Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
Fund:	**FA - Water Board - Water**	
REVENUES		
Department:	**0000 - Revenue**	
RE25-Department - Departmental Income		
2122.001	Visual Inspections	42,000.00
2140.001	District 1	2,369,000.00
2140.002	District 2	2,266,000.00
2140.003	District 3	1,957,000.00
2140.004	Non-Resident	63,860.00
2140.005	Industrial	3,475,000.00
2140.006	Industrial SIU	2,575,000.00
2140.008	Hydrant Usage	2,500.00
2140.599	Miscellaneous Departmental Incom	100,000.00
2141.000	Bad Debts	(200,000.00)
2144.003	Fire Service	87,500.00
2144.005	Service Charge	450,000.00
2144.006	Lab Analysis	10,000.00
2144.008	Missing Meter Charge	25,000.00
2144.009	Mtr Install/Reinstall/Reactivate	22,500.00
2144.010	Final Meter Read/Inspect	12,000.00
2144.012	Backflow Certification	10,000.00
2148.001	Penalties-FA - District 1	77,250.00
2148.002	Penalties-FA - District 2	55,620.00
2148.003	Penalties-FA - District 3	97,850.00
2148.004	Penalties-FA - Non-Resident	3,090.00
2148.005	Penalties-FA - Industrial	23,175.00
Account Classification Total: RE25-Department - Departmental Income		$13,524,345.00
RE30-Intergover - Intergovernmental Charges		
2230.A	City of Niag Falls-Generl	215,064.00
Account Classification Total: RE30-Intergover - Intergovernmental Charges		$215,064.00
RE35-Use Of Mon - Use Of Money & Property		
2401.000	Interest Earnings	250,000.00
Account Classification Total: RE35-Use Of Mon - Use Of Money & Property		$250,000.00
RE40-Licenses A - Licenses And Permits		
2550.006	Cellular Towers	165,000.00
2590.004	Hydrant Permits & Rentals	4,000.00
Account Classification Total: RE40-Licenses A - Licenses And Permits		$169,000.00
RE50-Sale Of Pr - Sale Of Prop/Cmp For Loss		
2650.000	Sale Of Scrap	1,500.00
Account Classification Total: RE50-Sale Of Pr - Sale Of Prop/Cmp For Loss		$1,500.00
RE55-Misc Local - Misc Local Sources		
2701.000	Refund Appro Exp Prior Yr	(1,500.00)
2770.001	Returned Check Charge	10,000.00
2770.599	Undesignated	5,000.00
Account Classification Total: RE55-Misc Local - Misc Local Sources		$13,500.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
RE75-Operating - Operating Transfers In		
5031.GA	Transfer Fr Sewer Divisn.	886,884.00
	Account Classification Total: RE75-Operating - Operating Transfers In	$886,884.00
	Department Total: 0000 - Revenue	$15,060,293.00
	REVENUES Total	$15,060,293.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
EXPENSES		
Department:	**1930 - Judgements & Claims**	
Sub Department:	**0000 - .**	
EX40-Contractua - Contractual Expenses		
0449.599	Undesignated Services	20,000.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$20,000.00
	Sub Department Total: 0000 - .	$20,000.00
	Department Total: 1930 - Judgements & Claims	$20,000.00
Department:	**1950 - Tax/Assess-Municipal Prop**	
Sub Department:	**7515 - In Lieu Of Taxes**	
EX40-Contractua - Contractual Expenses		
0449.599	Undesignated Services	700,000.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$700,000.00
	Sub Department Total: 7515 - In Lieu Of Taxes	$700,000.00
	Department Total: 1950 - Tax/Assess-Municipal Prop	$700,000.00
Department:	**1990 - Contingency Account**	
Sub Department:	**0000 - .**	
EX40-Contractua - Contractual Expenses		
0449.599	Undesignated Services	250,000.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$250,000.00
	Sub Department Total: 0000 - .	$250,000.00
	Department Total: 1990 - Contingency Account	$250,000.00
Department:	**8145 - Laboratory**	
Sub Department:	**5210 - Water Quality Lab**	
EX09-PosControl - Personnel - Position Control		
0110.000	Biweekly Payroll	183,000.00
Account Classification Total: EX09-PosControl - Personnel - Position Control		$183,000.00
EX10-Personnel - Personnel Services		
0140.000	Overtime	2,500.00
0150.000	Acting Next-In-Rank Pay	1,000.00
0186.000	Call-In Time	250.00
Account Classification Total: EX10-Personnel - Personnel Services		$3,750.00
EX40-Contractua - Contractual Expenses		
0413.000	Safety Shoes	500.00
0419.009	Misc Chemicals	36,000.00
0419.010	Laboratory	40,000.00
0419.599	Undesignated Supplies	3,000.00
0442.599	Undesignated Rentals	2,500.00
0444.000	Repair Of Equipment	1,500.00
0449.599	Undesignated Services	36,000.00
0451.000	Consultants	15,000.00
0463.000	Travel & Training Expense	500.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$135,000.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
EX80-Employee B - Employee Benefits		
0830.000	Life Insurance	600.00
0860.000	Medical Insurance	34,050.00
0861.000	Dental Insurance	2,000.00
0863.000	Vision Care Insurance	130.00
0866.000	Employee HSA Contribution	5,950.00
Account Classification Total: EX80-Employee B - Employee Benefits		$42,730.00
EX81-FICA - Employee Benefit - FICA		
0810.000	Social Security	14,000.00
Account Classification Total: EX81-FICA - Employee Benefit - FICA		$14,000.00
Sub Department Total: 5210 - Water Quality Lab		$378,480.00
Department Total: 8145 - Laboratory		$378,480.00
Department: 8150 - Information Technology		
Sub Department: 0000 - .		
