,652	640,535	566,475	583,405	659,383	646,238
Contribution deficiency (excess)	$ -	-	-	-	-	-	-	-	-	-
Board's covered payroll	$ 5,943,103	5,768,074	5,814,126	5,609,483	5,609,604	5,463,366	4,917,159	4,374,241	4,719,361	4,397,005
Contributions as a percentage of covered payroll	13.68%	12.73%	10.88%	9.53%	12.94%	11.72%	11.52%	13.34%	13.97%	14.70%

NIAGARA FALLS WATER BOARD
Other Supplementary Information
Niagara Falls Water Authority (a Blended Component Unit)
Statements of Net Position
December 31, 2025 and 2024

Assets	2025	2024
Current assets:		
Cash and equivalents	$ 334,050	236,050
Accounts receivable	6,279	6,279
Total current assets	340,329	242,329
Noncurrent assets - due from Water Board	80,122,624	80,243,281
Total assets	80,462,953	80,485,610
Deferred Outflows of Resources		
Loss on refunding	1,402,391	1,558,257
Liabilities		
Current liabilities:		
EFC short-term financing	13,429,690	13,704,190
Current portion, bonds payable, including premiums	6,130,975	5,898,375
Total current liabilites	19,560,665	19,602,565
Noncurrent liabilities - bonds payable, including premiums	57,452,018	63,583,024
Total liabilities	77,012,683	83,185,589
Deferred Inflows of Resources		
Gain on refunding	543,879	604,874
Net Position		
Unrestricted (deficit)	$ 4,308,782	(1,746,596)

NIAGARA FALLS WATER BOARD
Other Supplementary Information
Niagara Falls Water Authority (a Blended Component Unit)
Statements of Revenue, Expenses and Changes in Net Position
Years ended December 31, 2025 and 2024

	2025	2024
Operating revenue - transfers in	$ 8,199,407	207,500
Operating expense - contractual	2,000	2,000
Total operating income	8,197,407	205,500
Nonoperating expense - interest expense	(2,142,029)	(2,196,425)
Change in net position	6,055,378	(1,990,925)
Net position at beginning of year (deficit)	(1,746,596)	244,329
Net position at end of year (deficit)	$ 4,308,782	(1,746,596)

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of Directors
Niagara Falls Water Board:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the Niagara Falls Water Board (the Board), as of and for the year ended December 31, 2025, and the related notes to financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated , 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Board's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and responses as item 2025-001.

The Board's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Board's response to the finding identified in our audit and described in the accompanying schedule of findings and responses. The Board's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Williamsville, New York
, 2026

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INDEPENDENT AUDITORS' REPORT ON INVESTMENT COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE INVESTMENT GUIDELINES

The Board of Directors
Niagara Falls Water Board:

Report on Investment Compliance

Opinion on Investment Compliance

We have audited the Niagara Falls Water Board's (the Board), compliance with the types of compliance requirements identified as subject to audit in Section 2925(3)(f) of the New York State Public Authorities Law (the investment guidelines) that could have a direct and material effect on its investments for the year ended December 31, 2025.

In our opinion, the Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its investments for the year ended December 31, 2025.

Basis for Opinion on Investment Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the audit requirements of the investment guidelines. Our responsibilities under those standards and the investment guidelines are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Board and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance with the investment guidelines. Our audit does not provide a legal determination of the Board's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Board's investments.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Board's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards and the investment guidelines, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Board's compliance with the requirements of the investment guidelines as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards and the investment guidelines, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Board's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Board's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the investment guidelines, but not for the purpose of expressing an opinion on the effectiveness of Board's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the investment guidelines and which is described in the accompanying schedule of findings and responses as item 2025-001. Our opinion on the investment guidelines is not modified with respect to this matter.

The investment guidelines requires the auditor to perform limited procedures on the Board's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and responses. The Board's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

<u>Report on Internal Control over Compliance</u>

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the investment guidelines on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of investment guidelines will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the investment guidelines that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the investment guidelines. Accordingly, this report is not suitable for any other purpose.

Williamsville, New York
, 2026

NIAGARA FALLS WATER BOARD

Schedule of Findings and Responses

Year ended December 31, 2025

(2025-001) Annual Reporting to the New York State Authority Budget Office

Criteria - Procedures in place to provide timely year ended information for audit purposes would allow for compliance with the filing deadline.

Condition - The Board did not have procedures in place to comply with the annual reporting requirements for the New York State Authority Budget Office's Public Authorities Reporting Information System (PARIS) for the year ended December 31, 2025 which requires the annual submission 90 days following the fiscal year for the audited financial statements and investment report.

Cause - Significant delays in reconciling year-end account balances resulted in the auditors not receiving information in a timely manner.

Effect of Condition - The delay in the audit process resulted in the Board's failure to meet the PARIS submission deadline.

Recommendation - The Board should put procedures in places to provide timely year-end information for audit purposes.

Views of Responsible Officials and Planned Corrective Action - See corrective action plan on page 56 provided by the Board.

NIAGARA FALLS WATER BOARD

Corrective Action Plan

Year ended December 31, 2025

Name of Auditee: Niagara Falls Water Board

Name of Audit Firm: EFPR Group , CPAs, PLLC

Period Covered by the Audit: Year ended December 31, 2025

CAP Prepared by: Deborah Ziolkowski, CPA, MBA, The Board's Director of Financial Services

Phone: (716) 283-9770

Current Finding on the Schedule of Findings and Responses

(1) Finding 2025-001 - The Board did not finalize its financial statements and investment report within 90 days of year-end.

(a) Implementation Plan of Action - The Board will provide information earlier in subsequent years to their auditors.

(b) Implementation Date - The Board expects to have this completed by December 31, 2026.

(c) Persons Responsible for Implementation - The Board of Directors and the Executive Director and General Counsel.

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REPORT TO THE BOARD

, 2026

The Board of Directors
Niagara Falls Water Board

Dear Board Members:

We have audited the financial statements of Niagara Falls Water Board (the Board), as of and for the year ended December 31, 2025 and have issued our report thereon dated , 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Principles

Management is responsible for the selection and use of appropriate accounting policies. Significant accounting policies used by the Board are described in note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed for 2025. We noted no transactions entered into by the Board during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

For the year ended December 31, 2025, we evaluated the key factors and assumptions used by management in determining that accounting estimates were reasonable in relation to the financial statements taken as a whole.

Significant Disclosures

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this report, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Board's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

<u>Other Audit Findings or Issues</u>

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to our retention as the Board's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. During our audit of the Board we identified an instance of noncompliance which is described in the schedule of findings and responses as item 2025-001.

<u>Other Matters</u>

We applied certain limited procedures to management's discussion and analysis and the other required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the other supplementary information, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquires of management and evaluated the form content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

* * * * * *

This information is intended solely for the use of the Board of Directors and management of Niagara Falls Water Board and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

EFPR GROUP, CPAs, PLLC

EFPR GROUP, CPAs PLLC
Certified Public Accountants

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, 2026

CONFIDENTIAL

The Board of Directors
Niagara Falls Water Board

We have completed our audit of the financial statements of Niagara Falls Water Board (the Board) for the year ended December 31, 2025. Considering the test character of our audit, you will appreciate that reliance must be placed on adequate methods of internal controls as your principal safeguard against irregularities which a test examination might not disclose. We now present for your consideration our observations and recommendations noted during our audit.

This report is solely for the information and use of the Members of the Board of Directors, management and others within the Board.

Status of Prior Year Recommendations

We received the disposition of recommendations included in our letter dated July 18, 2025. The following is a summary of the actions taken by the Board with regard to our recommendations.

Uncollectible Billings

The Board currently has a significant balance of uncollectible water and sewer billings that is being carried, and this amount increases annually. 100% of the amounts transferred to the City of Niagara Falls, New York (the City), are reserved as uncollectible one year after they are transferred to the City. In addition, 100% of the amounts more than 120 days old from the non-transferred receivables are reserved as uncollectible.

We recommended that the Board review all outstanding accounts receivable and determine whether those amounts are in fact uncollectible and those amounts should be written off the books. Additionally, for those customers that are deemed uncollectible, an assessment should be made to ensure that no additional services are being provided to those customers.

Bank Reconciliations

During our 2024 audit we noted that bank reconciliations are being prepared by the Director of Financial Services and, therefore, are not reviewed each month. We recommended that bank reconciliations be reviewed by either the Executive Director or a Member of the Board. This process has been updated so that the Director of Financial Services no longer prepares the bank reconciliations, but reviews them instead. This comment is considered resolved.

*   *   *   *   *

We wish to take this opportunity to express our appreciation for the courtesy and cooperation extended to us by the Board during our audit. If you have any questions regarding the foregoing comments or wish any assistance in their implementation, please contact us at your convenience.

Very truly yours,

EFPR GROUP, CPAs, PLLC

NIAGARA FALLS WATER BOARD RESOLUTION # 2026-07-002

APPROVING COST TO INCLUDE REPLACEMENT IMPELLER IN PREVIOUSLY-AUTHORIZED REBUILDING OF WWTP INTERMEDIATE PUMP

WHEREAS, by way of Resolution 2024-09-003 the Niagara Falls Water Board authorized up to $133,773 for Siewert Equipment, as authorized representative of the original equipment manufacturer, to rebuild one of the wastewater treatment plant's four 250 horsepower intermediate pumps, which had been manufactured by Morris Pumps, a company now owned by Grundfos, in 1974; and

WHEREAS, upon disassembly by Siewert in preparation for beginning the rebuilding work, the pump's heavily worn impeller was discovered to be in a state of failure requiring replacement; and

WHEREAS, impellers for the Morris 250 horsepower pump no longer are manufactured, and the original quotations for a new custom-cast impeller exceeded $200,000; and

WHEREAS, Siewert now has identified a source for a replacement impeller, and has offered to include the replacement impeller in the rebuilding work previously authorized by Resolution 2024-09-003 for an additional $66,267, bringing the total sum to be paid to Siewert for refurbishing the intermediate pump to $200,000;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board hereby authorizes payment of an additional $66,267 to Siewert Equipment to supply a replacement impeller as part of the rebuilding of one 250 horsepower wastewater treatment plant intermediate pump for which Resolution 2024-09-003 previously authorized $133,733, for a revised total cost to rebuild the pump not to exceed $200,000.

Water Board Budget Line or Capital Plan Item:
Capital Line: WWTP-11.5 Intermediate Pump Upgrades

On July 20, 2026, 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 Cole	[ ]	[ ]	[ ]	[ ]
Board Member Dean	[ ]	[ ]	[ ]	[ ]
Board Member Kimble	[ ]	[ ]	[ ]	[ ]
Board Member Weiss	[ ]	[ ]	[ ]	[ ]
Chairman Sirianni	[ ]	[ ]	[ ]	[ ]

Vote Witnessed By:

____
Sean W. Costello, Secretary to Board

Service Department:
Buffalo│Rochester│Albany
Ph: (585) 224-7967
F (585) 224-7968
www.siewertequipment.com

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Laser Alignment Specialists

Headquarters: 175 Akron Street, Rochester, NY 14609

EMAIL / FAX TRANSMITTAL FORM

Date: Thursday, July 9, 2026
To: Niagara Falls Waterboard
Attention: Sean Costello
Fax/Email: scostello@nfwb.org **Phone:** 716-283-9770

From: Mitch Socola
Title: Service Manager

COMMENTS

Subject/Job: **Roch45105**
Make/Model: Morris 2200
Serial Number: M14287-4290
PO / Ref. No: CP 24-00020

Please find attached our service proposal and let us know if you have any questions. Should you choose to proceed, kindly sign the proposal and return with purchase order or credit card number as approval for us to schedule and proceed.

Thank you for choosing Siewert Equipment.

****NOTICE****

AS OF 1/1/2026 THE NYS DOL REQUIRES PRC NUMBERS FOR ALL PREVAILING WAGE WORK, DUE TO THIS CHANGE WE REQUIRE YOU TO PROVIDE YOUR PRC NUMBER BEFORE WE CAN SCHEDULE WORK

GRUNDFOS AUTHORISED SERVICE PARTNER

Copy: Jim Kingsley

Total Number of Pages Including Cover: **4**

Service Proposal

SIEWERT EQUIPMENT
A Division Of CUMMINS-WAGNER
100% Employee Owned

Service Department
Buffalo | Rochester | Albany

Voice:	Ph: (585) 224-7967
Fax:	F (585) 224-7968
Date:	**July 9, 2026**
Make/Model:	Morris 2200
Serial #:	M14287-4290
Proposal #:	42455
PO #:	CP 24-00020

To: **Niagara Falls Waterboard**
5815 Buffalo Avenue
Niagara Falls, NY 14304
Attn: **Sean Costello**
Job: Roch45105

Work/Solution Proposed

Customer requests repair assessment, with onsite volute and wear ring inspection. Estimate is based on our experience with similar pumps and subject to actual findings after receipt of pump following disassembly and inspection. Proposed scope of services include:

PHASE 1: In-shop Repair Assessment
- Customer will arrange for removal of rotating element and transportation of pump to Siewert service center. Motor to be repaired by 3rd party.
- Disassembly, clean, and inspection of rotating assembly to determine parts & services needed to restore OEM hydraulic performance & reliability.
- Upon completion of work, a repair assessment report with detailed inspection findings & repair recommendations will be provided.

PHASE 2: Pump Machine Repair & Rebuild
-Upon approval to proceed, provide labor and material to repair the unit:
- Internal surfaces will be cleaned to remove all surface scale.
- External surfaces to be cleaned, and painted (where applicable).
- Genuine OEM replacement parts will be provided as noted on attached parts list.
- Pump to be repaired and reassembled in accordance with OEM tolerances.
- Precision Balance of Impeller and shaft assembly before reassembly.
- New Grundfos Factory Impeller Wear Ring is **$28,987**
- New Grundfos Impeller **$107,000**

Machine Work:
- Upper bearing housing bearing bore damaged by race spinning
  - Twin Arc Wire Spray lower bearing bore to build up and machine bore to OEM Tolerance.
- Upper bearing housing bearing bore damaged by bearings spinning wearing into bearing bore and housing shoulder.
  - Fabricate bearing bore sleeve, install and machine bore to OEM Tolerance, Machine housing shoulder to clean and machine bearing retainer to same clean up amount to clamp bearing race.
- Stuffing box plate is severely damaged with broken drain pipe and housing, broken packing gland studs, clogged flushing port, worn and heavily corroded packing bore.
  - Remove broken drain pipe, tap housing , install new drain pipe
  - Remove broken gland studs, tap housing, install new gland studs
  - Ream out flushing port and tap housing, install new flushing port pipe
  - Machine packing bore to clean, fabricate and install stainless steel sleeve in packing bore (if needed).
- Weld repair of damaged impeller & Install new wear ring

Exclusions

1.) Any work not specifically described above. If other work is required, a new proposal will be sent to the customer for approval.

General Terms

2.) Siewert Equipment is fully authorized for Service & Repair by Grundfos Pump Company.
3.) If Siewert Equipment Company determines that additional parts/labor are required that were not included in this initial quote, you will be notified for review and approval before we proceed.
4.) Public Works proposals are in accordance with Article 8, Section 220 of the New York State Labor Law.
5.) Payment terms are Net 30 days.This proposal is valid for the next 30 Days and subject to attached terms and conditions.

Pricing

PHASE 1: Removal & Repair Assessment:	**$13,799**	
Lead Time:		Complete
PHASE 2: Repair Estimate:	**$99,059**	Held from 2024
Lead Time:		28- 32 Weeks
New Impeller	**$107,000**	Damaged & needs replacement
Total Price - Pump Repair Project :	**$225,440**	
Siewert Equipment Covering	**($25,440)**	Concession on impeller
Total Price - Repair cost to customer:	**$200,00**	
~ New Pump Lead Time:		30 - 34 Weeks

Repairs include 90-day warranty for defective parts & workmanship. New unit includes (1) year manufacturer's warranty.

*** * PLEASE INDICATE ACTION(S) REQUIRED BY CHECKING ASSOCIATED BOXES AND SIGNING BELOW * ***

Proceed with Repair ☐

Discard Unit ☐
Return Unit (Un-Repaired) ☐

This proposal is hereby accepted and SECO is authorized to proceed with the work; subject to credit approval by Siewert Equipment Co., Inc.

