



Northern Westchester Joint Waterworks

2024 PROPOSED BUDGET

September 8, 2023

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**Northern Westchester Joint Water Works
2024 Proposed Budget
Table of Contents**

Item	Page #
Proposed Budget Highlights	1
History of Major Cost Drivers	2
Comparative Expenditure Summary	3
Comparative Revenue Summary	5
Retained Earnings History	7
2024 - 2028 Capital Plan	8
Impact of 2024 - 2028 Capital Plan	9
Operating Revenue Detail	10
Capital - \$0.20 rate structure detail	12
Water Treatment Expenditure Detail	14
Water Surcharges Expenditure Detail	20
Schedule of Members Fees	21
Administrative Service Fee & Expenditures	22
Billing Services Fee & Expenditures	25
Distribution Services Fee & Expenditures	28
Member Direct Expenses	31
Employee Costs and Staffing Levels	33
Salary Schedule	34

2024 NWJWW Proposed Budget Highlights

2024 Proposed Operating Budget Total Expenditures	\$	11,756,422	2023 Adopted Operating Budget Total Expenditures	\$	11,670,020
2023 Adopted Operating Budget Total Expenditures		<u>11,670,020</u>	2022 Adopted Operating Budget Total Expenditures		<u>11,445,749</u>
<i>2024 Increase/(Decrease) in Expenditures</i>		<i>\$ 86,402</i>	<i>2023 Increase/(Decrease) in Expenditures</i>		<i>\$ 224,271</i>
2024 Proposed Budget Water Production Expenses	\$	9,550,877	2023 Proposed Budget Water Production Expenses	\$	9,356,313
2023 Proposed Budget: fund 2 transmission line emerg repairs	\$	-	2023 Proposed Budget: fund 2 transmission line emerg repair	\$	110,000
2023 Proposed Budget Electrical Surcharge Revenue	\$	(426,389)	2023 Proposed Budget Electrical Surcharge Revenue	\$	(435,091)
2023 Proposed Budget Interest Earnings	\$	(50,000)	2023 Proposed Budget Interest Earnings	\$	(5,000)
2023 Proposed Budget Rental Income	\$	(25,776)	2023 Proposed Budget Rental Income	\$	(25,776)
2023 Adopted Rate:Water Production Revenue @ \$3.75	\$	<u>(8,513,626)</u>	2023 Adopted Rate:Water Production Revenue @ \$3.75	\$	<u>(8,732,626)</u>
<i>2023 Water Production Surplus/(Deficit)</i>	<i>\$</i>	<i>(535,086)</i>	<i>2023 Water Production Surplus/(Deficit)</i>	<i>\$</i>	<i>(267,820)</i>
Proposed rate increase of \$0.23 to \$3.98 generates an additional	\$	522,169	Rate increase of \$0.11 to \$3.86 would have generated an additional	\$	256,157
<i>Planned Revenue excess designated for Capital Projects</i>			<i>Planned Revenue excess designated for Capital Projects</i>		
Additional \$0.20 will generate	\$	454,060	Additional \$0.20 will generate	\$	465,740
<i>Combined base rate and capital revenue = \$4.18 per thousand gallons</i>			<i>Combined base rate and capital revenue = \$3.95 per thousand gallons</i>		

**Northern Westchester Joint Water Works
2024 Proposed Budget
History of Major Cost Drivers**

Year	NYC Raw Water Rate per Thousand	Change From Prior Year	Percent Change
Actual July, 2015	\$ 1.73	\$ 0.16	10.20%
Actual July, 2016	\$ 1.73	\$ -	0.0%
Actual July, 2017	\$ 1.73	-	0.00%
Actual July, 2018	\$ 1.73	-	0.00%
Actual July, 2019	\$ 1.89	\$ 0.16	9.25%
Actual July, 2020	\$ 1.89	\$ -	0.00%
Actual July, 2021	2.05	\$ 0.16	8.47%
Actual July, 2022	\$ 2.08	\$ 0.03	1.46%
Estimated July, 2023	\$ 2.29	\$ 0.21	
Actual July, 2023	\$ 2.22	\$ 0.14	6.73%
average 19 - 23, no 20			6.48%
<i>Estimated July, 2024</i>	2.38	\$ 0.16	7.00%

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%
Actual 2019	\$ 537,744	\$ (209,462)	-28.03%
Actual 2020	\$ 523,472	\$ (14,272)	-2.65%
Actual 2021	\$ 670,612	\$ 147,140	28.11%
Actual 2022	\$ 908,532	\$ 237,920	35.48%
Budgeted 2023	\$ 870,182		
Projected 2023	\$ 683,563	\$ (224,969)	-24.76%
<i>Proposed 2024</i>	\$ 870,182	\$ -	0%

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%
Actual 2019	292,105	15,488	5.60%
Actual 2020	376,837	84,732	29.01%
Actual 2021	421,553	44,716	11.87%
Actual 2022	548,937	127,384	30.22%
Budgeted 2023	478,000		
Projected 2023	489,308		
Proposed 2024	425,887	-52,113	-10.90%

Year	NWJWW Base 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%
Actual 2020	\$ 3.58	\$ 0.17	4.99%
Actual 2021	\$ 3.58	\$ -	0.00%
Actual 2022	\$ 3.75	\$ 0.17	4.75%
<i>Proposed 2023</i>	\$ 3.86	\$ 0.11	2.93%
<i>Adopted 2023</i>	\$ 3.75	\$ -	0.00%
<i>Proposed 2024</i>	\$ 3.98	\$ 0.23	6.13%

Northern Westchester Joint Water Works									
2024 Proposed Budget									
Comparative Operating Budget Expenditure Summary									
Classified by Function									
	2021	2022	2022	2023	8/31/2023	2023	12/31/23	2024	Budget to
Expenditure Type	Actual	Budget	Actual	Budget	Actual	YTD Variance	Projection	Proposed Budget	Budget Variance
Water Treatment Expenditures									
Water Purchase	\$ 4,541,411	\$ 5,105,195	\$ 4,788,534	\$ 5,080,800	\$ 2,651,660	\$ 2,429,140	\$ 4,838,387	\$ 5,274,434	\$ 193,634
Salaries	\$ 1,212,741	\$ 1,269,488	\$ 1,286,487	\$ 1,327,144	\$ 828,664	\$ 498,480	\$ 1,267,216	\$ 1,319,384	\$ (7,760)
Equipment	\$ 59,925	\$ 62,350	\$ 12,739	\$ 88,500	\$ 32,885	\$ 55,615	\$ 70,800	\$ 73,500	\$ (15,000)
Equipment Maintenance	\$ 49,879	\$ 70,350	\$ 30,936	\$ 84,250	\$ 14,453	\$ 69,797	\$ 67,400	\$ 63,100	\$ (21,150)
Electricity	\$ 670,612	\$ 748,371	\$ 908,532	\$ 870,182	\$ 451,943	\$ 418,239	\$ 683,563	\$ 870,182	\$ -
Contractual	\$ 490,867	\$ 674,989	\$ 548,937	\$ 576,092	\$ 284,705	\$ 291,387	\$ 576,092	\$ 610,615	\$ 34,523
Chemicals, net of fluoride	\$ 421,553	\$ 431,929	\$ 365,023	\$ 478,000	\$ 268,297	\$ 209,703	\$ 489,308	\$ 425,887	\$ (52,113)
Employee Benefits	\$ 789,841	\$ 873,929	\$ 761,462	\$ 851,345	\$ 458,173	\$ 393,172	\$ 950,469	\$ 913,775	\$ 62,430
Sub-Total Treatment Expenditures	\$ 8,236,829	\$ 9,236,601	\$ 8,702,650	\$ 9,356,313	\$ 4,990,779	\$ 4,365,534	\$ 8,943,235	\$ 9,550,877	\$ 194,564
Transmission Line Emergency Repairs		\$ 110,000		\$ 110,000		\$ 110,000	\$ -	\$ -	\$ (110,000)
Sub-total Water Rate expenditures		\$ 9,346,601	\$ 8,702,650	\$ 9,466,313	\$ 4,990,779	\$ 4,475,534	\$ 8,943,235	\$ 9,550,877	\$ 84,564
Central Garage/Distribution Expenses									
Salaries	\$ 305,102	\$ 348,595	\$ 310,305	\$ 355,643	\$ 171,970	\$ 183,673	\$ 263,673	\$ 355,893	\$ 250
Equipment	\$ 2,195	\$ 35,000	\$ 12,612	\$ 60,000	\$ 7,296	\$ 52,704	\$ 30,000	\$ 25,000	\$ (35,000)
Equipment Maintenance	\$ 61,163	\$ 3,500	\$ 4,840	\$ 6,700	\$ 2,451	\$ 4,249	\$ 6,700	\$ 116,700	\$ 110,000
Contractual	\$ 66,498	\$ 69,841	\$ 77,351	\$ 133,525	\$ 65,497	\$ 68,028	\$ 88,127	\$ 75,023	\$ (58,502)
Employee Benefits	\$ 154,186	\$ 175,935	\$ 147,920	\$ 180,701	\$ 85,498	\$ 95,203	\$ 159,459	\$ 196,806	\$ 16,105
Sub-Total Distribution Expenses	\$ 589,144	\$ 632,871	\$ 553,028	\$ 736,569	\$ 332,711	\$ 403,858	\$ 547,959	\$ 769,422	\$ 32,853
Administrative Expenses									
Salaries	\$ 413,111	\$ 410,038	\$ 435,337	\$ 432,910	\$ 282,492	\$ 150,418	\$ 432,247	\$ 432,910	\$ -
Equipment	\$ 4,419	\$ 7,500	\$ 1,937	\$ 12,300	\$ -	\$ 12,300	\$ 12,300	\$ 6,500	\$ (5,800)
Equipment Maintenance	\$ 37,605	\$ 39,632	\$ 41,225	\$ 48,498	\$ 15,414	\$ 33,084	\$ 48,498	\$ 54,332	\$ 5,834
Contractual	\$ 85,526	\$ 69,974	\$ 92,636	\$ 121,178	\$ 69,261	\$ 51,917	\$ 109,060	\$ 116,253	\$ (4,925)
Employee Benefits	\$ 187,917	\$ 178,160	\$ 179,537	\$ 197,805	\$ 83,298	\$ 114,507	\$ 184,585	\$ 206,998	\$ 9,193
Sub-Total Administrative Expenses	\$ 728,578	\$ 705,304	\$ 750,672	\$ 812,691	\$ 450,466	\$ 362,225	\$ 786,690	\$ 816,993	\$ 4,302