EX09-PosControl - Personnel - Position Control		
0110.000	Biweekly Payroll	226,863.00
Account Classification Total: EX09-PosControl - Personnel - Position Control		$226,863.00
EX10-Personnel - Personnel Services		
0140.000	Overtime	1,200.00
0186.000	Call-In Time	300.00
Account Classification Total: EX10-Personnel - Personnel Services		$1,500.00
EX20-Capital Ou - Capital Outlays		
0250.007	Computer Equipment	90,000.00
Account Classification Total: EX20-Capital Ou - Capital Outlays		$90,000.00
EX40-Contractua - Contractual Expenses		
0413.000	Safety Shoes	400.00
0419.599	Undesignated Supplies	2,000.00
0446.008	Software Maint/Licenses	360,000.00
0463.000	Travel & Training Expense	2,250.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$364,650.00
EX80-Employee B - Employee Benefits		
0830.000	Life Insurance	710.00
0860.000	Medical Insurance	64,800.00
0861.000	Dental Insurance	2,400.00
0863.000	Vision Care Insurance	190.00
0866.000	Employee HSA Contribution	10,200.00
Account Classification Total: EX80-Employee B - Employee Benefits		$78,300.00
EX81-FICA - Employee Benefit - FICA		
0810.000	Social Security	13,250.00
Account Classification Total: EX81-FICA - Employee Benefit - FICA		$13,250.00
Sub Department Total: 0000 - .		$774,563.00
Department Total: 8150 - Information Technology		$774,563.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
Department:	**8310 - Water**	
Sub Department:	**0001 - Administration**	
EX09-PosControl - Personnel - Position Control		
0110.000	Biweekly Payroll	400,000.00
Account Classification Total: EX09-PosControl - Personnel - Position Control		$400,000.00
EX10-Personnel - Personnel Services		
0125.000	Insurance OPT Out	12,000.00
0140.000	Overtime	10,000.00
0190.000	Vacation Cash Conversion	4,000.00
Account Classification Total: EX10-Personnel - Personnel Services		$26,000.00
EX20-Capital Ou - Capital Outlays		
0210.000	Furniture & Furnishings	1,000.00
0220.000	Office Equipment	5,000.00
0250.500	Safety Equipment	7,500.00
Account Classification Total: EX20-Capital Ou - Capital Outlays		$13,500.00
EX40-Contractua - Contractual Expenses		
0411.000	Office Supplies	10,000.00
0413.000	Safety Shoes	200.00
0416.000	Consumable Printed Forms	1,000.00
0419.599	Undesignated Supplies	1,000.00
0421.001	Phone Extension Chgs	7,500.00
0421.002	Wireless Services	16,000.00
0432.000	Property Insurance	202,000.00
0433.000	Liability Insurance	152,000.00
0440.599	Undesignated Leases	4,000.00
0446.000	Computer Services	12,500.00
0449.000	Billing & Collection	65,000.00
0449.500	Safety-Contractual	10,000.00
0449.599	Undesignated Services	100,000.00
0451.000	Consultants	150,000.00
0454.000	Attorney Services	30,000.00
0461.000	Postage	45,000.00
0463.000	Travel & Training Expense	2,500.00
0467.000	Advertising	1,000.00
0471.000	Recruitment Expenditures	2,000.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$811,700.00
EX80-Employee B - Employee Benefits		
0820.000	Worker's Compensation	166,000.00
0830.000	Life Insurance	1,200.00
0840.000	Unemployment Ins. - NYS	45,000.00
0860.000	Medical Insurance	55,650.00
0861.000	Dental Insurance	2,800.00
0863.000	Vision Care Insurance	200.00
0866.000	Employee HSA Contribution	9,350.00
Account Classification Total: EX80-Employee B - Employee Benefits		$280,200.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
EX81-FICA - Employee Benefit - FICA		
0810.000	Social Security	31,000.00
Account Classification Total: EX81-FICA - Employee Benefit - FICA		$31,000.00
	Sub Department Total: 0001 - Administration	$1,562,400.00
Sub Department:	**6350 - Engineering**	
EX09-PosControl - Personnel - Position Control		
0110.000	Biweekly Payroll	253,000.00
Account Classification Total: EX09-PosControl - Personnel - Position Control		$253,000.00
EX10-Personnel - Personnel Services		
0125.000	Insurance OPT Out	8,000.00
0140.000	Overtime	750.00
0186.000	Call-In Time	300.00
Account Classification Total: EX10-Personnel - Personnel Services		$9,050.00
EX40-Contractua - Contractual Expenses		
0413.000	Safety Shoes	600.00
0419.599	Undesignated Supplies	700.00
0463.000	Travel & Training Expense	1,500.00
0466.000	Books,Mags. & Memberships	600.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$3,400.00
EX80-Employee B - Employee Benefits		
0830.000	Life Insurance	1,000.00
0860.000	Medical Insurance	43,200.00
0861.000	Dental Insurance	1,600.00
0863.000	Vision Care Insurance	200.00
0866.000	Employee HSA Contribution	6,800.00
Account Classification Total: EX80-Employee B - Employee Benefits		$52,800.00
EX81-FICA - Employee Benefit - FICA		
0810.000	Social Security	20,000.00
Account Classification Total: EX81-FICA - Employee Benefit - FICA		$20,000.00
	Sub Department Total: 6350 - Engineering	$338,250.00
	Department Total: 8310 - Water	$1,900,650.00
