



**Northern Westchester
Joint Waterworks**

**2020
ADOPTED
BUDGET**

**October 25, 2019
BOARD OF TRUSTEES:**

**Ilan Gilbert
Rick Morrissey**

**Robert Pesik
Linda Puglisi**

Catherine Paget, Business Director

Matthew Geho, Operations Director

**Northern Westchester Joint Water Works
2020 Adopted Budget
Table of Contents**

Item	Page #
Adopted Budget Highlights	1
History of Major Cost Drivers	2
Comparative Expenditure Summary	3
Comparative Revenue Summary	5
2020 - 2024 Capital Plan	7
Impact of 2020 - 2024 Capital Plan	8
Operating Revenue Detail	9
Capital - \$0.20 rate structure detail	13, 20
Water Treatment Expenditure Detail	14
Water Surcharges Expenditure Detail	21
Schedule of Members Fees	22
Administrative Service Fee & Expenditures	23
Billing Services Fee & Expenditures	26
Distribution Services Fee & Expenditures	29
Member Direct Expenses	32
Employee Costs and Staffing Levels	34
Salary Schedule	35

2020 NWJWW Adopted Budget Highlights

2019 Adopted Operating Budget Total Expenditures	\$ 11,497,737
2020 Adopted Operating Budget Total Expenditures	\$ <u>10,738,965</u>
<i>2020 Increase/(Decrease) in Expenditures</i>	\$ (758,772)

2020 Adopted Budget Water Production Expenses	\$ 8,533,056
2020 Adopted Budget Electrical Surcharge Revenue	\$ (374,185)
2020 Adopted Budget Interest Earnings	\$ (5,000)
2020 Adopted Budget Rental Income	\$ -
2020 Adopted Rate: Water Production Revenue @ \$3.58	\$ <u>(8,153,871)</u>
<i>2020 Water Production Surplus/(Deficit)</i>	\$ -

<i>Planned Revenue excess designated for Capital Projects</i>	
Increase water rate an additional \$0.20 will generate	\$ 455,600

Combined base rate and capital revenue = \$3.78 per thousand gallons

2018 Adopted Operating Budget Total Expenditures	\$ 11,315,909
2019 Adopted Operating Budget Total Expenditures	\$ <u>11,497,437</u>
<i>2019 Increase in Expenditures</i>	\$ 181,528

2019 Adopted Budget Water Production Expenses	\$ 9,246,266
2019 Adopted Budget Electrical Surcharge Revenue	\$ (419,088)
2019 Adopted Budget Interest Earnings	\$ (5,000)
2019 Adopted Budget Rental Income	\$ (15,300)
2019 Adopted Rate: Water Production Revenue @ \$3.41	\$ <u>(8,476,067)</u>
<i>2019 Water Production Surplus/(Deficit)</i>	\$ (330,811)

<i>Planned Revenue excess designated for Capital Projects</i>	
Increase water rate an additional \$0.20 will generate	\$ 497,200

Combined base rate and capital revenue = \$3.61 per thousand gallons

**Northern Westchester Joint Water Works
2020 Adopted Budget
History of Major Cost Drivers**

Year	NYC Raw Water Rate per Thousand	Change From Prior Year	Percent Change
Actual July, 2014	1.57	\$ 0.16	
Actual July, 2015	1.73	\$ 0.16	10.2%
Actual July, 2016	1.73	-	0.00%
Actual July, 2017	1.73	-	0.00%
Actual July, 2018	1.73	-	0.00%
Actual, 2019	1.89	\$ 0.16	9.25%
Budgeted July, 2019	2.30		
Budgeted July, 2020	2.08	\$ (0.22)	-9.6%

Year	Electric Expenses	Change From Prior Year	Percent Change
Actual 2015	645,586	N/A	
Actual 2016	551,643	\$ (93,943)	-14.55%
Actual 2017	563,462	11,819	2.14%
Actual 2018	747,206	183,744	32.61%
Budgeted 2019	748,371	1,165	0.16%
Projected 2019	580,839		
Adopted 2020	748,371	1,165	0.16%

Year	Chemical Expenses	Change From Prior Year	Percent Change
Actual 2015	209,047	N/A	
Actual 2016	217,521	\$ 8,474	4.05%
Actual 2017	217,332	(189)	-0.09%
Actual 2018	276,617	59,285	27.28%
Budgeted 2019	336,800	60,183	21.76%
Projected 2019	340,867		
Adopted 2020	346,800	10,000	2.97%

Year	NWJWW <i>Base</i> Rate per Thousand	Change From Prior Year	Percent Change
Actual 2015	2.98	N/A	
Actual 2016	3.13	\$ 0.15	5.03%
Actual 2017	3.26	0.13	4.15%
Actual 2018	3.41	0.15	4.60%
Actual 2019	3.41	-	0.00%
Adopted 2020	3.58	0.17	4.99%

Northern Westchester Joint Water Works
2020 Adopted Budget
Comparative Operating Budget Expenditure Summary
Classified by Function

Expenditure Type	2017	2018	2019	8/31/19	2019	12/31/19	2020	Budget to	2020 Comments
	Actual	Actual	Budget	Actual	Variance	Projection	Budget	Budget Variance	
Water Treatment Expenditures									
Water Purchase	\$ 4,151,137	\$ 4,204,367	\$ 5,523,667	\$ 2,890,154	\$ 2,633,513	\$ 4,309,206	\$ 4,555,200	\$ (968,467)	Reduced consumption, higher NYC rate
Salaries	\$ 1,080,895	\$ 1,231,137	\$ 1,197,021	\$ 811,779	\$ 385,242	\$ 1,232,932	\$ 1,307,498	\$ 110,477	27 payrolls in 2020; 2019 rates
Equipment	\$ 12,035	\$ 43,088	\$ 18,750	\$ 21,986	\$ (3,236)	\$ 21,986	\$ 57,250	\$ 38,500	
Equipment Maintenance	\$ 47,770	\$ 40,524	\$ 67,625	\$ 12,572	\$ 55,053	\$ 67,625	\$ 83,150	\$ 15,525	
Electricity	\$ 563,462	\$ 747,206	\$ 748,371	\$ 327,794	\$ 420,577	\$ 580,839	\$ 748,371	\$ -	includes safeguards for ECA charges
Contractual	\$ 615,464	\$ 476,335	\$ 551,540	\$ 310,112	\$ 241,428	\$ 551,540	\$ 537,834	\$ (13,706)	
Chemicals, net of fluoride	\$ 217,332	\$ 276,617	\$ 336,800	\$ 143,388	\$ 193,412	\$ 336,800	\$ 346,800	\$ 10,000	
Employee Benefits	\$ 474,060	\$ 703,673	\$ 802,492	\$ 414,135	\$ 388,357	\$ 818,542	\$ 896,953	\$ 94,461	
Sub-Total Treatment Expenditures	\$ 7,162,155	\$ 7,722,948	\$ 9,246,266	\$ 4,931,921	\$ 4,314,345	\$ 7,919,469	\$ 8,533,056	\$ (713,210)	
Central Garage/Distribution Expenses									
Salaries	\$ 289,712	\$ 312,464	\$ 309,890	\$ 194,315	\$ 115,576	\$ 272,024	\$ 324,816	\$ 14,926	27 payrolls in 2020; 2019 rates
Equipment	\$ 14,638	\$ 8,785	\$ 25,500	\$ 3,175	\$ 22,325	\$ 17,500	\$ 28,000	\$ 2,500	
Equipment Maintenance	\$ 12,629	\$ 6,702	\$ 7,500	\$ 2,783	\$ 4,717	\$ 7,500	\$ 4,500	\$ (3,000)	includes member direct expenses
Contractual	\$ 48,863	\$ 42,753	\$ 63,624	\$ 34,924	\$ 28,700	\$ 63,624	\$ 77,762	\$ 14,138	includes member direct expenses
Employee Benefits	\$ 174,228	\$ 179,460	\$ 192,594	\$ 80,571	\$ 112,023	\$ 162,594	\$ 192,096	\$ (498)	
Sub-Total Distribution Expenses	\$ 540,070	\$ 550,164	\$ 599,108	\$ 315,767	\$ 224,303	\$ 523,242	\$ 627,174	\$ 28,066	
Administrative Expenses									
Salaries	\$ 381,113	\$ 419,440	\$ 400,007	\$ 287,886	\$ 112,121	\$ 414,388	\$ 427,502	\$ 27,495	27 payrolls in 2020; 2019 rates
Equipment	\$ 8,699	\$ 7,250	\$ 5,300	\$ -	\$ 5,300	\$ 5,300	\$ 6,300	\$ 1,000	
Equipment Maintenance	\$ 32,105	\$ 37,515	\$ 34,667	\$ 14,718	\$ 19,949	\$ 34,667	\$ 37,900	\$ 3,233	
Contractual	\$ 79,303	\$ 98,435	\$ 95,870	\$ 50,812	\$ 45,058	\$ 95,870	\$ 91,920	\$ (3,950)	
Employee Benefits	\$ 322,772	\$ 186,138	\$ 194,171	\$ 85,755	\$ 108,416	\$ 194,171	\$ 203,805	\$ 9,634	
Sub-Total Administrative Expenses	\$ 823,992	\$ 748,778	\$ 730,015	\$ 439,171	\$ 290,844	\$ 744,396	\$ 767,427	\$ 37,412	

Northern Westchester Joint Water Works									
2020 Adopted Budget									
Comparative Operating Budget Expenditure Summary									
Classified by Function									
Expenditure Type	2017 Actual	2018 Actual	2019 Budget	8/31/19 Actual	2019 Variance	12/31/19 Projection	2020 Budget	Budget to Budget Variance	2020 Comments
Billing Expenses									
Salaries	\$ 208,837	\$ 222,689	\$ 223,942	\$ 154,366	\$ 69,576	\$ 222,961	\$ 233,204	\$ 9,262	27 payrolls in 2020; 2019 rates
Equipment	\$ 1,540	\$ 950	\$ 2,000	\$ 25	\$ 1,975	\$ 2,000	\$ 3,800	\$ 1,800	
Equipment Maintenance	\$ 15,618	\$ 14,540	\$ 10,500	\$ 17,389	\$ (6,889)	\$ 10,500	\$ 10,100	\$ (400)	
Contractual	\$ 45,994	\$ 46,624	\$ 44,291	\$ 31,332	\$ 12,959	\$ 44,291	\$ 48,040	\$ 3,749	
Employee Benefits	\$ 83,743	\$ 88,034	\$ 96,615	\$ 39,054	\$ 57,562	\$ 96,615	\$ 99,964	\$ 3,349	
Sub-Total Billing Expenses	\$ 355,732	\$ 372,837	\$ 377,348	\$ 242,166	\$ 113,566	\$ 376,367	\$ 395,108	\$ 17,760	
Amawalk County Bond Payment	\$ 62,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Debt was retired in 2017
Water Purchase Surcharges	\$ 633,602	\$ 854,216	\$ 545,000	\$ 330,235	\$ 214,765	\$ 495,353	\$ 416,200	\$ (128,800)	Buchanan demand
Total Operating Expenditures	\$ 9,577,598	\$ 10,248,943	\$ 11,497,737	\$ 6,259,260	\$ 5,157,823	\$ 10,058,827	\$ 10,738,965	\$ (758,772)	
Capital Expenditures	\$ 790,228	\$ 1,676,389	\$ 654,700	\$ 132,326	\$ 657,901	\$ 873,500	\$ 630,400	\$ (24,300)	Offset to the add'l \$0.20 p/thousand revenue and NWJWW 30% revenue surcharge
Grand Total Expenditures	\$ 10,367,826	\$ 11,925,332	\$ 12,152,437	\$ 6,391,586	\$ 5,815,725	\$ 10,058,827	\$ 11,369,365	\$ (783,072)	