Northern Westchester Joint Water Works									
2024 Proposed Budget									
Comparative Operating Budget Expenditure Summary									
Classified by Function									
	2021	2022	2022	2023	8/31/2023	2023	12/31/23	2024	Budget to
Expenditure Type	Actual	Budget	Actual	Budget	Actual	YTD Variance	Projection	Proposed Budget	Budget Variance
<i>Billing Expenses</i>									
Salaries	\$ 206,848	\$ 254,094	\$ 245,025	\$ 276,219	\$ 179,734	\$ 96,485	\$ 274,935	\$ 276,219	\$ -
Equipment	\$ -	\$ 2,000	\$ 4,499	\$ 3,700	\$ -	\$ 3,700	\$ 1,850	\$ 1,000	\$ (2,700)
Equipment Maintenance	\$ 10,494	\$ 10,582	\$ 10,901	\$ 2,132	\$ 9,602	\$ (7,470)	\$ 9,602	\$ 10,232	\$ 8,100
Contractual	\$ 46,052	\$ 59,464	\$ 45,774	\$ 58,739	\$ 30,998	\$ 27,741	\$ 58,739	\$ 46,579	\$ (12,160)
Employee Benefits	\$ 88,139	\$ 114,433	\$ 87,132	\$ 113,657	\$ 49,537	\$ 64,120	\$ 108,505	\$ 122,100	\$ 8,443
<i>Sub-Total Billing Expenses</i>	<i>\$ 351,533</i>	<i>\$ 440,573</i>	<i>\$ 393,331</i>	<i>\$ 454,447</i>	<i>\$ 269,871</i>	<i>\$ 184,576</i>	<i>\$ 453,631</i>	<i>\$ 456,130</i>	<i>\$ 1,683</i>
Water Purchase Surcharges	\$ 383,947	\$ 320,400	\$ 380,887	\$ 200,000	\$ 69,686	\$ 130,314	\$ 115,686	\$ 163,000	\$ (37,000)
Total Operating Expenditures	\$ 10,290,031	\$ 11,445,749	\$ 10,780,567	\$ 11,670,020	\$ 6,113,513	\$ 5,556,507	\$ 10,847,201	\$ 11,756,422	\$ 86,402
Capital Expenditures	\$ 744,348	\$ 563,770	\$ -	\$ 519,620	\$ 182,171	\$ 337,449	\$ 457,637	\$ 454,060	\$ (65,560)
Grand Total Expenditures	\$ 11,034,379	\$ 12,009,519	\$ 10,780,567	\$ 12,189,640	\$ 6,295,684	\$ 5,893,956	\$ 11,304,838	\$ 12,210,482	\$ 20,842

Northern Westchester Joint Water Works									
2024 Proposed Budget									
Comparative Operating Revenue Summary									
Classified by Function and Type									
	2021	2022	2022	2023	8/31/2023	2023	2023	2024	Budget to
Revenue Type	Actual	Budget	Actual	Budget	Actual	Variance	Projection	Proposed Budget	Budget Variance
<i>Water Sales:</i>									
Somers	\$ 326,360	\$ 342,188	\$ 363,136	\$ 355,875	\$ 243,532	\$ 112,343	\$ 363,825	\$ 355,875	\$ -
Yorktown	\$ 3,347,759	\$ 3,627,188	\$ 3,645,666	\$ 3,640,876	\$ 2,334,299	\$ 1,306,577	\$ 3,543,375	\$ 3,572,438	\$ (68,438)
Cortlandt	\$ 3,429,308	\$ 3,613,500	\$ 3,955,526	\$ 3,709,313	\$ 2,381,545	\$ 1,327,768	\$ 3,576,113	\$ 3,709,313	\$ -
Montrose	\$ 1,282,983	\$ 1,300,313	\$ 887,099	\$ 1,026,563	\$ 582,453	\$ 444,110	\$ 863,738	\$ 876,000	\$ (150,563)
Peekskill	\$ 0.24	\$ -	\$ -	\$ -	\$ 136,609	\$ (136,609)	\$ 136,609	\$ -	\$ -
Sub-Total Water Sales	\$ 8,386,411	\$ 8,883,189	\$ 8,851,427	\$ 8,732,627	\$ 5,678,437	\$ 3,054,190	\$ 8,483,660	\$ 8,513,626	\$ (219,001)
<i>Electrical Surcharges:</i>									
Somers	\$ 16,585	\$ 18,709	\$ 23,721	\$ 17,404	\$ 10,920	\$ 6,484	\$ 13,671	\$ 21,319	\$ 3,915
Yorktown	\$ 170,825	\$ 183,351	\$ 235,672	\$ 217,546	\$ 112,431	\$ 105,115	\$ 170,891	\$ 213,195	\$ (4,351)
Cortlandt	\$ 153,390	\$ 172,125	\$ 214,192	\$ 200,142	\$ 99,040	\$ 101,102	\$ 157,219	\$ 191,875	\$ (8,267)
Montrose	\$ 20,963	\$ -	\$ (123)	\$ -	\$ 2,182	\$ (2,182)	\$ -	\$ -	\$ -
Sub-Total Electrical Surcharges	\$ 361,763	\$ 374,185	\$ 473,462	\$ 435,092	\$ 224,574	\$ 210,518	\$ 341,782	\$ 426,389	\$ (8,703)
<i>Central Garage/Distribution Service:</i>									
Somers	\$ 14,482	\$ 18,793	\$ 14,639	\$ 20,670	\$ -	\$ 20,670	\$ 14,027	\$ 19,915	\$ (755)
Yorktown	\$ 157,953	\$ 198,474	\$ 159,390	\$ 218,721	\$ -	\$ 218,721	\$ 150,785	\$ 216,438	\$ (2,283)
Cortlandt	\$ 168,997	\$ 208,047	\$ 192,481	\$ 243,975	\$ -	\$ 243,975	\$ 167,386	\$ 214,588	\$ (29,387)
Montrose	\$ 157,211	\$ 199,959	\$ 181,713	\$ 203,202	\$ -	\$ 203,202	\$ 165,760	\$ 180,510	\$ (22,692)
Sub-Total Distribution Service Fee	\$ 498,643	\$ 625,273	\$ 548,223	\$ 686,568	\$ -	\$ 686,568	\$ 497,959	\$ 631,451	\$ (55,117)
<i>Administrative Fee</i>									
Somers	\$ 29,143	\$ 28,212	\$ 30,027	\$ 32,508	\$ -	\$ 32,508	\$ 31,468	\$ 32,680	\$ 172
Yorktown	\$ 291,431	\$ 289,175	\$ 307,776	\$ 333,203	\$ -	\$ 333,203	\$ 338,277	\$ 351,307	\$ 18,104
Cortlandt	\$ 298,717	\$ 289,175	\$ 337,803	\$ 357,584	\$ -	\$ 357,584	\$ 338,277	\$ 351,307	\$ (6,277)
Montrose	\$ 109,287	\$ 98,743	\$ 75,067	\$ 89,396	\$ -	\$ 89,396	\$ 78,669	\$ 81,699	\$ (7,697)
Sub-Total Administrative Fee	\$ 728,578	\$ 705,305	\$ 750,673	\$ 812,691	\$ -	\$ 812,691	\$ 786,690	\$ 816,993	\$ 4,302