Department:	**8330 - Purification**	
Sub Department:	**0100 - Operations**	
EX09-PosControl - Personnel - Position Control		
0110.000	Biweekly Payroll	565,000.00
Account Classification Total: EX09-PosControl - Personnel - Position Control		$565,000.00
EX10-Personnel - Personnel Services		
0125.000	Insurance OPT Out	32,000.00
0130.000	Temporary Payroll	15,000.00
0140.000	Overtime	42,500.00
0150.000	Acting Next-In-Rank Pay	4,000.00
0151.000	Sunday Premium Pay	30,000.00
0152.000	Shift Premium Pay	6,000.00
0155.A	Holiday Contractual Pay	12,500.00
0186.000	Call-In Time	6,000.00
Account Classification Total: EX10-Personnel - Personnel Services		$148,000.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
EX20-Capital Ou - Capital Outlays		
0210.000	Furniture & Furnishings	15,000.00
	Account Classification Total: EX20-Capital Ou - Capital Outlays	$15,000.00
EX40-Contractua - Contractual Expenses		
0412.000	Uniforms	500.00
0413.000	Safety Shoes	1,800.00
0415.000	Fuel Oil	15,000.00
0419.009	Misc Chemicals	625,000.00
0419.599	Undesignated Supplies	10,000.00
0422.000	Light & Power	765,000.00
0423.000	Water & Sewer	550,000.00
0424.000	Gas	40,000.00
0449.599	Undesignated Services	500.00
0463.000	Travel & Training Expense	7,500.00
	Account Classification Total: EX40-Contractua - Contractual Expenses	$2,015,300.00
EX80-Employee B - Employee Benefits		
0830.000	Life Insurance	2,200.00
0860.000	Medical Insurance	85,500.00
0861.000	Dental Insurance	3,200.00
0863.000	Vision Care Insurance	200.00
0866.000	Employee HSA Contribution	8,500.00
	Account Classification Total: EX80-Employee B - Employee Benefits	$99,600.00
EX81-FICA - Employee Benefit - FICA		
0810.000	Social Security	44,000.00
	Account Classification Total: EX81-FICA - Employee Benefit - FICA	$44,000.00
	Sub Department Total: 0100 - Operations	$2,886,900.00
Sub Department:	**0200 - Maintenance**	
EX09-PosControl - Personnel - Position Control		
0110.000	Biweekly Payroll	575,000.00
	Account Classification Total: EX09-PosControl - Personnel - Position Control	$575,000.00
EX10-Personnel - Personnel Services		
0125.000	Insurance OPT Out	20,000.00
0130.000	Temporary Payroll	20,000.00
0140.000	Overtime	10,000.00
0150.000	Acting Next-In-Rank Pay	1,000.00
0151.000	Sunday Premium Pay	1,500.00
0186.000	Call-In Time	2,500.00
	Account Classification Total: EX10-Personnel - Personnel Services	$55,000.00
EX20-Capital Ou - Capital Outlays		
0250.000	Other Equipment	20,000.00
	Account Classification Total: EX20-Capital Ou - Capital Outlays	$20,000.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
EX40-Contractua - Contractual Expenses		
0412.000	Uniforms	1,000.00
0413.000	Safety Shoes	1,600.00
0417.000	Tool Allowance	300.00
0419.003	Cleaning/Sanitary	10,000.00
0419.004	Agricultural/Botanical	4,000.00
0419.005	Tools & Machine Parts	50,000.00
0419.599	Undesignated Supplies	60,000.00
0444.000	Repair Of Equipment	80,000.00
0449.599	Undesignated Services	60,000.00
0465.000	Laundry & Cleaning	1,500.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$268,400.00
EX80-Employee B - Employee Benefits		
0830.000	Life Insurance	2,000.00
0860.000	Medical Insurance	102,800.00
0861.000	Dental Insurance	4,500.00
0863.000	Vision Care Insurance	300.00
0866.000	Employee HSA Contribution	10,200.00
Account Classification Total: EX80-Employee B - Employee Benefits		$119,800.00
EX81-FICA - Employee Benefit - FICA		
0810.000	Social Security	44,000.00
Account Classification Total: EX81-FICA - Employee Benefit - FICA		$44,000.00
Sub Department Total: 0200 - Maintenance		$1,082,200.00
Department Total: 8330 - Purification		$3,969,100.00
Department: 8340 - Transmissn/Distribution		
Sub Department: 0200 - Maintenance		
EX09-PosControl - Personnel - Position Control		
0110.000	Biweekly Payroll	626,000.00
Account Classification Total: EX09-PosControl - Personnel - Position Control		$626,000.00
EX10-Personnel - Personnel Services		
0125.000	Insurance OPT Out	24,000.00
0130.000	Temporary Payroll	20,000.00
0140.000	Overtime	52,500.00
0150.000	Acting Next-In-Rank Pay	2,000.00
0151.000	Sunday Premium Pay	3,640.00
0151.A	Sunday Contractual Pay	3,640.00
0155.000	Holiday Pay	3,640.00
0155.A	Holiday Contractual Pay	16,000.00
0170.000	Overtime Meals	200.00
0186.000	Call-In Time	5,200.00
Account Classification Total: EX10-Personnel - Personnel Services		$130,820.00
EX20-Capital Ou - Capital Outlays		
0220.000	Office Equipment	200.00
0230.000	Motor Vehicle Equipment	10,000.00
0250.000	Other Equipment	10,000.00
Account Classification Total: EX20-Capital Ou - Capital Outlays		$20,200.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
EX40-Contractua - Contractual Expenses		
0411.000	Office Supplies	200.00
0412.000	Uniforms	240.00
0413.000	Safety Shoes	2,000.00