Northern Westchester Joint Water Works									
2020 Adopted Budget									
Comparative Operating Revenue Summary									
Classified by Function and Type									
Revenue Type	2017 Actual	2018 Actual	2019 Budget	8/31/19 Actual	2019 Variance	12/31/19 Projection	2020 Budget	Budget to Budget Variance	2020 Comments
Water Sales:									
Somers	\$ 269,818	\$ 290,977	\$ 248,930	\$ 224,605	\$ 24,325	\$ 299,228	\$ 300,604	\$ 51,674	Water sales @ base rate of \$3.58 per thousand gallons.
Yorktown	\$ 3,027,081	\$ 3,375,840	\$ 3,472,574	\$ 2,146,641	\$ 1,325,934	\$ 3,234,453	\$ 3,423,554	\$ (49,020)	
Cortlandt	\$ 3,056,120	\$ 3,339,377	\$ 3,410,341	\$ 2,087,765	\$ 1,322,576	\$ 3,135,938	\$ 3,371,286	\$ (39,055)	
Montrose	\$ 1,137,486	\$ 1,618,984	\$ 1,344,222	\$ 1,008,392	\$ 335,830	\$ 1,253,925	\$ 1,058,427	\$ (285,795)	
Peekskill	\$ 40,675	\$ 3,582	\$ -	\$ 128,335	\$ (128,335)	\$ 128,335	\$ -	\$ -	
Sub-Total Water Sales	\$ 7,531,180	\$ 8,628,761	\$ 8,476,067	\$ 5,595,738	\$ 2,880,329	\$ 8,051,879	\$ 8,153,871	\$ (322,196)	
Electrical Surcharges:									
Somers	\$ 13,098	\$ 13,085	\$ 16,764	\$ 8,415	\$ 8,349	\$ 14,521	\$ 18,709	\$ 1,945	50% of total electric expense is passed through to members for pumpage
Yorktown	\$ 157,690	\$ 181,202	\$ 213,735	\$ 79,505	\$ 134,230	\$ 142,306	\$ 183,351	\$ (30,384)	
Cortlandt	\$ 124,773	\$ 145,530	\$ 188,589	\$ 75,161	\$ 113,428	\$ 133,593	\$ 172,125	\$ (16,464)	
Montrose	\$ 12,643	\$ 85,705	\$ -	\$ 2,357	\$ (2,357)	\$ -	\$ -	\$ -	
Sub-Total Electrical Surcharges	\$ 308,204	\$ 425,522	\$ 419,088	\$ 165,438	\$ 253,650	\$ 290,420	\$ 374,185	\$ (44,903)	
Central Garage/Distribution Service:									
Somers	\$ 11,480	\$ 12,784	\$ 13,121	\$ -	\$ 13,121		\$ 14,195	\$ 1,074	Includes member direct payments; Services and reimbursements are billed at the end of the fiscal year for reconciliation
Yorktown	\$ 161,605	\$ 180,406	\$ 183,304	\$ -	\$ 183,304		\$ 215,269	\$ 31,965	
Cortlandt	\$ 190,053	\$ 184,829	\$ 199,161	\$ -	\$ 199,161		\$ 218,478	\$ 19,317	
Montrose	\$ 161,935	\$ 164,104	\$ 185,202	\$ -	\$ 185,202		\$ 161,396	\$ (23,806)	
Sub-Total Distribution Service Fee	\$ 525,073	\$ 542,123	\$ 580,788	\$ -	\$ 580,788	\$ 520,788	\$ 609,338	\$ 28,550	
Administrative Fee									
Somers	\$ 24,782	\$ 22,502	\$ 21,900	\$ -	\$ 21,900		\$ 23,023	\$ 1,123	Billed in September, then adjusted at fiscal year end for reconciliation purposes
Yorktown	\$ 338,690	\$ 292,526	\$ 292,006	\$ -	\$ 292,006		\$ 329,994	\$ 37,988	
Cortlandt	\$ 338,690	\$ 292,526	\$ 292,006	\$ -	\$ 292,006		\$ 322,319	\$ 30,313	
Montrose	\$ 123,912	\$ 142,513	\$ 124,103	\$ -	\$ 124,103		\$ 92,091	\$ (32,012)	
Sub-Total Administrative Fee	\$ 826,074	\$ 750,067	\$ 730,015	\$ -	\$ 730,015	\$ 744,396	\$ 767,427	\$ 37,412	

Northern Westchester Joint Water Works
2020 Adopted Budget
Comparative Operating Revenue Summary
Classified by Function and Type

Revenue Type	2017 Actual	2018 Actual	2019 Budget	8/31/19 Actual	2019 Variance	12/31/19 Projection	2020 Budget	Budget to Budget Variance	2020 Comments
Billing Service									
Somers	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	Billed at the end of the fiscal year for reconciliation purposes
Yorktown	\$ 189,874	\$ 199,005	\$ 203,768	\$ -	\$ 203,768		\$ 213,358	\$ 9,590	
Cortlandt	\$ 149,872	\$ 157,079	\$ 158,486	\$ -	\$ 158,486		\$ 165,945	\$ 7,459	
Montrose	\$ 15,986	\$ 16,754	\$ 15,094	\$ -	\$ 15,094		\$ 15,804	\$ 710	
Sub-Total Billing Expenses	\$ 355,732	\$ 372,838	\$ 377,348	\$ -	\$ 377,348	\$ 376,367	\$ 395,107	\$ 17,759	
In House/Outsource Lab Exps:									
Somers	\$ -		\$ -	\$ -	\$ -		\$ 9,420	\$ 734	In house certified lab @ \$5.52 per sample; annual RFP held for outsourced services
Yorktown	\$ 5,885	\$ 3,853	\$ 8,686	\$ 1,926	\$ 6,760		\$ 6,263	\$ (1,320)	
Cortlandt	\$ 4,725	\$ 2,169	\$ 7,583	\$ 1,137	\$ 6,446		\$ 2,154	\$ 103	
Montrose	\$ 1,566	\$ 320	\$ 2,051	\$ 138	\$ 1,913		\$ -	\$ -	LT2 sampling shared costs in '17 & '18
New Castle	\$ 3,243	\$ 1,033	\$ -	\$ -	\$ -		\$ 17,837	\$ (483)	
Sub-Total Lab Expenses	\$ 15,419	\$ 7,376	\$ 18,320	\$ 3,202	\$ 15,118	\$ 18,320	\$ 17,837	\$ (483)	
Amawalk County Bond Payment	\$ 62,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Debt was retired in 2017
Water Surcharges	\$ 565,940	\$ 775,653	\$ 545,000	\$ 332,159	\$ 212,841	\$ 495,353	\$ 416,200	\$ (128,800)	Buchanan demand
Rental Property	\$ 33,600	\$ 19,400	\$ 15,300	\$ -	\$ 15,300	\$ -	\$ -	\$ (15,300)	
Electricity Demand Response	\$ 572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Compensation for loss	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Earnings	\$ 6,063	\$ 8,472	\$ 5,000	\$ 5,589	\$ (589)	\$ 8,384	\$ 5,000	\$ -	
Other Miscellaneous	\$ 17,114	\$ 26,025	\$ -	\$ 1,428	\$ (1,428)	\$ 1,428	\$ -	\$ (330,811)	
Retained Earnings Appropriated	\$ -	\$ -	\$ 330,811	\$ -	\$ 330,811	\$ -	\$ -	\$ (346,111)	
Total Other Revenues	\$ 57,349	\$ 53,896	\$ 351,111	\$ 7,017	\$ 344,094	\$ 9,812	\$ 5,000	\$ (346,111)	
Total Operating Revenues	\$ 10,247,018	\$ 11,556,235	\$ 11,497,737	\$ 6,103,553	\$ 5,394,184	\$ 10,507,334	\$ 10,738,965	\$ (758,772)	
Excess Revenue for Capital Needs		\$ 503,458	\$ 497,200	\$ 320,669	\$ 176,531	\$ 477,600	\$ 455,400	\$ (41,800)	Additional \$0.20 per thousand
Water Tank Bond Revenue	\$ 521,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NWJWW 30% Surcharge	\$ -	\$ 226,378	\$ 157,500	\$ 95,622	\$ 61,878	\$ 200,000	\$ 175,000	\$ 17,500	Enacted in January 2018
Grand Total Revenues	\$ 10,768,509	\$ 12,286,070	\$ 12,152,437	\$ 6,519,845	\$ 5,632,592	\$ 11,184,934	\$ 11,369,365	\$ (783,072)	

**Northern Westchester Joint Water Works
2020 Adopted Budget
History of Retained Earnings**

Year	Year End Unrestricted Fund Balance	Variance	Explanation
2003	\$2,100,000		
2004	\$2,400,000	300,000	Began plan to build reserve for capital projects, i.e. Amawalk Generator, in the member water rate
2005	\$3,400,000	1,000,000	
2006	\$3,900,000	500,000	
2007	\$4,400,000	500,000	
2008	\$5,300,000	900,000	
2009	\$5,700,000	400,000	Last year capital reserve was contributed to in the member water rate
2010	\$4,400,000	(1,300,000)	Amawalk Generator replacement completed, cost \$1.2 million; decrease in member water rate
2011	\$4,100,000	(300,000)	Reserve used to offset member water rate
2012	\$3,300,000	(800,000)	Reserve used to offset member water rate, remediation expenses, Amawalk VFD replacement.
2013	\$2,500,000	(800,000)	Remediation expenses, Catskill Oil tank removal project, Amawalk Chemical containment
2014	\$1,670,000	(830,000)	Funded multiple capital projects, mainly Amawalk Chemical Containment Upgrade
2015	\$1,547,000	(123,000)	Continued to fund multiple capital projects
2016	\$1,979,825	432,825	Capital projects other than Catskill 3.85MG tank replacement on hold; zero increase in NYC water rate
2017	\$2,283,511	303,686	Net effect of zero increase in NYC water rate and water revenue loss of \$420K for 16" Transmission line leak
2018*	\$1,831,128	(452,383)	Funded multiple capital projects, mainly 16" Transmission Main Replacement