NYS publicly funded work requiring specific wage rates & certified payroll Yes ☐ No ☐

If yes, provide written requirements in advance. Where applicable, quoted price of work will be adjusted accordingly.

NYS DOL PRC Number: ____________

Niagara Falls Waterboard	**Siewert Equipment Co. Inc.**
Signature:	Signature:
Name:	Name: **Mitch Socola**
Title:	Title: Service Manager
Date:	Date: 7/9/2026

SIEWERT EQUIPMENT
A Division Of
CUMMINS-WAGNER
100% Employee Owned

Parts List

Service Department
Buffalo | Rochester | Albany

Voice: Ph: (585) 224-7967
Fax: F (585) 224-7968

Date: **July 9, 2026**
Make/Model: Morris 2200

Serial #: M14287-4290
Proposal #: 42455
PO #: CP 24-00020

To: **Niagara Falls Waterboard**
5815 Buffalo Avenue
Niagara Falls, NY 14304
Attn: **Sean Costello**
Job:

Material List

Quantity	Description
1	New Machining
1	Sleeve Bore 480mm bearing bore
4	Replace stuffing box studs Repair
1	drain port & flushing port 304SS
1	sleeve for stuffing box 17-4SS
1	Packing Sleeve Previous Repair
1	Work
1	New Impeller
1	304 SS Wear Ring
2	Bearing
1	Bearing
1	Packing Rings
2	Lantern Ring
2	Shaft Nut
1	Lip Seal
1	Lip Seal
1	BRG Collar
2	BRG Locknut
2	BRG LockWasher
1	Deflector
3	Deflector
2	Gasket
1	Shim Set
1	Bolts

CUMMINS-WAGNER

100% Employee Owned

Terms and Conditions

1. **PRODUCTS:** Products (parts, components, items, materials, assemblies) herein are of the manufacturer's standard or available construction and specifications. It is Buyer's final responsibility to determine if these products satisfactorily meet Buyer's or Buyer's customer's plans, specifications and requirements. Weights and dimensions when given are approximate unless certified in writing by the Manufacturer.
2. **SELECTION AND END USE:** Seller is not in any way liable for selection, application, or suitability of products herein for any particular use for any installation or operational costs incurred with these products, all of the aforesaid being the final responsibility of the Buyer.
3. **QUOTATIONS:** Seller as a service to Buyer may quote orally or in writing from time to time current prices then in effect for products or services offered for sale by Seller; however, such prices are subject to change without notice. Quotations may be withdrawn at any time prior to actual receipt by Seller of a written purchase order and release from Buyer to manufacture and/or ship the products or perform the services described herein. Quotations shall become null and void upon the elapse of thirty (30) days from the date of quotation unless earlier withdrawn. Seller does not assume any responsibility for any variation in quantity or omission of any item in any quotation that may be required by any plan or specification or otherwise. Seller is not responsible for any typographical errors or reproduction deficiencies. Quotations for the Quantities, Products and Services described herein are subject to these Terms and Conditions only; Seller will only accept orders on these exact Terms, Conditions and Provisions and no inconsistent terms, conditions, provisions or modifications will be agreed to unless specifically approved in writing by an officer of Seller.
4. **PURCHASE ORDERS AND ACCEPTANCE:** Purchase orders of Buyer resulting from oral or written quotations of Seller shall be subject to the Quantities, Products and Services herein, these Terms and Conditions, and the written approval signed by an authorized representative of Seller in the Seller's acknowledgment. Any term(s), condition(s) or provision(s) of Buyer's purchase order which are inconsistent with these stated herein, shall not be binding on Seller and shall not be considered applicable to the sale or shipment of the products or performance of the services described herein. Unless Buyer shall notify Seller in writing to the contrary as soon as practical after receipt of Seller's acknowledgment, acceptance of Seller's Terms and Conditions hereof by Buyer shall be presumed and, in the absence of such notification, Buyer's oral or written release to manufacture and/or ship the products or perform the services described herein, shall be conclusively deemed as Buyer's acceptance of these Quantities, Products, Services, Terms and Conditions herein. If Buyer notifies Seller in writing of his objections to any of the Terms, Conditions and Provisions described herein, such objections are not accepted by Seller unless specifically accepted in writing signed by an officer of Seller. Seller's responsibility is limited solely to the furnishing of the products or services described herein and assumes no responsibility for any other or further requirements or conditions expressed in any plan, specification, purchase order or other document.
5. **SUBMITTAL:** If Specifically requested in writing by Buyer at the time of purchase order, Seller will prepare submittal data (product bulletins, descriptive data, curves, diagrams, each independently as required) for written approval, corrections, or rejection by Buyer, Buyer's customer or Buyer's customer's authorized representative. Any changes in the submitted products required by the approving authority will be at the Buyer's expense and supported by a written change order in accordance with Sellers Terms and Conditions. In case of dispute between Buyer and Seller of required changes or rejection of the products herein, either Buyer or Seller may cancel this contract in writing to the other without penalty, unless Buyer has previously released to manufacture and/or ship the products in question, which in such case Buyer will be fully responsible for the products and all payments as if a submittal had not been requested. In no case will Seller be obligated to offer for sale or furnish any modified or alternate products to those described herein. ORDER MAY BE CANCELLED ONLY with the Company's written consent and ON TERMS that will indemnify the Company against loss. Cancellation fees shall be assessed in an amount equal to 50% of the Proposal/Contract amount after acceptance of the proposal for approval and/or purchaser receives submittal information; 100% of the Proposal/Contract amount after acceptance of the Proposal/Contract for approval and/or verbal written approval release for production.
6. **TIME OF SHIPMENT:** Stated shipping dates are approximate. Seller shall not be liable or subject to any special or consequential damages for failure to deliver or delays in delivery occasioned by causes beyond Seller's control, including, but not limited to, strikes, lockouts, fires, inability to obtain materials or shipping space, breakdowns, delays of carriers or suppliers and governmental acts and regulations.
7. **DELIVERY AND FREIGHT:** Delivery of these products shall be F.O.B. the place of shipment to Buyer. Thereafter Buyer assumes full responsibility for any damage or loss irrespective of Seller's prepayment of freight charges. Buyer shall furnish at Buyer's expense, labor and equipment necessary to expeditiously unload products delivered by Seller. Any expenses incurred by Seller due to the delay in unloading shall be reimbursed to Seller by Buyer.

8. **STORAGE:** A product held in storage for the convenience of Buyer will be invoiced to Buyer as if the products were shipped and Buyer agrees to pay for same plus additional reasonable storage charges in accordance with the following payment terms.
9. **PAYMENT:** Buyer agrees to pay Seller 25% of total contract value due immediately, 35% due 9/9/26, 30% due net 30 from the date of shipment and 10% retainage. Buyer agrees not to make any deductions for taxes, freight, retainages, alleged damages or otherwise from any payments due herein. Payment by credit card may incur a 3% fee.
10. **Taxes:** Buyer shall pay in addition to the purchase price and other charges herein, all excise, sales, privilege, use or other taxes, Federal, State, Local or Foreign, payable by Seller because of the execution of this contract.
11. **CREDIT AND DEFAULT:** If financial responsibility of Buyer becomes impaired or unsatisfactorily in the sole judgment of Seller under this or any other contract between the parties, advance cash payments or satisfactory security shall be given by Buyer upon demand by Seller and any shipments due under this or any contract may be withheld until all payments due are received in full and Buyer's credit has been re-established satisfactorily in the sole judgment of Seller. In addition to all other remedies, in the event of default by Buyer under the terms of this agreement, Seller shall have the right to take exclusive possession of the products sold herein wherever found and to remove same without legal process, any payments having been made on account thereof to be retained by Seller as liquidated damages; or Seller may, in addition to all other remedies available to it, if it deems said products are not readily removable or resalable, sue for and collect any unpaid payments including interest charges, plus such other costs and expenses as Seller has incurred or may incur which shall become immediately due and payable upon Buyer's default of any of the terms of this contract, said remedies to be cumulative.
12. **WARRANTIES:** There is NO WARRANTY, representation or condition OF ANY KIND, EXPRESS OR IMPLIED (INCLUDING NO WARRANTY OF MERCHANTABILITY OR OF FITNESS FOR ANY PARTICULAR PURPOSE) by Seller regarding the products herein; Buyer is solely limited to the Manufacturer's express written warranty, copies of which will be furnished to Buyer upon request. No warranty conditions will be considered until payment of this contract has been made in full.
13. **SELLER'S LIABILITY:** Seller's liability shall be limited to the stated selling price of any defective product and in no event shall Seller be liable for prospective profits or special, direct, indirect or consequential damages of any kind caused by a product, component or part failure. Buyer assumes all risk and liability for loss, damage or injury to persons or property of Buyer or others arising out of the use or possession of any product, component or part herein.
14. **RETURNS:** Products purchased herein may not be returned without the express written permission of Seller, as evidenced by Seller's or Manufacturer's properly authorized return material form, of which a copy must accompany the returned material. Authorized returns shall be shipped at the expense and liability of Buyer to the destination specified by Seller. Such returns are accepted by Seller or Manufacturer for inspection only; any allowance or credit originates with the Manufacturer subject to charges for freight, handling, inspection, repair, restocking and otherwise. Damaged, installed, used or special order products are not returnable. Seller or Manufacturer will not accept debit charges from Buyer for returned products.
15. **SERVICE:** Seller does not include any field or shop labor or service equipment and/or materials for the products herein unless specifically stated as an item in the body of this contract. Any service requested in addition to that not included in the body of this contract will be considered a separate contract and require a separate purchase order from Buyer. No service requests will be accepted or performed when Buyer's account is past due according to the payment terms herein.
16. **CHANGE, MODIFICATION, CANCELLATION:** This contract cannot be changed, modified or canceled except by written agreement executed by Buyer and an officer of Seller.
17. **JURISDICTION:** This agreement shall be governed and construed in accordance with the laws of the State of Maryland.

NIAGARA FALLS WATER BOARD RESOLUTION # 2026-07-003

DECLARING CERTAIN PROPERTY SURPLUS AND AUTHORIZING DISPOSAL THROUGH AUCTION

WHEREAS, Niagara Falls Water Board staff have determined that certain goods and equipment that are property of the Water Board have reached the end of their service life or no longer are useful for Water Board operations and recommend that this property should be declared surplus and disposed of through sale at auction; and

WHEREAS, the specific property that is the subject of this resolution consists of a dozer blade and two snow throwers, all three of which are skid-steer attachments that do not meet the Water Board's current needs; and

WHEREAS, a Water Board Resolution to document this property disposal will be used for the purpose of tracking the disposition of these assets;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board hereby declares the following used property to be surplus and authorizes its disposal through public auction, with proceeds to be credited to the appropriate budget line for sale of equipment:

1. 2023 John Deere 84" Dozer Blade, Serial No. 1T0DB84XHN0000936
2. 2022 Erskine 85" Snow Blower, Serial No. 1141655
3. 2022 Erskine 85" Snow Blower, Serial No. 1144860

On July 20, 2026, 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 Cole	[ ]	[ ]	[ ]	[ ]
Board Member Dean	[ ]	[ ]	[ ]	[ ]
Board Member Kimble	[ ]	[ ]	[ ]	[ ]
Board Member Weiss	[ ]	[ ]	[ ]	[ ]
Chairman Sirianni	[ ]	[ ]	[ ]	[ ]

Vote Witnessed By:

____
Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2026-07-004

**PAYMENT TO MARK CERRONE, INC.,
FOR JUNE AND JULY 2026 COSTS
RELATED TO REPAIR OF JOHN AVENUE TRUNK SEWER
FROM FUNDS RESTRICTED FOR CAPITAL PROJECTS**

WHEREAS, on April 27, 2026 a sinkhole was reported on the grounds of the Goodyear facility on 56th Street, which was discovered to have been caused by the partial collapse of a 44" segmented block sewer that serves as a trunk line for flows from the LaSalle section of the City, referred to as the John Avenue sewer; and

WHEREAS, the sewer in the area of the collapse is more than 22-feet deep, a depth which considerably exceeds the depth to which Water Board equipment can excavate, and the important role of that trunk sewer means that the repair constitutes an emergency; and

WHEREAS, the Water Board previously awarded the bid for emergency repair work such as the John Avenue sewer collapse to Mark Cerrone, Inc., and that firm was mobilized to assist the Water Board in completing the excavation required to assess the collapse and repair the sewer; and

WHEREAS, the sewer currently is open and flowing but final repair of the sewer cannot be completed until a repair clamp and pipe stiffener are delivered; and

WHEREAS, in the meantime, Cerrone has presented a claim for its services rendered in connection with the repair during the months of May and June, including labor, heavy equipment, and the cost paid to its subcontractor for the engineered shoring required under OSHA regulations because of the depth of the necessary excavation; and

WHEREAS, Cerrone's work is on a time-and-material basis at unit rates per that firm's bid for emergency repair work, and additional repair costs will be presented to the Board for approval in connection with this repair project as they are incurred; and

WHEREAS, in 2007, the Niagara Falls Water Board entered into a settlement agreement with the New York State Power Authority ("NYPA") in connection with NYPA's relicensing and in order to resolve certain claims, including claims related to groundwater infiltration into the Falls Street Tunnel resulting from NYPA's activities ("2007 NYPA Settlement"); and

WHEREAS, in connection with the 2007 NYPA Settlement, NYPA paid to the Water Board the total sum of $19,000,000 that was restricted for capital improvement projects including, but not limited to, projects to rehabilitate the Falls Street Tunnel; and

WHEREAS, most of the 2007 NYPA Settlement funds were used in connection with projects to rehabilitate the Falls Street Tunnel and Iroquois Street Sewer and for other capital projects, and there remains from the settlement funds a total of $786,581 currently held in the Water Board's Treasury Investment Account and designated as "restricted" because of the requirement that these funds be used for capital projects; and

WHEREAS, Water Board Capital Plan Item S 7.1, Large Sewer Main and Tunnel Repairs, is not currently funded, and therefore it is appropriate to utilize a portion of the remaining 2007 NYPA Settlement funds to pay for the work required to repair the 44" John Avenue sewer;

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board hereby authorizes the Director of Financial Services to transfer $281,844.07 from the Treasury Investment Account that currently is restricted for capital improvements pursuant to the NYPA Settlement Agreement and to use these funds to pay to Mark Cerrone, Inc., the amount of $281,844.07 for work performed in May and June 2026 in connection with emergency repairs to the 44" John Avenue trunk sewer on the Goodyear parcel.

On July 20, 2026, 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 Cole	[ ]	[ ]	[ ]	[ ]
Board Member Dean	[ ]	[ ]	[ ]	[ ]
Board Member Kimble	[ ]	[ ]	[ ]	[ ]
Board Member Weiss	[ ]	[ ]	[ ]	[ ]
Chairman Sirianni	[ ]	[ ]	[ ]	[ ]

Vote Witnessed By:

____

Sean W. Costello, Secretary to Board

July 15, 2026

Niagara Falls Water Board
Attn: Mike Eagler
5815 Buffalo Avenue
Niagara Falls, NY 14304

Re: ***MCI Job #26-1272-/ Emergency Repair Contract***
Pay Application #2 – May 2026
Pay Application #3 – June 2026

Dear Mr. Eagler:

As requested, Mark Cerrone, Inc. (MCI) has performed work on the above listed project. This work includes repairs to a deep sewer line on Goodyear Road in Niagara Falls, New York.

Based upon our daily tracking detailed accounting, MCI is requesting the amount of

MAY 2026 - $243,960.57
JUNE 2026 - $37,883.50

As this work is completed, we would appreciate your prompt action on this request and would ask that this amount be paid as detailed in the contract pay items.

Should you have any additional questions, please feel free to call me at my office, 716-282-5244 or on my cell phone, 716-525-3216.