0414.000	Automotive-Gas,Oil,Grease	60,000.00
0417.000	Tool Allowance	150.00
0419.001	Automotive Parts	52,000.00
0419.005	Tools & Machine Parts	26,000.00
0419.006	Construction/Repair	200,000.00
0419.008	Signals/Communication	2,675.00
0419.599	Undesignated Supplies	5,000.00
0440.003	Motor Vehicle Equipment	62,400.00
0443.000	Repair Of Real Property	5,150.00
0444.000	Repair Of Equipment	20,600.00
0449.003	Waste Disposal	5,000.00
0449.599	Undesignated Services	5,000.00
0463.000	Travel & Training Expense	5,000.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$451,415.00
EX80-Employee B - Employee Benefits		
0830.000	Life Insurance	2,400.00
0860.000	Medical Insurance	80,550.00
0861.000	Dental Insurance	5,600.00
0863.000	Vision Care Insurance	400.00
0866.000	Employee HSA Contribution	14,450.00
Account Classification Total: EX80-Employee B - Employee Benefits		$103,400.00
EX81-FICA - Employee Benefit - FICA		
0810.000	Social Security	48,000.00
Account Classification Total: EX81-FICA - Employee Benefit - FICA		$48,000.00
Sub Department Total: 0200 - Maintenance		$1,379,835.00
Sub Department:	**0300 - Meter Reading & Maint.**	
EX09-PosControl - Personnel - Position Control		
0110.000	Biweekly Payroll	315,000.00
Account Classification Total: EX09-PosControl - Personnel - Position Control		$315,000.00
EX10-Personnel - Personnel Services		
0125.000	Insurance OPT Out	3,800.00
0140.000	Overtime	2,500.00
0150.000	Acting Next-In-Rank Pay	1,200.00
0186.000	Call-In Time	1,000.00
0190.000	Vacation Cash Conversion	3,000.00
Account Classification Total: EX10-Personnel - Personnel Services		$11,500.00
EX20-Capital Ou - Capital Outlays		
0210.000	Furniture & Furnishings	500.00
Account Classification Total: EX20-Capital Ou - Capital Outlays		$500.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
EX40-Contractua - Contractual Expenses		
0412.000	Uniforms	500.00
0413.000	Safety Shoes	1,000.00
0419.005	Tools & Machine Parts	10,000.00
0419.599	Undesignated Supplies	500.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$12,000.00
EX80-Employee B - Employee Benefits		
0830.000	Life Insurance	1,200.00
0860.000	Medical Insurance	148,000.00
0861.000	Dental Insurance	3,200.00
0863.000	Vision Care Insurance	220.00
0865.000	Chiropractic Insurance	1,520.00
Account Classification Total: EX80-Employee B - Employee Benefits		$154,140.00
EX81-FICA - Employee Benefit - FICA		
0810.000	Social Security	24,200.00
Account Classification Total: EX81-FICA - Employee Benefit - FICA		$24,200.00
Sub Department Total: 0300 - Meter Reading & Maint.		$517,340.00
Department Total: 8340 - Transmissn/Distribution		$1,897,175.00
Department: 9010 - Nys Employees' Retirement		
Sub Department: 0000 - .		
EX80-Employee B - Employee Benefits		
0801.000	NYS E.R.S. Retirement	376,925.00
Account Classification Total: EX80-Employee B - Employee Benefits		$376,925.00
Sub Department Total: 0000 - .		$376,925.00
Department Total: 9010 - Nys Employees' Retirement		$376,925.00
Department: 9020 - Building Trades Benefits		
Sub Department: 0000 - .		
EX80-Employee B - Employee Benefits		
0803.000	Building Trades Benefits	25,000.00
Account Classification Total: EX80-Employee B - Employee Benefits		$25,000.00
Sub Department Total: 0000 - .		$25,000.00
Department Total: 9020 - Building Trades Benefits		$25,000.00
Department: 9060 - Retiree Benefits		
Sub Department: 0000 - .		
EX80-Employee B - Employee Benefits		
0860.000	Medical Insurance	1,177,744.00
0861.000	Dental Insurance	37,000.00
0863.000	Vision Care Insurance	2,610.00
0865.000	Chiropractic Insurance	2,000.00
Account Classification Total: EX80-Employee B - Employee Benefits		$1,219,354.00
Sub Department Total: 0000 - .		$1,219,354.00
Department Total: 9060 - Retiree Benefits		$1,219,354.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
Department:	**9901 - Interfund Transfers**	
Sub Department:	**0000 - .**	
EX90-Interfund - Interfund Transfers		
0900.FGA	Transfer To Authority Bd	20,000.00
0900.FGB	Transfer To Water Board	107,400.00
0900.VFG	Transfer To Debt Service	3,421,646.00
Account Classification Total: EX90-Interfund - Interfund Transfers		$3,549,046.00
Sub Department Total: 0000 - .		$3,549,046.00
Department Total: 9901 - Interfund Transfers		$3,549,046.00
EXPENSES Total		$15,060,293.00
Fund REVENUE	Total: FA - Water Board - Water	$15,060,293.00
Fund EXPENSE	Total: FA - Water Board - Water	$15,060,293.00
Fund Total: FA - Water Board - Water		$0.00
Fund:	**FGA - Water Authority**	
REVENUES		
Department:	**0000 - Revenue**	
RE75-Operating - Operating Transfers In		
5031.FA	Transfer Fr Water Divisn.	20,000.00
5031.GA	Transfer Fr Sewer Divisn.	20,000.00
Account Classification Total: RE75-Operating - Operating Transfers In		$40,000.00
Department Total: 0000 - Revenue		$40,000.00