**NORTHERN WESTCHESTER JOINT WATER WORKS
FIVE YEAR CAPITAL PLAN
2020 - 2024**

Location	Project Name	Priority	2020	2021	2022	2023	2024	Total Cost	Explanation	Source of Funding
AMW	Filter 5&6 Valves	High	\$35,500					\$35,500	clean and paint sludge tank; address structural issues identified in 2016 inspections	Capital
AMW	Pave plant entrance	High	\$10,000					\$10,000	Repave driveway, relocate hydrant, and replace guardrails	Capital
AMW	Clarifier Replacement	High	\$250,000	\$250,000				\$500,000	Replace with DAF or other technology which is compatible to water quality	Capital
AMW	Dredge Lagoons	High	\$300,000					\$300,000	Periodic removal of lagoon residuals	Capital
CAT	Filter Effluent Vavles	High	\$85,000					\$85,000	Replace air actuated effluent valve actuators with Rotork Electrical actuators. New electrical actuators will have ability to operate valves manually	Capital
CAT	Raw Water Electrical Feed Upgrade	High	\$85,000					\$85,000	Replace 1950's main electrical disconnect with new disconnect, load lines, and transformer	Capital
CAT	SCADA Upgrade	High		\$200,000				\$200,000	Upgrade GE 9030 PLC to GE 3XI PLC's. 9030 PLC's are obsolete and no longer supported.	Capital
AMW	Roof replacement for Main Building	moderate			\$250,000			\$250,000	Original roof to be replaced. Includings all flashing and roof penetrations.	Capital
CAT	Filter Media Replacement	Moderate				\$200,000		\$200,000	Media is ~25 years old and is in need of replacement to prevent water quality issues.	Capital
ADMIN	Demolition of 78 Locust & DE Plant	Moderate	\$55,000					\$55,000		Capital
AMW	HVAC upgrade	moderate-low		\$75,000				\$75,000	Boiler has not been upgraded since 1970's, AC upgraded in 1995 expansion	Capital
ADMIN	Build new storage building	moderate-low		\$300,000				\$300,000	new building to house records and equipment	Capital
CAT	Pump Upgrade Engineering and construction-Campfield Pump Station	low				\$25,000		\$25,000	Existing Detroit Diesel to be removed and replaced with more efficient electric motor.	Capital
CAT	Filter # 5 Construction	Low					\$250,000	\$250,000	Finish construction of 5th treatment train, thereby increasing production to 10.0mgd.	Capital
AMW	Hypochlorite conversion	low	\$20,000					\$20,000	Replace existing calcium hypochlorite tablet feed system with liquid sodium hypochlorite system. Table feed system is aging out and is costly to operate. Costs associated with upgrade would be recouped in 1 to 2 years	Capital
AMW	Paint 3 sludge tank	low					\$120,000	\$120,000	Work originally budgeted to be done in 2019, but funds were used to off set	Capital
	Grand Totals		\$820,500	\$825,000	\$250,000	\$225,000	\$370,000	\$2,490,500		

**Northern Westchester Joint Water Works
2020 Adopted Budget
Impact of 2020 - 2024 Capital Plan**

2019 Operating Budget	\$ 11,497,737
25% legally required in reserve	<u>\$ 2,874,434</u>
12/31/18 Adjusted Unrestricted Net Assets, Modified Accrual Basis	\$ 4,565,939
Less required reserve	<u>\$ (2,874,434)</u>
Available Unrestricted Net Assets	\$ 1,691,505
Add: 2019 Anticipated Revenue for Capital Projects	\$ 477,600
Add: 2019 Anticipated Revenue from 30% Surcharge	\$ 200,000
Less 2019 Projected Capital Project Expenses*	<u>\$ (873,500)</u>
Balance available for decisions	<u><u>\$ 1,495,605</u></u>

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Member Five Year Total</u>
Balance available for decisions	\$ 1,495,605	\$ 1,305,505	\$ 1,097,905	\$ 1,290,305	\$ 1,507,705	
Additional \$0.20 per thousand generates	\$ 455,400	\$ 442,400	\$ 442,400	\$ 442,400	\$ 442,400	\$ 2,225,000
NWJWW Additional 30% surcharge generates	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	\$ 350,000
Annual Capital Expenditures Per Capital Plan	<u>\$ (820,500)</u>	<u>\$ (825,000)</u>	<u>\$ (250,000)</u>	<u>\$ (225,000)</u>	<u>\$ (370,000)</u>	<u>\$ (2,490,500)</u>
Unexpended balance for carryover	\$ 1,305,505	\$ 1,097,905	\$ 1,290,305	\$ 1,507,705	\$ 1,580,105	\$ 84,500

*Approved Capital Projects	Expected Outlay by December 2019
Amawalk SCADA system	\$ 40,000
Amawalk Decant Pump Upgrade	\$ 75,000
Amawalk Backwash Pump Replacement	\$ 39,000
Catskill Building Site Improvements	\$ 15,000
Catskill HVAC Upgrade	\$ 80,000
Catskill 16" Transmission Line Leak Repair/Bypass Pipe	\$ 300,000
Catskill DAF Compressors Replacement Project	\$ 80,000
Catskill Hypochloride and Sodium Tank Replacements	\$ 185,000
Amawalk and Catskill Security Improvements	\$ 9,500
Utility Truck Purchase	\$ 40,000
Water Billing Software Upgrade	<u>\$ 10,000</u>
	<u>\$ 873,500</u>

2020 Adopted Budget
October 25, 2019

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017 Actual	2018 Actual	Original 2019 Budget	Adjusted 2019 Budget	2019 Actual Per 1-8	2020 REQUESTED Stage	2020 RECOMMEND Stage	2020 ADOPTED Stage	Variance To ADOPTED Stage
Fund 041	NO WEST WATER WORKS									
041.0041.1255	NON-REFUNDABLE BID FEES	450.00	550.00	0.00	0.00	850.00	0.00	0.00	0.00	0.00%
041.0041.2140	METERED WATER SALES	565,940.28	775,652.93	545,000.00	545,000.00	332,158.70	416,200.00	416,200.00	416,200.00	-23.63%
041.0041.2140.9801	METERED WATER SALES.SOMERS WATER SALES	269,818.18	290,977.41	248,930.00	248,930.00	224,604.85	286,270.00	300,604.00	300,604.00	20.76%
041.0041.2140.9802.0001	METERED WATER SALES.YORKTOWN WATER SALES.CATSKILL	1,426,784.64	1,523,974.62	2,430,802.00	2,430,802.00	1,314,631.96	1,630,492.00	1,711,777.00	1,711,777.00	-29.58%
041.0041.2140.9802.0002	METERED WATER SALES.YORKTOWN WATER SALES.AMAWALK	1,600,296.38	1,851,865.87	1,041,772.00	1,041,772.00	832,008.54	1,630,491.00	1,711,777.00	1,711,777.00	64.31%
041.0041.2140.9803	METERED WATER SALES.PEEKSKILL WATER SALES	40,675.20	3,582.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
041.0041.2140.9804	METERED WATER SALES.CORTLANDT WATER SALES	3,056,119.54	3,339,376.82	3,410,341.00	3,410,341.00	2,087,764.71	3,211,197.00	3,371,286.00	3,371,286.00	-1.15%
041.0041.2140.9805	METERED WATER SALES.MONTROSE WATER SALES	1,137,486.07	1,618,983.68	1,344,222.00	1,344,222.00	1,008,392.47	1,008,167.00	1,058,427.00	1,058,427.00	-21.26%
041.0041.2144.9801	WATER SERVICE CHARGES.SOMERS WATER SALES	13,098.08	13,085.33	16,764.00	16,764.00	8,415.46	18,709.00	18,709.00	18,709.00	11.60%
041.0041.2144.9802	WATER SERVICE CHARGES.YORKTO WN WATER SALES	157,690.14	181,201.96	213,735.00	213,735.00	79,504.90	183,351.00	183,351.00	183,351.00	-14.22%
041.0041.2144.9804	WATER SERVICE CHARGES.CORTLAN DT WATER SALES	124,772.72	145,529.87	188,589.00	188,589.00	75,160.96	172,125.00	172,125.00	172,125.00	-8.73%
041.0041.2144.9805	WATER SERVICE CHARGES- MID.MONTROSE WATER SALES	12,642.79	85,704.66	0.00	0.00	2,357.14	0.00	0.00	0.00	0.00%
041.0041.2150	DEMAND RESPONSE PROGRAM	571.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017	2018	Original	Adjusted	2019	2020	2020	2020	Variance To
		Actual	Actual	2019 Budget	2019 Budget	Actual Per 1-8	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Fund 041	NO WEST WATER WORKS									
041.0041.2378	SERVICES OTHER GOVTS	676,239.13	636,603.36	657,236.00	657,236.00	1,137.12	713,005.00	713,005.00	713,005.00	8.49%
041.0041.2379	SVCS OTHER GOVTS - YORKTOWN	763,960.37	675,789.96	687,764.00	687,764.00	1,926.48	768,041.00	768,041.00	768,041.00	11.67%
041.0041.2380	SVCS OTHER GOVTS - M I D	303,398.48	323,691.16	326,450.00	326,450.00	138.00	271,445.00	271,445.00	271,445.00	-16.85%
041.0041.2381	SVCS OTHER GVTS-SOMERS	37,502.94	35,286.00	35,022.00	35,022.00	0.00	37,218.00	37,218.00	37,218.00	6.27%
041.0041.2382	SVC OTHER GOV'T - NEW CASTLE	3,242.93	1,033.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
041.0041.2397.9801	CAPITAL PROJECTS.SOMERS WATER SALES	4,301.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
041.0041.2397.9802	CAPITAL PROJECTS.YORKTO WN WATER SALES	42,904.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
041.0041.2397.9804	CAPITAL PROJECTS.CORTLA NDT WATER SALES	420,796.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
041.0041.2397.9805	CAPITAL PROJECTS.MONTR OSE WATER SALES	53,490.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
041.0041.2401	INTEREST AND EARNINGS	6,063.06	8,471.63	5,000.00	5,000.00	5,589.17	5,000.00	5,000.00	5,000.00	0.00%
041.0041.2410	RENTAL OF REAL PROPERTY	33,600.00	19,400.00	15,300.00	15,300.00	0.00	0.00	0.00	0.00	-100.00%
041.0041.2655	MINOR SALES, OTHER	0.00	88.80	0.00	0.00	579.13	0.00	0.00	0.00	0.00%
041.0041.2680	INSURANCE RECOVERIES	0.00	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
041.0041.2701	REFUNDS OF PRIOR YEARS EXPEND.	12,286.17	17,585.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
041.0041.2770	UNCLASSIFIED REVENUES	4,377.73	299.31	0.00	0.00	(1.30)	0.00	0.00	0.00	0.00%
041.0041.9000	UNEXPENDED BALANCE	0.00	0.00	330,810.00	330,810.00	0.00	0.00	0.00	0.00	-100.00%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017	2018	Original	Adjusted	2019	2020	2020	2020	Variance To
		Actual	Actual	2019 Budget	2019 Budget	Actual Per 1-8	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	ADOPTED Stage
Grand Total		10,768,507.63	11,556,235.12	11,497,737.00	11,497,737.00	5,975,218.29	10,351,711.00	10,738,965.00	10,738,965.00	-6.60%

NOTE: One or more accounts may not be printed due to Account Table restrictions.