Sincerely,

John Toscano
Senior Project Manager
jtoscano@markcerrone.com

NIAGARA FALLS WATER BOARD RESOLUTION # 2026-07-005

AUTHORIZING NYS WATER INFRASTRUCTURE IMPROVEMENT ACT GRANT APPLICATION, OBLIGATING LOCAL MATCHING FUNDS, AND SEQR TYPE II DETERMINATION FOR 2026 DRINKING WATER SYSTEM IMPROVEMENT PROJECT

WHEREAS, the Niagara Falls Water Board ("Water Board") seeks to maintain and improve its capital facilities to ensure continued safe and reliable services and to reduce the financial burden on its ratepayers associated with capital improvements by obtaining grants and subsidized financing for projects whenever possible; and

WHEREAS, as authorized by the New York State Water Infrastructure Improvement Act ("WIIA"), the Environmental Facilities Corporation ("EFC") has been empowered to provide funds to assist in the carrying out of water quality infrastructure projects; and

WHEREAS, the Water Board has identified the following drinking water system capital improvements as eligible funding under WIIA as a project (the "Project"):

1. Sandblasting and recoating interior and exterior surfaces of the 56th Street water storage tank and related updates to the tank;
2. Updating water treatment plant ("WTP") corrosion control chemical system to dose phosphoric acid, including associated pumps, meters, and instrumentation;
3. Renew WTP caustic chemical system, including associated pumps, tank liners, meters, and instruments;
4. Renew WTP sulfuric acid chemical system, including improvements to existing chemical bulk tanks, pumps, meters, and instruments;
5. WTP filter media replacement and underdrain improvements; and

WHEREAS, the cost estimate for the Project described above, including engineering and construction, is $9,782,000; and

WHEREAS, through WIIA, EFC is authorized to fund the lesser of $5 million or 70% of the Project's cost; and

WHEREAS, to assist with financing the Project the Water Board seeks a long-term loan from the EFC for the amount of the project cost above $5,000,000 and also seeks an EFC short-term loan for the entire Project cost; and

WHEREAS, in order to be eligible for the grant funds it seeks, the Water Board must obligate funds in an amount equal to the difference between the maximum WIIA grant and the total project cost; and

WHEREAS, pursuant to the requirements of the State Environmental Quality Review Act ("SEQR"), the Water Board must consider pursuant to criteria set forth in SEQR the environmental implications of the Project described above; and

WHEREAS, the Water Board intends to declare itself as the Lead Agency for SEQR review of the projects; and

WHEREAS, certain actions are classified under SEQR as Type II actions; and

WHEREAS, Type II actions are those actions, or classes of actions, which have been found categorically not to have significant adverse impacts on the environment, or actions that have been statutorily exempted from SEQR review, and Type II actions do not require preparation of an Environmental Assessment Form, a negative or positive declaration, or an Environmental Impact Statement; and

WHEREAS, Type II actions do not require any further SEQR review; and

WHEREAS, the Water Board has considered under SEQR the drinking water system improvement project described above, and finds that pursuant to 6 NYCRR Section 617.5 (c) (1) and 617.5(c) (2), the Project constitutes Type II actions because they involve "maintenance or repair involving no substantial changes in an existing structure or facility" or ". . . replacement, rehabilitation or reconstruction of a structure or facility, in kind, on the same site, including upgrading buildings to meet building or fire codes, unless such action meets or exceeds any of the thresholds in section 617.4 of this Part," requiring no further review by the Water Board;

NOW, THEREFORE, BE IT

RESOLVED, that the Water Board hereby authorizes the preparation and submittal of a WIIA grant application for the following 2026 drinking water system improvement Project to the Environmental Facilities Corporation:

1. Sandblasting and recoating interior and exterior surfaces of the 56th Street water storage tank and related updates to the tank;
2. Updating water treatment plant ("WTP") corrosion control chemical system to dose phosphoric acid, including associated pumps, meters, and instrumentation;
3. Renew WTP caustic chemical system, including associated pumps, tank liners, meters, and instruments;
4. Renew WTP sulfuric acid chemical system, including improvements to existing chemical bulk tanks, pumps, meters, and instruments;
5. WTP filter media replacement and underdrain improvements; and

IT IS FURTHER RESOLVED, that the Board authorizes and appropriates $4,782,000 as its local share of the total Project cost above the maximum WIIA grant of $5,000,000; and

IT IS FURTHER RESOLVED, that the Water Board authorizes application to EFC for long-term financing from the Drinking Water State Revolving Fund for the portion of the project cost exceeding the WIIA grant, which shall be used to fund its local share of the Project cost, together with a short-term loan for the entire project cost; and

IT IS FURTHER RESOLVED, that the Water Board hereby declares its intention to serve as the Lead Agency for the proposed actions and will accordingly take such actions as may be required pursuant to such declaration; and

IT IS FURTHER RESOLVED, that the components of the 2026 drinking water system Project as described above hereby are determined to constitute SEQR Type II Actions as defined under the applicable regulations and do not require an environmental impact statement or any other determination or procedure; and

IT IS FURTHER RESOLVED, that the Water Board hereby authorizes and designates CPL, engineers, as its Authorized Representative for the purpose of applying for the grant herein described, and the Executive Director hereby is authorized to execute on behalf of the Water Board any documents and instruments necessary to complete applications for and to accept the grants and financing described herein, including requisitions, vouchers, or related documents required to receive disbursements.

On July 20, 2026, 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 Cole	[ ]	[ ]	[ ]	[ ]
Board Member Dean	[ ]	[ ]	[ ]	[ ]
Board Member Kimble	[ ]	[ ]	[ ]	[ ]
Board Member Weiss	[ ]	[ ]	[ ]	[ ]
Chairman Sirianni	[ ]	[ ]	[ ]	[ ]

Vote Witnessed By:

____
Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2026-07-006

STATE ENVIRONMENTAL QUALITY REVIEW ACT TYPE II DETERMINATION AND FULL ENVIRONMENTAL ASSESSMENT FORMS PARTS 1, 2 AND 3 FOR WASTEWATER TREATMENT PLANT BIOLOGICAL CONVERSION PROJECT

WHEREAS, the Niagara Falls Water Board's Order on Consent R9-20230411-13 with the New York State Department of Environmental Conservation required the Water Board to prepare and submit a preliminary engineering report (PER) addressing modifications deemed necessary for the wastewater treatment plant (WWTP) to address phenolics, Biochemical Oxygen Demand (BOD), dieldrin, total residual chlorine, sulfides, and the optical appearance of the WWTP's treated effluent as it discharges into its receiving water, the lower Niagara River; and

WHEREAS, the PER concluded that it is necessary to convert the existing WWTP from a physical/chemical treatment process to a biological treatment process (the "Project") to achieve compliance with applicable regulatory requirements; and

WHEREAS, the State Environmental Quality Review Act (SEQR), pursuant to Article 8 of the New York Environmental Conservation Law and its implementing regulations at 6 NYCRR Part 617, establishes procedures for the environmental review of proposed actions; and

WHEREAS, 6 NYCRR § 617.5 identifies certain classes of actions as Type II Actions, which have been determined not to have a significant adverse impact on the environment and, therefore, are not subject to further environmental review under SEQR; and

WHEREAS, in accordance with 6 NYCRR § 617.5 Part (c)(35), the Niagara Falls Water Board, serving as lead agency, has reviewed the proposed Project and has determined that it is classified as a Type II Action as it pertains to "a particular course of action specifically required to be undertaken pursuant to a judgment or order"; and

WHEREAS, although further environmental review is not required for a Type II Action, the Water Board, with the assistance of its consulting engineer, Hazen and Sawyer, has prepared Full Environmental Assessment Form ("FEAF") Parts 1, 2, and 3, together with supporting documentation, describing the Project, its environmental setting and its potential environmental impacts; and

WHEREAS, the Water Board has taken a hard look at the relevant areas of environmental concern and has determined that the potential environmental impacts identified and evaluated in FEAF Parts 2 and 3 will not result in significant adverse environmental impacts, as more fully described therein, which documents are attached hereto and incorporated herein by reference;

* CONTINUED ON NEXT PAGE *

NOW THEREFORE BE IT

RESOLVED, that the Niagara Falls Water Board hereby finds and determines that the Niagara Falls Wastewater Treatment Plant Biological Conversion Project is a Type II Action pursuant to the provisions of the State Environmental Quality Review Act (SEQR) and the implementing regulations set forth in 6 NYCRR Part 617, and that no further environmental review under SEQR is required.

On July 20, 2026, 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 Cole	[ ]	[ ]	[ ]	[ ]
Board Member Dean	[ ]	[ ]	[ ]	[ ]
Board Member Kimble	[ ]	[ ]	[ ]	[ ]
Board Member Weiss	[ ]	[ ]	[ ]	[ ]
Chairman Sirianni	[ ]	[ ]	[ ]	[ ]

Vote Witnessed By:

____

Sean W. Costello, Secretary to Board

Full Environmental Assessment Form
Part 1 - Project and Setting

Instructions for Completing Part 1

Part 1 is to be completed by the applicant or project sponsor. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification.

Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information; indicate whether missing information does not exist, or is not reasonably available to the sponsor; and, when possible, generally describe work or studies that would be necessary to update or fully develop that information.

Applicants/sponsors must complete all items in Sections A & B. In Sections C, D & E, most items contain an initial question that must be answered either "Yes" or "No." If the answer to the initial question is "Yes," complete the following sub-questions. If the answer to the initial question is "No," proceed to the next question. Section F allows the project sponsor to identify and attach additional information. Section G requires the name and signature of the applicant or project sponsor to verify the information in Part 1 is accurate and complete.

A. Project and Applicant/Sponsor Information.

Name of Action or Project: Niagara Falls Water Board Wastewater Treatment Plant Biological Conversion to Meet Water Quality Standards		
Project Location (describe and attach a general location map): Niagara Falls Water Board Wastewater Treatment Plant, 1201 Buffalo Avenue, Niagara Falls, NY, Niagara County		
Brief Description of Proposed Action (include purpose or need): The Proposed Action consists of upgrades to the Niagara Falls Water Board (NFWB) Wastewater Treatment Plant (WWTP) to convert the existing physical/chemical treatment process to a biological treatment process. The project includes replacement of activated carbon as the secondary treatment system with a Moving Bed Biofilm Reactor (MBBR) activated sludge process, retention of activated carbon as a tertiary polishing step, installation of disc filters within one existing sedimentation basin, construction of a new biological treatment building, related site improvements, and rehabilitation or replacement of supporting plant systems. New construction will be located primarily in the northwest portion of the property, within and adjacent to existing facilities. The action is needed to address limitations of the existing nearly 50-year-old treatment system, improve reliability and effluent water quality, reduce chemical usage, and enable the facility to achieve compliance with Order on Consent No. R9-20230411-13 and draft SPDES Permit No. NY0026336, including applicable effluent limitations and water quality standards, without increasing combined sewer overflow events.		
Name of Applicant/Sponsor: Niagara Falls Water Board	Telephone: 716-283-9770 E-Mail: scostello@nfwb.org	
Address: 5815 Buffalo Avenue		
City/PO: Niagara Falls	State: New York	Zip Code: 14304
Project Contact (if not same as sponsor; give name and title/role): Sean Costello, Executive Director & General Counsel	Telephone: 716-283-9770 x 7788 E-Mail: scostello@nfwb.org	
Address: Same as sponsor		
City/PO:	State:	Zip Code:
Property Owner (if not same as sponsor): Same as sponsor	Telephone: E-Mail:	
Address:		
City/PO:	State:	Zip Code:

B. Government Approvals

B. Government Approvals, Funding, or Sponsorship. ("Funding" includes grants, loans, tax relief, and any other forms of financial assistance.)

Government Entity	If Yes: Identify Agency and Approval(s) Required	Application Date (Actual or projected)
a. City Council, Town Board, or Village Board of Trustees ☐Yes ☑No		
b. City, Town or Village Planning Board or Commission ☑Yes ☐No	City of Niagara Falls Floodplain Development Permit	Spring 2026 through Winter 2026
c. City, Town or Village Zoning Board of Appeals ☐Yes ☑No		
d. Other local agencies ☐Yes ☑No		
e. County agencies ☐Yes ☑No		
f. Regional agencies ☐Yes ☑No		
g. State agencies ☑Yes ☐No	See Attachment A, Supplemental Information	Spring 2026 through Winter 2026
h. Federal agencies ☐Yes ☑No		

i. Coastal Resources.
  i. Is the project site within a Coastal Area or the waterfront area of a Designated Inland Waterway? ☑ Yes ☐No

  ii. Is the project site located in a community with an approved Local Waterfront Revitalization Program? ☐ Yes ☑No
  iii. Is the project site within a Coastal Erosion Hazard Area? ☐ Yes ☑No

C. Planning and Zoning

C.1. Planning and zoning actions.

Will administrative or legislative adoption, or amendment of a plan, local law, ordinance, rule, or regulation be the only approval(s) that must be granted to enable the proposed action to proceed? ☐ Yes ☑ No

- **If Yes,** complete sections C, F and G.
- **If No,** proceed to question C.2 and complete all remaining sections and questions in Part 1

C.2. Adopted land use plans.

a. Do any municipally adopted (city, town, village, or county) comprehensive land use plan(s) include the site where the proposed action would be located? ☑ Yes ☐ No

If Yes, does the comprehensive plan include specific recommendations for the site where the proposed action would be located? ☐ Yes ☑ No

b. Is the site of the proposed action within any local or regional special planning district (for example: Greenway; Brownfield Opportunity Area (BOA); designated State or Federal heritage area; watershed management plan; or other)? ☑ Yes ☐ No

If Yes, identify the plan(s):

Remediation Sites: C932182, NYS Heritage Areas: West Erie Canal Corridor

c. Is the proposed action located wholly or partially within an area listed in an adopted municipal open space plan or an adopted municipal farmland protection plan? ☐ Yes ☑ No

If Yes, identify the plan(s):

N/A

d. Is the proposed action in a municipality with an adopted comprehensive or individual plan that addresses climate change? ☑ Yes ☐ No

If Yes , identify the elements of the plan that are relevant to the action:

Buffalo Niagara's Priority Climate Action Plan

C.3. Zoning

a. Is the site of the proposed action located in a municipality with an adopted zoning law or ordinance? ☑ Yes ☐ No
If Yes, what is the zoning classification(s) including any applicable overlay district?

The zoning classification for the NFWB WWTP is Other, INS - Institutional.

b. Is the use permitted or allowed by a special or conditional use permit? ☑ Yes ☐ No

c. Is a zoning change requested as part of the proposed action? ☐ Yes ☑ No
If Yes, what is the proposed new zoning for the site? N/A

C.4. Existing community services.

a. In what school district is the project site located? Niagara Falls City School District

b. What police or other public protection forces serve the project site?
Niagara Falls Police Department, Niagara County Sheriff's Office

c. Which fire protection and emergency medical services serve the project site?
Niagara Falls Fire Department, American Medical Response, Niagara Falls Medical Memorial Center

d. What parks serve the project site?
Niagara Falls State Park, managed by the NYS Office of Parks, Recreation, and Historic Preservation

D. Project Details

D.1. Proposed and Potential Development

a. What is the general nature of the proposed action (e.g., residential, industrial, commercial, recreational; if mixed, include all components)? Industrial upgrades to existing NFWB Wastewater Treatment Plant to improve effluent water quality and achieve compliance with Order on Consent No. R9-20230411-13.

b. a. Total acreage of the site of the proposed action? 4 acres
b. Total acreage to be physically disturbed? 3 acres
c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? 30 acres

c. Is the proposed action an expansion of an existing project or use? ☑ Yes ☐ No
If Yes, what is the approximate percentage of the proposed expansion and identify the units (e.g., acres, miles, housing units, square feet)? % 4 Units: acres

d. Is the proposed action a subdivision, or does it include a subdivision? ☐ Yes ☑ No
If Yes,
i. Purpose or type of subdivision? (e.g., residential, industrial, commercial; if mixed, specify types)
N/A
ii. Is a cluster/conservation layout proposed? ☐ Yes ☐ No
iii. Number of lots proposed? N/A
iv. Minimum and maximum proposed lot sizes? Minimum N/A Maximum N/A

e. Will the proposed action be constructed in multiple phases? ☐ Yes ☑ No

i. If No, anticipated period of construction: 36 months

ii. If Yes:

- Total number of phases anticipated ______
- Anticipated commencement date of phase 1 (including demolition) ______ month______year
- Anticipated completion date of final phase ______ month______year
- Generally describe connections or relationships among phases, including any contingencies where progress of one phase may determine timing or duration of future phases: ______

N/A

f. Does the project include new residential uses? ☐ Yes ☑ No

If Yes, show numbers of units proposed.