REVENUES Total		$40,000.00
EXPENSES		
Department:	**8005 - NF Water Authority**	
Sub Department:	**0000 - .**	
EX40-Contractua - Contractual Expenses		
0449.599	Undesignated Services	5,000.00
0451.000	Consultants	20,000.00
0454.000	Attorney Services	15,000.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$40,000.00
Sub Department Total: 0000 - .		$40,000.00
Department Total: 8005 - NF Water Authority		$40,000.00
EXPENSES Total		$40,000.00
Fund REVENUE	Total: FGA - Water Authority	$40,000.00
Fund EXPENSE	Total: FGA - Water Authority	$40,000.00
Fund Total: FGA - Water Authority		$0.00
Fund:	**FGB - Water Board**	
REVENUES		
Department:	**0000 - Revenue**	
RE75-Operating - Operating Transfers In		
5031.FA	Transfer Fr Water Divisn.	107,400.00
5031.GA	Transfer Fr Sewer Divisn.	161,100.00
Account Classification Total: RE75-Operating - Operating Transfers In		$268,500.00
Department Total: 0000 - Revenue		$268,500.00
REVENUES Total		$268,500.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
EXPENSES		
Department:	**8000 - Niagara Falls Water Board**	
Sub Department:	**0000 - .**	
EX40-Contractua - Contractual Expenses		
0419.599	Undesignated Supplies	4,000.00
0451.000	Consultants	136,000.00
0454.000	Attorney Services	80,000.00
0459.000	Auditors	35,000.00
0463.000	Travel & Training Expense	1,000.00
0466.000	Books,Mags. & Memberships	12,500.00
	Account Classification Total: EX40-Contractua - Contractual Expenses	$268,500.00
	Sub Department Total: 0000 - .	$268,500.00
	Department Total: 8000 - Niagara Falls Water Board	$268,500.00
	EXPENSES Total	$268,500.00
	Fund REVENUE Total: FGB - Water Board	$268,500.00
	Fund EXPENSE Total: FGB - Water Board	$268,500.00
	Fund Total: FGB - Water Board	$0.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
Fund: GA - Water Board - Sewer		
REVENUES		
Department: 0000 - Revenue		
RE25-Department - Departmental Income		
2120.001	District 1	3,054,156.00
2120.002	District 2	3,535,510.00
2120.003	District 3	2,884,000.00
2120.005	Industrial CSIRU	5,150,000.00
2120.006	Industrial SIU	8,971,300.00
2120.008	Hydrant Usage	4,500.00
2120.102	Town Of Niagara	1,000,000.00
2122.002	Dye Tests	42,500.00
2128.001	Penalties-GA - District 1	108,150.00
2128.002	Penalties-GA - District 2	74,160.00
2128.003	Penalties-GA - District 3	135,960.00
2128.005	Penalties-GA - Industrial	33,475.00
2128.006	Penalties-GA - Industrial SIU	2,575.00
2141.000	Bad Debts	(200,000.00)
Account Classification Total: RE25-Department - Departmental Income		$24,796,286.00
RE35-Use Of Mon - Use Of Money & Property		
2401.000	Interest Earnings	280,000.00
Account Classification Total: RE35-Use Of Mon - Use Of Money & Property		$280,000.00
RE40-Licenses A - Licenses And Permits		
2590.006	SIU 5-Yr Permits	1,000.00
Account Classification Total: RE40-Licenses A - Licenses And Permits		$1,000.00
RE50-Sale Of Pr - Sale Of Prop/Cmp For Loss		
2650.000	Sale Of Scrap	2,000.00
Account Classification Total: RE50-Sale Of Pr - Sale Of Prop/Cmp For Loss		$2,000.00
RE55-Misc Local - Misc Local Sources		
2770.599	Undesignated	25,000.00
Account Classification Total: RE55-Misc Local - Misc Local Sources		$25,000.00
Department Total: 0000 - Revenue		$25,104,286.00
REVENUES Total		$25,104,286.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
EXPENSES		
Department:	**1930 - Judgements & Claims**	
Sub Department:	**0000 - .**	
EX40-Contractua - Contractual Expenses		
0449.599	Undesignated Services	30,000.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$30,000.00
Sub Department Total: 0000 - .		$30,000.00
Department Total: 1930 - Judgements & Claims		$30,000.00
Department:	**1990 - Contingency Account**	
Sub Department:	**0000 - .**	
EX40-Contractua - Contractual Expenses		
0449.599	Undesignated Services	250,000.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$250,000.00
Sub Department Total: 0000 - .		$250,000.00
Department Total: 1990 - Contingency Account		$250,000.00
Department:	**8110 - W.W.T.P.**	
Sub Department:	**0001 - Administration**	
EX09-PosControl - Personnel - Position Control		
0110.000	Biweekly Payroll	410,000.00
Account Classification Total: EX09-PosControl - Personnel - Position Control		$410,000.00
EX10-Personnel - Personnel Services		
0125.000	Insurance OPT Out	12,000.00
0140.000	Overtime	2,000.00
0190.000	Vacation Cash Conversion	2,500.00
Account Classification Total: EX10-Personnel - Personnel Services		$16,500.00
EX20-Capital Ou - Capital Outlays		
0250.500	Safety Equipment	7,500.00
Account Classification Total: EX20-Capital Ou - Capital Outlays		$7,500.00
EX40-Contractua - Contractual Expenses		
0411.000	Office Supplies	1,500.00
0413.000	Safety Shoes	200.00
0416.000	Consumable Printed Forms	1,000.00
0419.599	Undesignated Supplies	1,000.00