Northern Westchester Joint Water Works									
2024 Proposed Budget									
Comparative Operating Revenue Summary									
Classified by Function and Type									
Revenue Type	2021 Actual	2022 Budget	2022 Actual	2023 Budget	8/31/2023 Actual	2023 Variance	2023 Projection	2024 Proposed Budget	Budget to Budget Variance
<i>Billing Service</i>									
Somers									
Yorktown	\$ 187,665	\$ 237,909	\$ 209,978	\$ 245,401	\$ -	\$ 245,401	\$ 244,961	\$ 246,310	\$ 909
Cortlandt	\$ 148,053	\$ 185,041	\$ 165,660	\$ 190,868		\$ 190,868	\$ 190,525	\$ 191,575	\$ 707
Montrose	\$ 15,816	\$ 17,623	\$ 17,694	\$ 18,178	\$ -	\$ 18,178	\$ 18,145	\$ 18,245	\$ 67
<i>Sub-Total Billing Expenses</i>	\$ 351,534	\$ 440,573	\$ 393,332	\$ 454,447	\$ -	\$ 454,447	\$ 453,631	\$ 456,130	\$ 1,683
<i>In House/Outsource Lab Exps:</i>									
Somers					\$ -		\$ -	\$ 7,500	\$ 7,500
Yorktown	\$ 1,877	\$ 3,000	\$ 2,749	\$ 33,000	\$ -	\$ 33,000	\$ 33,000	\$ 3,250	\$ (29,750)
Cortlandt	\$ 1,148	\$ 3,000	\$ 2,143	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 15,721	\$ 721
Montrose	\$ 144	\$ 1,600	\$ 941	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 1,500	\$ (500)
New Castle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sub-Total Lab Expenses</i>	\$ 3,169	\$ 7,600	\$ 5,833	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 27,971	\$ (22,029)
Water Surcharges	\$ 388,862	\$ 320,400	\$ 375,971	\$ 200,000	\$ 67,120	\$ 132,880	\$ 134,241	\$ 163,000	\$ (37,000)
Rental Property	\$ 25,776	\$ 25,776	\$ 25,776	\$ 25,776	\$ 17,184	\$ 8,592	\$ 25,776	\$ 25,776	\$ -
74 Locust Avenue IMA	\$ -	\$ -	\$ -	\$ -	\$ 6,432	\$ (6,432)	\$ 12,863.96	\$ -	\$ -
Other Compensation for loss	\$ -	\$ -	\$ -	\$ -	\$ 8,314	\$ (8,314)	\$ 8,314	\$ -	\$ -
Interest Earnings	\$ 785	\$ 500	\$ 29,273	\$ 5,000	\$ 88,970	\$ (83,970)	\$ 146,801	\$ 50,000	\$ 45,000
Other Miscellaneous	\$ 5,312	\$ -	\$ 15,512		\$ 4,357	\$ (4,357)	\$ 4,357	\$ -	\$ -
Retained Earnings Appropriated	\$ -	\$ 62,948		\$ 267,819		\$ 267,819	\$ -	\$ -	\$ (267,819)
<i>Total Other Revenues</i>	\$ 31,873	\$ 89,224	\$ 70,561	\$ 298,595	\$ 125,258	\$ 173,337	\$ 198,112	\$ 75,776	\$ (222,819)
Total Operating Revenues	\$ 10,750,833	\$ 11,445,748	\$ 11,469,482	\$ 11,670,020	\$ 6,095,389	\$ 5,574,631	\$ 10,946,074	\$ 11,111,336	\$ (558,684)
Excess Revenue for Capital Needs	\$ 468,733	\$ 473,770	\$ -	\$ 465,740	\$ 295,564	\$ 170,176	\$ 445,176	\$ 454,060	\$ (11,680)
NWJWW 30% Surcharge	\$ 110,475	\$ 90,000	\$ -	\$ 53,880	\$ 14,739	\$ 39,141	\$ 14,739	\$ -	\$ (53,880)
Grand Total Revenues	\$ 11,330,041	\$ 12,009,518	\$ 11,469,482	\$ 12,189,640	\$ 6,405,692	\$ 5,783,948	\$ 11,405,989	\$ 11,565,396	\$ (624,244)

**Northern Westchester Joint Water Works
2024 Proposed 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, water revenue loss of \$420K for 16" Transmission leak
2018*	\$4,565,939	2,282,428	Net effect of several years zero increase in NYC water rate vs planning for 10% increase each fiscal year; also added 30% NWJWW revenue surcharge
2019*	\$6,201,182	1,635,243	
2020*	\$7,883,791	1,682,609	
2021*	\$8,899,123	1,015,332	
2022*	10,114,390	1,215,267	Results of operating surplus, mainly due to water purchases and vacant positions

* expressed on the Modified Accrual Basis

**NORTHERN WESTCHESTER JOINT WATER WORKS
FIVE YEAR CAPITAL PLAN
2024 - 2028**

Location	Project Name	Priority	2024	2025	2026	2027	2028	Total Cost	Explanation	Source of Funding
AMW	Replace Blower	High	\$15,000					\$15,000	Existing blower showing signs of bearing failure. Maybe able to rebuild for ~\$5000, however unit is 30+ years old and may need complete replacement.	Capital
AMW	Decant Pump# 2 Upgrade	High	\$40,000					\$40,000	Replace decant pump #2 and associated piping with Inverter duty motor for esiting VFD. Requested in 2023 but tabled due to H.L. #3 motor	Capital
AMW	Hypochlorite conversion	High	\$5,000		\$100,000			\$105,000	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
CAT	SCADA Upgrade	High			\$225,000	\$225,000		\$450,000	Upgrade GE 9030 PLC to GE 3XI PLC's. 9030 PLC's are obsolete and no longer supported.	Capital
Central Garage	New 1 ton work truck	High	\$50,000					\$50,000	Replace 2015 Chevy	Capital
Central Garage	New maintenance van	High	\$30,000					\$30,000	purchase van for use by maintenance and operations departemnt	Capital
DISTRO	Amawalk/Catskill inter-connect	High	\$35,000					\$35,000	Replace existing single stage PRV with dual stage. Pressure reduction from 180 to 20psi.	Capital
AMW	Clarifier # 2 replacement	Moderate				\$500,000		\$500,000	Replace existing superstructure with new steel and/or replace clarifier completely with new technology for PFOS/PFOA	Capital
AMW	Roof Replacement for Main Building	Moderate		\$350,000				\$350,000	Original roof to be replaced, including all flashing and roof penetrations.	Capital
CAT	Clearwell Pump Upgrade and Install	Moderate	\$5,000	\$100,000				\$105,000	Engineering work to begin in 2023 with Bid out in 2024	Capital
CAT	Filter Media Replacement	Moderate					\$250,000	\$250,000	Media is ~25 years old and is in need of replacement to prevent water quality issues.	Capital
CAT	Filter # 5 Construction	Low			\$250,000	\$250,000		\$500,000	Finish construction of 5th treatment train, thereby increasing production to 10.0mgd.	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
DISTRO	16" transmission main reline/replace	Moderate			\$5,000,000			\$5,000,000	Start multi year project to reline/replace 16" transmission main in Cortlandt and Yorktown. Evaluation of option in 2022, bid spec and DOH approval in 2022/2023. Bid out in 2023. Work to start 2024	NWJWW member borrowings
	Grand Totals		\$180,000	\$450,000	\$5,575,000	\$1,000,000	\$250,000	\$7,455,000		

**Northern Westchester Joint Water Works
2024 Proposed Budget
Impact of 2023- 2027 Capital Plan**

2023 Operating Budget	\$ 11,670,020
25% legally required in reserve	<u>\$ 2,917,505</u>
12/31/22 Adjusted Unrestricted Net Assets, Modified Accrual Basis	\$ 10,114,390
Less required reserve	<u>\$ (2,917,505)</u>
Available Unrestricted Net Assets	\$ 7,196,885
Add: 2023 Anticipated Revenue for Capital Projects	\$ 445,176
Add: 2023 Anticipated Revenue from 30% Surcharge	\$ 14,739
Less 2023 Projected Capital Project Expenses*	\$ (457,637)
Less Prior year Approved Projects carried into 2024	<u>\$ (1,135,000)</u>
Balance available for decisions	<u><u>\$ 6,064,163</u></u>

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<i>Member Five Year Total</i>
Balance available for decisions	\$ 6,064,163	\$ 6,338,223	\$ 6,319,580	\$ 1,175,937	\$ 607,294	
Additional \$0.20 per thousand generates	\$ 454,060	\$ 431,357	\$ 431,357	\$ 431,357	\$ 431,357	\$ 2,179,488
NWJWW Additional 30% surcharge generates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Capital Expenditures Per Capital Plan	<u>\$ (180,000)</u>	<u>\$ (450,000)</u>	<u>\$ (5,575,000)</u>	<u>\$ (1,000,000)</u>	<u>\$ (250,000)</u>	<u>\$ (7,455,000)</u>
Unexpended balance for carryover	\$ 6,338,223	\$ 6,319,580	\$ 1,175,937	\$ 607,294	\$ 788,651	\$ (5,275,512)

*Approved Capital Projects	Expected Outlay by December 2023
Amawalk High Lift Pump# 3	\$ 56,900
Catskill and Amawalk - Gates and Fencing	\$ 46,600
Catskill - Variable Frequency Drives	\$ 82,450
Catskill - Yorktown DAF Pump#2 Replacement	\$ 20,000
Catskill - Electric Valve Actuators replacement	\$ 22,700
Catskill - Paving and Site Improvements	\$ 205,000
Security and Safety Improvements	\$ 6,019
NWJWW Computer Server Replacement	<u>\$ 17,968</u>
	\$ 457,637