	One Family	Two Family	Three Family	Multiple Family (four or more)
Initial Phase				
At completion of all phases				

g. Does the proposed action include new non-residential construction (including expansions)? ☑ Yes ☐ No

If Yes,

i. Total number of structures 1

ii. Dimensions (in feet) of largest proposed structure: 30 height; 140 width; and 200 length

iii. Approximate extent of building space to be heated or cooled: 13,000 square feet

h. Does the proposed action include construction or other activities that will result in the impoundment of any liquids, such as creation of a water supply, reservoir, pond, lake, waste lagoon or other storage? ☐ Yes ☑ No

If Yes,

i. Purpose of the impoundment: N/A

ii. If a water impoundment, the principal source of the water: ☐ Ground water ☐ Surface water streams ☐ Other specify:

N/A

iii. If other than water, identify the type of impounded/contained liquids and their source.

iv. Approximate size of the proposed impoundment. Volume:______million gallons; surface area:______acres

v. Dimensions of the proposed dam or impounding structure: ______ height;______length

vi. Construction method/materials for the proposed dam or impounding structure (e.g., earth fill, rock, wood, concrete):

N/A

D.2. Project Operations

a. Does the proposed action include any excavation, mining, or dredging, during construction, operations, or both? (Not including general site preparation, grading or installation of utilities or foundations where all excavated materials will remain onsite) ☑ Yes ☐ No

If Yes:

i. What is the purpose of the excavation or dredging? See Attachment A, Supplemental Information.

ii. How much material (including rock, earth, sediments, etc.) is proposed to be removed from the site?

- Volume (specify tons or cubic yards): 14,800 cubic yards
- Over what duration of time? 1 year

iii. Describe nature and characteristics of materials to be excavated or dredged, and plans to use, manage or dispose of them.

See Attachment A, Supplemental Information.

iv. Will there be onsite dewatering or processing of excavated materials? ☑ Yes ☐ No

If yes, describe. See Attachment A, Supplemental Information.

v. What is the total area to be dredged or excavated? 4 acres

vi. What is the maximum area to be worked at any one time? 3 acres

vii. What would be the maximum depth of excavation or dredging? 20 feet

viii. Will the excavation require blasting? ☐ Yes ☑ No

ix. Summarize site reclamation goals and plan:

See Attachment A, Supplemental Information.

b. Would the proposed action cause or result in alteration of, increase or decrease in size of, or encroachment into any existing wetland, waterbody, shoreline, beach or adjacent area? ☐ Yes ☑ No

If Yes:

i. Identify the wetland or waterbody which would be affected (by name, water index number, wetland map number or geographic description): N/A

ii. Describe how the proposed action would affect that waterbody or wetland, e.g., excavation, fill, placement of structures, or alteration of channels, banks, and shorelines. Indicate extent of activities, alterations and additions in square feet or acres:

N/A

iii. Will the proposed action cause or result in disturbance to bottom sediments? ☐ Yes ☑ No

If Yes, describe: N/A

iv. Will the proposed action cause or result in the destruction or removal of aquatic vegetation? ☐ Yes ☑ No

If Yes:

- acres of aquatic vegetation proposed to be removed: N/A
- expected acreage of aquatic vegetation remaining after project completion: N/A
- purpose of proposed removal (e.g. beach clearing, invasive species control, boat access): N/A
- proposed method of plant removal: N/A
- if chemical/herbicide treatment will be used, specify product(s): N/A

v. Describe any proposed reclamation/mitigation following disturbance: N/A

c. Will the proposed action use, or create a new demand for water? ☐ Yes ☑ No

If Yes:

i. Total anticipated water usage/demand per day: N/A gallons/day

ii. Will the proposed action obtain water from an existing public water supply? ☐ Yes ☑ No

If Yes:

- Name of district or service area: N/A
- Does the existing public water supply have capacity to serve the proposal? ☐ Yes ☐ No
- Is the project site in the existing district? ☐ Yes ☐ No
- Is expansion of the district needed? ☐ Yes ☐ No
- Do existing lines serve the project site? ☐ Yes ☐ No

iii. Will line extension within an existing district be necessary to supply the project? ☐ Yes ☑ No

If Yes:

- Describe extensions or capacity expansions proposed to serve this project: N/A
- Source(s) of supply for the district: N/A

iv. Is a new water supply district or service area proposed to be formed to serve the project site? ☐ Yes ☑ No

If, Yes:

- Applicant/sponsor for new district: N/A
- Date application submitted or anticipated: N/A
- Proposed source(s) of supply for new district: N/A

v. If a public water supply will not be used, describe plans to provide water supply for the project: N/A

vi. If water supply will be from wells (public or private), what is the maximum pumping capacity: N/A gallons/minute.

d. Will the proposed action generate liquid wastes? ☐ Yes ☑ No

If Yes:

i. Total anticipated liquid waste generation per day: N/A gallons/day

ii. Nature of liquid wastes to be generated (e.g., sanitary wastewater, industrial; if combination, describe all components and approximate volumes or proportions of each):

The Niagara Falls Wastewater Treatment Plant (WWTP) treats sanitary and industrial wastewater. The proposed action would not create any additional liquid waste streams that are not already captured and treated at the NFWB WWTP, and discharged in accordance with SPDES Discharge Permit.

iii. Will the proposed action use any existing public wastewater treatment facilities? ☑ Yes ☐ No

If Yes:

- Name of wastewater treatment plant to be used: Niagara Falls Water Board WWTP
- Name of district: Niagara Falls
- Does the existing wastewater treatment plant have capacity to serve the project? ☑ Yes ☐ No
- Is the project site in the existing district? ☑ Yes ☐ No
- Is expansion of the district needed? ☐ Yes ☑ No
- Do existing sewer lines serve the project site? ☑ Yes ☐ No
- Will a line extension within an existing district be necessary to serve the project? ☐ Yes ☑ No

  If Yes:

  - Describe extensions or capacity expansions proposed to serve this project:

N/A

iv. Will a new wastewater (sewage) treatment district be formed to serve the project site? ☐ Yes ☑ No

If Yes:

- Applicant/sponsor for new district: N/A
- Date application submitted or anticipated: N/A
- What is the receiving water for the wastewater discharge? N/A

v. If public facilities will not be used, describe plans to provide wastewater treatment for the project, including specifying proposed receiving water (name and classification if surface discharge or describe subsurface disposal plans):

N/A

vi. Describe any plans or designs to capture, recycle or reuse liquid waste:

See Attachment A, Supplemental Information.

e. Will the proposed action disturb more than one acre and create stormwater runoff, either from new point sources (i.e. ditches, pipes, swales, curbs, gutters or other concentrated flows of stormwater) or non-point source (i.e., sheet flow) during construction or post construction? ☑ Yes ☐ No

If Yes:

i. How much impervious surface will the project create in relation to total size of project parcel?

0 Square feet or 0.8 acres (impervious surface)

0 Square feet or 4 acres (parcel size)

ii. Describe types of new point sources. See Attachment A, Supplemental Information

iii. Where will the stormwater runoff be directed (i.e. on-site stormwater management facility/structures, adjacent properties, groundwater, on-site surface water, or off-site surface waters)?

The stormwater runoff would be directed to the NFWB WWTP onsite sewer system.

- If to surface waters, identify receiving water bodies or wetlands:

N/A

- Will stormwater runoff flow to adjacent properties? ☐ Yes ☑ No

iv. Does the proposed plan minimize impervious surfaces, use pervious materials or collect and re-use stormwater? ☐ Yes ☑ No

f. Does the proposed action include, or will it use on-site, one or more sources of air emissions, including fuel combustion, waste incineration, or other processes or operations? ☑ Yes ☐ No

If Yes, identify:

i. Mobile sources during project operations (e.g., heavy equipment, fleet or delivery vehicles)

N/A

ii. Stationary sources during construction (e.g., power generation, structural heating, batch plant, crushers)

Electrical generators will be onsite during construction.

iii. Stationary sources during operations (e.g., process emissions, boilers, electric generation, surface coating)

The proposed action would include a new Influent Building and Pump Station Structure with HVAC, power, and lighting; and Motor Control Center.

g. Will any air emission sources named in D.2.f (above), require an Air Facility Registration, Air State Facility Permit, Title IV Permit or Title V Permit? ☐ Yes ☑ No

If Yes:

i. Is the proposed action subject to the Nonattainment New Source Review or Prevention of Significant Deterioration requirements discussed in 6 NYCRR Part 231? ☐ Yes ☐ No

ii. As calculated in the air permit application, the proposed action has the potential to emit:

- ___________Tons/year (short tons) of carbon monoxide (CO)
- ___________Tons/year (short tons) of oxides of nitrogen (NOx)
- ___________Tons/year (short tons) of particulate matter (PM-10, PM-2.5)
- ___________Tons/year (short tons) of volatile organic compounds (VOC)
- ___________Tons/year (short tons) of sulfur dioxide (SO_2)

iii. Will emissions of air contaminants from the proposed action described above exceed the corresponding major source thresholds? ☐ Yes ☐ No

iv. Does the proposed action have the potential to emit 10 tons/year or more of any one designated hazardous air pollutant or 25 tons/year or more of any combination of such hazardous air pollutants (6NYCRR 200.1(ag))? ☐ Yes ☐ No

If Yes, provide the total potential to emit hazardous air pollutants in short tons/year: N/A

h. Will the proposed action generate or emit annual direct and indirect greenhouse gas emissions, such as carbon dioxide, methane, nitrous oxide, sulfur hexafluoride, hydrofluorocarbons, or perfluorocarbons in excess of 10,000 metric tons of total carbon dioxide equivalents per year at any point in the lifetime of the proposed action (estimated using the carbon dioxide equivalent definition and global warming potentials provided in 6 NYCRR Part 496)? ☐ Yes ☑ No

If Yes:

i. Estimate the proposed action's metric tons of carbon dioxide equivalents in tons/year (metric): N/A

ii. Describe any greenhouse gas capture, control, or elimination measures included in project design:

N/A

i. Will the proposed action result in the release of air pollutants from open-air operations or processes, such as quarry or landfill operations? ☐ Yes ☑ No

If Yes: Describe operations and nature of emissions (e.g., diesel exhaust, rock particulates/dust):

N/A

j. Will the proposed action result in a substantial increase in traffic above present levels or generate substantial new demand for transportation facilities or services? ☐ Yes ☑ No

If Yes:

i. When is the peak traffic expected (Check all that apply): ☐ Morning ☐ Evening ☐ Weekend ☐ Randomly between hours of__________to__________.

ii. For commercial activities only, projected number of truck trips/day and type (e.g., semi trailers and dump trucks):

N/A

iii. Parking spaces: Existing__________________Proposed____________Net increase/decrease __________________

iv. Does the proposed action include any shared use parking? ☐ Yes ☐ No

v. If the proposed action includes any modification of existing roads, creation of new roads or change in existing access, describe:

N/A

vi. Are public/private transportation service(s) or facilities available within ½ mile of the proposed site? ☐ Yes ☐ No

vii Will the proposed action include access to public transportation or accommodations for use of hybrid, electric or other alternative fueled vehicles? ☐ Yes ☐ No

viii. Will the proposed action include plans for pedestrian or bicycle accommodations for connections to existing pedestrian or bicycle routes? ☐ Yes ☐ No

k. Will the proposed action (for commercial or industrial projects only) generate new or additional energy demand? ☑ Yes ☐ No

If Yes:

i. Estimate annual electricity demand during operation of the proposed action:

3,100,000 kWh/yr

ii. Anticipated sources/suppliers of electricity for the project (e.g., on-site combustion, on-site renewable, via grid/local utility, or other):

Minor equipment will be powered through the existing electrical grid to support operation of the proposed action

iii. Will the proposed action require a new, or an upgrade, to an existing substation? ☐ Yes ☑ No

l. Hours of operation. Answer all items which apply.

i. During Construction:
- Monday - Friday: 7 AM - 9 PM
- Saturday: Not Applicable
- Sunday: Not Applicable
- Holidays: Not Applicable

ii. During Operations:
- Monday - Friday: 24 hrs/day
- Saturday: 24 hrs/day
- Sunday: 24 hrs/day
- Holidays: 24 hrs/day

m. Will the proposed action produce noise that will exceed existing ambient noise levels during construction, operation, or both? ☑ Yes ☐ No

If yes:

i. Provide details including sources, time of day and duration:

Sources of noise include truck and construction equipment noise and excavation noise. Noise will occur during the 36 month construction period from morning to evening.

ii. Will the proposed action remove existing natural barriers that could act as a noise barrier or screen? ☐ Yes ☑ No

Describe: N/A

n. Will the proposed action have outdoor lighting? ☑ Yes ☐ No

If yes:

i. Describe source(s), location(s), height of fixture(s), direction/aim, and proximity to nearest occupied structures:

LED Lighting will be mounted on exterior walls of proposed building structures, consistent with the existing exterior lighting used at the plant. Lighting is intended for plant personnel security and safety during plant operation.

ii. Will proposed action remove existing natural barriers that could act as a light barrier or screen? ☐ Yes ☑ No

Describe: N/A

o. Does the proposed action have the potential to produce odors for more than one hour per day? ☑ Yes ☐ No

If Yes, describe possible sources, potential frequency and duration of odor emissions, and proximity to nearest occupied structures:

The plant produces odors, but this new upgrade is not anticipated to alter them.

p. Will the proposed action include any bulk storage of petroleum (combined capacity of over 1,100 gallons) or chemical products 185 gallons in above ground storage or any amount in underground storage? ☑ Yes ☐ No

If Yes:

i. Product(s) to be stored Petroleum to power generators during construction

ii. Volume(s) TBD per unit time TBD (e.g., month, year)

iii. Generally, describe the proposed storage facilities:

Storage will be in accordance with all applicable regulations with provisions for secondary containment

q. Will the proposed action (commercial, industrial and recreational projects only) use pesticides (i.e., herbicides, insecticide) during construction or operation? ☐ Yes ☑ No

If Yes:

i. Describe proposed treatment(s):

N/A

ii. Will the proposed action use Integrated Pest Management Practices? ☐ Yes ☐ No

r. Will the proposed action (commercial or industrial projects only) involve or require the management or disposal of solid waste (excluding hazardous materials)? ☐Yes ☑No

If Yes:

i. Describe any solid waste(s) to be generated during construction or operation of the facility:

- Construction: N/A tons per N/A (unit of time)
- Operation : N/A tons per N/A (unit of time)

ii. Describe any proposals for on-site minimization, recycling or reuse of materials to avoid disposal as solid waste:

- Construction: N/A
- Operation: N/A

iii. Proposed disposal methods/facilities for solid waste generated on-site:

- Construction: Potential solid waste generated during construction demolition activities that is unable to be reused on-site through beneficial reused are assumed to be sent to a landfill or recycling facility.
- Operation: N/A

s. Does the proposed action include construction or modification of a solid waste management facility? ☐Yes ☑ No

If Yes:

i. Type of management or handling of waste proposed for the site (e.g., recycling or transfer station, composting, landfill, or other disposal activities): N/A

ii. Anticipated rate of disposal/processing:

- N/A Tons/month, if transfer or other non-combustion/thermal treatment, or
- N/A Tons/hour, if combustion or thermal treatment

iii. If landfill, anticipated site life: N/A years

t. Will the proposed action at the site involve the commercial generation, treatment, storage, or disposal of hazardous waste? ☑Yes ☐No

If Yes:

i. Name(s) of all hazardous wastes or constituents to be generated, handled, or managed at facility:

Excavated material will be tested onsite for contamination. Any hazardous materials encountered during construction for the proposed action will be properly handled and disposed offsite at an approved facility.

ii. Generally describe processes or activities involving hazardous wastes or constituents:

See response above.

iii. Specify amount to be handled or generated TBD tons/month

iv. Describe any proposals for on-site minimization, recycling, or reuse of hazardous constituents:

TBD

v. Will any hazardous wastes be disposed at an existing offsite hazardous waste facility? ☑Yes ☐No

If Yes: provide name and location of facility:

CWM Chemical Services Hazardous Waste Facility; 625 Broadway, Albany, NY 12233

If No: describe proposed management of any hazardous wastes which will not be sent to a hazardous waste facility:

N/A

E. Site and Setting of Proposed Action

E.1. Land uses on and surrounding the project site

a. Existing land uses.

i. Check all uses that occur on, adjoining and near the project site.