0421.001	Phone Extension Chgs	8,500.00
0421.002	Wireless Services	12,000.00
0432.000	Property Insurance	308,000.00
0433.000	Liability Insurance	228,000.00
0440.599	Undesignated Leases	2,500.00
0442.000	Rental Of Equipment	500.00
0446.000	Computer Services	15,000.00
0449.000	Billing & Collection	62,500.00
0449.500	Safety-Contractual	10,000.00
0449.599	Undesignated Services	40,000.00
0451.000	Consultants	220,000.00
0454.000	Attorney Services	30,000.00
0461.000	Postage	45,000.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
0463.000	Travel & Training Expense	1,000.00
0466.000	Books,Mags. & Memberships	1,000.00
0467.000	Advertising	1,000.00
0471.000	Recruitment Expenditures	2,500.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$991,200.00
EX80-Employee B - Employee Benefits		
0820.000	Worker's Compensation	244,000.00
0830.000	Life Insurance	1,200.00
0840.000	Unemployment Ins. - NYS	40,000.00
0860.000	Medical Insurance	55,650.00
0861.000	Dental Insurance	2,800.00
0863.000	Vision Care Insurance	200.00
0866.000	Employee HSA Contribution	9,350.00
Account Classification Total: EX80-Employee B - Employee Benefits		$353,200.00
EX81-FICA - Employee Benefit - FICA		
0810.000	Social Security	31,000.00
Account Classification Total: EX81-FICA - Employee Benefit - FICA		$31,000.00
Sub Department Total: 0001 - Administration		$1,809,400.00
Sub Department: 4810 - Ind. Monitoring/Enforcmt		
EX09-PosControl - Personnel - Position Control		
0110.000	Biweekly Payroll	267,000.00
Account Classification Total: EX09-PosControl - Personnel - Position Control		$267,000.00
EX10-Personnel - Personnel Services		
0140.000	Overtime	25,000.00
0186.000	Call-In Time	5,000.00
Account Classification Total: EX10-Personnel - Personnel Services		$30,000.00
EX40-Contractua - Contractual Expenses		
0413.000	Safety Shoes	1,200.00
0419.599	Undesignated Supplies	5,000.00
0449.599	Undesignated Services	38,500.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$44,700.00
EX80-Employee B - Employee Benefits		
0830.000	Life Insurance	1,000.00
0860.000	Medical Insurance	60,000.00
0861.000	Dental Insurance	3,200.00
0863.000	Vision Care Insurance	210.00
0866.000	Employee HSA Contribution	10,200.00
Account Classification Total: EX80-Employee B - Employee Benefits		$74,610.00
EX81-FICA - Employee Benefit - FICA		
0810.000	Social Security	21,000.00
Account Classification Total: EX81-FICA - Employee Benefit - FICA		$21,000.00
Sub Department Total: 4810 - Ind. Monitoring/Enforcmt		$437,310.00
Department Total: 8110 - W.W.T.P.		$2,246,710.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
Department:	**8120 - Sewers**	
Sub Department:	**4900 - Collection System**	
EX09-PosControl - Personnel - Position Control		
0110.000	Biweekly Payroll	630,000.00
Account Classification Total: EX09-PosControl - Personnel - Position Control		$630,000.00
EX10-Personnel - Personnel Services		
0125.000	Insurance OPT Out	24,000.00
0140.000	Overtime	75,000.00
0150.000	Acting Next-In-Rank Pay	5,200.00
0151.000	Sunday Premium Pay	3,640.00
0155.A	Holiday Contractual Pay	3,640.00
0186.000	Call-In Time	14,000.00
Account Classification Total: EX10-Personnel - Personnel Services		$125,480.00
EX20-Capital Ou - Capital Outlays		
0220.000	Office Equipment	360.00
0230.000	Motor Vehicle Equipment	45,000.00
Account Classification Total: EX20-Capital Ou - Capital Outlays		$45,360.00
EX40-Contractua - Contractual Expenses		
0411.000	Office Supplies	360.00
0412.000	Uniforms	240.00
0413.000	Safety Shoes	2,000.00
0414.000	Automotive-Gas,Oil,Grease	50,000.00
0417.000	Tool Allowance	150.00
0419.001	Automotive Parts	52,500.00
0419.003	Cleaning/Sanitary	500.00
0419.004	Agricultural/Botanical	50,000.00
0419.005	Tools & Machine Parts	15,750.00
0419.006	Construction/Repair	200,000.00
0419.008	Signals/Communication	2,675.00
0419.599	Undesignated Supplies	10,000.00
0421.001	Phone Extension Chgs	17,500.00
0422.000	Light & Power	95,000.00
0423.000	Water & Sewer	6,500.00
0440.003	Motor Vehicle Equipment	45,000.00
0442.599	Undesignated Rentals	1,000.00
0443.000	Repair Of Real Property	42,525.00
0444.000	Repair Of Equipment	58,850.00
0449.003	Waste Disposal	6,000.00
0449.599	Undesignated Services	15,000.00
0463.000	Travel & Training Expense	3,000.00
0466.000	Books,Mags. & Memberships	2,200.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$676,750.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
EX80-Employee B - Employee Benefits		
0830.000	Life Insurance	2,300.00
0860.000	Medical Insurance	81,000.00
0861.000	Dental Insurance	5,600.00
0863.000	Vision Care Insurance	400.00
0866.000	Employee HSA Contribution	14,450.00
Account Classification Total: EX80-Employee B - Employee Benefits		$103,750.00
EX81-FICA - Employee Benefit - FICA		
0810.000	Social Security	48,000.00