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021 Actual	2022 Actual	Original 2023 Budget	Adjusted 2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	Variance To REQUESTED Stage
Dept 0041	.							
041.0041.2140	METERED WATER SALES	388,862.00	375,971.29	200,000.00	200,000.00	67,120.36	163,000.00	-18.50%
041.0041.2140.9801	METERED WATER SALES.SOMERS WATER SALES	326,360.38	363,136.17	355,875.00	355,875.00	243,532.12	355,875.00	0.00%
041.0041.2140.9802.0001	METERED WATER SALES.YORKTOWN WATER SALES.CATSKILL	1,273,241.32	1,535,452.50	1,820,438.00	1,820,438.00	936,667.50	1,786,219.00	-1.88%
041.0041.2140.9802.0002	METERED WATER SALES.YORKTOWN WATER SALES.AMAWALK	2,074,517.66	2,110,213.04	1,820,438.00	1,820,438.00	1,397,631.63	1,786,219.00	-1.88%
041.0041.2140.9803	METERED WATER SALES.PEEKSKILL WATER SALES	0.24	0.00	0.00	0.00	136,608.93	0.00	0.00%
041.0041.2140.9804	METERED WATER SALES.CORTLANDT WATER SALES	3,429,308.26	3,955,525.53	3,709,313.00	3,709,313.00	2,381,544.56	3,709,313.00	0.00%
041.0041.2140.9805	METERED WATER SALES.MONTROSE WATER SALES	1,282,983.29	887,098.64	1,026,563.00	1,026,563.00	582,452.52	876,000.00	-14.67%
041.0041.2144.9801	WATER SERVICE CHARGES.SOMERS WATER SALES	16,585.01	23,720.99	17,404.00	17,404.00	10,919.89	21,319.00	22.49%
041.0041.2144.9802	WATER SERVICE CHARGES.YORKTOWN WATER SALES	170,824.92	235,672.13	217,546.00	217,546.00	112,431.23	213,195.00	-2.00%
041.0041.2144.9804	WATER SERVICE CHARGES.CORTLANDT WATER SALES	153,389.56	214,192.37	200,142.00	200,142.00	99,040.24	191,875.00	-4.13%
041.0041.2144.9805	WATER SERVICE CHARGES-MID.MONTROSE WATER SALES	20,963.21	(122.54)	0.00	0.00	2,182.49	0.00	0.00%
041.0041.2378	SERVICES OTHER GOVTS	616,913.16	698,087.17	807,427.00	807,427.00	0.00	773,191.00	-4.24%
041.0041.2379	SVCS OTHER GOVTS - YORKTOWN	638,927.80	679,894.00	830,325.00	830,325.00	0.00	817,305.00	-1.57%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021 Actual	2022 Actual	Original 2023 Budget	Adjusted 2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	Variance To REQUESTED Stage
Dept 0041	.							
041.0041.2380	SVCES OTHER GOVTS - M I D	282,456.52	275,415.00	312,776.00	312,776.00	0.00	281,954.00	-9.85%
041.0041.2381	SVCS OTHER GVTS- SOMERS	43,625.00	44,666.00	53,178.00	53,178.00	0.00	60,095.00	13.01%
041.0041.2401	INTEREST AND EARNINGS	785.47	29,273.14	5,000.00	5,000.00	88,970.05	50,000.00	900.00%
041.0041.2410	RENTAL OF REAL PROPERTY	25,776.00	25,776.00	25,776.00	25,776.00	17,184.00	25,776.00	0.00%
041.0041.2655	MINOR SALES, OTHER	0.00	513.60	0.00	0.00	0.00	0.00	0.00%
041.0041.2680	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	8,314.31	0.00	0.00%
041.0041.2701	REFUNDS OF PRIOR YEARS EXPEND.	4,989.06	22,860.98	0.00	0.00	4,357.49	0.00	0.00%
041.0041.2770	UNCLASSIFIED REVENUES	323.37	(7,862.98)	0.00	0.00	(0.27)	0.00	0.00%
041.0041.9000	UNEXPENDED BALANCE	0.00	0.00	267,819.00	267,819.00	0.00	0.00	-100.00%
Grand Total		<u>10,750,832.23</u>	<u>11,469,483.03</u>	<u>11,670,020.00</u>	<u>11,670,020.00</u>	<u>6,088,957.05</u>	<u>11,111,336.00</u>	<u>-4.79%</u>

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

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021 Actual	2022 Actual	Original 2023 Budget	Adjusted 2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	Variance To REQUESTED Stage
Type R	Revenue							
Dept 0041	.							
041.0041.2140.9701.0001	METERED WATER SALES.NWJWW 30% SURCHARGE.CATSK ILL	110,475.27	105,181.63	53,880.00	53,880.00	14,738.82	0.00	-100.00%
041.0041.9097	EXCESS REVENUE FOR CAPITAL	468,732.79	472,076.03	465,740.00	465,740.00	295,564.11	454,060.00	-2.51%
Total Type R	Revenue	579,208.06	577,257.66	519,620.00	519,620.00	310,302.93	454,060.00	-12.62%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021 Actual	2022 Actual	Original 2023 Budget	Adjusted 2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	Variance To REQUESTED Stage
Type E	Expense							
Dept 8335	EXCESS REVENUE FOR CAPITAL							
041.8335.0201	CAPITAL CONSTRUCTION	0.00	0.00	519,620.00	519,620.00	0.00	454,060.00	-12.62%
Total Type E	Expense	0.00	0.00	519,620.00	519,620.00	0.00	454,060.00	-12.62%
Grand Total		579,208.06	577,257.66	0.00	0.00	310,302.93	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: 2024 Period From: 1 To: 8