☐ Urban ☒ Industrial ☒ Commercial ☒ Residential (suburban) ☐ Rural (non-farm)
☐ Forest ☐ Agriculture ☒ Aquatic ☒ Other (specify): Business Park; Institutional

ii. If mix of uses, generally describe:

N/A

b. Land uses and cover types on the project site.

Land use or Cover type	Current Acreage	Acreage After Project Completion	Change (Acres +/-)
• Roads, buildings, and other paved or impervious surfaces (total)	1.5	2.3	+0.8
• Industrial or manufacturing	0	0	0
• Commercial	0	0	0
• Residential	0	0	0
• Forested	0	0	0
• Meadows, grasslands or brushlands (non-agricultural, including abandoned agricultural)	2.5	1.7	-0.8
• Agricultural (includes active orchards, field, greenhouse, etc.)	0	0	0
• Surface water features (lakes, ponds, streams, rivers, etc.)	0	0	0
• Wetlands (freshwater or tidal)	0	0	0
• Non-vegetated (bare rock, earth, or fill)	0	0	0
• Other, Describe: N/A	0	0	0

c. Is the project site presently used by members of the community for public recreation? ☐ Yes ☒ No

i. If Yes: explain:

d. Are there any facilities serving children, the elderly, people with disabilities (e.g., schools, hospitals, licensed day care centers, or group homes) within 1500 feet of the project site? ☐ Yes ☒ No

If Yes,

i. Identify facilities:

e. Does the project site contain an existing dam? ☐ Yes ☒ No

If Yes:

i. Dimensions of the dam and impoundment:

- Dam height: N/A feet
- Dam length: N/A feet
- Surface area: N/A acres
- Volume impounded: N/A gallons OR acre-feet

ii. Dam's existing hazard classification: N/A

iii. Provide date and summarize results of last inspection:

N/A

f. Has the project site ever been used as a municipal, commercial or industrial solid waste management facility, or does the project site adjoin property that is now, or was at one time, used as a solid waste management facility? ☐ Yes ☒ No

If Yes:

i. Has the facility been formally closed? ☐ Yes ☐ No

- If Yes, cite sources/documentation: N/A

ii. Describe the location of the project site relative to the boundaries of the solid waste management facility:

N/A

iii. Describe any development constraints due to the prior solid waste activities:

N/A

g. Have hazardous wastes been generated, treated and/or disposed of at the site, or does the project site adjoin property which is now or was at one time used to commercially treat, store and/or dispose of hazardous waste? ☐ Yes ☒ No

If Yes:

i. Describe waste(s) handled and waste management activities, including approximate time when activities occurred:

N/A

h. Potential contamination history. Has there been a reported spill at the proposed project site, or have any remedial actions been conducted at or adjacent to the proposed site? ☒ Yes ☐ No

If Yes:

i. Is any portion of the site listed on the NYSDEC Spills Incidents database or Environmental Site Remediation database? Check all that apply: ☒ Yes ☐ No

☐ Yes – Spills Incidents database Provide DEC ID number(s):

☒ Yes – Environmental Site Remediation database Provide DEC ID number(s): C932182

☐ Neither database

ii. If site has been subject of RCRA corrective activities, describe control measures:

N/A

iii. Is the project within 2000 feet of any site in the NYSDEC Environmental Site Remediation database? ☒ Yes ☐ No

If Yes, provide DEC ID number(s): 932048A, 932166, C932164, C932182

iv. If Yes to (i), (ii) or (iii) above, describe current status of site(s):

Sites are regulated by NYSDEC Division of Environmental Remediation and the status of each site in included in the NYSDEC DER Environmental Remediation Database within the DECinfo Locator Map. Site C932182 is classified as "A" - Active. All other sites listed above are classified as "C" - complete.

v. Is the project site subject to an institutional control limiting property uses? ☐Yes ☒No

- If Yes, DEC site ID number: ______
- Describe the type of institutional control (e.g., deed restriction or easement): ______
- Describe any use limitations: ______
- Describe any engineering controls: ______
- Will the project affect the institutional or engineering controls in place? ☐Yes ☐No
- Explain: ______

E.2. Natural Resources On or Near Project Site

a. What is the average depth to bedrock on the project site? 20 feet

b. Are there bedrock outcroppings on the project site? ☐Yes ☒No

If Yes, what proportion of the site is comprised of bedrock outcroppings? ______%

c. Predominant soil type(s) present on project site:

Topsoil fill, silty sand	28 %
Glacial Till	54 %
Dolomite Rock	19 %

d. What is the average depth to the water table on the project site? Average: 12.5 feet

e. Drainage status of project site soils:

- ☑ Well Drained: 19 % of site
- ☑ Moderately Well Drained: 54 % of site
- ☑ Poorly Drained 28 % of site

f. Approximate proportion of proposed action site with slopes:

- ☑ 0-10%: 99 % of site
- ☐ 10-15%: ______% of site
- ☐ 15% or greater: ______% of site

g. Are there any unique geologic features on the project site? ☐Yes ☒No

If Yes, describe:

h. Surface water features.

i. Does any portion of the project site contain wetlands or other waterbodies (including streams, rivers, ponds, or lakes)? ☐Yes ☒No

ii. Do any wetlands or other waterbodies adjoin the project site? ☒Yes ☐No

If Yes to either *i* or *ii*, continue. If No, skip to E.2.i.

iii. Are any of the wetlands or waterbodies within or adjoining the project site regulated by any federal, state or local agency? ☒Yes ☐No

iv. For each identified regulated wetland and waterbody on the project site, provide the following information:

- Streams: Name Niagara River Classification See Lakes or Ponds
- Lakes or Ponds: Name 837-1 Classification A-S
- Wetlands: Name Federal Waters - Riverine Approximate Size ______
- Wetland No. (if regulated by DEC) ______

v. Are any of the above water bodies listed in the most recent compilation of NYS water quality-impaired waterbodies? ☐Yes ☒No

If Yes, name of impaired water body/bodies and basis for listing as impaired: N/A

i. Is the project site in a designated Floodway? ☐Yes ☒No

j. Is the project site in the 100-year Floodplain? ☐Yes ☒No

k. Is the project site in the 500-year Floodplain? ☒Yes ☐No

l. Is the project site located over, or immediately adjoining, a primary, principal or sole source aquifer? ☐Yes ☒No

If Yes:

i. Name of aquifer: N/A

m. Identify the predominant wildlife species that occupy or use the project site:

- Eastern Gray Squirrel — Sciurus carolinensis
- Raccoon — Procyon lotor
- Striped Skunk — Mephitis mephitis
- Rock Pigeon — Columba livia
- European Starling — Sturnus vulgaris
- Mourning Dove — Zenaida macroura
- Common Garter Snake — Thamnophis sirtalis

n. Does the project site contain a designated significant natural community? ☐ Yes ☒ No

If Yes:

i. Describe the habitat/community (composition, function, and basis for designation):

N/A

ii. Source(s) of description or evaluation: N/A

iii. Extent of community/habitat:

- Currently: N/A acres
- Following completion of project as proposed: N/A acres
- Gain or loss (indicate + or -): N/A acres

o. Does project site contain any species of plant or animal that is listed by the federal government or NYS as endangered or threatened, or does it contain any areas identified as habitat for an endangered or threatened species? ☐ Yes ☒ No

If Yes:

i. Species and listing (endangered or threatened):

N/A

p. Does the project site contain any species of plant or animal that is listed by NYS as rare, or as a species of special concern? ☐ Yes ☒ No

If Yes:

i. Species and listing:

N/A

q. Is the project site or adjoining area currently used for hunting, trapping, fishing or shell fishing? ☐ Yes ☒ No

If Yes, give a brief description of how the proposed action may affect that use:

N/A

E.3. Designated Public Resources On or Near Project Site

a. Is the project site, or any portion of it, located in a designated agricultural district certified pursuant to Agriculture and Markets Law, Article 25-AA, Section 303 and 304? ☐ Yes ☒ No

If Yes, provide county plus district name/number: N/A

b. Are agricultural lands consisting of highly productive soils present? ☐ Yes ☒ No

i. If Yes: acreage(s) on project site? N/A

ii. Source(s) of soil rating(s): N/A

c. Does the project site contain all or part of, or is it substantially contiguous to, a registered National Natural Landmark? ☐ Yes ☒ No

If Yes:

i. Nature of the natural landmark: ☐ Biological Community ☐ Geological Feature

ii. Provide brief description of landmark, including values behind designation and approximate size/extent:

N/A

d. Is the project site located in or does it adjoin a state listed Critical Environmental Area? ☐ Yes ☒ No

If Yes:

i. CEA name: N/A

ii. Basis for designation:

iii. Designating agency and date:

e. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district listed on the National or State Register of Historic Places, or that has been determined by the Commissioner of the NYSOffice of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places? ☒ Yes ☐ No

If Yes:

i. Nature of historic/archaeological resource: ☐ Archaeological Site ☒ Historic Building or District

ii. Name: Old Stone Chimney, Carborundum Building, Adams Power Plant Transformer House

iii. Brief description of attributes on which listing is based:

f. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the New York State Historic Preservation Office (SHPO) archaeological site inventory? ☒ Yes ☐ No

g. Have additional archaeological or historic site(s) or resources been identified on the project site? ☐ Yes ☒ No

If Yes:

i. Describe possible resource(s): N/A

ii. Basis for identification: N/A

h. Is the project site within five miles of any officially designated and publicly accessible federal, state, or local scenic, or aesthetic resource? ☒ Yes ☐ No

If Yes:

i. Identify resource: Niagara Falls State Park

ii. Nature of, or basis for, designation (e.g., established highway overlook, state or local park, state historic trail, or scenic byway, etc.): New York State Park

iii. Distance between project and resource: 1.1 miles.

i. Is the project site located within a designated river corridor under the Wild, Scenic and Recreational Rivers Program 6 NYCRR 666? ☐ Yes ☒ No

If Yes:

i. Identify the name of the river and its designation: N/A

ii. Is the activity consistent with development restrictions contained in 6NYCRR Part 666? ☐ Yes ☐ No

E.4. Disadvantaged Communities Designated Pursuant to ECL Article 75

a. Is the project located within, or within ½ mile of, a disadvantaged community? ☒ Yes ☐ No

If No, could impacts(see examples below in E.4.b) from the project affect a disadvantaged community? ☐ Yes ☐ No

If Yes to either question in E.4.a, answer the remaining questions in this section.

b. Will there be direct or indirect impacts that may affect a disadvantaged community, such as those listed below? ☒ Yes ☐ No

i. new noise sources or expansions/modification of existing noise sources;
   - noise from operational sources
   - noise from construction activities

ii. emissions of air pollutants including, mobile emissions;

iii. wastewater discharges;

iv. generation of odors;

v. light pollution;

vi. new or modified radiation sources;

vii. new or modified sources of solid waste generation, management, or disposal.

If Yes, describe the impacts: Noise from construction activities; See Attachment A, Supplemental Information.

c. Do any of the State agency approvals identified in question B.g include any of the following DEC permits?

State Pollutant Discharge Elimination System (SPDES)	☒ Yes	☐ No
Solid Waste Management Facility	☐ Yes	☒ No
Hazardous Waste Management Facility	☐ Yes	☒ No
Air Pollution Control (Title V or Air State Facility)	☐ Yes	☒ No
Water Withdrawal over 20 MGD for Cooling Water	☐ Yes	☒ No
Waste Transporter	☐ Yes	☒ No

E.5 Future Physical Climate Risks

Will the proposed action be vulnerable to the following future physical climate risks under current or projected future conditions:

a. Is the proposed action vulnerable to damage from a projected 100-year flood? ☐ Yes ☒ No

b. Is the proposed action vulnerable to damage from a projected 500-year flood? ☒ Yes ☐ No

c. Is the proposed action in an area potentially affected by sea level rise? ☐ Yes ☒ No

d. Will the proposed action increase the vulnerability of human or ecological communities to the following:

i. drought? ☐ Yes ☒ No

ii. temperature extremes (hot or cold)? ☐ Yes ☒ No

iii. extreme storms, including high winds? ☐ Yes ☒ No

iv. landslides? ☐ Yes ☒ No

v. coastal erosion? ☐ Yes ☒ No

vi. stormwater flooding? ☐ Yes ☒ No

vii. other climate or weather hazards? ☐ Yes ☒ No If Yes, describe: ______________________________

F. Additional Information

Attach any additional information which may be needed to clarify your project.

If you have identified any adverse impacts which could be associated with your proposal, please describe those impacts plus any measures which you propose to avoid or minimize them.

G. Verification

I certify that the information provided is true to the best of my knowledge.

Applicant/Sponsor Name______________________________ Date______________________________

Signature______________________________ Title______________________________

Full Environmental Assessment Form
Part 2 - Identification of Potential Project Impacts

Part 2 is to be completed by the lead agency. Part 2 is designed to help the lead agency inventory all potential resources that could be affected by a proposed project or action. We recognize that the lead agency=s reviewer(s) will not necessarily be environmental professionals. So, the questions are designed to walk a reviewer through the assessment process by providing a series of questions that can be answered using the information found in Part 1. To further assist the lead agency in completing Part 2, the form identifies the most relevant questions in Part 1 that will provide the information needed to answer the Part 2 question. When Part 2 is completed, the lead agency will have identified the relevant environmental areas that may be impacted by the proposed activity.

If the lead agency is a state agency **and** the action is in any Coastal Area, complete the Coastal Assessment Form before proceeding with this assessment.

Tips for completing Part 2:

- Review all of the information provided in Part 1.
- Review any application, maps, supporting materials and the Full EAF Workbook.
- Answer each of the 18 questions in Part 2.
- If you answer "**Yes"** to a numbered question, please complete all the questions that follow in that section.
- If you answer "**No"** to a numbered question, move on to the next numbered question.
- Check appropriate column to indicate the anticipated size of the impact.
- Proposed projects that would exceed a numeric threshold contained in a question should result in the reviewing agency checking the box "Moderate to large impact may occur."
- The reviewer is not expected to be an expert in environmental analysis.
- If you are not sure or undecided about the size of an impact, it may help to review the sub-questions for the general question and consult the workbook.
- When answering a question consider all components of the proposed activity, that is, the whole action.
- Consider the possibility for long-term and cumulative impacts as well as direct impacts.
- Answer the question in a reasonable manner considering the scale and context of the project.