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017	2018	Original	Adjusted	2019	2020	2020	2020	Variance To
		Actual	Actual	2019 Budget	2019 Budget	Actual Per 1-8	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Type R	Revenue									
041.0041.2140.9701.0001	METERED WATER SALES.NWJWW 30% SURCHARGE.CATSK ILL	0.00	226,377.54	157,500.00	157,500.00	95,621.86	175,000.00	175,000.00	175,000.00	11.11%
041.0041.9097	EXCESS REVENUE FOR CAPITAL	459,579.58	503,457.73	497,200.00	497,200.00	320,669.46	455,400.00	455,400.00	455,400.00	-8.41%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description			Original	Adjusted	2019	2020	2020	2020	Variance To
		2017	2018	2019	2019	Actual	REQUESTED	RECOMMEND	ADOPTED	ADOPTED
		Actual	Actual	Budget	Budget	Per 1-8	Stage	Stage	Stage	Stage
Dept 1491	PUBLIC WORKS ADMIN - AMAWALK									
041.1491.0413	SUPPLIES AND MISC	74.83	74.84	150.00	150.00	124.58	200.00	200.00	200.00	33.33%
041.1491.0421	TELEPHONE EXPENSE	3,474.56	3,501.57	3,700.00	3,700.00	2,464.15	3,900.00	3,900.00	3,900.00	5.41%
041.1491.0444	EQUIPMENT MAINTENANCE	22.27	21.27	125.00	125.00	0.00	0.00	0.00	0.00	-100.00%
Total Dept 1491	PUBLIC WORKS ADMIN - AMAWALK	3,571.66	3,597.68	3,975.00	3,975.00	2,588.73	4,100.00	4,100.00	4,100.00	3.14%
Dept 1620	OPERATION OF PLANT/BUILDINGS - CATSKILL									
041.1620.0210	EQUIPMENT	1,525.43	1,264.99	10,000.00	10,000.00	0.00	0.00	0.00	0.00	-100.00%
041.1620.0411	HEATING FUEL	27,585.88	27,982.60	35,000.00	35,000.00	18,269.85	33,500.00	33,500.00	33,500.00	-4.29%
041.1620.0413	SUPPLIES	4,737.78	5,945.75	3,850.00	3,850.00	2,751.77	4,100.00	4,100.00	4,100.00	6.49%
041.1620.0416	TOOLS	4,338.24	4,221.81	5,000.00	5,000.00	3,146.79	5,500.00	5,500.00	5,500.00	10.00%
041.1620.0420	M & R MATERIALS	1,939.06	1,485.57	4,700.00	4,700.00	838.02	4,200.00	4,200.00	4,200.00	-10.64%
041.1620.0421	PHONE/INTERNET	1,667.39	1,665.72	2,340.00	2,340.00	1,057.82	2,340.00	2,340.00	2,340.00	0.00%
041.1620.0443	OFFICE/BUILDING MAINTENANCE	12,848.32	14,948.32	34,750.00	34,750.00	13,549.57	33,450.00	33,450.00	33,450.00	-3.74%
041.1620.0444	EQUIPMENT MAINTENANCE	18,241.73	13,952.42	33,150.00	33,150.00	3,315.00	31,550.00	31,550.00	31,550.00	-4.83%
041.1620.0453	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	1,875.00	0.00	0.00	0.00	0.00%
041.1620.0455	REMEDATION SERVICES	0.00	23,048.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Dept 1620	OPERATION OF PLANT/BUILDINGS - CATSKILL	72,883.83	94,516.05	128,790.00	128,790.00	44,803.82	114,640.00	114,640.00	114,640.00	-10.99%
Dept 1621	OPERATION PLANT/BLGS - AMAWALK									
041.1621.0210	EQUIPMENT	0.00	2,600.00	0.00	246.00	245.44	0.00	0.00	0.00	0.00%
041.1621.0411	HEATING FUEL	6,546.45	18,635.94	24,000.00	24,000.00	6,374.98	24,000.00	24,000.00	24,000.00	0.00%
041.1621.0413	SUPPLIES AND MISC	2,273.91	3,459.98	3,200.00	2,646.00	1,522.93	3,700.00	3,700.00	3,700.00	15.63%
041.1621.0420	M & R MATERIALS	23.89	269.85	7,750.00	4,324.00	2,054.04	7,750.00	7,750.00	7,750.00	0.00%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017 Actual	2018 Actual	Original 2019 Budget	Adjusted 2019 Budget	2019 Actual Per 1-8	2020 REQUESTED Stage	2020 RECOMMEND Stage	2020 ADOPTED Stage	Variance To ADOPTED Stage
Dept 1621	OPERATION PLANT/BLGS - AMAWALK									
041.1621.0443	OFFICE/BUILDING MAINTENANCE	7,794.69	8,312.69	11,030.00	14,210.00	9,123.76	19,980.00	19,980.00	19,980.00	81.14%
041.1621.0444	EQUIPMENT MAINTENANCE	3,760.84	4,618.95	10,000.00	10,000.00	117.00	21,000.00	21,000.00	21,000.00	110.00%
Total Dept 1621	OPERATION PLANT/BLGS - AMAWALK	20,399.78	37,897.41	55,980.00	55,426.00	19,438.15	76,430.00	76,430.00	76,430.00	36.53%
Dept 8320	SOURCE OF SUPPLY POWER&PUMPING									
041.8320.0424	WATER PURCH CITY OF PEEKSKILL	0.00	74,174.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
041.8320.0425	WATER PURCH NYC AMAWALK	1,107,984.54	1,357,209.01	1,657,100.00	1,647,053.00	706,912.60	1,639,872.00	1,639,872.00	1,639,872.00	-1.04%
041.8320.0426	WATER PURCH NYC CATSKILL	3,043,152.07	2,772,983.56	3,866,567.00	3,854,132.00	2,183,240.96	2,915,328.00	2,915,328.00	2,915,328.00	-24.60%
Total Dept 8320	SOURCE OF SUPPLY POWER&PUMPING	4,151,136.61	4,204,366.90	5,523,667.00	5,501,185.00	2,890,153.56	4,555,200.00	4,555,200.00	4,555,200.00	-17.53%
Dept 8330	PURIFICATION - CATSKILL									
041.8330.0110	SALARIES	505,620.85	564,539.85	498,640.00	498,640.00	328,600.93	545,675.00	545,675.00	545,675.00	9.43%
041.8330.0112	HOLIDAY PAY	21,444.52	19,104.08	19,671.00	19,671.00	9,813.68	21,195.00	21,195.00	21,195.00	7.75%
041.8330.0116	SHIFT DIFFERENTIAL	13,780.61	17,319.03	17,850.00	17,850.00	9,366.56	20,295.00	20,295.00	20,295.00	13.70%
041.8330.0120	OPERATOR PAID TRAINING	567.68	195.75	2,349.00	2,349.00	587.25	2,584.00	2,584.00	2,584.00	10.00%
041.8330.0199	OVERTIME	60,161.15	64,310.99	60,000.00	60,000.00	50,949.41	64,000.00	64,000.00	64,000.00	6.67%
041.8330.0210	EQUIPMENT	7,220.00	762.32	4,000.00	4,000.00	2,016.00	11,900.00	11,900.00	11,900.00	197.50%
041.8330.0225	TESTING EQUIPMENT AND SUPPLIES	13,351.56	16,113.17	16,200.00	16,200.00	10,026.34	17,200.00	17,200.00	17,200.00	6.17%
041.8330.0413	SUPPLIES AND MISC	970.17	1,525.22	220.00	814.00	478.24	1,200.00	1,200.00	1,200.00	445.45%
041.8330.0416	TOOLS	0.00	0.00	0.00	219.07	219.07	0.00	0.00	0.00	0.00%
041.8330.0420	M & R MATERIALS	16,247.98	27,670.85	25,300.00	23,836.00	4,599.43	37,200.00	37,200.00	37,200.00	47.04%
041.8330.0422	ELECTRICAL POWER	428,027.68	561,875.99	565,182.00	565,182.00	248,536.18	565,182.00	565,182.00	565,182.00	0.00%