Account	Description	2021 Actual	2022 Actual	Original 2023 Budget	Adjusted 2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	Variance To REQUESTED Stage
Dept 1491	PUBLIC WORKS ADMIN - AMAWALK							
041.1491.0413	SUPPLIES AND MISC	0.00	0.00	200.00	200.00	0.00	200.00	0.00%
041.1491.0421	TELEPHONE EXPENSE	5,158.55	4,747.67	4,944.00	4,944.00	3,294.48	5,172.00	4.61%
Total Dept 1491	PUBLIC WORKS ADMIN - AMAWALK	5,158.55	4,747.67	5,144.00	5,144.00	3,294.48	5,372.00	4.43%
Dept 1620	OPERATION OF PLANT/BUILDINGS - CATSKILL							
041.1620.0210	EQUIPMENT	7,351.96	4,707.32	2,000.00	2,000.00	0.00	0.00	-100.00%
041.1620.0411	HEATING FUEL	22,726.90	35,396.10	35,500.00	35,500.00	19,485.81	35,500.00	0.00%
041.1620.0413	SUPPLIES	4,585.57	5,275.43	4,500.00	4,500.00	2,797.67	3,500.00	-22.22%
041.1620.0416	TOOLS	2,717.27	1,643.58	3,000.00	3,000.00	1,966.57	4,500.00	50.00%
041.1620.0420	M & R MATERIALS	1,928.41	2,832.21	14,000.00	14,083.99	1,283.81	4,500.00	-67.86%
041.1620.0421	PHONE/INTERNET	1,722.72	2,912.93	3,275.00	3,275.00	1,812.76	2,711.00	-17.22%
041.1620.0443	OFFICE/BUILDING MAINTENANCE	29,752.41	25,984.03	50,800.00	50,800.00	13,209.71	62,025.00	22.10%
041.1620.0444	EQUIPMENT MAINTENANCE	19,060.25	11,996.74	37,800.00	37,800.00	9,534.00	25,600.00	-32.28%
Total Dept 1620	OPERATION OF PLANT/BUILDINGS - CATSKILL	89,845.49	90,748.34	150,875.00	150,958.99	50,090.33	138,336.00	-8.31%
Dept 1621	OPERATION PLANT/BLGS - AMAWALK							
041.1621.0210	EQUIPMENT	938.45	270.98	0.00	0.00	0.00	0.00	0.00%
041.1621.0411	HEATING FUEL	7,747.80	14,409.80	28,000.00	28,000.00	7,385.31	28,000.00	0.00%
041.1621.0413	SUPPLIES AND MISC	2,628.03	2,783.18	5,000.00	5,000.00	1,577.50	4,000.00	-20.00%
041.1621.0420	M & R MATERIALS	834.10	1,398.34	9,500.00	3,500.00	150.49	2,000.00	-78.95%
041.1621.0443	OFFICE/BUILDING MAINTENANCE	13,299.64	11,404.08	29,000.00	38,433.00	12,260.50	29,251.00	0.87%
041.1621.0444	EQUIPMENT MAINTENANCE	11,246.27	4,748.87	23,500.00	17,947.00	0.00	17,500.00	-25.53%
Total Dept 1621	OPERATION PLANT/BLGS - AMAWALK	36,694.29	35,015.25	95,000.00	92,880.00	21,373.80	80,751.00	-15.00%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021 Actual	2022 Actual	Original 2023 Budget	Adjusted 2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	Variance To REQUESTED Stage
Dept 8320	SOURCE OF SUPPLY POWER&PUMPING							
041.8320.0424	WATER PURCH CITY OF PEEKSKILL	132,993.10	0.00	0.00	0.00	0.00	0.00	0.00%
041.8320.0425	WATER PURCH NYC AMAWALK	2,150,952.96	1,443,077.30	1,524,240.00	1,524,240.00	877,806.96	1,582,330.00	3.81%
041.8320.0426	WATER PURCH NYC CATSKILL	2,257,464.71	3,345,456.92	3,556,560.00	3,556,560.00	1,773,852.80	3,692,104.00	3.81%
Total Dept 8320	SOURCE OF SUPPLY POWER&PUMPING	4,541,410.77	4,788,534.22	5,080,800.00	5,080,800.00	2,651,659.76	5,274,434.00	3.81%
Dept 8330	PURIFICATION - CATSKILL							
041.8330.0110	SALARIES	482,893.22	552,506.26	544,043.00	544,043.00	348,323.24	540,163.00	-0.71%
041.8330.0112	HOLIDAY PAY	20,152.69	21,551.81	33,384.00	33,384.00	14,717.40	33,384.00	0.00%
041.8330.0116	SHIFT DIFFERENTIAL	11,675.00	13,120.00	18,450.00	18,450.00	8,063.75	18,450.00	0.00%
041.8330.0120	OPERATOR PAID TRAINING	350.01	359.56	3,695.00	3,695.00	184.73	3,695.00	0.00%
041.8330.0199	OVERTIME	58,403.66	67,983.76	64,000.00	64,000.00	38,060.86	64,000.00	0.00%
041.8330.0210	EQUIPMENT	16,972.27	7,299.15	15,000.00	15,000.00	540.29	0.00	-100.00%
041.8330.0225	TESTING EQUIPMENT AND SUPPLIES	17,001.55	21,027.17	30,000.00	30,000.00	15,322.90	32,400.00	8.00%
041.8330.0413	SUPPLIES AND MISC	1,622.13	1,861.56	1,500.00	1,500.00	1,457.36	1,500.00	0.00%
041.8330.0416	TOOLS	189.96	0.00	0.00	0.00	0.00	0.00	0.00%
041.8330.0420	M & R MATERIALS	11,866.35	15,980.83	30,000.00	30,000.00	9,455.21	21,000.00	-30.00%
041.8330.0422	ELECTRICAL POWER	399,052.61	620,213.64	565,182.00	565,182.00	320,904.87	565,182.00	0.00%
041.8330.0430	COMPUTER SOFTWARE SUPPORT	2,004.50	6,780.75	9,500.00	9,500.00	4,198.50	9,000.00	-5.26%
041.8330.0434	INSURANCE	62,826.71	47,083.52	51,674.00	51,674.00	38,656.76	56,827.00	9.97%
041.8330.0435	WATER TESTING	5,142.00	3,269.00	12,500.00	12,500.00	2,511.40	8,500.00	-32.00%
041.8330.0443	OFFICE/BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	300.00	0.00	0.00%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021 Actual	2022 Actual	Original 2023 Budget	Adjusted 2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	Variance To REQUESTED Stage
Dept 8330	PURIFICATION - CATSKILL							
041.8330.0444	EQUIPMENT MAINTENANCE	9,778.31	10,800.18	16,250.00	16,496.32	4,124.42	13,500.00	-16.92%
041.8330.0445	UNIFORMS/BOOTS	1,840.98	4,081.10	4,610.00	4,610.00	1,105.90	4,225.00	-8.35%
041.8330.0448	RESIDUAL DISPOSAL ALUM	8,075.90	14,102.95	25,000.00	25,000.00	5,439.00	25,480.00	1.92%
041.8330.0448.0000.0001	RESIDUAL DISPOSAL ALUM.CATSKILL	0.00	42,224.00	0.00	0.00	0.00	0.00	0.00%
041.8330.0453	PROFESSIONAL SERVICES	933.34	1,476.80	3,500.00	3,047.00	0.00	8,000.00	128.57%
041.8330.0460	SAFETY TRAINING/MISCELLE NOUS	4,439.62	401.44	9,750.00	9,750.00	881.58	7,750.00	-20.51%
041.8330.0463	TUITION AND TRAINING	208.33	894.16	1,500.00	2,294.00	2,293.50	2,000.00	33.33%
041.8330.0464	AUTO/TRAVEL	0.00	39.90	0.00	210.00	209.14	0.00	0.00%
041.8330.0480	MTA PAYROLL TAX EXPENSE	1,831.65	979.06	2,256.00	2,256.00	993.02	2,256.00	0.00%
041.8330.0490	PERMITS AND FEES	15,556.43	17,787.38	17,200.00	17,200.00	15,634.03	19,390.00	12.73%
041.8330.0502	POLYALUMINUM CHLORIDE	42,291.55	38,150.06	48,516.00	48,516.00	19,482.24	75,000.00	54.59%
041.8330.0503	SODIUM HYPOCHLORITE	30,971.00	51,427.56	36,601.00	36,601.00	33,462.68	52,082.00	42.30%
041.8330.0504	CAUSTIC SODA	14,772.56	26,977.99	15,934.00	15,934.00	11,797.06	22,305.00	39.98%
041.8330.0506	ORTHOPHOSPHATE S	10,251.03	20,940.76	27,945.00	27,945.00	19,090.51	24,065.00	-13.88%
041.8330.0507	POLYMER	10,704.00	4,468.00	15,000.00	15,000.00	7,560.00	0.00	-100.00%
041.8330.0805	STATE RETIREMENT	94,894.00	66,184.09	77,633.00	77,633.00	0.00	97,713.00	25.87%
041.8330.0810	SOCIAL SECURITY	41,785.60	48,051.54	50,763.00	62,763.00	29,639.05	50,763.00	0.00%
041.8330.0815	WORKERS COMPENSATION	33,053.00	31,787.00	37,489.00	37,489.00	29,037.00	33,615.00	-10.33%
041.8330.0830	HEALTH INSURANCE	103,704.35	111,975.00	126,014.00	126,014.00	82,814.21	125,755.00	-0.21%
041.8330.0835	DENTAL INSURANCE	5,914.25	5,344.92	5,345.00	5,345.00	2,624.68	6,172.00	15.47%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021	2022	Original	Adjusted	2023	2024	Variance To
		Actual	Actual	2023 Budget	2023 Budget	Actual Per 1-8	REQUESTED Stage	
Dept 8330	PURIFICATION - CATSKILL							
041.8330.0840	EMPLOYEE ASSISTANCE PROGRAM	153.07	159.72	488.00	488.00	0.00	160.00	-67.21%
041.8330.0845	VISION CARE REIMBURSEMENT	748.25	776.47	1,353.00	1,353.00	372.12	784.00	-42.05%
Total Dept 8330	PURIFICATION - CATSKILL	1,522,059.88	1,878,067.09	1,902,075.00	1,914,872.32	1,069,257.41	1,925,116.00	1.21%
Dept 8331	PURIFICATION - AMAWALK							
041.8331.0110	SALARIES	538,344.43	546,215.00	544,043.00	544,043.00	352,803.60	540,163.00	-0.71%
041.8331.0112	HOLIDAY PAY	20,453.41	22,988.31	33,384.00	33,384.00	14,245.68	33,384.00	0.00%
041.8331.0116	SHIFT DIFFERENTIAL	12,271.25	10,675.00	18,450.00	18,450.00	7,450.00	18,450.00	0.00%
041.8331.0120	OPERATOR PAID TRAINING	641.69	359.56	3,695.00	3,695.00	184.73	3,695.00	0.00%
041.8331.0199	OVERTIME	67,555.87	50,727.81	64,000.00	64,000.00	44,629.75	64,000.00	0.00%
041.8331.0210	EQUIPMENT	3,119.40	461.76	13,500.00	13,500.00	5,835.69	10,500.00	-22.22%
041.8331.0225	TESTING EQUIPMENT AND SUPPLIES	14,540.87	22,650.40	28,000.00	28,000.00	11,185.90	30,600.00	9.29%
041.8331.0413	SUPPLIES AND MISC	869.64	1,184.62	1,500.00	1,500.00	460.33	1,500.00	0.00%
041.8331.0420	M & R MATERIALS	17,184.45	8,310.57	11,400.00	11,400.00	7,900.47	13,400.00	17.54%
041.8331.0422	ELECTRICAL POWER	271,558.99	288,318.00	305,000.00	305,000.00	131,037.79	305,000.00	0.00%
041.8331.0430	COMPUTER SOFTWARE SUPPORT	2,004.50	2,181.00	5,000.00	5,000.00	2,443.50	5,000.00	0.00%
041.8331.0434	INSURANCE	62,826.71	47,083.51	51,675.00	51,675.00	38,656.76	56,827.00	9.97%
041.8331.0435	WATER TESTING	5,345.00	3,513.00	12,500.00	12,500.00	2,513.40	8,500.00	-32.00%
041.8331.0444	EQUIPMENT MAINTENANCE	9,794.33	3,389.98	6,700.00	6,700.00	794.46	6,500.00	-2.99%
041.8331.0445	UNIFORMS/BOOTS	2,509.70	4,081.04	4,610.00	4,610.00	1,105.86	4,225.00	-8.35%
041.8331.0448	RESIDUAL DISPOSAL ALUM	175,036.50	161,135.90	101,192.00	101,192.00	69,384.00	152,880.00	51.08%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021 Actual	2022 Actual	Original 2023 Budget	Adjusted 2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	Variance To REQUESTED Stage
Dept 8331	PURIFICATION - AMAWALK							
041.8331.0453	PROFESSIONAL SERVICES	933.34	1,476.80	8,500.00	8,953.00	0.00	400.00	-95.29%
041.8331.0460	SAFETY TRAINING/MISCELLENOUS	2,948.21	0.00	9,750.00	9,750.00	2,000.69	7,750.00	-20.51%
041.8331.0463	TUITION AND TRAINING	1,263.33	894.17	1,500.00	2,406.00	2,405.49	2,000.00	33.33%
041.8331.0464	AUTO/TRAVEL	0.00	39.89	0.00	210.00	209.13	0.00	0.00%
041.8331.0480	MTA PAYROLL TAX EXPENSE	2,041.87	988.89	2,256.00	2,256.00	1,000.06	2,256.00	0.00%
041.8331.0490	PERMITS AND FEES	8,264.94	8,619.94	8,700.00	8,700.00	8,264.94	8,590.00	-1.26%
041.8331.0502	POLYALUMINUM CHLORIDE	145,658.69	114,197.27	153,788.00	153,788.00	81,228.06	100,000.00	-34.98%
041.8331.0503	SODIUM HYPOCHLORITE	0.00	(800.00)	0.00	2,338.00	2,337.25	0.00	0.00%
041.8331.0504	CAUSTIC SODA	0.00	0.00	3,991.00	1,653.00	0.00	1,114.00	-72.09%
041.8331.0506	ORTHOPHOSPHATE S	11,997.67	14,685.14	29,637.00	29,637.00	13,820.25	19,110.00	-35.52%
041.8331.0507	POLYMER	7,701.43	2,689.36	5,000.00	5,000.00	0.00	0.00	-100.00%
041.8331.0512	CALCIUM HYPOCHLORITE	117,884.18	76,079.67	108,087.00	108,087.00	68,802.61	104,944.00	-2.91%
041.8331.0513	SODIUM PERMANGANATE	29,320.43	16,207.24	34,301.00	34,301.00	10,716.75	27,267.00	-20.51%
041.8331.0805	STATE RETIREMENT	94,894.00	66,184.09	77,633.00	77,633.00	0.00	97,713.00	25.87%
041.8331.0810	SOCIAL SECURITY	45,134.73	44,464.10	50,763.00	50,763.00	29,251.46	50,763.00	0.00%
041.8331.0815	WORKERS COMPENSATION	33,053.00	31,787.00	37,489.00	37,489.00	29,037.00	33,615.00	-10.33%
041.8331.0830	HEALTH INSURANCE	103,704.35	111,975.00	126,014.00	126,014.00	82,814.23	125,755.00	-0.21%
041.8331.0835	DENTAL INSURANCE	5,914.25	5,344.92	5,345.00	5,345.00	2,624.68	6,172.00	15.47%
041.8331.0840	EMPLOYEE ASSISTANCE PROGRAM	153.06	159.72	487.00	487.00	0.00	160.00	-67.15%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021 Actual	2022 Actual	Original 2023 Budget	Adjusted 2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	Variance To REQUESTED Stage
Dept 8331	PURIFICATION - AMAWALK							
041.8331.0845	VISION CARE REIMBURSEMENT	748.25	776.47	1,353.00	1,353.00	372.12	784.00	-42.05%
Total Dept 8331	PURIFICATION - AMAWALK	1,815,672.47	1,669,045.13	1,869,243.00	1,870,812.00	1,025,516.64	1,843,017.00	-1.40%
Dept 9060	HEALTH INSURANCE							
041.9060.0830.0090	HEALTH INSURANCE.RETIRE E MEDICAL CONTRIBUTION	215,581.58	225,760.50	242,020.00	242,020.00	164,249.42	272,695.00	12.67%
Total Dept 9060	HEALTH INSURANCE	215,581.58	225,760.50	242,020.00	242,020.00	164,249.42	272,695.00	12.67%
Dept 9070	DENTAL INSURANCE							
041.9070.0835.0091	DENTAL INSURANCE.RETIRE E DENTAL CONTRIBUTION	10,404.88	10,731.48	11,156.00	11,156.00	5,337.35	11,156.00	0.00%
Total Dept 9070	DENTAL INSURANCE	10,404.88	10,731.48	11,156.00	11,156.00	5,337.35	11,156.00	0.00%
Grand Total		8,236,827.91	8,702,649.68	9,356,313.00	9,368,643.31	4,990,779.19	9,550,877.00	2.08%