1. Impact on Land

Proposed action may involve construction on, or physical alteration of, the land surface of the proposed site. (See Part 1. D.1) ☐ NO ☒ YES

If "Yes", answer questions a - j. If "No", move on to Section 2.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may involve construction on land where depth to water table is less than 3 feet.	E2d	☒	☐
b. The proposed action may involve construction on slopes of 15% or greater.	E2f	☒	☐
c. The proposed action may involve construction on land where bedrock is exposed, or generally within 5 feet of existing ground surface.	E2a	☒	☐
d. The proposed action may involve the excavation and removal of more than 1,000 tons of natural material.	D2a	☒	☐
e. The proposed action may involve construction that continues for more than one year or in multiple phases.	D1e	☐	☒
f. The proposed action may result in increased erosion, whether from physical disturbance or vegetation removal (including from treatment by herbicides).	D2e, D2q	☒	☐
g. The proposed action is, or may be, located within a Coastal Erosion hazard area.	B1i	☒	☐
h. Other impacts:		☒	☐

2. Impact on Geological Features The proposed action may result in the modification or destruction of, or inhibit access to, any unique or unusual land forms on the site (e.g., cliffs, dunes, minerals, fossils, caves). (See Part 1. E.2.g) *If "Yes", answer questions a - c. If "No", move on to Section 3.*	☑ NO	☐ YES	
	Relevant Part I Question(s)	**No, or small impact may occur**	**Moderate to large impact may occur**
a. Identify the specific land form(s) attached:	E2g	☐	☐
b. The proposed action may affect or is adjacent to a geological feature listed as a registered National Natural Landmark. Specific feature:	E3c	☐	☐
c. Other impacts:		☐	☐

3. Impacts on Surface Water The proposed action may affect one or more wetlands or other surface water bodies (e.g., streams, rivers, ponds or lakes). (See Part 1. D.2, E.2.h) *If "Yes", answer questions a - l. If "No", move on to Section 4.*	☐ NO	☑ YES	
	Relevant Part I Question(s)	**No, or small impact may occur**	**Moderate to large impact may occur**
a. The proposed action may create a new water body.	D2b, D1h	☑	☐
b. The proposed action may result in an increase or decrease of over 10% or more than a 10 acre increase or decrease in the surface area of any body of water.	D2b	☑	☐
c. The proposed action may involve dredging more than 100 cubic yards of material from a wetland or water body.	D2a	☑	☐
d. The proposed action may involve construction within or adjoining a freshwater or tidal wetland, or in the bed or banks of any other water body.	E2h	☑	☐
e. The proposed action may create turbidity in a waterbody, either from upland erosion, runoff or by disturbing bottom sediments.	D2a, D2h	☑	☐
f. The proposed action may include construction of one or more intake(s) for withdrawal of water from surface water.	D2c	☑	☐
g. The proposed action may include construction of one or more outfall(s) for discharge of wastewater to surface water(s).	D2d	☑	☐
h. The proposed action may cause soil erosion, or otherwise create a source of stormwater discharge that may lead to siltation or other degradation of receiving water bodies.	D2e	☑	☐
i. The proposed action may affect the water quality of any water bodies within or downstream of the site of the proposed action.	E2h	☑	☐
j. The proposed action may involve the application of pesticides or herbicides in or around any water body.	D2q, E2h	☑	☐
k. The proposed action may require the construction of new, or expansion of existing, wastewater treatment facilities.	D1a, D2d	☐	☑

l. Other impacts:		☑	☐

4. Impact on groundwater

The proposed action may result in new or additional use of ground water, or may have the potential to introduce contaminants to ground water or an aquifer. ☑ NO ☐ YES
(See Part 1. D.2.a, D.2.c, D.2.d, D.2.p, D.2.q, D.2.t)
If "Yes", answer questions a - h. If "No", move on to Section 5.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may require new water supply wells, or create additional demand on supplies from existing water supply wells.	D2c	☐	☐
b. Water supply demand from the proposed action may exceed safe and sustainable withdrawal capacity rate of the local supply or aquifer. Cite Source:	D2c	☐	☐
c. The proposed action may allow or result in residential uses in areas without water and sewer services.	D1a, D2c	☐	☐
d. The proposed action may include or require wastewater discharged to groundwater.	D2d, E2l	☐	☐
e. The proposed action may result in the construction of water supply wells in locations where groundwater is, or is suspected to be, contaminated.	D2c, E1f, E1g, E1h	☐	☐
f. The proposed action may require the bulk storage of petroleum or chemical products over ground water or an aquifer.	D2p, E2l	☐	☐
g. The proposed action may involve the commercial application of pesticides within 100 feet of potable drinking water or irrigation sources.	E2h, D2q, E2l, D2c	☐	☐
h. Other impacts:		☐	☐

5. Impact on Flooding

The proposed action may result in development on lands subject to flooding. ☐ NO ☑ YES
(See Part 1. E.2)
If "Yes", answer questions a - g. If "No", move on to Section 6.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may result in development in a designated floodway.	E2i	☑	☐
b. The proposed action may result in development within a 100-year or a 500-year floodplain.	E2j, E5a, E5b	☑	☐
c. The proposed action may result in development in an area potentially affected by sea level rise.	E2k, E5c	☑	☐
d. The proposed action may result in, or require, modification of existing drainage patterns.	D2b, D2e	☑	☐
e. The proposed action may change flood water flows that contribute to flooding.	D2b, E2i, E2j, E2k	☑	☐
f. If there is a dam located on the site of the proposed action, is the dam in need of repair, or upgrade?	E1e	☑	☐

g. Other impacts:		☑	☐

6. Impacts on Air and Climate The proposed action may include a state regulated air emission source. (See Part 1. D.2.f., D.2.h, D.2.g) or generate greenhouse gas emissions over 10,000 metric tons of carbon dioxide equivalents (See Part 1. D.2.h) *If "Yes", answer questions a - i. If "No", move on to Section 7.*	☑ NO		☐ YES
	Relevant Part I Question(s)	**No, or small impact may occur**	**Moderate to large impact may occur**
a. If the proposed action requires federal or state air emission permits, the action mayalso have the potential to emit one or more regulated air contaminants at or above the following levels:			
i. More than 100 short tons/year of carbon monoxide (CO)	D2g	☐	☐
ii. More than 100 short tons/year of oxides of nitrogen (NO_x) outside the NYC Metropolitan Area or Long Island OR 25 short tons/year within the NYC Metropolitan Area or Long Island	D2g	☐	☐
iii. More than 100 short tons/year of particulate matter (PM-10, PM-2.5)	D2g	☐	☐
iv. More than 50 short tons/year of volatile organic compounds (VOC) outside the NYC Metropolitan Area or Long Island OR 25 short tons/year within the NYC Metropolitan Area or Long Island	D2g	☐	☐
v. More than 100 short tons/year of sulfur dioxide (SO_2)	D2g	☐	☐
b. The proposed action has the potential to emit 10 short tons/year or more of any one designated hazardous air pollutant, or 25 short tons/year or more of any combination of such hazardous air pollutants.	D2g	☐	☐
c. The proposed action may include a heat source capable of producing more than 20 million BTUs per hour.	D2f, D2g	☐	☐
d. The proposed action may exceed 50% of any of the thresholds in "a" or "b", above.	D2g	☐	☐
e. The proposed action may result in the combustion or thermal treatment of solid, hazardous, or hospital/medical/infectious waste.	D2f, D2s	☐	☐
f. The proposed action is subject to the Nonattainment New Source Review or Prevention of Significant Deterioration requirements discussed in 6 NYCRR Part 231.	D2g	☐	☐
g. The proposed action will emit more than 10,000 metric tons of CO2 equivalents per year.	D2h	☐	☐
h. A municipality adopted comprehensive or individual plan addressing climate change applies to the proposed action and the proposed action would materially conflict with the achievement of one or more goals of the plan related to climate change.	C2d	☐	☐
i. Other impacts:		☐	☐

7. Impact on Plants and Animals The proposed action may result in a loss of flora or fauna. (See Part 1. E.2. m.-q.) ☑ NO ☐ YES *If "Yes", answer questions a - j. If "No", move on to Section 8.*			
	Relevant Part I Question(s)	**No, or small impact may occur**	**Moderate to large impact may occur**
a. The proposed action may cause reduction in population or loss of individuals of any threatened or endangered species, as listed by New York State or the Federal government, that use the site, or are found on, over, or near the site.	E2o	☐	☐
b. The proposed action may result in a reduction or degradation of any habitat used by any rare, threatened or endangered species, as listed by New York State or the federal government.	E2o	☐	☐
c. The proposed action may cause reduction in population, or loss of individuals, of any species of special concern or conservation need, as listed by New York State or the Federal government, that use the site, or are found on, over, or near the site.	E2p	☐	☐
d. The proposed action may result in a reduction or degradation of any habitat used by any species of special concern and conservation need, as listed by New York State or the Federal government.	E2p	☐	☐

e. The proposed action may diminish the capacity of a registered National Natural Landmark to support the biological community it was established to protect.	E3c	☐	☐
f. The proposed action may result in the removal of, or ground disturbance in, any portion of a designated significant natural community. Source:	E2n	☐	☐
g. The proposed action may substantially interfere with nesting/breeding, foraging, or over-wintering habitat for the predominant species that occupy or use the project site.	E2m	☐	☐
h. The proposed action requires the conversion of more than 10 acres of forest, grassland or any other regionally or locally important habitat. Habitat type & information source: ____	E1b	☐	☐
i. Proposed action (commercial, industrial or recreational projects, only) involves use of herbicides or pesticides.	D2q	☐	☐
j. Other impacts:		☐	☐

8. Impact on Agricultural Resources

The proposed action may impact agricultural resources. (See Part 1. E.3.a. and b.) ☑ NO ☐ YES

If "Yes", answer questions a - h. If "No", move on to Section 9.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may impact soil classified within soil group 1 through 4 of the NYS Land Classification System.	E2c, E3b	☐	☐
b. The proposed action may sever, cross or otherwise limit access to agricultural land (includes cropland, hayfields, pasture, vineyard, orchard, etc).	E1a, Elb	☐	☐
c. The proposed action may result in the excavation or compaction of the soil profile of active agricultural land.	E3b	☐	☐
d. The proposed action may irreversibly convert agricultural land to non-agricultural uses, either more than 2.5 acres if located in an Agricultural District, or more than 10 acres if not within an Agricultural District.	E1b, E3a	☐	☐
e. The proposed action may disrupt or prevent installation of an agricultural land management system.	El a, E1b	☐	☐
f. The proposed action may result, directly or indirectly, in increased development potential or pressure on farmland.	C2c, C3, D2c, D2d	☐	☐
g. The proposed project is not consistent with the adopted municipal Farmland Protection Plan.	C2c	☐	☐
h. Other impacts: ____		☐	☐

9. Impact on Aesthetic Resources The land use of the proposed action is obviously different from, or are in sharp contrast to, current land use patterns between the proposed project and a scenic or aesthetic resource. (Part 1. E.1.a, E.1.b, E.3.h.) *If "Yes", answer questions a - g. If "No", go to Section 10.*	☐ NO	☑ YES	
	Relevant Part I Question(s)	**No, or small impact may occur**	**Moderate to large impact may occur**
a. Proposed action may be visible from any officially designated federal, state, or local scenic or aesthetic resource.	E3h	☑	☐
b. The proposed action may result in the obstruction, elimination or significant screening of one or more officially designated scenic views.	E3h, C2b	☑	☐
c. The proposed action may be visible from publicly accessible vantage points: i. Seasonally (e.g., screened by summer foliage, but visible during other seasons) ii. Year round	E3h	 ☑ ☑	 ☐ ☐
d. The situation or activity in which viewers are engaged while viewing the proposed action is: i. Routine travel by residents, including travel to and from work ii. Recreational or tourism-based activities	E3h E2q, E1c	 ☑ ☑	 ☐ ☐
e. The proposed action may cause a diminishment of the public enjoyment and appreciation of the designated aesthetic resource.	E3h	☑	☐
f. There are similar projects visible within the following distance of the proposed project: 0-1/2 mile ½ -3 mile 3-5 mile 5+ mile	D1a, E1a, D1f, D1g	☑	☐
g. Other impacts:		☑	☐

10. Impact on Historic and Archeological Resources The proposed action may occur in or adjacent to a historic or archaeological resource. (Part 1. E.3.e, f. and g.) *If "Yes", answer questions a - e. If "No", go to Section 11.*	☐ NO	☑ YES	
	Relevant Part I Question(s)	**No, or small impact may occur**	**Moderate to large impact may occur**
a. The proposed action may occur wholly or partially within, or substantially contiguous to, any buildings, archaeological site or district which is listed on the National or State Register of Historical Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places.	E3e	☑	☐
b. The proposed action may occur wholly or partially within, or substantially contiguous to, an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory.	E3f	☑	☐
c. The proposed action may occur wholly or partially within, or substantially contiguous to, an archaeological site not included on the NY SHPO inventory. Source:	E3g	☑	☐

d. Other impacts:		☑	☐
e. If any of the above (a-d) are answered "Moderate to large impact may occur", continue with the following questions to help support conclusions in Part 3:			
i. The proposed action may result in the destruction or alteration of all or part of the site or property.	E3e, E3g, E3f	☑	☐
ii. The proposed action may result in the alteration of the property's setting or integrity.	E3e, E3f, E3g, E1a, E1b	☑	☐
iii. The proposed action may result in the introduction of visual elements which are out of character with the site or property~~,~~ or that may alter its setting.	E3e, E3f, E3g, E3h, C2, C3	☑	☐

11. Impact on Open Space and Recreation

The proposed action may result in a loss of recreational opportunities or a reduction of an open space resource as designated in any adopted municipal open space plan.
(See Part 1. C.2.c, E.1.c., E.2.q.)
If "Yes", answer questions a - e. If "No", go to Section 12.

☑ NO ☐ YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may result in an impairment of natural functions, or "ecosystem services", provided by an undeveloped area, including but not limited to stormwater storage, nutrient cycling, wildlife habitat.	D2e, E1b E2h, E2m, E2o, E2n, E2p	☐	☐
b. The proposed action may result in the loss of a current or future recreational resource.	C2a, E1c, C2c, E2q	☐	☐
c. The proposed action may eliminate open space or recreational resource in an area with few such resources.	C2a, C2c E1c, E2q	☐	☐
d. The proposed action may result in loss of an area now used informally by the community as an open space resource.	C2c, E1c	☐	☐
e. Other impacts: ____________________		☐	☐

12. Impact on Critical Environmental Areas

The proposed action may be located within or adjacent to a critical environmental area (CEA). (See Part 1. E.3.d)
If "Yes", answer questions a - c. If "No", go to Section 13.

■ NO ☐ YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may result in a reduction in the quantity of the resource or characteristic which was the basis for designation of the CEA.	E3d	☐	☐
b. The proposed action may result in a reduction in the quality of the resource or characteristic which was the basis for designation of the CEA.	E3d	☐	☐
c. Other impacts: ____________________		☐	☐

13. Impact on Transportation
The proposed action may result in a change to existing transportation systems. ■ NO ☐ YES
(See Part 1. D.2.j)
If "Yes", answer questions a - f. If "No", go to Section 14.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. Projected traffic increase may exceed capacity of existing road network.	D2j	☐	☐
b. The proposed action may result in the construction of paved parking area for 500 or more vehicles.	D2j	☐	☐
c. The proposed action will degrade existing transit access.	D2j	☐	☐
d. The proposed action will degrade existing pedestrian or bicycle accommodations.	D2j	☐	☐
e. The proposed action may alter the present pattern of movement of people or goods.	D2j	☐	☐
f. Other impacts:		☐	☐

14. Impact on Energy
The proposed action may cause an increase in the use of any form of energy. ☐ NO ■ YES
(See Part 1. D.2.k)
If "Yes", answer questions a - e. If "No", go to Section 15.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action will require a new, or an upgrade to an existing, substation.	D2k	☑	☐
b. The proposed action will require the creation or extension of an energy transmission or supply system to serve more than 50 single or two-family residences or to serve a commercial or industrial use.	D1f, D1q, D2k	☑	☐
c. The proposed action may utilize more than 2,500 MWhrs per year of electricity.	D2k	☑	☐
d. The proposed action may involve heating and/or cooling of more than 100,000 square feet of building area when completed.	D1g	☑	☐
e. Other Impacts:		☑	☐

15. Impact on Noise, Odor, and Light
The proposed action may result in an increase in noise, odors, or outdoor lighting. ☐ NO ■ YES
(See Part 1. D.2.m., n., and o.)
If "Yes", answer questions a - f. If "No", go to Section 16.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may produce sound above noise levels established by local regulation.	D2m	☐	☑
b. The proposed action may result in blasting within 1,500 feet of any residence, hospital, school, licensed day care center, or nursing home.	D2m, E1d	☑	☐
c. The proposed action may result in routine odors for more than one hour per day.	D2o	☑	☐

d. The proposed action may result in light shining onto adjoining properties.	D2n	☑	☐
e. The proposed action may result in lighting creating sky-glow brighter than existing area conditions.	D2n, E1a	☑	☐
f. Other impacts:		☑	☐