NO WESTCHESTER JOINT WATER WKS**Budget Preparation Report**

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017	2018	Original	Adjusted	2019	2020	2020	2020	Variance To
		Actual	Actual	2019 Budget	2019 Budget	Actual Per 1-8	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Dept 8330	PURIFICATION - CATSKILL									
041.8330.0430	COMPUTER SOFTWARE SUPPORT	1,267.50	3,865.00	4,300.00	4,300.00	2,797.50	4,000.00	4,000.00	4,000.00	-6.98%
041.8330.0434	INSURANCE	72,111.43	65,660.87	79,762.00	79,762.00	58,330.72	79,762.00	79,762.00	79,762.00	0.00%
041.8330.0435	WATER TESTING	11,137.19	6,759.14	7,000.00	7,000.00	1,871.27	7,350.00	7,350.00	7,350.00	5.00%
041.8330.0443	OFFICE/BUILDING MAINTENANCE	114.00	0.00	0.00	87.00	86.40	0.00	0.00	0.00	0.00%
041.8330.0444	EQUIPMENT MAINTENANCE	12,575.13	7,746.85	18,100.00	18,100.00	6,533.63	22,500.00	22,500.00	22,500.00	24.31%
041.8330.0445	UNIFORMS/BOOTS	2,488.18	3,336.39	3,800.00	3,800.00	2,457.11	3,700.00	3,700.00	3,700.00	-2.63%
041.8330.0448	RESIDUAL DISPOSAL ALUM	15,694.00	16,193.64	20,000.00	20,000.00	9,366.49	25,000.00	25,000.00	25,000.00	25.00%
041.8330.0453	PROFESSIONAL SERVICES	5,025.00	1,663.20	250.00	664.00	413.95	1,100.00	1,100.00	1,100.00	340.00%
041.8330.0460	SAFETY TRAINING/MISCELLANEOUS	3,739.82	172.22	5,500.00	5,500.00	426.07	10,000.00	10,000.00	10,000.00	81.82%
041.8330.0463	TUITION AND TRAINING	1,073.00	1,141.59	1,420.00	1,420.00	659.50	1,500.00	1,500.00	1,500.00	5.63%
041.8330.0464	AUTO/TRAVEL	165.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
041.8330.0480	MTA PAYROLL TAX EXPENSE	1,940.62	2,145.53	1,968.00	1,968.00	1,285.61	2,045.00	2,045.00	2,045.00	3.91%
041.8330.0490	PERMITS AND FEES	17,321.20	16,292.24	17,100.00	17,469.00	17,468.19	17,400.00	17,400.00	17,400.00	1.75%
041.8330.0502	POLYALUMINUM CHLORIDE	17,586.10	22,813.76	40,000.00	40,000.00	18,497.06	40,000.00	40,000.00	40,000.00	0.00%
041.8330.0503	SODIUM HYPOCHLORITE	24,108.05	23,597.98	29,500.00	29,500.00	13,802.42	29,500.00	29,500.00	29,500.00	0.00%
041.8330.0504	CAUSTIC SODA	17,235.82	14,433.20	15,000.00	15,000.00	8,402.90	15,000.00	15,000.00	15,000.00	0.00%
041.8330.0506	ORTHOPHOSPHATE S	12,858.24	9,528.75	20,000.00	20,000.00	9,048.20	20,000.00	20,000.00	20,000.00	0.00%
041.8330.0507	POLYMER	9,707.34	8,950.24	17,800.00	17,800.00	6,769.96	17,800.00	17,800.00	17,800.00	0.00%
041.8330.0805	STATE RETIREMENT	57,624.00	79,337.00	96,182.00	96,182.00	0.00	98,683.00	98,683.00	98,683.00	2.60%
041.8330.0810	SOCIAL SECURITY	43,714.86	48,420.28	45,786.00	57,786.00	28,945.93	50,012.00	50,012.00	50,012.00	9.23%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017	2018	Original	Adjusted	2019	2020	2020	2020	Variance To
		Actual	Actual	2019 Budget	2019 Budget	Actual Per 1-8	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	ADOPTED Stage
Dept 8330	PURIFICATION - CATSKILL									
041.8330.0815	WORKERS COMPENSATION	42,489.65	40,083.88	52,549.00	52,549.00	43,478.08	52,549.00	52,549.00	52,549.00	0.00%
041.8330.0830	HEALTH INSURANCE	93,077.65	101,048.28	110,980.00	110,980.00	64,914.87	123,158.00	123,158.00	123,158.00	10.97%
041.8330.0835	DENTAL INSURANCE	4,094.04	4,537.74	4,626.00	4,626.00	2,384.13	4,534.00	4,534.00	4,534.00	-1.99%
041.8330.0840	EMPLOYEE ASSISTANCE PROGRAM	270.00	270.00	300.00	300.00	247.50	488.00	488.00	488.00	62.67%
041.8330.0845	VISION CARE REIMBURSEMENT	155.00	432.50	1,350.00	1,350.00	0.00	1,463.00	1,463.00	1,463.00	8.37%
Total Dept 8330	PURIFICATION - CATSKILL	1,534,965.87	1,751,847.53	1,802,685.00	1,814,904.07	963,380.58	1,913,975.00	1,913,975.00	1,913,975.00	6.17%
Dept 8331	PURIFICATION - AMAWALK									
041.8331.0110	SALARIES	405,423.33	479,952.87	498,641.00	498,641.00	355,240.73	545,675.00	545,675.00	545,675.00	9.43%
041.8331.0112	HOLIDAY PAY	19,230.76	19,259.76	19,671.00	19,671.00	9,594.32	21,195.00	21,195.00	21,195.00	7.75%
041.8331.0116	SHIFT DIFFERENTIAL	8,421.11	12,081.19	17,850.00	17,850.00	10,027.02	20,295.00	20,295.00	20,295.00	13.70%
041.8331.0120	OPERATOR PAID TRAINING	202.28	939.60	2,349.00	2,349.00	221.85	2,584.00	2,584.00	2,584.00	10.00%
041.8331.0199	OVERTIME	46,043.01	53,433.82	60,000.00	60,000.00	37,376.81	64,000.00	64,000.00	64,000.00	6.67%
041.8331.0210	EQUIPMENT	3,289.20	8,460.19	4,750.00	4,750.00	1,119.09	6,300.00	6,300.00	6,300.00	32.63%
041.8331.0225	TESTING EQUIPMENT AND SUPPLIES	15,474.20	13,887.71	18,150.00	18,150.00	8,579.10	21,850.00	21,850.00	21,850.00	20.39%
041.8331.0413	SUPPLIES AND MISC	574.38	262.64	0.00	758.00	585.42	200.00	200.00	200.00	100.00%
041.8331.0416	TOOLS	0.00	0.00	0.00	217.00	217.00	0.00	0.00	0.00	0.00%
041.8331.0420	M & R MATERIALS	7,892.77	7,627.42	2,400.00	12,447.00	11,064.96	13,900.00	13,900.00	13,900.00	479.17%
041.8331.0422	ELECTRICAL POWER	135,433.98	185,330.15	183,189.00	183,189.00	79,257.56	183,189.00	183,189.00	183,189.00	0.00%
041.8331.0430	COMPUTER SOFTWARE SUPPORT	0.00	3,865.00	4,300.00	4,300.00	1,887.50	2,500.00	2,500.00	2,500.00	-41.86%
041.8331.0434	INSURANCE	72,110.43	65,660.84	79,762.00	79,762.00	58,330.71	79,762.00	79,762.00	79,762.00	0.00%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017	2018	Original	Adjusted	2019	2020	2020	2020	Variance To
		Actual	Actual	2019 Budget	2019 Budget	Actual Per 1-8	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Dept 8331	PURIFICATION - AMAWALK									
041.8331.0435	WATER TESTING	10,618.42	6,759.17	7,000.00	7,000.00	1,724.27	7,350.00	7,350.00	7,350.00	5.00%
041.8331.0444	EQUIPMENT MAINTENANCE	13,192.10	14,184.46	6,250.00	6,250.00	2,606.68	8,100.00	8,100.00	8,100.00	29.60%
041.8331.0445	UNIFORMS/BOOTS	3,769.11	4,156.62	3,800.00	3,800.00	2,489.09	3,700.00	3,700.00	3,700.00	-2.63%
041.8331.0448	RESIDUAL DISPOSAL ALUM	19,222.00	111,504.41	100,000.00	100,000.00	60,688.62	75,000.00	75,000.00	75,000.00	-25.00%
041.8331.0448.0000.0002	RESIDUAL DISPOSAL ALUM.AMAWALK	237,339.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
041.8331.0453	PROFESSIONAL SERVICES	410.15	4,685.00	250.00	250.00	0.00	300.00	300.00	300.00	20.00%
041.8331.0460	SAFETY TRAINING/MISCELLENOUS	721.14	109.62	5,500.00	5,500.00	667.51	10,000.00	10,000.00	10,000.00	81.82%
041.8331.0463	TUITION AND TRAINING	1,273.00	1,071.59	1,420.00	1,420.00	444.50	1,500.00	1,500.00	1,500.00	5.63%
041.8331.0464	AUTO/TRAVEL	9.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
041.8331.0480	MTA PAYROLL TAX EXPENSE	1,549.57	1,823.42	1,968.00	1,968.00	1,331.59	2,045.00	2,045.00	2,045.00	3.91%
041.8331.0490	PERMITS AND FEES	8,525.00	8,830.23	8,700.00	8,279.00	8,094.94	8,700.00	8,700.00	8,700.00	0.00%
041.8331.0502	POLYALUMINUM CHLORIDE	45,578.82	68,505.18	55,000.00	55,000.00	31,955.64	60,000.00	60,000.00	60,000.00	9.09%
041.8331.0504	CAUSTIC SODA	2,332.60	2,443.00	4,500.00	4,500.00	1,024.80	4,500.00	4,500.00	4,500.00	0.00%
041.8331.0506	ORTHOPHOSPHATE S	5,534.99	6,667.35	10,000.00	10,000.00	2,171.91	10,000.00	10,000.00	10,000.00	0.00%
041.8331.0507	POLYMER	0.00	13,825.01	15,000.00	15,000.00	9,461.54	15,000.00	15,000.00	15,000.00	0.00%
041.8331.0512	CALCIUM HYPOCHLORITE	76,646.40	98,606.66	120,000.00	120,000.00	42,254.04	125,000.00	125,000.00	125,000.00	4.17%
041.8331.0513	SODIUM PERMANGANATE	5,744.00	7,245.50	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00%
041.8331.0805	STATE RETIREMENT	57,625.00	79,336.00	96,182.00	96,182.00	0.00	98,683.00	98,683.00	98,683.00	2.60%
041.8331.0810	SOCIAL SECURITY	34,854.38	41,169.91	45,786.00	45,786.00	29,842.53	50,012.00	50,012.00	50,012.00	9.23%
041.8331.0815	WORKERS COMPENSATION	42,488.65	40,083.88	52,549.00	52,549.00	43,478.08	52,549.00	52,549.00	52,549.00	0.00%

NO WESTCHESTER JOINT WATER WKS**Budget Preparation Report**

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017	2018	Original	Adjusted	2019	2020	2020	2020	Variance To
		Actual	Actual	2019 Budget	2019 Budget	Actual Per 1-8	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	ADOPTED Stage
Dept 8331	PURIFICATION - AMAWALK									
041.8331.0830	HEALTH INSURANCE	93,077.75	101,048.45	110,980.00	110,980.00	64,914.95	123,158.00	123,158.00	123,158.00	10.97%
041.8331.0835	DENTAL INSURANCE	4,094.04	4,537.74	4,626.00	4,626.00	2,384.13	4,534.00	4,534.00	4,534.00	-1.99%
041.8331.0840	EMPLOYEE ASSISTANCE PROGRAM	270.00	270.00	300.00	300.00	247.50	487.00	487.00	487.00	62.33%
041.8331.0845	VISION CARE REIMBURSEMENT	225.00	337.50	1,350.00	1,350.00	0.00	1,462.00	1,462.00	1,462.00	8.30%
Total Dept 8331	PURIFICATION - AMAWALK	1,379,196.67	1,467,961.89	1,552,223.00	1,562,824.00	879,284.39	1,633,530.00	1,633,530.00	1,633,530.00	5.24%
Dept 9060	HEALTH INSURANCE									
041.9060.0830.0090	HEALTH INSURANCE.RETIRE E MEDICAL CONTRIBUTION	0.00	156,052.64	172,521.00	172,521.00	129,017.99	226,502.00	226,502.00	226,502.00	31.29%
Total Dept 9060	HEALTH INSURANCE	0.00	156,052.64	172,521.00	172,521.00	129,017.99	226,502.00	226,502.00	226,502.00	31.29%
Dept 9070	DENTAL INSURANCE									
041.9070.0835.0091	DENTAL INSURANCE.RETIRE E DENTAL CONTRIBUTION	0.00	6,707.68	6,425.00	6,425.00	4,279.57	8,679.00	8,679.00	8,679.00	35.08%
Total Dept 9070	DENTAL INSURANCE	0.00	6,707.68	6,425.00	6,425.00	4,279.57	8,679.00	8,679.00	8,679.00	35.08%
Grand Total		7,162,154.42	7,722,947.78	9,246,266.00	9,246,050.07	4,932,946.79	8,533,056.00	8,533,056.00	8,533,056.00	-7.71%

NOTE: One or more accounts may not be printed due to Account Table restrictions.