Account Classification Total: EX81-FICA - Employee Benefit - FICA		$48,000.00
Sub Department Total: 4900 - Collection System		$1,629,340.00
Sub Department: 4920 - Lift Stations		
EX40-Contractua - Contractual Expenses		
0419.005	Tools & Machine Parts	500.00
0419.599	Undesignated Supplies	1,000.00
0449.599	Undesignated Services	7,500.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$9,000.00
Sub Department Total: 4920 - Lift Stations		$9,000.00
Sub Department: 4930 - Gorge Pump Station		
EX40-Contractua - Contractual Expenses		
0419.599	Undesignated Supplies	5,000.00
0422.000	Light & Power	145,000.00
0423.000	Water & Sewer	100,000.00
0444.000	Repair Of Equipment	10,000.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$260,000.00
Sub Department Total: 4930 - Gorge Pump Station		$260,000.00
Department Total: 8120 - Sewers		$1,898,340.00
Department: 8130 - Sewage Trtmt/Disposal		
Sub Department: 0100 - Operations		
EX09-PosControl - Personnel - Position Control		
0110.000	Biweekly Payroll	1,150,000.00
Account Classification Total: EX09-PosControl - Personnel - Position Control		$1,150,000.00
EX10-Personnel - Personnel Services		
0125.000	Insurance OPT Out	48,000.00
0140.000	Overtime	90,000.00
0150.000	Acting Next-In-Rank Pay	4,000.00
0151.000	Sunday Premium Pay	60,000.00
0152.000	Shift Premium Pay	12,000.00
0155.A	Holiday Contractual Pay	35,000.00
0186.000	Call-In Time	7,500.00
Account Classification Total: EX10-Personnel - Personnel Services		$256,500.00
EX20-Capital Ou - Capital Outlays		
0210.000	Furniture & Furnishings	800.00
Account Classification Total: EX20-Capital Ou - Capital Outlays		$800.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
EX40-Contractua - Contractual Expenses		
0412.000	Uniforms	2,400.00
0413.000	Safety Shoes	4,000.00
0419.009	Misc Chemicals	8,000.00
0419.012	Carbon	500,000.00
0419.014	Ferric Chloride	630,000.00
0419.016	Primary Polymer	80,000.00
0419.017	Sludge Polymer	60,000.00
0419.018	Pebble Lime	280,000.00
0419.024	Hypochlorite Solution	3,281,050.00
0419.599	Undesignated Supplies	40,000.00
0422.000	Light & Power	680,000.00
0423.000	Water & Sewer	360,000.00
0424.000	Gas	55,000.00
0449.002	Sludge Disposal	2,250,000.00
0449.599	Undesignated Services	70,000.00
0463.000	Travel & Training Expense	6,000.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$8,306,450.00
EX80-Employee B - Employee Benefits		
0830.000	Life Insurance	4,500.00
0860.000	Medical Insurance	136,200.00
0861.000	Dental Insurance	8,000.00
0863.000	Vision Care Insurance	520.00
0866.000	Employee HSA Contribution	23,800.00
Account Classification Total: EX80-Employee B - Employee Benefits		$173,020.00
EX81-FICA - Employee Benefit - FICA		
0810.000	Social Security	86,000.00
Account Classification Total: EX81-FICA - Employee Benefit - FICA		$86,000.00
Sub Department Total: 0100 - Operations		$9,972,770.00
Sub Department: 0200 - Maintenance		
EX09-PosControl - Personnel - Position Control		
0110.000	Biweekly Payroll	830,000.00
Account Classification Total: EX09-PosControl - Personnel - Position Control		$830,000.00
EX10-Personnel - Personnel Services		
0125.000	Insurance OPT Out	16,000.00
0130.000	Temporary Payroll	40,000.00
0140.000	Overtime	32,000.00
0150.000	Acting Next-In-Rank Pay	1,000.00
0151.000	Sunday Premium Pay	2,500.00
0186.000	Call-In Time	5,000.00
Account Classification Total: EX10-Personnel - Personnel Services		$96,500.00
EX20-Capital Ou - Capital Outlays		
0210.000	Furniture & Furnishings	500.00
Account Classification Total: EX20-Capital Ou - Capital Outlays		$500.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
EX40-Contractua - Contractual Expenses		
0412.000	Uniforms	1,500.00
0413.000	Safety Shoes	2,600.00
0417.000	Tool Allowance	300.00
0419.003	Cleaning/Sanitary	10,000.00
0419.005	Tools & Machine Parts	180,000.00
0419.599	Undesignated Supplies	20,000.00
0442.000	Rental Of Equipment	10,000.00
0443.000	Repair Of Real Property	10,000.00
0444.000	Repair Of Equipment	150,000.00
0449.599	Undesignated Services	30,000.00
0465.000	Laundry & Cleaning	6,000.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$420,400.00
EX80-Employee B - Employee Benefits		
0830.000	Life Insurance	2,700.00
0860.000	Medical Insurance	150,200.00
0861.000	Dental Insurance	7,500.00
0863.000	Vision Care Insurance	500.00
0866.000	Employee HSA Contribution	23,800.00
Account Classification Total: EX80-Employee B - Employee Benefits		$184,700.00
EX81-FICA - Employee Benefit - FICA		
0810.000	Social Security	63,000.00
Account Classification Total: EX81-FICA - Employee Benefit - FICA		$63,000.00
Sub Department Total: 0200 - Maintenance		$1,595,100.00
Department Total: 8130 - Sewage Trtmt/Disposal		$11,567,870.00
Department: 8140 - Storm Sewers		
Sub Department: 0000 - .		