16. Impact on Human Health

The proposed action may have an impact on human health from exposure to new or existing sources of contaminants. (See Part 1.D.2.q., E.1. d. f. g. and h.) ☐ NO ■ YES

If "Yes", answer questions a - m. If "No", go to Section 17.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action is located within 1500 feet of a school, hospital, licensed day care center, group home, nursing home or retirement community.	E1d	☑	☐
b. The site of the proposed action is currently undergoing remediation.	E1g, E1h	☑	☐
c. There is a completed emergency spill remediation, or a completed environmental site remediation on, or adjacent to, the site of the proposed action.	E1g, E1h	☑	☐
d. The site of the action is subject to an institutional control limiting the use of the property (e.g., easement or deed restriction).	E1g, E1h	☑	☐
e. The proposed action may affect institutional control measures that were put in place to ensure that the site remains protective of the environment and human health.	E1g, E1h	☑	☐
f. The proposed action has adequate control measures in place to ensure that future generation, treatment and/or disposal of hazardous wastes will be protective of the environment and human health.	D2t	☑	☐
g. The proposed action involves construction or modification of a solid waste management facility.	D2q, E1f	☑	☐
h. The proposed action may result in the unearthing of solid or hazardous waste.	D2q, E1f	☑	☐
i. The proposed action may result in an increase in the rate of disposal, or processing, of solid waste.	D2r, D2s	☑	☐
j. The proposed action may result in excavation or other disturbance within 2000 feet of a site used for the disposal of solid or hazardous waste.	E1f, E1g E1h	☑	☐
k. The proposed action may result in the migration of explosive gases from a landfill site to adjacent off-site structures.	E1f, E1g	☑	☐
l. The proposed action may result in the release of contaminated leachate from the project site.	D2s, E1f, D2r	☑	☐
m. Other impacts:		☑	☐

17. Consistency with Community Plans

The proposed action is not consistent with adopted land use plans. ☐ NO ☑ YES
(See Part 1. C.1, C.2. and C.3.)
If "Yes", answer questions a - h. If "No", go to Section 18.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action's land use components may be different from, or in sharp contrast to, current surrounding land use pattern(s).	C2, C3, D1a E1a, E1b	☑	☐
b. The proposed action will cause the permanent population of the city, town or village in which the project is located to grow by more than 5%.	C2	☑	☐
c. The proposed action is inconsistent with local land use plans or zoning regulations.	C2, C2, C3	☑	☐
d. The proposed action is inconsistent with any County plans, or other regional land use plans.	C2, C2	☑	☐
e. The proposed action may cause a change in the density of development that is not supported by existing infrastructure or is distant from existing infrastructure.	C3, D1c, D1d, D1f, D1d, Elb	☑	☐
f. The proposed action is in an area characterized by low density developmentthat will require new or expanded public infrastructure.	C4, D2c, D2d D2j	☑	☐
g. The proposed action may induce secondary development impacts (e.g., residential or commercial development not included in the proposed action)	C2a	☑	☐
h. Other:		☑	☐

18. Consistency with Community Character

The proposed project is inconsistent with the existing community character. ☐ NO ☑ YES
(See Part 1. C.2, C.3, D.2, E.3)
If "Yes", answer questions a - g. If "No", proceed to Part 3.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may replace or eliminate existing facilities, structures, or areas of historic importance to the community.	E3e, E3f, E3g	☑	☐
b. The proposed action may create a demand for additional community services (e.g. schools, police and fire)	C4	☑	☐
c. The proposed action may displace affordable or low-income housing in an area where there is a shortage of such housing.	C2, C3, D1f D1g, E1a	☑	☐
d. The proposed action may interfere with the use or enjoyment of officially recognized or designated public resources.	C2, E3	☑	☐
e. The proposed action is inconsistent with the predominant architectural scale and character.	C2, C3	☑	☐
f. Proposed action is inconsistent with the character of the existing natural landscape.	C2, C3 E1a, E1b E2g, E2h	☑	☐
g. Other impacts:		☑	☐

19. Impact on Disadvantaged Communities The proposed project may impact a disadvantaged community. (See Part 1. E.4) *If "Yes", answer questions a - g . If "No", proceed to Part 3.*	☐ NO	☑ YES	
	Relevant Part I Question(s)	**No, or small impact may occur**	**Moderate to large impact may occur**
a. Is the potentially affected disadvantaged community identified as having comparatively higher burdens or vulnerabilities by the Disadvantaged Community Assessment Tool?	E.4.c	☐	☑
b. The proposed action may create new air emissions or increase existing air emissions within a disadvantaged community.	D.2.f-i, E.4	☑	☐
c. The proposed action may create new wastewater treatment or discharges, or expand existing wastewater treatment or discharges, within a disadvantaged community.	D.2.d	☑	☐
d. The proposed action creates or expands a solid or hazardous waste management facility, or involves the generation of solid or hazardous waste, within or near a disadvantaged community.	D.2.r, D.2.s, D.2.t, E.1.f, E.1.g	☑	☐
e. The proposed action may increase traffic within a disadvantaged community.	D.2.j	☑	☐
f. The proposed action affects or involves one or more of the following facility types:	C.3.c, D.1.a, D.1.g, D.2.a, D.2.d, D.2.f, E.1.a, E.1.b. E.1.h, E.1.v, E.4	☑	☐
i. landfill;		☑	☐
ii. other industrial, manufacturing, or mining land uses;		☑	☐
iii. major oil or chemical bulk storage facility;		☑	☐
iv. municipal waste combustor;		☑	☐
v. power generation facility;		☑	☐
vi. risk management plan site;		☑	☐
vii. remediation site; or		☑	☐
viii. scrap metal processor.		☑	☐
g. Other impacts:		☑	☐

20. Future Physical Climate Risks

The proposed project may be vulnerable to future physical climate risks or increase the vulnerability of human or ecological communities to future physical climate risks. ☐ NO ☑ YES

(See Part 1. E.5)

If "Yes", answer questions a - e. If "No", proceed to Part 3.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action is vulnerable to damage from a projected 100-year flood.	E2j, E5a	☑	☐
b. The proposed action is vulnerable to damage from a 500-year flood.	E2k, E5b	☑	☐
c. The proposed action is in an area potentially affected by sea level rise.	E5c	☑	☐
d. The proposed action may increase the vulnerability of human or ecological communities to the following:	E5d	☑	☐
i. drought		☑	☐
ii. temperature extremes (hot or cold)		☑	☐
iii. extreme storms, including high winds		☑	☐
iv. landslides		☑	☐
v. coastal erosion		☑	☐
vi. stormwater flooding		☑	☐
vii. other climate or weather hazards? If yes, describe: ________________________		☑	☐
e. Other impacts:		☑	☐

Full Environmental Assessment Form
Part 3 - Evaluation of the Magnitude and Importance of Project Impacts
and
Determination of Significance

Part 3 provides the reasons in support of the determination of significance. The lead agency must complete Part 3 for every question in Part 2 where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.

Based on the analysis in Part 3, the lead agency must decide whether to require an environmental impact statement to further assess the proposed action or whether available information is sufficient for the lead agency to conclude the proposed action will not have a significant adverse environmental impact. By completing the certification on the next page, the lead agency can complete its determination of significance.

Reasons Supporting This Determination:
To complete this section:

- Identify the impact based on the Part 2 responses and describe its magnitude. Magnitude considers factors such as severity, size, or extent of an impact.
- Assess the importance of the impact. Importance relates to the geographic scope, duration, probability of the impact occurring, number of people affected by the impact, and any additional environmental consequences if the impact were to occur.
- The assessment should take into consideration any design element or project changes.
- Repeat this process for each Part 2 question where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.
- Provide the reason(s) why the impact may, or will not, result in a significant adverse environmental impact.
- For Conditional Negative Declarations identify the specific condition(s) imposed that will modify the proposed action so that no significant adverse environmental impacts will result.
- Attach additional sheets, as needed.

See Supplemental Information included in Attachment A and Attachment B.

Determination of Significance - Type 1 and Unlisted Actions

SEQR Status: ☐ Type 1 ☐ Unlisted

Identify portions of EAF completed for this Project: ☑ Part 1 ☑ Part 2 ☑ Part 3

Upon review of the information recorded on this EAF, as noted, plus this additional support information

See Attachment A and Attachment B.

and considering both the magnitude and importance of each identified potential impact, it is the conclusion of the

Niagara Falls Water Board as lead agency that:

☐ A. This project will result in no significant adverse impacts on the environment, and, therefore, an environmental impact statement need not be prepared. Accordingly, this negative declaration is issued.

☐ B. Although this project could have a significant adverse impact on the environment, that impact will be avoided or substantially mitigated because of the following conditions that will be required by the lead agency:

There will, therefore, be no significant adverse impacts from the project as conditioned, and, therefore, this conditioned negative declaration is issued. A conditioned negative declaration may be used only for UNLISTED actions (see 6 NYCRR 617.7(d)).

☐ C. This Project may result in one or more significant adverse impacts on the environment and an environmental impact statement must be prepared to further assess the impact(s) and possible mitigation and to explore alternatives to avoid or reduce those impacts. Accordingly, this positive declaration is issued.

Name of Action: Niagara Falls Water Board Wastewater Treatment Plant Biological Conversion to meet Water Quality Standards	
Name of Lead Agency: Niagara Falls Water Board	
Name of Responsible Officer in Lead Agency: Sean Costello	
Title of Responsible Officer: Executive Director & General Counsel	
Signature of Responsible Officer in Lead Agency:	Date:
Signature of Preparer (if different from Responsible Officer)	Date:

For Further Information:

Contact Person: Sean Costello

Address: 5815 Buffalo Avenue, Niagara Falls, New York, 14304

Telephone Number: 716-283-9770 x 7788

E-mail: scostello@NFWB.org

For Type 1 Actions and Conditioned Negative Declarations, a copy of this Notice is sent to:

Chief Executive Officer of the political subdivision in which the action will be principally located (e.g., Town / City / Village of)
Other involved agencies (if any)
Applicant (if any)
Environmental Notice Bulletin: http://www.dec.ny.gov/enb/enb.html

Appendix A:

Supplemental Information to Full Environmental Assessment Form Part 1

SEQR Full Environmental Assessment Form

Attachment A: Supplemental Information to FEAF Part 1 – Project and Setting

Responses to questions are included herein in **bold face type**.

B. Government Approvals

B. Government Approvals, Funding, or Sponsorship.

Government Entity	If Yes: Identify Agency and Approval(s) Required	Application Date (Actual or projected)
a. City Council, Town Board, or Village Board of Trustees (Y, **N**)		
b. City, Town or Village Planning Board or Commission (**Y**, N)	City of Niagara Falls Floodplain Development Permit	Spring 2026 through Winter 2026
c. City, Town or Village Zoning Board of Appeals (Y, **N**)		
d. Other local agencies (Y, **N**)		
e. County agencies (Y, **N**)		
f. Regional agencies (Y, **N**)		
g. State agencies (**Y**,N)	NYSEFC: Clean Water State Revolving Fund NYSDEC: SPDES Discharge Permit, Construction General Permit (CGP)	Spring 2026 through Winter 2026
h. Federal agencies (Y, **N**)		

C. Planning and Zoning

C.2. Adopted land use plans.

a. *Do any municipally-adopted (city, town, village or county) comprehensive land use plan(s) include the site where the proposed action would be located?* **Yes**

<u>Framework for Regional Growth Erie + Niagara Counties, New York (2016)</u>

The Framework for Regional Growth was published in October 2016. The plan was developed to fill a region-wide gap in conservation, development, and public investment planning. Erie & Niagara Counties partnered to create the Framework to serve as a vision for the region over the next 15 years. The Framework outlines 7 policies used to guide growth: (1) A Vital Economy; (2) Sustainable Neighborhoods; (3) Strong Rural Communities; (4) Improved Access & Mobility; (5) Efficient Systems & Services; (6) Effective Regional Stewardship; and (7) Conserved Natural & Cultural Assets. The proposed action would align with the policies listed above by supporting the conservation and overall health of the Niagara River, a pertinent natural resource within the region.

D. Project Details

D.2. Project Operations

a. *Does the proposed action include any excavation, mining, or dredging, during construction, operations, or both? (Not including general site preparation, grading or installation of utilities or foundations where all excavated materials will remain onsite)* **Yes**

If Yes:

i. *What is the purpose of the excavation or dredging?*

Excavation associated with the Proposed Action is required to accommodate construction of eight (8) Moving Bed Biofilm Reactor (MBBR) tanks; an influent screening structure/building; a blend and distribution box; a power center and blower building; exterior piping and tie-ins; ten (10) disc filter structures to be installed within one of the five existing sedimentation basins; an effluent structure; and an intermediate pump station structure. Excavation into bedrock will be minimized to the extent practicable, while ensuring that foundations are established at sufficient depth to support the structural loads associated with the proposed improvements.

ii. *How much material (including rock, earth, sediments, etc.) is proposed to be removed from the site?*

- *Volume (specify tons or cubic yards):* **1,800 CY**
- *Over what duration of time?* **1 Year**

iii. *Describe nature and characteristics of materials to be excavated or dredged, and plans to use, manage or dispose of them.*

Excavated material will consist of soil, silt, and clay during surface excavation as well as limestone bedrock. Excavated material will be tested onsite for contamination. All excavated material will be stored and removed from site according to ASTM and sediment/erosion control standards.

iv. *Will there be onsite dewatering or processing of excavated materials?* **Yes**

If yes, describe.

Excavated material will consist of soil, silt, and clay during surface excavation as well as limestone bedrock. Excavated material including groundwater will be tested onsite for contamination. All excavated material will be stored and removed from site according to ASTM and sediment/erosion control standards. Wastewater generated during the construction excavation process would be treated with silt or sedimentation tank(s) or other treatment methods before being discharged either to the influent of the NFWB WWTP or to Niagara River in accordance with all SPDES regulations.

v. *What is the total area to be dredged or excavated?* **4 acres**

vi. *What is the maximum area to be worked at any one time?* **4 acres** *vii.* *What would be the maximum depth of excavation or dredging?* **20 feet**

Silty sand with trace amounts of clay extends to a depth of 20 feet below ground surface, where bedrock was encountered. If excavation beyond 20 feet is required, deep foundation options such as auger-cast piles, driven piles (concrete or steel), or rammed aggregate piers (RAP) may be used.

viii. *Will the excavation require blasting?* **No**

ix. *Summarize site reclamation goals and plan:*

Any temporarily disturbed areas would be restored to their existing or proposed conditions (e.g., roadway and sidewalk repair, grass reseeding, etc.). Site reclamation would be implemented through an integrated approach that emphasizes minimizing disturbance, controlling construction impacts, and restoring affected areas after work is complete. New facilities are designed to fit within the existing plant footprint and, where possible, reuse existing infrastructure to reduce the extent of disturbance. During construction, impacts would be limited through phased sequencing, localized work zones, and short-duration tie-ins. Following construction, disturbed areas would be restored through backfilling, regrading, and reestablishing site access and operational features, ensuring the facility remains fully functional while also supporting improved environmental outcomes, particularly enhanced effluent water quality and reduced impacts to the Niagara River.

d. *Will the proposed action generate liquid waste?* **No**

vi. *Describe any plans or designs to capture, recycle, or reuse liquid waste:*

Sanitary and industrial wastewater is conveyed to the Niagara Falls Water Board (NFWB) Wastewater Treatment Plant by two main influent sewers: the 72-inch diameter Southside Interceptor and the 30-inch diameter Gorge Force Main from the Gorge Pump Station. The plant utilizes mechanical screening, grit removal, primary clarification with ferric chloride and polymer enhancement, granular activated carbon filtration, and effluent chlorine disinfection to treat wastewater in the existing process flow train. Solids generated during treatment are thickened in gravity thickeners and dewatered using belt filter presses. The dewatered sludge is stabilized with lime and transported offsite to Modern Landfill in Model City, New York. Filtrate and wash water are recycled to the sedimentation basins.

e. *Will the proposed action disturb more than one acre and create stormwater runoff, either from new point sources (i.e. ditches, pipes, swales, curbs, gutters or other concentrated flows of stormwater) or non-point source (i.e. sheet flow) during construction or post construction?* **Yes**

If Yes:

ii. *Describe types of new point sources.*

The proposed action includes construction of eight (8) Moving Bed Biofilm Reactor activated sludge tanks, power center and blower building, influent structure and a blend and distribution box that would replace existing pervious area within the footprint of the existing Niagara Falls Water Board Wastewater Treatment Facility.