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017	2018	Original	Adjusted	2019	2020	2020	2020	Variance To
		Actual	Actual	2019 Budget	2019 Budget	Actual Per 1-8	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Type E	Expense									
041.8335.0201	CAPITAL CONSTRUCTION	0.00	0.00	654,700.00	654,700.00	0.00	630,400.00	630,400.00	630,400.00	-3.71%
Grand Total		459,579.58	729,835.27	0.00	0.00	416,291.32	0.00	0.00	0.00	0.00%

NOTE: One or more accounts may not be printed due to Account Table restrictions.

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017	2018	Original	Adjusted	2019	2020	2020	2020	Variance To
		Actual	Actual	2019 Budget	2019 Budget	Actual Per 1-8	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	ADOPTED Stage
Dept 8320	SOURCE OF SUPPLY POWER&PUMPING									
041.8320.0423	WATER PURCHASES	633,601.92	854,215.73	545,000.00	545,000.00	332,158.17	416,200.00	416,200.00	416,200.00	-23.63%
Grand Total		<u><u>633,601.92</u></u>	<u><u>854,215.73</u></u>	<u><u>545,000.00</u></u>	<u><u>545,000.00</u></u>	<u><u>332,158.17</u></u>	<u><u>416,200.00</u></u>	<u><u>416,200.00</u></u>	<u><u>416,200.00</u></u>	<u><u>-23.63%</u></u>

NOTE: One or more accounts may not be printed due to Account Table restrictions.

**Northern Westchester Joint Water Works
2020 Adopted Budget
Schedule of Member Fees**

	Administrative	Billing	Distribution	Totals	2018 Budget	Variance
Yorktown	\$ 329,994	\$ 213,358	\$ 203,469	\$ 746,820	\$ 670,727	\$ 76,093
Cortlandt	\$ 322,319	\$ 165,945	\$ 210,477	\$ 698,742	\$ 636,552	\$ 62,190
Montrose	\$ 92,091	\$ 15,804	\$ 158,896	\$ 266,791	\$ 320,399	\$ (53,608)
Somers	\$ 23,023	N/A	\$ 14,195	\$ 37,218	\$ 35,022	\$ 2,196
Totals	\$ 767,427	\$ 395,108	\$ 587,037	\$ 1,749,571	1,662,700	\$ 86,871

Northern Westchester Joint Water Works

2020 Adopted Budget

NYS Unconsolidated Laws, Chapter 19 - Joint Water Works Systems of New York Municipal Law requires the Northern Westchester Joint Water Works to proportion costs for administration based on water consumed in the prior year. Entergy Nuclear Plant has advised that with the shutdown of reactor #2 in May 2020, a considerable reduction in the demand will be recognized by the Village of Buchanan, a wholesale customer of the Montrose Improvement District. That reduction is being used in the calculation below.

Calculation of Administration Fee Based on Projected Consumption

Member	2019 Budgeted MG	2020 Projected MG	2020 Percent of Projected Total	2020 Administration Fee	2019 Administration Fee	Variance
Yorktown	1,018.35	956.30	43%	\$ 329,994	\$ 292,006	\$ 37,988
Cortlandt	1,000.10	941.70	42%	\$ 322,319	\$ 292,006	\$ 30,313
Montrose	394.20	295.65	12%	\$ 92,091	\$ 124,103	\$ (32,012)
Somers	73.00	83.95	3%	\$ 23,023	\$ 21,900	\$ 1,123
Totals	2,485.65	2,277.60	100%	\$ 767,427	\$ 730,015	\$ 37,412

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description			Original	Adjusted	2019	2020	2020	2020	Variance To
		2017	2018	2019	2019	Actual	2020	2020	2020	ADOPTED
		Actual	Actual	Budget	Budget	Per 1-8	REQUESTED	RECOMMEND	ADOPTED	ADOPTED
							Stage	Stage	Stage	Stage
Dept 1010	BOARD OF TRUSTEES									
041.1010.0413	SUPPLIES	58.84	0.00	300.00	300.00	0.00	300.00	300.00	300.00	0.00%
Total Dept 1010	BOARD OF TRUSTEES	58.84	0.00	300.00	300.00	0.00	300.00	300.00	300.00	0.00%
Dept 1320	AUDITOR									
041.1320.0453	PROFESSIONAL SERVICES	11,949.00	12,149.00	14,200.00	14,200.00	13,000.00	14,300.00	14,300.00	14,300.00	0.70%
Total Dept 1320	AUDITOR	11,949.00	12,149.00	14,200.00	14,200.00	13,000.00	14,300.00	14,300.00	14,300.00	0.70%
Dept 1900	SPECIAL ITEMS									
041.1900.0452	LEGAL	13,879.50	28,524.26	17,000.00	17,000.00	0.00	17,000.00	17,000.00	17,000.00	0.00%
041.1900.0482	REAL PROPERTY TAXES	1,038.89	397.57	500.00	500.00	349.78	500.00	500.00	500.00	0.00%
Total Dept 1900	SPECIAL ITEMS	14,918.39	28,921.83	17,500.00	17,500.00	349.78	17,500.00	17,500.00	17,500.00	0.00%
Dept 8310	WATER ADMINISTRATION									
041.8310.0110	SALARIES	380,732.75	419,091.33	399,507.00	399,507.00	286,225.52	427,002.00	427,002.00	427,002.00	6.88%
041.8310.0199	OVERTIME	380.48	348.47	500.00	500.00	1,660.70	500.00	500.00	500.00	0.00%
041.8310.0210	EQUIPMENT	8,698.82	7,250.00	5,300.00	5,300.00	0.00	6,300.00	6,300.00	6,300.00	18.87%
041.8310.0413	SUPPLIES AND MISC	5,269.26	4,800.48	10,300.00	10,171.53	2,634.60	9,650.00	9,650.00	9,650.00	-6.31%
041.8310.0421	TELEPHONE EXPENSE	12,931.95	13,416.59	13,380.00	13,380.00	8,469.10	13,500.00	13,500.00	13,500.00	0.90%
041.8310.0434	INSURANCE	8,110.00	8,110.00	8,500.00	8,500.00	8,110.00	8,500.00	8,500.00	8,500.00	0.00%
041.8310.0441	PRINTING & ADVERTISING	1,582.00	705.66	1,700.00	1,700.00	1,242.20	1,700.00	1,700.00	1,700.00	0.00%
041.8310.0444	EQUIPMENT MAINTENANCE	32,104.85	37,515.02	34,667.00	34,667.00	14,718.12	37,900.00	37,900.00	37,900.00	9.33%
041.8310.0445	UNIFORMS/BOOTS	72.00	285.00	600.00	600.00	19.78	600.00	600.00	600.00	0.00%
041.8310.0453	PROFESSIONAL SERVICES	16,145.00	12,555.50	17,175.00	17,175.00	7,788.00	14,800.00	14,800.00	14,800.00	-13.83%
041.8310.0460	SAFETY TRAINING/MISCELLANEOUS	295.00	0.00	500.00	500.00	0.00	500.00	500.00	500.00	0.00%
041.8310.0462	POSTAGE	797.12	1,054.97	1,620.00	1,620.00	714.34	1,220.00	1,220.00	1,220.00	-24.69%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017	2018	Original	Adjusted	2019	2020	2020	2020	Variance To
		Actual	Actual	2019 Budget	2019 Budget	Actual Per 1-8	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	ADOPTED Stage
Dept 8310	WATER ADMINISTRATION									
041.8310.0463	TUITION AND TRAINING	5,382.00	4,900.00	7,385.00	7,385.00	5,115.00	6,815.00	6,815.00	6,815.00	-7.72%
041.8310.0464	AUTO/TRAVEL	559.04	603.72	1,350.00	1,350.00	992.96	1,335.00	1,335.00	1,335.00	-1.11%
041.8310.0480	MTA PAYROLL TAX EXPENSE	1,233.23	1,352.34	1,360.00	1,360.00	924.84	1,400.00	1,400.00	1,400.00	2.94%
041.8310.0805	STATE RETIREMENT	58,031.00	58,572.00	59,508.00	59,508.00	0.00	64,133.00	64,133.00	64,133.00	7.77%
041.8310.0810	SOCIAL SECURITY	27,618.50	29,861.52	30,601.00	30,601.00	20,503.69	32,704.00	32,704.00	32,704.00	6.87%
041.8310.0815	WORKERS COMPENSATION	7,966.94	7,254.15	11,153.00	11,153.00	7,205.92	11,153.00	11,153.00	11,153.00	0.00%
041.8310.0830	HEALTH INSURANCE	219,262.19	87,928.83	89,312.00	89,312.00	56,223.03	91,769.00	91,769.00	91,769.00	2.75%
041.8310.0835	DENTAL INSURANCE	9,128.40	2,319.24	2,497.00	2,497.00	1,416.98	2,646.00	2,646.00	2,646.00	5.97%
041.8310.0840	EMPLOYEE ASSISTANCE PROGRAM	202.50	202.50	200.00	200.00	180.00	300.00	300.00	300.00	50.00%
041.8310.0845	VISION CARE REIMBURSEMENT	562.50	0.00	900.00	900.00	225.00	900.00	900.00	900.00	0.00%
Total Dept 8310	WATER ADMINISTRATION	797,065.53	698,127.32	698,015.00	697,886.53	424,369.78	735,327.00	735,327.00	735,327.00	5.35%
Grand Total		823,991.76	739,198.15	730,015.00	729,886.53	437,719.56	767,427.00	767,427.00	767,427.00	5.12%

NOTE: One or more accounts may not be printed due to Account Table restrictions.

**Northern Westchester Joint Water Works
2020 Adopted Budget
Billing Services**

Billing charges are calculated based on expenses required to operate the billing department, including employees, services, equipment, and supplies. Costs are allocated to members receiving this service based on the proportional number of accounts served.

Yorktown and Montrose bill their water customers three times per year, resulting in all accounts being billed once every four months. Cortlandt bills their water customers four times per year, resulting in all accounts being billed once every three months. Water bills are generated monthly.