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

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021 Actual	2022 Actual	Original 2023 Budget	Adjusted 2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	Variance To REQUESTED Stage
Dept 8320	SOURCE OF SUPPLY POWER&PUMPING							
041.8320.0423	WATER PURCHASES	383,946.65	380,886.63	200,000.00	200,000.00	69,686.29	163,000.00	-18.50%
Total Dept 8320	SOURCE OF SUPPLY POWER&PUMPING	<u>383,946.65</u>	<u>380,886.63</u>	<u>200,000.00</u>	<u>200,000.00</u>	<u>69,686.29</u>	<u>163,000.00</u>	<u>-18.50%</u>
Grand Total		<u>383,946.65</u>	<u>380,886.63</u>	<u>200,000.00</u>	<u>200,000.00</u>	<u>69,686.29</u>	<u>163,000.00</u>	<u>-18.50%</u>

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

**Northern Westchester Joint Water Works
2024 Proposed Budget
Schedule of Member Fees**

	Administrative	Billing	Distribution	Totals	2023 Budget	Variance
Yorktown	\$ 351,307	\$ 246,310	\$ 214,088	\$ 811,705	\$ 790,476	\$ 21,229
Cortlandt	\$ 351,307	\$ 191,575	\$ 226,809	\$ 769,691	\$ 792,427	\$ (22,736)
Montrose	\$ 81,699	\$ 18,245	\$ 175,241	\$ 275,186	\$ 295,111	\$ (19,925)
Somers	\$ 32,680	N/A	\$ 19,915	\$ 52,595	\$ 53,178	\$ (583)
Totals	\$ 816,993	\$ 456,130	\$ 636,054	\$ 1,909,177	1,931,192	\$ (22,015)

Northern Westchester Joint Water Works

2024 Proposed 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.

Calculation of Administration Fee Based on Projected Consumption

Member	2023 Budgeted MG	2023 Projected MG	2023 Percent of Projected Total	2024 Administration Fee	2023 Administration Fee	Variance
Yorktown	970.90	944.90	43%	\$ 351,307	\$ 333,203	\$ 18,104
Cortlandt	989.15	953.63	43%	\$ 351,307	\$ 357,584	\$ (6,277)
Montrose	273.75	230.33	10%	\$ 81,699	\$ 89,396	\$ (7,697)
Somers	94.90	97.02	4%	\$ 32,680	\$ 32,508	\$ 172
Totals	2,328.70	2,225.88	100%	\$ 816,993	\$ 705,304	\$ 111,689

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021 Actual	2022 Actual	Original 2023 Budget	Adjusted 2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	Variance To REQUESTED Stage
Dept 1010	BOARD OF TRUSTEES							
041.1010.0413	SUPPLIES	877.19	655.03	700.00	700.00	404.85	700.00	0.00%
Total Dept 1010	BOARD OF TRUSTEES	877.19	655.03	700.00	700.00	404.85	700.00	0.00%
Dept 1320	AUDITOR							
041.1320.0453	PROFESSIONAL SERVICES	13,450.00	13,038.00	14,400.00	14,400.00	13,950.00	14,800.00	2.78%
Total Dept 1320	AUDITOR	13,450.00	13,038.00	14,400.00	14,400.00	13,950.00	14,800.00	2.78%
Dept 1460	RECORDS MANAGMENT							
041.1460.0414	RENTAL OF STORAGE	0.00	0.00	0.00	0.00	3,913.50	4,000.00	100.00%
Total Dept 1460	RECORDS MANAGMENT	0.00	0.00	0.00	0.00	3,913.50	4,000.00	100.00%
Dept 1900	SPECIAL ITEMS							
041.1900.0452	LEGAL	13,000.00	13,000.00	14,000.00	14,000.00	0.00	14,000.00	0.00%
041.1900.0482	REAL PROPERTY TAXES	332.13	330.41	500.00	500.00	327.61	500.00	0.00%
Total Dept 1900	SPECIAL ITEMS	13,332.13	13,330.41	14,500.00	14,500.00	327.61	14,500.00	0.00%
Dept 1980	MTA PAYROLL TAX EXPENSE							
041.1980.0480	MTA PAYROLL TAX EXPENSE	0.00	3,741.44	0.00	0.00	1,106.55	0.00	0.00%
Total Dept 1980	MTA PAYROLL TAX EXPENSE	0.00	3,741.44	0.00	0.00	1,106.55	0.00	0.00%
Dept 8310	WATER ADMINISTRATION							
041.8310.0110	SALARIES	411,922.56	434,597.26	432,410.00	432,410.00	282,492.00	432,410.00	0.00%
041.8310.0199	OVERTIME	1,188.80	739.90	500.00	500.00	0.00	500.00	0.00%
041.8310.0210	EQUIPMENT	4,418.97	1,936.72	12,300.00	12,300.00	0.00	6,500.00	-47.15%
041.8310.0413	SUPPLIES AND MISC	3,186.23	4,574.98	6,500.00	6,371.53	1,967.63	5,550.00	-14.62%
041.8310.0421	TELEPHONE EXPENSE	12,023.47	5,527.24	5,688.00	5,688.00	3,419.49	5,700.00	0.21%
041.8310.0434	INSURANCE	15,068.12	29,196.82	42,928.00	42,928.00	23,705.42	47,111.00	9.74%
041.8310.0441	PRINTING & ADVERTISING	1,166.00	2,374.83	2,500.00	2,500.00	2,588.44	3,000.00	20.00%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description			Original	Adjusted	2023	2024	Variance To REQUESTED Stage
		2021 Actual	2022 Actual	2023 Budget	2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	
Dept 8310	WATER ADMINISTRATION							
041.8310.0444	EQUIPMENT MAINTENANCE	37,605.16	41,225.27	48,498.00	48,498.00	15,414.02	54,332.00	12.03%
041.8310.0445	UNIFORMS/BOOTS	200.00	163.00	600.00	600.00	0.00	600.00	0.00%
041.8310.0453	PROFESSIONAL SERVICES	18,168.25	12,023.00	21,050.00	21,050.00	10,268.00	8,900.00	-57.72%
041.8310.0460	SAFETY TRAINING/MISCELLE NOUS	28.46	0.00	1,050.00	1,050.00	400.00	1,100.00	4.76%
041.8310.0462	POSTAGE	562.20	815.00	1,020.00	1,020.00	663.60	810.00	-20.59%
041.8310.0463	TUITION AND TRAINING	4,934.00	5,671.33	8,015.00	8,015.00	5,541.00	7,310.00	-8.80%
041.8310.0464	AUTO/TRAVEL	44.24	415.86	1,475.00	1,475.00	324.32	700.00	-52.54%
041.8310.0480	MTA PAYROLL TAX EXPENSE	1,319.35	684.72	1,472.00	1,472.00	681.03	1,472.00	0.00%
041.8310.0805	STATE RETIREMENT	69,354.00	49,744.27	55,094.00	55,094.00	0.00	72,079.00	30.83%
041.8310.0810	SOCIAL SECURITY	29,439.24	30,829.30	33,118.00	33,118.00	19,999.36	33,118.00	0.00%
041.8310.0815	WORKERS COMPENSATION	5,448.00	5,225.00	5,202.00	5,202.00	4,792.00	5,547.00	6.63%
041.8310.0830	HEALTH INSURANCE	80,298.00	90,360.60	100,186.00	100,186.00	56,938.45	92,875.00	-7.30%
041.8310.0835	DENTAL INSURANCE	2,884.43	2,884.44	2,285.00	2,285.00	1,375.03	2,885.00	26.26%
041.8310.0840	EMPLOYEE ASSISTANCE PROGRAM	106.48	106.48	300.00	300.00	0.00	107.00	-64.33%
041.8310.0845	VISION CARE REIMBURSEMENT	386.76	386.76	900.00	900.00	193.38	387.00	-57.00%
Total Dept 8310	WATER ADMINISTRATION	699,752.72	719,482.78	783,091.00	782,962.53	430,763.17	782,993.00	-0.01%
Grand Total		727,412.04	750,247.66	812,691.00	812,562.53	450,465.68	816,993.00	0.53%