The feasibility of minimizing impervious surfaces in the project area will be explored as the proposed action advances in the design process.

E. Site and Setting of Proposed Action

E.4 Disadvantaged Communities Designated Pursuant to ECL Article 75

b. Will there be direct or indirect impacts that may affect a disadvantaged community?

The proposed action will require 36 months of construction and is anticipated to cause some temporary noise from construction activities during this period. However, it is not expected that the nearby residential area will be greatly impacted by this noise as it would take place during typical daytime construction hours.

Appendix B:

Supplemental Information to Full Environmental Assessment Form Part 3

SEQR Full Environmental Assessment Form

Attachment B: Supplemental Information to FEAF Part 3 – Identification of Potential Project Impacts

The following information is provided to support the Proposed Action as described in the Full Environmental Assessment Form – Part 3.

1. Impact on Land

e. Although construction of the Proposed Action is anticipated to extend beyond one year (approximately three years), any associated impacts would be temporary. All areas subject to temporary disturbance would be restored following completion of construction, and site conditions are anticipated to return to typical operations of the existing wastewater treatment plant. Therefore, operation of the Proposed Action is not anticipated to result in significant adverse impacts to the environment.

3. Impacts on Surface Water

k. The Proposed Action involves the expansion of the NFWB Wastewater Treatment Facility to improve water quality and achieve compliance with the New York State Department of Environmental Conservation (NYSDEC) Consent Order. Therefore, the Proposed Action is anticipated to improve water quality conditions, and its operation is not anticipated to result in significant adverse impacts to the environment.

15. Impact on Noise, Odor, and Light

Construction of the Proposed Action, anticipated to occur over approximately three years, would result in temporary increases in noise above existing ambient levels due to construction activities; blasting is not anticipated. Construction noise would comply with the City's local Noise Ordinance and be limited to typical daytime hours and is not expected to significantly affect nearby residential areas. Upon completion of construction, noise levels are expected to return to typical conditions, with operation of the Proposed Action not expected to result in a change in ambient noise levels.

Outdoor lighting associated with the Proposed Action would be consistent with existing plant lighting and is not expected to affect adjoining properties. The Proposed Action is not anticipated to generate odors.

19. Impact on Disadvantaged Communities

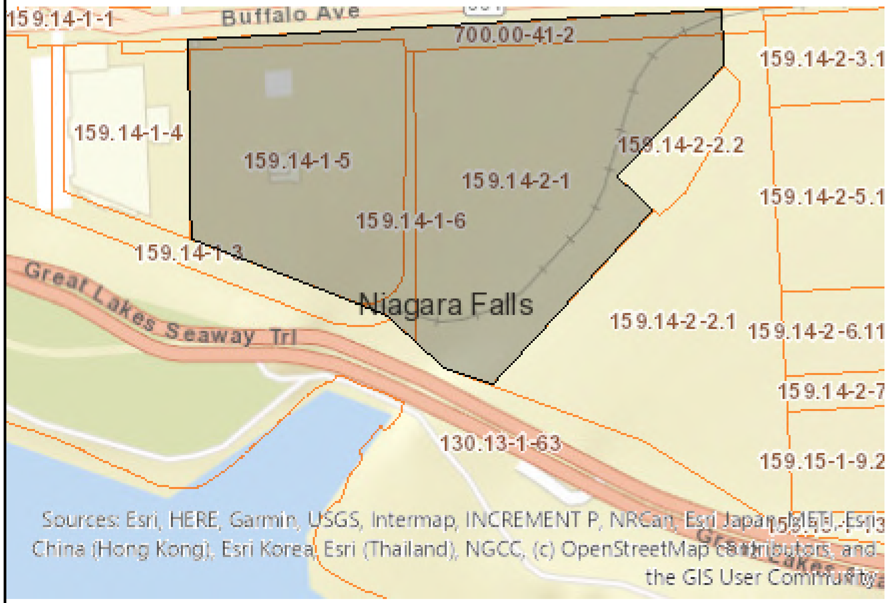
a. The Proposed Action is located within a New York State Department of Environmental Conservation (NYSDEC)-designated Potential Environmental Justice Area (PEJA) and Disadvantaged Community (DAC). Construction would result in temporary site disturbances; however, these impacts would be minimized through adherence to designated construction hours and implementation of best management practices (BMPs), including dust control and erosion and sediment controls. All temporarily disturbed areas would be restored following construction, and site conditions are anticipated to return to typical operations of the existing wastewater treatment plant. As the Proposed Action would occur primarily within the existing facility footprint and would not have significant impacts, operation of the facility is not expected to result in significant adverse environmental effects or cause disproportionate impacts to residents within the study area.

Appendix C:

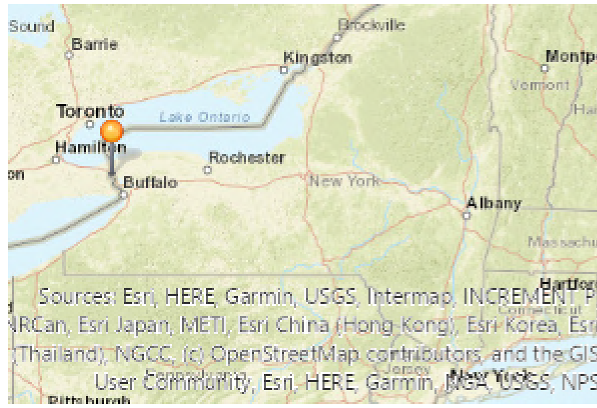
Full Environmental Assessment Form
EAF Mapper Summary Report

EAF Mapper Summary Report

Tuesday, June 16, 2026 10:15 AM



Disclaimer: The EAF Mapper is a screening tool intended to assist project sponsors and reviewing agencies in preparing an environmental assessment form (EAF). Not all questions asked in the EAF are answered by the EAF Mapper. Additional information on any EAF question can be obtained by consulting the EAF Workbooks. Although the EAF Mapper provides the most up-to-date digital data available to DEC, you may also need to contact local or other data sources to confirm data provided by the Mapper or to obtain data not provided by the Mapper.



B.i.i [Coastal or Waterfront Area]	Yes
B.i.ii [Local Waterfront Revitalization Area]	No
C.2.b. [Special Planning District]	Yes - Digital mapping data are not available for all Special Planning Districts. Refer to EAF Workbook.
C.2.b. [Special Planning District - Name]	Remediaton Sites:C932182, NYS Heritage Areas:West Erie Canal Corridor
E.1.h [DEC Spills or Remediation Site - Potential Contamination History]	Yes - Digital mapping data for Spills Incidents are not available for this location. Refer to EAF Workbook.
E.1.h.i [DEC Spills or Remediation Site - Listed]	Yes
E.1.h.i [DEC Spills or Remediation Site - Environmental Site Remediation Database]	Yes
E.1.h.i [DEC Spills or Remediation Site - DEC ID Number]	C932182
E.1.h.iii [Within 2,000' of DEC Remediation Site]	Yes
E.1.h.iii [Within 2,000' of DEC Remediation Site - DEC ID]	932048A, 932166, C932164, C932182
E.2.g [Unique Geologic Features]	No
E.2.h.i [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.ii [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.iii [Surface Water Features]	Yes - Digital mapping information on local, New York State, and federal wetlands and waterbodies is known to be incomplete. Refer to the EAF Workbook.
E.2.h.iv [Surface Water Features - Lake/Pond Name]	837-1

E.2.h.iv [Surface Water Features - Lake/Pond Classification]	A-S
E.2.h.iv [Surface Water Features - Wetlands Name]	Federal Waters
E.2.h.v [Impaired Water Bodies]	No
E.2.i. [Floodway]	No
E.2.j. [100 Year Floodplain]	No
E.2.k. [500 Year Floodplain]	Yes
E.2.l. [Aquifers]	No
E.2.n. [Natural Communities]	No
E.2.o. [Endangered or Threatened Species]	No
E.2.p. [Rare Plants or Animals]	No
E.3.a. [Agricultural District]	No
E.3.c. [National Natural Landmark]	No
E.3.d [Critical Environmental Area]	No
E.3.e. [National or State Register of Historic Places or State Eligible Sites]	Yes - Digital mapping data for archaeological site boundaries are not available. Refer to EAF Workbook.
E.3.e.ii [National or State Register of Historic Places or State Eligible Sites - Name]	Eligible property:OLD STONE CHIMNEY, Eligible property:Carborundum Building, Adams Power Plant Transformer House
E.3.f. [Archeological Sites]	Yes
E.3.i. [Designated River Corridor]	No
E.4.a [Disadvantaged Community]	Yes

NIAGARA FALLS WATER BOARD RESOLUTION # 2026-07-007

AUTHORIZING NYS WATER INFRASTRUCTURE IMPROVEMENT ACT GRANT APPLICATION FOR WASTEWATER TREATMENT PLANT BIOLOGICAL CONVERSION

WHEREAS, the Niagara Falls Water Board's Order on Consent R9-20230411-13 with the New York State Department of Environmental Conservation required the Water Board to prepare and submit a preliminary engineering report (PER) addressing modifications deemed necessary for the wastewater treatment plant (WWTP) to address phenolics, Biochemical Oxygen Demand (BOD), dieldrin, total residual chlorine, sulfides, and the optical appearance of the WWTP's treated effluent as it discharges into its receiving water, the lower Niagara River; and

WHEREAS, the PER, dated February 27, 2026, concluded that it is necessary to convert the existing WWTP from a physical/chemical treatment process to a biological treatment process (the "Project") to achieve compliance with applicable regulatory requirements; and

WHEREAS, the Water Board has secured grant funding and financing for most of the anticipated engineering cost of the Project, but estimated construction cost for the Project is $292,800,013.00, including contingencies; and

WHEREAS, as authorized by the New York State Water Infrastructure Improvement Act ("WIIA"), the Environmental Facilities Corporation ("EFC") has been empowered to provide funds to assist in the carrying out of water quality infrastructure projects such as the Project; and

WHEREAS, through WIIA, EFC is authorized to fund the lesser of $25 million or 25% of the Project's cost; and

WHEREAS, in order to be eligible for the grant funds it seeks, the Water Board must obligate funds in an amount equal to the difference between the maximum WIIA grant and the total Project cost; and

WHEREAS, to assist with financing the project the Water Board seeks a long-term loan from the EFC for the amount of the Project cost above $25,000,000 and also seeks an EFC short-term loan for the entire Project cost; and

WHEREAS, the Water Board, as lead agency, already has determined that the Project is a Type II action under the State Environmental Quality Review Act ("SEQR");

NOW, THEREFORE, BE IT

RESOLVED, that the Water Board hereby authorizes the preparation and submittal of a WIIA grant application for the WWTP Biological Conversion Project that is more fully described in the Preliminary Engineering Report dated February 27, 2026; and

IT IS FURTHER RESOLVED, that as required by WIIA, the Water Board authorizes and appropriates a local match, to be funded utilizing CWSRF loan funds obtained through the NYSEFC or another appropriate financing mechanism, for the remaining amount of the Project, estimated at $267,800,013 following the receipt of the anticipated $25,000,000 WIIA grant; and

IT IS FURTHER RESOLVED, that the Water Board hereby authorizes and designates CPL, engineers, as its Authorized Representative for the purpose of applying for the grant herein described, and the Executive Director hereby is authorized to execute on behalf of the Water Board any documents and instruments necessary to complete applications for and to accept the grants and financing described herein, including requisitions, vouchers, or related documents required to receive disbursements.

On July 20, 2026, 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 Cole	[ ]	[ ]	[ ]	[ ]
Board Member Dean	[ ]	[ ]	[ ]	[ ]
Board Member Kimble	[ ]	[ ]	[ ]	[ ]
Board Member Weiss	[ ]	[ ]	[ ]	[ ]
Chairman Sirianni	[ ]	[ ]	[ ]	[ ]

Vote Witnessed By:

____
Sean W. Costello, Secretary to Board

NIAGARA FALLS WATER BOARD RESOLUTION # 2026-07-008

SEQR TYPE II DETERMINATION FOR WWTP SAM GRANT PHASE 2 PROJECTS

WHEREAS, in 2018, the Niagara Falls Water Board was awarded a $20 million State and Municipal (SAM) Grant under Project ID 15688; and

WHEREAS, SAM Grant 15688 was for improvements to the wastewater treatment plant (WWTP) identified in connection with the Water Board's Order on Consent R9-20170906-129 with the NYS Department of Environmental Conservation; and

WHEREAS, the SAM Grant requires the Water Board to provide local matching funds of 50% of project costs; and

WHEREAS, the SAM Grant was divided into two phases, with Phase 1 covering $13,500,000, one-half of an initial series of projects estimated at $27 million, and all of these projects now are essentially complete; and

WHEREAS, there remains approximately $6,500,000 in funds to be disbursed under the SAM Grant, and the Water Board intends to undertake projects with a total estimated cost of approximately $13 million to complete the work related to Order on Consent R9-20170906-129 and thereafter it will be entitled to seek reimbursement of the remaining SAM Grant funds; and

WHEREAS, the scope of work for the Wastewater Treatment Plant SAM Grant Phase 2 project (the "Project") includes:

- Intermediate Pump Rehabilitation
- Rebuilding Existing Belt Filter Presses
- Power Center 1 HVAC Improvements
- Power Center 4 Improvements and Transformer Replacements
- Power Substation Improvements
- Sodom Hypochlorite Bulk Storage Improvements

WHEREAS, to fund its 50% share of the Project, the Water Board will seek short and long-term financing from the Environmental Facilities Corporation under the Clean Water State Revolving Fund (CWSRF); and

WHEREAS, pursuant to the requirements of the State Environmental Quality Review Act ("SEQR"), the Water Board must consider pursuant to criteria set forth in SEQR the environmental implications of the Project described above, and this review must be completed before it can obtain CWSRF financing; and

WHEREAS, the Water Board intends to declare itself as the Lead Agency for SEQR review of the Project; and

WHEREAS, certain actions are classified under SEQR as Type II actions; and

WHEREAS, Type II actions are those actions, or classes of actions, which have been found categorically not to have significant adverse impacts on the environment, or actions that have been statutorily exempted from SEQR review, and Type II actions do not require preparation of an Environmental Assessment Form, a negative or positive declaration, or an Environmental Impact Statement; and

WHEREAS, Type II actions do not require any further SEQR review; and

WHEREAS, the Water Board has considered under SEQR the wastewater treatment plant improvement Project described above, and finds that pursuant to 6 NYCRR Section 617.5 (c) (1) and 617.5(c) (2), the Project's components individually and as a whole constitute Type II actions because they involve "maintenance or repair involving no substantial changes in an existing structure or facility" or ". . . replacement, rehabilitation or reconstruction of a structure or facility, in kind, on the same site, including upgrading buildings to meet building or fire codes, unless such action meets or exceeds any of the thresholds in section 617.4 of this Part," requiring no further review by the Water Board;

NOW, THEREFORE, BE IT

RESOLVED, that the Water Board hereby declares its intention to serve as the Lead Agency for the proposed actions constituting the Project described above and will accordingly take such actions as may be required pursuant to such declaration; and

IT IS FURTHER RESOLVED, that the components of the Project as described above hereby are determined to constitute SEQR Type II Actions as defined under the applicable regulations and do not require an environmental impact statement or any other determination or procedure.

On July 20, 2026, 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 Cole	[ ]	[ ]	[ ]	[ ]
Board Member Dean	[ ]	[ ]	[ ]	[ ]
Board Member Kimble	[ ]	[ ]	[ ]	[ ]
Board Member Weiss	[ ]	[ ]	[ ]	[ ]
Chairman Sirianni	[ ]	[ ]	[ ]	[ ]

Vote Witnessed By:

____

Sean W. Costello, Secretary to Board