Item	Town	Water Accounts	Percent	Notes
Water Accounts	Total	18,529	100%	Calculations are based on the number of water accounts to be serviced
	Yorktown	10,034	54%	
	Cortlandt	7,651	41%	
	Montrose	844	5%	
	Somers	0	0%	Somers has not requested billing support

Item	Town	Amount	Water Accounts	Cost per Account	Notes
2020 NWJWW Billing Budget	Total	\$ 395,108	18,529	\$ 21.32	Total is based on employee salaries + benefits, printing, postage, phones, computers, software and related items.
	Yorktown	\$ 213,358	10,034		
	Cortlandt	\$ 165,945	7,651		
	Montrose	\$ 15,804	844		
	Somers	\$ -	0		

Item	Town	Amount	Water Accounts	Cost per Account
2019 NWJWW Billing Budget	Total	\$ 377,348	18,743	\$ 20.13

NO WESTCHESTER JOINT WATER WKS**Budget Preparation Report**

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description			Original	Adjusted	2019	2020	2020	2020	Variance To
		2017	2018	2019	2019	2019	2020	2020	2020	ADOPTED
		Actual	Actual	Budget	Budget	Actual Per 1-8	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	ADOPTED Stage
Dept 8311	BILLING									
041.8311.0110	SALARIES	208,836.80	222,664.18	222,942.00	222,942.00	154,155.73	232,204.00	232,204.00	232,204.00	4.15%
041.8311.0199	OVERTIME	0.00	25.28	1,000.00	1,000.00	210.74	1,000.00	1,000.00	1,000.00	0.00%
041.8311.0210	EQUIPMENT	1,539.69	950.00	2,000.00	2,000.00	25.00	3,800.00	3,800.00	3,800.00	90.00%
041.8311.0413	SUPPLIES AND MISC	444.68	868.71	970.00	970.00	691.63	1,800.00	1,800.00	1,800.00	85.57%
041.8311.0421	TELEPHONE EXPENSE	7,376.39	7,668.28	7,920.00	7,920.00	4,630.65	7,920.00	7,920.00	7,920.00	0.00%
041.8311.0441	PRINTING & ADVERTISING	6,978.51	7,162.47	5,930.00	5,930.00	4,397.65	6,500.00	6,500.00	6,500.00	9.61%
041.8311.0444	EQUIPMENT MAINTENANCE	15,618.44	14,540.28	10,500.00	10,500.00	17,388.97	10,100.00	10,100.00	10,100.00	-3.81%
041.8311.0460	SAFETY TRAINING/MISCELLE NOUS	260.00	0.00	500.00	500.00	0.00	500.00	500.00	500.00	0.00%
041.8311.0462	POSTAGE	29,841.32	30,141.33	27,460.00	27,460.00	21,308.70	29,370.00	29,370.00	29,370.00	6.96%
041.8311.0463	TUITION AND TRAINING	417.00	65.00	750.00	750.00	0.00	750.00	750.00	750.00	0.00%
041.8311.0480	MTA PAYROLL TAX EXPENSE	675.76	717.95	761.00	761.00	496.73	764.00	764.00	764.00	0.39%
041.8311.0805	STATE RETIREMENT	30,518.00	31,359.00	33,789.00	33,789.00	0.00	35,490.00	35,490.00	35,490.00	5.03%
041.8311.0810	SOCIAL SECURITY	15,110.83	16,151.78	17,132.00	17,132.00	11,192.35	17,840.00	17,840.00	17,840.00	4.13%
041.8311.0815	WORKERS COMPENSATION	630.00	573.50	560.00	560.00	533.48	560.00	560.00	560.00	0.00%
041.8311.0830	HEALTH INSURANCE	34,125.96	36,928.08	41,170.00	41,170.00	25,297.44	42,275.00	42,275.00	42,275.00	2.68%
041.8311.0835	DENTAL INSURANCE	2,863.68	2,863.68	2,864.00	2,864.00	1,625.23	3,035.00	3,035.00	3,035.00	5.97%
041.8311.0840	EMPLOYEE ASSISTANCE PROGRAM	157.50	157.50	200.00	200.00	180.00	300.00	300.00	300.00	50.00%
041.8311.0845	VISION CARE REIMBURSEMENT	337.50	0.00	900.00	900.00	225.00	900.00	900.00	900.00	0.00%
Total Dept 8311	BILLING	355,732.06	372,837.02	377,348.00	377,348.00	242,359.30	395,108.00	395,108.00	395,108.00	4.71%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description			Original	Adjusted	2019	2020	2020	2020	Variance To
		2017	2018	2019	2019	2019	2020	2020	2020	ADOPTED
		Actual	Actual	Budget	Budget	Actual Per 1-8	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	ADOPTED Stage
Grand Total		355,732.06	372,837.02	377,348.00	377,348.00	242,359.30	395,108.00	395,108.00	395,108.00	4.71%

NOTE: One or more accounts may not be printed due to Account Table restrictions.

**Northern Westchester Joint Water Works
2020 Adopted Budget**

Distribution expenses contain a variety of costs applying to distribution system operations and maintenance. These expenses include costs for materials, fittings and tools to work on mains and services in the distribution system, costs for maintaining meters throughout the distribution systems, O&M costs for distribution piping and pumps associated with the two treatment plants, and other related expenses. Central Garage expenses follow the allocation of services provided. All expenses are assigned to the member receiving the benefit; work on NWJWW systems is assigned based upon the Administrative Fee percentage.

Time sheet records, coupled with management's schedule of projects and priorities indicate that Distribution employees will spend approximately 78% of their time working on the NWJWW system, 20% servicing the Montrose Improvement District, and 2% servicing the Town of Cortlandt. Below are estimates provided for budgetary purpose only. Actual costs will be determined at the end of the year and debits or credits will be made to the members as appropriate.

Allocation of Distribution and Central Garage Expenses

Combined Distribution and Central Garage Costs	\$ 587,037
Less Montrose Direct service costs @ 20%, and Assistant Superintendent stipend and benefits	\$ (102,114)
Less Cortlandt Direct Water Sampling service @ 2%	\$ (11,741)
Balance to allocate to members at Administrative %	\$ 473,183

Member	%	2020 Budget	2019 Budget	Variance
Yorktown	43%	203,469	174,954	28,515
Cortlandt	42%	198,737	174,954	23,783
Montrose	12%	56,782	74,355	(17,573)
Somers	3%	14,195	13,122	1,073
	100%	\$ 473,183	437,384	35,799

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017 Actual	2018 Actual	Original 2019 Budget	Adjusted 2019 Budget	2019 Actual Per 1-8	2020 REQUESTED Stage	2020 RECOMMEND Stage	2020 ADOPTED Stage	Variance To ADOPTED Stage
Dept 1640	CENTRAL GARAGE									
041.1640.0412	FUEL-GAS	5,538.57	5,861.85	7,000.00	7,000.00	2,532.43	9,000.00	9,000.00	9,000.00	28.57%
041.1640.0413	SUPPLIES	1,449.38	892.26	3,500.00	1,500.00	121.05	4,000.00	4,000.00	4,000.00	14.29%
041.1640.0416	TOOLS	94.00	0.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00%
041.1640.0444	EQUIPMENT MAINTENANCE	11,834.73	4,967.60	3,500.00	5,500.00	2,606.93	3,500.00	3,500.00	3,500.00	0.00%
Total Dept 1640	CENTRAL GARAGE	18,916.68	11,721.71	16,000.00	16,000.00	5,260.41	18,500.00	18,500.00	18,500.00	15.63%
Dept 8340	WATER TRANSMISSION AND DISTRTN									
041.8340.0110	SALARIES	275,046.63	304,923.89	296,390.00	296,390.00	187,824.16	311,316.00	311,316.00	311,316.00	5.04%
041.8340.0199	OVERTIME	14,664.93	7,539.73	13,500.00	13,500.00	6,490.34	13,500.00	13,500.00	13,500.00	0.00%
041.8340.0205	TRANSMISSION LINE	0.00	1,220.42	12,500.00	12,500.00	0.00	20,000.00	20,000.00	20,000.00	60.00%
041.8340.0210	EQUIPMENT	251.23	0.00	5,000.00	3,673.00	0.00	0.00	0.00	0.00	-100.00%
041.8340.0251	WATER METERS	1,479.00	0.00	0.00	1,327.00	1,326.13	0.00	0.00	0.00	0.00%
041.8340.0413	SUPPLIES	734.34	453.17	1,000.00	1,000.00	403.65	1,000.00	1,000.00	1,000.00	0.00%
041.8340.0416	TOOLS	1,730.68	1,121.97	2,500.00	2,500.00	1,146.93	2,500.00	2,500.00	2,500.00	0.00%
041.8340.0420	M & R MATERIALS	3,046.64	1,735.46	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00%
041.8340.0421	PHONE/INTERNET	2,212.07	2,521.81	2,520.00	2,520.00	1,532.78	2,525.00	2,525.00	2,525.00	0.20%
041.8340.0444	EQUIPMENT MAINTENANCE	793.93	207.00	1,000.00	1,000.00	175.93	1,000.00	1,000.00	1,000.00	0.00%
041.8340.0445	UNIFORMS/BOOTS	2,560.95	2,168.89	2,700.00	2,700.00	837.47	2,300.00	2,300.00	2,300.00	-14.81%
041.8340.0460	SAFETY TRAINING/MISCELLE NOUS	2,863.17	103.52	780.00	780.00	0.00	300.00	300.00	300.00	-61.54%
041.8340.0463	TUITION AND TRAINING	410.00	280.82	800.00	800.00	132.00	800.00	800.00	800.00	0.00%
041.8340.0480	MTA PAYROLL TAX EXPENSE	936.66	1,007.38	1,054.00	1,054.00	616.37	1,049.00	1,049.00	1,049.00	-0.47%
041.8340.0490	PERMITS AND FEES	4,116.17	4,116.17	5,000.00	17,435.00	17,434.80	18,000.00	18,000.00	18,000.00	260.00%
041.8340.0805	STATE RETIREMENT	41,071.00	40,204.00	43,969.00	43,969.00	0.00	46,642.00	46,642.00	46,642.00	6.08%
041.8340.0810	SOCIAL SECURITY	21,258.07	22,945.10	23,707.00	23,707.00	14,256.74	24,848.00	24,848.00	24,848.00	4.81%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Prepared By: CATHERINE

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017 Actual	2018 Actual	Original 2019 Budget	Adjusted 2019 Budget	2019 Actual Per 1-8	2020 REQUESTED Stage	2020 RECOMMEND Stage	2020 ADOPTED Stage	Variance To ADOPTED Stage
Dept 8340	WATER TRANSMISSION AND DISTRTN									
041.8340.0815	WORKERS COMPENSATION	29,347.76	26,722.59	27,208.00	27,208.00	20,017.42	27,208.00	27,208.00	27,208.00	0.00%
041.8340.0830	HEALTH INSURANCE	79,649.64	86,461.68	94,113.00	94,113.00	45,171.68	89,703.00	89,703.00	89,703.00	-4.69%
041.8340.0835	DENTAL INSURANCE	2,496.72	2,496.72	2,497.00	2,497.00	990.10	2,646.00	2,646.00	2,646.00	5.97%
041.8340.0840	EMPLOYEE ASSISTANCE PROGRAM	180.00	180.00	200.00	200.00	135.00	300.00	300.00	300.00	50.00%
041.8340.0845	VISION CARE REIMBURSEMENT	225.00	450.00	900.00	900.00	0.00	900.00	900.00	900.00	0.00%
Total Dept 8340	WATER TRANSMISSION AND DISTRTN	485,074.59	506,860.32	539,338.00	551,773.00	298,491.50	568,537.00	568,537.00	568,537.00	5.41%
Grand Total		503,991.27	518,582.03	555,338.00	567,773.00	303,751.91	587,037.00	587,037.00	587,037.00	5.71%

NOTE: One or more accounts may not be printed due to Account Table restrictions.