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

**Northern Westchester Joint Water Works
2024 Proposed 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	18,890	100%	Calculations are based on the number of water/sewer accounts to be serviced
	Yorktown	10,095	54%	
	Cortlandt	7,945	42%	
	Montrose	850	4%	
	Somers	0	0%	Somers has not requested billing support

Item	Town	Amount	Water Accounts	Cost per Account	Notes
2024 NWJWW Billing Budget	Total	\$ 456,130	18,890	\$ 24.15	Total is based on employee salaries + benefits, printing, postage, phones, computers, software and related items.
	Yorktown	\$ 246,310	10,095		
	Cortlandt	\$ 191,575	7,945		
	Montrose	\$ 18,245	850		
	Somers	\$ -	0		

Item	Town	Amount	Water Accounts	Cost per Account
2023 NWJWW Billing Budget	Total	\$ 454,447	18,895	\$ 24.05

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021 Actual	2022 Actual	Original 2023 Budget	Adjusted 2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	Variance To REQUESTED Stage
Dept 8311	BILLING							
041.8311.0110	SALARIES	206,292.79	244,805.90	275,219.00	275,219.00	179,636.13	275,219.00	0.00%
041.8311.0199	OVERTIME	555.00	219.17	1,000.00	1,000.00	97.56	1,000.00	0.00%
041.8311.0210	EQUIPMENT	0.00	4,498.94	3,700.00	3,700.00	0.00	1,000.00	-72.97%
041.8311.0413	SUPPLIES AND MISC	1,182.02	1,772.31	500.00	500.00	21.51	500.00	0.00%
041.8311.0421	TELEPHONE EXPENSE	7,656.05	3,294.22	3,360.00	3,360.00	1,925.54	3,360.00	0.00%
041.8311.0441	PRINTING & ADVERTISING	6,039.90	9,717.10	50,000.00	50,000.00	22,102.82	38,500.00	-23.00%
041.8311.0444	EQUIPMENT MAINTENANCE	10,494.42	10,901.20	2,132.00	2,132.00	9,601.89	10,232.00	379.92%
041.8311.0460	SAFETY TRAINING/MISCELLE NOUS	0.00	0.00	1,050.00	1,050.00	400.00	1,100.00	4.76%
041.8311.0462	POSTAGE	30,433.64	30,604.68	1,420.00	1,420.00	6,114.34	1,430.00	0.70%
041.8311.0463	TUITION AND TRAINING	80.00	0.00	750.00	750.00	0.00	750.00	0.00%
041.8311.0480	MTA PAYROLL TAX EXPENSE	660.67	385.09	939.00	939.00	433.80	939.00	0.00%
041.8311.0805	STATE RETIREMENT	36,688.00	26,919.53	33,807.00	33,807.00	0.00	39,809.00	17.75%
041.8311.0810	SOCIAL SECURITY	14,985.65	17,504.39	21,131.00	21,131.00	12,516.15	21,131.00	0.00%
041.8311.0815	WORKERS COMPENSATION	484.00	447.00	484.00	484.00	433.00	501.00	3.51%
041.8311.0830	HEALTH INSURANCE	33,860.18	39,990.48	54,447.00	54,447.00	35,321.14	58,018.00	6.56%
041.8311.0835	DENTAL INSURANCE	1,654.20	1,760.19	3,308.00	3,308.00	1,039.06	2,078.00	-37.18%
041.8311.0840	EMPLOYEE ASSISTANCE PROGRAM	79.86	106.48	300.00	300.00	0.00	107.00	-64.33%
041.8311.0845	VISION CARE REIMBURSEMENT	386.76	404.01	900.00	900.00	227.88	456.00	-49.33%
Total Dept 8311	BILLING	351,533.14	393,330.69	454,447.00	454,447.00	269,870.82	456,130.00	0.37%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description			Original	Adjusted	2023	2024	Variance To
		2021	2022	2023	2023	2023	2024	
		Actual	Actual	Budget	Budget	Actual Per 1-8	REQUESTED Stage	REQUESTED Stage
Grand Total		<u>351,533.14</u>	<u>393,330.69</u>	<u>454,447.00</u>	<u>454,447.00</u>	<u>269,870.82</u>	<u>456,130.00</u>	<u>0.37%</u>

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

Northern Westchester Joint Water Works 2024 Proposed 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	\$	636,054
Less Montrose Direct service costs @ 20%, and Assistant Superintendent stipend and benefits	\$	(125,454)
Less Cortlandt Direct Water Sampling service @ 2%	\$	(12,721)
Balance to allocate to members at Administrative %	\$	497,879

Member	%	2024 Budget	2023 Budget	Variance
Yorktown	43%	214,088	211,871	2,217
Cortlandt	43%	214,088	227,374	(13,286)
Montrose	10%	49,788	56,843	(7,055)
Somers	4%	19,915	20,670	(755)
	100%	\$ 497,879	516,759	(18,880)

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021 Actual	2022 Actual	Original 2023 Budget	Adjusted 2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	Variance To REQUESTED Stage
Dept 1640	CENTRAL GARAGE							
041.1640.0412	FUEL-GAS	4,543.91	8,542.50	20,000.00	20,000.00	3,933.83	15,000.00	-25.00%
041.1640.0413	SUPPLIES	242.50	1,156.73	7,000.00	7,000.00	656.51	5,000.00	-28.57%
041.1640.0416	TOOLS	0.00	0.00	3,000.00	3,000.00	0.00	2,000.00	-33.33%
041.1640.0444	EQUIPMENT MAINTENANCE	4,538.10	4,163.00	5,000.00	5,000.00	2,268.65	5,000.00	0.00%
Total Dept 1640	CENTRAL GARAGE	9,324.51	13,862.23	35,000.00	35,000.00	6,858.99	27,000.00	-22.86%
Dept 8340	WATER TRANSMISSION AND DISTRTN							
041.8340.0110	SALARIES	296,086.04	286,427.84	334,943.00	334,943.00	163,772.50	335,193.00	0.07%
041.8340.0114	TEMPORARY SERVICES	0.00	10,382.74	7,200.00	7,200.00	0.00	7,200.00	0.00%
041.8340.0199	OVERTIME	9,016.15	13,494.09	13,500.00	13,500.00	8,197.50	13,500.00	0.00%
041.8340.0205	TRANSMISSION LINE	3,735.80	0.00	60,000.00	60,000.00	5,541.28	25,000.00	-58.33%
041.8340.0210	EQUIPMENT	0.00	4,498.94	0.00	0.00	0.00	0.00	0.00%
041.8340.0413	SUPPLIES	383.96	419.30	1,000.00	1,000.00	137.71	1,000.00	0.00%
041.8340.0416	TOOLS	1,295.90	74.95	1,800.00	1,800.00	295.79	1,800.00	0.00%
041.8340.0420	M & R MATERIALS	276.30	229.94	2,000.00	2,000.00	545.49	2,000.00	0.00%
041.8340.0421	PHONE/INTERNET	2,030.50	1,888.67	1,896.00	1,896.00	1,257.76	1,896.00	0.00%
041.8340.0444	EQUIPMENT MAINTENANCE	56,624.59	147.86	111,700.00	111,700.00	181.98	111,700.00	0.00%
041.8340.0445	UNIFORMS/BOOTS	1,058.95	2,186.84	2,955.00	2,955.00	649.95	2,600.00	-12.01%
041.8340.0454	PROFESSIONAL SERVICES	8,733.32	10,725.00	1,000.00	1,000.00	975.00	0.00	-100.00%
041.8340.0460	SAFETY TRAINING/MISCELLE NOUS	0.00	0.00	300.00	300.00	200.00	300.00	0.00%
041.8340.0463	TUITION AND TRAINING	433.34	350.34	850.00	850.00	129.00	850.00	0.00%
041.8340.0480	MTA PAYROLL TAX EXPENSE	974.07	480.35	1,209.00	1,209.00	400.10	1,209.00	0.00%
041.8340.0490	PERMITS AND FEES	17,434.80	17,434.80	18,000.00	18,000.00	17,434.80	18,000.00	0.00%

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021 Actual	2022 Actual	Original 2023 Budget	Adjusted 2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	Variance To REQUESTED Stage
Dept 8340	WATER TRANSMISSION AND DISTRTN							
041.8340.0495	SERVICE FROM OTHER GOVERNMENTS	4,000.00	0.00	0.00	0.00	6,043.52	0.00	0.00%
041.8340.0805	STATE RETIREMENT	41,803.00	32,277.02	41,163.00	41,163.00	0.00	46,726.00	13.51%
041.8340.0810	SOCIAL SECURITY	22,275.87	22,490.67	27,207.00	27,207.00	12,421.30	27,207.00	0.00%
041.8340.0815	WORKERS COMPENSATION	20,342.00	20,539.00	19,337.00	19,337.00	18,762.00	21,721.00	12.33%
041.8340.0830	HEALTH INSURANCE	67,644.78	69,466.92	88,909.00	88,909.00	52,678.66	97,800.00	10.00%
041.8340.0835	DENTAL INSURANCE	1,654.20	2,679.40	2,885.00	2,885.00	1,442.22	2,885.00	0.00%
041.8340.0840	EMPLOYEE ASSISTANCE PROGRAM	79.86	79.86	300.00	300.00	0.00	80.00	-73.33%
041.8340.0845	VISION CARE REIMBURSEMENT	386.76	386.76	900.00	900.00	193.38	387.00	-57.00%
Total Dept 8340	WATER TRANSMISSION AND DISTRTN	556,270.19	496,661.29	739,054.00	739,054.00	291,259.94	719,054.00	-2.71%
Grand Total		565,594.70	510,523.52	774,054.00	774,054.00	298,118.93	746,054.00	-3.62%