EX40-Contractua - Contractual Expenses		
0441.000	Rental Of Real Property	75.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$75.00
Sub Department Total: 0000 - .		$75.00
Department Total: 8140 - Storm Sewers		$75.00
Department: 8145 - Laboratory		
Sub Department: 5220 - Environmental Lab		
EX09-PosControl - Personnel - Position Control		
0110.000	Biweekly Payroll	183,000.00
Account Classification Total: EX09-PosControl - Personnel - Position Control		$183,000.00
EX10-Personnel - Personnel Services		
0140.000	Overtime	12,000.00
0150.000	Acting Next-In-Rank Pay	1,000.00
0151.A	Sunday Contractual Pay	2,000.00
0155.A	Holiday Contractual Pay	2,000.00
Account Classification Total: EX10-Personnel - Personnel Services		$17,000.00
EX20-Capital Ou - Capital Outlays		
0250.000	Other Equipment	54,000.00
Account Classification Total: EX20-Capital Ou - Capital Outlays		$54,000.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
EX40-Contractua - Contractual Expenses		
0413.000	Safety Shoes	500.00
0419.009	Misc Chemicals	28,000.00
0419.010	Laboratory	40,000.00
0419.599	Undesignated Supplies	2,500.00
0442.599	Undesignated Rentals	2,000.00
0444.000	Repair Of Equipment	22,000.00
0449.008	Hazardous Waste Displ.	500.00
0449.599	Undesignated Services	80,000.00
0463.000	Travel & Training Expense	500.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$176,000.00
EX80-Employee B - Employee Benefits		
0830.000	Life Insurance	600.00
0860.000	Medical Insurance	34,050.00
0861.000	Dental Insurance	2,000.00
0863.000	Vision Care Insurance	150.00
0866.000	Employee HSA Contribution	5,950.00
Account Classification Total: EX80-Employee B - Employee Benefits		$42,750.00
EX81-FICA - Employee Benefit - FICA		
0810.000	Social Security	14,000.00
Account Classification Total: EX81-FICA - Employee Benefit - FICA		$14,000.00
Sub Department Total: 5220 - Environmental Lab		$486,750.00
Department Total: 8145 - Laboratory		$486,750.00
Department: 9010 - Nys Employees' Retirement		
Sub Department: 0000 - .		
EX80-Employee B - Employee Benefits		
0801.000	NYS E.R.S. Retirement	565,390.00
Account Classification Total: EX80-Employee B - Employee Benefits		$565,390.00
Sub Department Total: 0000 - .		$565,390.00
Department Total: 9010 - Nys Employees' Retirement		$565,390.00
Department: 9020 - Building Trades Benefits		
Sub Department: 0000 - .		
EX80-Employee B - Employee Benefits		
0803.000	Building Trades Benefits	31,677.00
Account Classification Total: EX80-Employee B - Employee Benefits		$31,677.00
Sub Department Total: 0000 - .		$31,677.00
Department Total: 9020 - Building Trades Benefits		$31,677.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
Department:	**9060 - Retiree Benefits**	
Sub Department:	**0000 - .**	
EX80-Employee B - Employee Benefits		
0860.000	Medical Insurance	1,766,620.00
0861.000	Dental Insurance	55,400.00
0863.000	Vision Care Insurance	4,000.00
0865.000	Chiropractic Insurance	1,000.00
Account Classification Total: EX80-Employee B - Employee Benefits		$1,827,020.00
Sub Department Total: 0000 - .		$1,827,020.00
Department Total: 9060 - Retiree Benefits		$1,827,020.00
Department:	**9901 - Interfund Transfers**	
Sub Department:	**0000 - .**	
EX90-Interfund - Interfund Transfers		
0900.FA	Transfer To Water Divisn.	886,884.00
0900.FGA	Transfer To Authority Bd	20,000.00
0900.FGB	Transfer To Water Board	161,100.00
0900.VFG	Transfer To Debt Service	5,132,470.00
Account Classification Total: EX90-Interfund - Interfund Transfers		$6,200,454.00
Sub Department Total: 0000 - .		$6,200,454.00
Department Total: 9901 - Interfund Transfers		$6,200,454.00
EXPENSES Total		$25,104,286.00
Fund REVENUE	Total: GA - Water Board - Sewer	$25,104,286.00
Fund EXPENSE	Total: GA - Water Board - Sewer	$25,104,286.00
Fund Total: GA - Water Board - Sewer		$0.00
Fund:	**VFG - Plant Fund**	
REVENUES		
Department:	**0000 - Revenue**	
RE35-Use Of Mon - Use Of Money & Property		
2401.000	Interest Earnings	530,177.00
Account Classification Total: RE35-Use Of Mon - Use Of Money & Property		$530,177.00
RE75-Operating - Operating Transfers In		
5031.FA	Transfer Fr Water Divisn.	3,421,470.00
5031.GA	Transfer Fr Sewer Divisn.	5,132,470.00
Account Classification Total: RE75-Operating - Operating Transfers In		$8,553,940.00
Department Total: 0000 - Revenue		$9,084,117.00
REVENUES Total		$9,084,117.00
EXPENSES		
Department:	**9710 - Serial Bonds**	
Sub Department:	**0000 - .**	
EX40-Contractua - Contractual Expenses		
0449.599	Undesignated Services	80,000.00
Account Classification Total: EX40-Contractua - Contractual Expenses		$80,000.00
EX60-Principal - Principal On Indebtedness		
0600.000	Principal On Debt	6,330,975.00
Account Classification Total: EX60-Principal - Principal On Indebtedness		$6,330,975.00

Proposed 2027 Budget - Niagara Falls Water Board

Account Number	Account Description	2027 Proposed
EX70-Interest O - Interest On Indebtedness		
0700.000	Interest On Debt	2,652,506.00
0701.000	Interest on Loan	20,636.00
Account Classification Total: EX70-Interest O - Interest On Indebtedness		$2,673,142.00
	Sub Department Total: 0000 - .	$9,084,117.00
	Department Total: 9710 - Serial Bonds	$9,084,117.00
	EXPENSES Total	$9,084,117.00
	Fund REVENUE Total: VFG - Plant Fund	$9,084,117.00
	Fund EXPENSE Total: VFG - Plant Fund	$9,084,117.00
	Fund Total: VFG - Plant Fund	$0.00
	REVENUE GRAND Totals:	$49,557,196.00
	EXPENSE GRAND Totals:	$49,557,196.00
	Grand Totals:	$0.00