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017	2018	Original	Adjusted	2019	2020	2020	2020	Variance To
		Actual	Actual	2019 Budget	2019 Budget	Actual Per 1-8	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	ADOPTED Stage
Dept 8341	TRANSMISSION & DIST - MID									
041.8341.0210	EQUIPMENT	1,347.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
041.8341.0225	TESTING EQUIPMENT AND SUPPLIES	305.24	281.63	551.00	551.00	77.12	579.00	579.00	579.00	5.08%
041.8341.0411	HEATING FUEL	1,126.34	1,282.73	3,000.00	3,000.00	515.86	1,500.00	1,500.00	1,500.00	-50.00%
041.8341.0413	SUPPLIES AND MISC	123.53	173.95	0.00	0.00	14.99	0.00	0.00	0.00	0.00%
041.8341.0416	TOOLS	31.91	9.45	0.00	0.00	851.61	0.00	0.00	0.00	0.00%
041.8341.0420	M & R MATERIALS	895.30	248.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
041.8341.0422	ELECTRICAL POWER	727.01	731.39	1,000.00	1,000.00	417.19	1,000.00	1,000.00	1,000.00	0.00%
041.8341.0435	WATER TESTING	1,296.00	1,200.00	1,500.00	1,500.00	802.00	1,575.00	1,575.00	1,575.00	5.00%
041.8341.0441	PRINTING & ADVERTISING	56.00	206.00	0.00	0.00	154.00	0.00	0.00	0.00	0.00%
041.8341.0462	POSTAGE	26.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Dept 8341	TRANSMISSION & DIST - MID	5,935.52	4,133.49	6,051.00	6,051.00	2,832.77	4,654.00	4,654.00	4,654.00	-23.09%
Dept 8342	TRANSMISSION & DIST - YORKTOWN									
041.8342.0225	TESTING EQUIPMENT AND SUPPLIES	3,677.65	3,828.48	4,686.00	4,686.00	1,048.41	4,920.00	4,920.00	4,920.00	4.99%
041.8342.0420	M & R MATERIALS	0.00	0.00	200.00	200.00	2,240.00	11,000.00	11,000.00	11,000.00	5400.00%
041.8342.0435	WATER TESTING	2,512.00	14,217.00	4,000.00	4,000.00	1,814.00	4,500.00	4,500.00	4,500.00	12.50%
041.8342.0444	EQUIPMENT MAINTENANCE	0.00	0.00	1,500.00	1,500.00	0.00	0.00	0.00	0.00	-100.00%
041.8342.0453	PROFESSIONAL SERVICES	0.00	0.00	250.00	250.00	0.00	0.00	0.00	0.00	-100.00%
041.8342.0505	FLUORIDE AND RELATED	4,713.54	0.00	6,400.00	6,400.00	0.00	800.00	800.00	800.00	-87.50%
Total Dept 8342	TRANSMISSION & DIST - YORKTOWN	10,903.19	18,045.48	17,036.00	17,036.00	5,102.41	21,220.00	21,220.00	21,220.00	24.56%
Dept 8343	TRANSMISSION & DIST - CORTLANDT									
041.8343.0210	EQUIPMENT	11,270.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

NO WESTCHESTER JOINT WATER WKS**Budget Preparation Report**

Fiscal Year: 2020 Period From: 1 To: 8

Account	Description	2017	2018	Original	Adjusted	2019	2020	2020	2020	Variance To
		Actual	Actual	2019 Budget	2019 Budget	Actual Per 1-8	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	ADOPTED Stage
Dept 8343	TRANSMISSION & DIST - CORTLANDT									
041.8343.0225	TESTING EQUIPMENT AND SUPPLIES	2,531.54	2,641.12	3,583.00	3,583.00	723.26	3,763.00	3,763.00	3,763.00	5.02%
041.8343.0251	WATER METERS	290.51	813.01	8,000.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00	0.00%
041.8343.0413	SUPPLIES AND MISC	699.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
041.8343.0420	M & R MATERIALS	1,854.60	2,081.25	3,100.00	3,100.00	2,573.00	0.00	0.00	0.00	-100.00%
041.8343.0435	WATER TESTING	2,594.00	2,340.00	4,000.00	4,000.00	1,005.00	2,500.00	2,500.00	2,500.00	-37.50%
041.8343.0444	EQUIPMENT MAINTENANCE	0.00	1,527.80	1,500.00	1,500.00	0.00	0.00	0.00	0.00	-100.00%
041.8343.0453	PROFESSIONAL SERVICES	0.00	0.00	500.00	500.00	0.00	0.00	0.00	0.00	-100.00%
Total Dept 8343	TRANSMISSION & DIST - CORTLANDT	19,239.94	9,403.18	20,683.00	20,683.00	4,301.26	14,263.00	14,263.00	14,263.00	-31.04%
Grand Total		36,078.65	31,582.15	43,770.00	43,770.00	12,236.44	40,137.00	40,137.00	40,137.00	-8.30%

NOTE: One or more accounts may not be printed due to Account Table restrictions.

**Northern Westchester Joint Water Works
2020 Adopted Budget
Comparative History of Employee Costs and Staffing Levels**

	2017 Actual	2018 Actual	2019 Budget	8/31/19 Actual	2020 Budget	Budget to budget variance
Salary items, all departments	\$ 1,960,557	\$ 2,185,730	\$ 2,130,860	\$ 1,448,346	\$ 2,293,020	\$ 162,160
Benefit items, all departments	\$ 1,054,804	\$ 1,157,305	\$ 1,285,872	\$ 619,514	\$ 1,393,205	\$ 107,333
Grand Totals	\$ 3,015,361	\$ 3,343,035	\$ 3,416,732	\$ 2,067,860	\$ 3,686,225	\$ 269,493

Number of Budgeted Employees				
Department	2017	2018	2019	2020
Water Treatment Plants	13	12	12	13
Distribution	4	4	4	4
Administration	4.5	4.5	4.5	4.5
Billing	3.5	3.5	3.5	3.5
Total Employees	25	24	24	25

2017 - one retirement not filled until 2 trainees hired in 2019

2020 Salary Schedule
 (@ 2019 rates for 27 payrolls)

Administration	Base Salary	Longevity	Holiday Pay	Shift Differential	Paid Training Days	Stipends	Overtime	Total Salary Items
Business Director - Catherine Paget	\$ 124,581	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,631
Operations Director - Matthew Geho	\$ 128,935	\$ 775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,710
Senior Office Ass't .5 FTE - Barbara Marshall	\$ 29,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,160
Staff Asst Fin & Admin- Donna Albanese	\$ 83,203	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,253
Intermediate Account Clerk- Kathy Lasher	\$ 57,197	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 58,247
Total Administration	\$ 423,077	\$ 3,925	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 427,502

Billing	Base Salary	Longevity	Holiday Pay	Shift Differential	Paid Training Days	Safety & Acting Sup't Stipends	Overtime	Total Salary Items
Sr Office Ass't/Office Mngr- Cliff Kummer	\$ 83,203	\$ 1,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,428
Intermediate Account Clerk- Julie Busha	\$ 50,458	\$ 775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,233
Intermediate Clerk- Paola Rios	\$ 66,334	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,384
Senior Office Ass't .5 FTE - Barbara Marshall	\$ 29,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 29,160
Total Billing	\$ 229,154	\$ 3,050	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 233,204

Distribution	Base Salary	Longevity	Holiday Pay	Shift Differential	Paid Training Days	Safety & Acting Sup't Stipends	Overtime	Total Salary Items
Water Maint. Foreperson- Patrick Murphy	\$ 86,206	\$ 1,300	\$ -	\$ -	\$ -	\$ 10,800	\$ -	\$ 98,306
Maintenance Mechanic - Jason Wohlberg	\$ 86,206	\$ 775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,981
Maint. Worker-Grade-II- Robert Zawacki	\$ 75,254	\$ 775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,029
Water Service Worker- Vacant	\$ 50,000		\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ 50,000
Total Distribution	\$ 297,666	\$ 2,850	\$ -	\$ -	\$ -	\$ 10,800	\$ 13,500	\$ 324,816

2020 Salary Schedule
 (@ 2019 rates for 27 payrolls)

Treatment Plants	Base Salary	Longevity	Holiday Pay	Shift Differential	Paid Training Days	Safety & Acting Sup't Stipends	Overtime	Total Salary Items
Chief Plant Operator- Phil Walko	\$ 109,944	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,994
Assistant Chief Operator - Richard Barton	\$ 96,098	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,148
Water Treatment Op'r-1A- Jack Kingston	\$ 83,766	\$ 1,050	\$ 4,033	\$ 3,690	\$ 470	\$ -	\$ 6,282	\$ 99,291
Water Treatment Op'r-1A- Neil Madison	\$ 83,766	\$ 1,050	\$ 4,033	\$ 3,690	\$ 470	\$ -	\$ 6,282	\$ 99,291
Water Treatment Op'r 1A- Thomas Motta	\$ 83,766	\$ 950	\$ 4,033	\$ 3,690	\$ 470	\$ -	\$ 6,282	\$ 99,191
Water Treatment Op'r-1A- Mark Rowe	\$ 83,766		\$ 4,033	\$ 3,690	\$ 470		\$ 6,282	\$ 98,241
Water Treatment Op'r-1A- David Rowell	\$ 83,766	\$ 1,050	\$ 4,033	\$ 3,690	\$ 470	\$ -	\$ 6,282	\$ 99,291
Water Treatment Op'r-1A- Phil Sclavounos	\$ 83,766	\$ 1,050	\$ 4,033	\$ 3,690	\$ 470	\$ -	\$ 6,282	\$ 99,291
Water Treatment Op'r-1A- Joseph Specht	\$ 83,766	\$ 950	\$ 4,033	\$ 3,690	\$ 470	\$ -	\$ 6,282	\$ 99,191
Water Treatment Op'r-2A-Edward Bagen	\$ 76,914	\$ 775	\$ 3,703	\$ 3,690	\$ 470	\$ -	\$ 5,769	\$ 91,320
Water Treatment Op'r-2A- Brian Bradley	\$ 76,914	\$ -	\$ 3,703	\$ 3,690	\$ 470	\$ -	\$ 5,769	\$ 90,545
Water Trtmnt Trainee/2A Op- Fred McQuillan	\$ 68,072	\$ -	\$ 3,376	\$ 3,690	\$ 470	\$ -	\$ 5,081	\$ 80,689
Water Trtmnt Trainee/2A Op- Frank Romeo	\$ 68,072	\$ -	\$ 3,376	\$ 3,690	\$ 470	\$ -	\$ 5,081	\$ 80,689
							\$ 62,325	\$ 62,325
Total Amawalk and Catskill Plants	\$ 1,082,374	\$ 8,975	\$ 42,390	\$ 40,590	\$ 5,168	\$ -	\$ 128,000	\$ 1,307,497
TOTALS FOR ALL ITEMS	\$ 2,032,271	\$ 18,800	\$ 42,390	\$ 40,590	\$ 5,168	\$ 10,800	\$ 143,000	\$ 2,293,019

All positions are listed at 2019 salary rates