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

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021 Actual	2022 Actual	Original 2023 Budget	Adjusted 2023 Budget	2023 Actual Per 1-8	2024 REQUESTED Stage	Variance To REQUESTED Stage
Dept 8341	TRANSMISSION & DIST - MID							
041.8341.0210	EQUIPMENT	0.00	2,724.00	0.00	0.00	0.00	0.00	0.00%
041.8341.0225	TESTING EQUIPMENT AND SUPPLIES	1,178.55	264.81	0.00	0.00	0.00	0.00	0.00%
041.8341.0411	HEATING FUEL	2,023.31	2,430.96	2,000.00	2,000.00	621.59	2,000.00	0.00%
041.8341.0413	SUPPLIES AND MISC	664.85	510.12	0.00	0.00	588.51	0.00	0.00%
041.8341.0416	TOOLS	319.30	1,050.89	0.00	0.00	460.00	0.00	0.00%
041.8341.0420	M & R MATERIALS	0.00	988.75	0.00	0.00	6,663.82	0.00	0.00%
041.8341.0422	ELECTRICAL POWER	758.54	774.98	1,000.00	1,000.00	501.96	1,000.00	0.00%
041.8341.0434	INSURANCE	1,893.25	11,883.64	12,665.00	12,665.00	11,679.35	2,268.00	-82.09%
041.8341.0435	WATER TESTING	1,352.00	941.00	2,000.00	2,000.00	652.00	1,500.00	-25.00%
041.8341.0441	PRINTING & ADVERTISING	388.57	0.00	0.00	0.00	5.00	0.00	0.00%
041.8341.0444	EQUIPMENT MAINTENANCE	0.00	141.98	0.00	0.00	0.00	0.00	0.00%
041.8341.0453	PROFESSIONAL SERVICES	0.00	1,980.00	0.00	0.00	0.00	0.00	0.00%
041.8341.0462	POSTAGE	0.00	25.58	0.00	0.00	0.00	0.00	0.00%
Total Dept 8341	TRANSMISSION & DIST - MID	8,578.37	23,716.71	17,665.00	17,665.00	21,172.23	6,768.00	-61.69%
Dept 8342	TRANSMISSION & DIST - YORKTOWN							
041.8342.0210	EQUIPMENT	0.00	1,409.03	0.00	0.00	0.00	0.00	0.00%
041.8342.0421	PHONE/INTERNET	354.95	901.44	1,000.00	1,000.00	647.92	1,000.00	0.00%
041.8342.0435	WATER TESTING	2,355.00	2,749.00	33,000.00	33,000.00	1,350.00	3,250.00	-90.15%
041.8342.0453	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	500.00	100.00%
041.8342.0505	FLUORIDE AND RELATED	8,704.10	6,301.67	5,850.00	5,850.00	267.72	850.00	-85.47%
Total Dept 8342	TRANSMISSION & DIST - YORKTOWN	11,414.05	11,361.14	39,850.00	39,850.00	2,265.64	5,600.00	-85.95%
Dept 8343	TRANSMISSION & DIST - CORTLANDT							

NO WESTCHESTER JOINT WATER WKS

Budget Preparation Report

Fiscal Year: 2024 Period From: 1 To: 8

Account	Description	2021	2022	Original	Adjusted	2023	2024	Variance To REQUESTED Stage
		Actual	Actual	2023 Budget	2023 Budget	Actual Per 1-8	REQUESTED Stage	
Dept 8343	TRANSMISSION & DIST - CORTLANDT							
041.8343.0210	EQUIPMENT	431.00	3,980.49	0.00	0.00	0.00	0.00	0.00%
041.8343.0251	WATER METERS	1,764.20	0.00	0.00	0.00	1,754.68	0.00	0.00%
041.8343.0413	SUPPLIES AND MISC	0.00	64.63	0.00	0.00	0.00	0.00	0.00%
041.8343.0420	M & R MATERIALS	0.00	1,238.67	0.00	0.00	197.98	0.00	0.00%
041.8343.0435	WATER TESTING	2,528.00	2,143.00	15,000.00	15,000.00	1,160.00	3,000.00	-80.00%
041.8343.0444	EQUIPMENT MAINTENANCE	0.00	387.50	0.00	0.00	0.00	0.00	0.00%
041.8343.0453	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	500.00	100.00%
Total Dept 8343	TRANSMISSION & DIST - CORTLANDT	<u>4,723.20</u>	<u>7,814.29</u>	<u>15,000.00</u>	<u>15,000.00</u>	<u>3,112.66</u>	<u>3,500.00</u>	<u>-76.67%</u>
Dept 8344	TRANSMISSION & DIST - SOMERS							
041.8344.0435	WATER TESTING	0.00	0.00	0.00	0.00	0.00	7,500.00	100.00%
Total Dept 8344	TRANSMISSION & DIST - SOMERS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,500.00</u>	<u>100.00%</u>
Grand Total		<u><u>24,715.62</u></u>	<u><u>42,892.14</u></u>	<u><u>72,515.00</u></u>	<u><u>72,515.00</u></u>	<u><u>26,550.53</u></u>	<u><u>23,368.00</u></u>	<u><u>-67.77%</u></u>

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

**Northern Westchester Joint Water Works
2024 Proposed Budget
Comparative History of Employee Costs and Staffing Levels**

	2021 Actual	2022 Actual	2023 Budget	8/31/23 Actual	12/31/23 Projected	2024 Budget	Budget to budget variance
Salary items, all departments	\$ 2,137,803	\$ 2,277,154	\$ 2,391,915	\$ 1,462,859	\$ 2,238,071	\$ 2,384,406	\$ (7,509)
Benefit items, all departments	\$ 1,220,083	\$ 1,176,051	\$ 1,343,508	\$ 676,506	\$ 1,286,243	\$ 1,420,938	\$ 77,430
Grand Totals	\$ 3,357,886	\$ 3,453,205	\$ 3,735,423	\$ 2,139,365	\$ 3,524,314	\$ 3,805,344	\$ 69,921

Number of Budgeted Employees (expressed as full time equivalents)

Department	2021	2022	2023	2024	Explanation
Water Treatment Plants	13	13	12	12	
Distribution	4	4.23	4.23	4.23	Includes unfilled Water Meter Reader position
Administration	4	4	4	4	
Billing	4	4	4	4	
Total Employees	25	25	24.23	24.23	

2024
Salary Schedule @ 2023 rates

Administration

	Base Salary	Longevity	Holiday Pay	Shift Differential	Paid Training Days	Stipends	Overtime	Total Salary Items
Business Director - Catherine Paget	\$ 132,421	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,671
Operations Director - Matthew Geho	\$ 137,037	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,037
Senior Office Assistant - Barbara Marshall	\$ 70,015	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,765
Staff Asst Fin & Admin- Donna Albanese	\$ 88,437	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,937
							\$ 500	\$ 500
Total Administration	\$ 427,910	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 432,910

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	\$ 88,437	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,187
Senior Account Clerk- Melissa Orlando	\$ 61,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,650
Intermediate Clerk- Paola Rios	\$ 70,506	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,006
Office Assistant Financial Support - Dawn Kennedy	\$ 51,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,375
							\$ 1,000	\$ 1,000
Total Billing	\$ 271,969	\$ 3,250	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 276,219

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	\$ 91,645	\$ 1,750	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ 105,395
Maintenance Mechanic - Jason Wohlberg	\$ 91,645	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,645
Maint. Worker-Grade-I- Robert Zawacki	\$ 86,154	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,154
Water Meter Repairer- Vacant	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Seasonal Laborer -	\$ 7,200							\$ 7,200
							\$ 13,500	\$ 13,500
Total Distribution	\$ 326,643	\$ 3,750	\$ -	\$ -	\$ -	\$ 12,000	\$ 13,500	\$ 355,893

2024
Salary Schedule @ 2023 rates

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	\$ 119,205	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,705
Assistant Chief Operator - Mark Rowe	\$ 104,187	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,937
Water Treatment Op'r-1A- Neil Madison	\$ 89,024	\$ 1,500	\$ 6,677	\$ 3,690	\$ 739	\$ -	\$ -	\$ 101,630
Water Treatment Op'r 1A- Thomas Motta	\$ 89,024	\$ 1,250	\$ 6,677	\$ 3,690	\$ 739	\$ -	\$ -	\$ 101,380
Water Treatment Op'r-1A- Phil Sclavounos	\$ 89,024	\$ 1,500	\$ 6,677	\$ 3,690	\$ 739	\$ -	\$ -	\$ 101,630
Water Treatment Op'r-1A- Joseph Specht	\$ 89,024	\$ 1,250	\$ 6,677	\$ 3,690	\$ 739	\$ -	\$ -	\$ 101,380
Water Treatment Op'r-2A-Edward Bagen	\$ 81,765	\$ 1,000	\$ 6,677	\$ 3,690	\$ 739	\$ -	\$ -	\$ 93,871
Water Treatment Op'r-2A- Brian Bradley	\$ 81,765	\$ 750	\$ 6,677	\$ 3,690	\$ 739	\$ -	\$ -	\$ 93,621
Water Treatment Op'r-2A- Peter Fischer	\$ 81,765	\$ -	\$ 6,677	\$ 3,690	\$ 739	\$ -	\$ -	\$ 92,871
Water Treatment Op'r-2A- Harold Holmes	\$ 81,765	\$ -	\$ 6,677	\$ 3,690	\$ 739	\$ -	\$ -	\$ 92,871
Water Treatment Op'r-2A- Travis Humeston	\$ 81,765	\$ -	\$ 6,677	\$ 3,690	\$ 739	\$ -	\$ -	\$ 92,871
Water Treatment Op'r-2A- Frank Romeo	\$ 81,765	\$ 750	\$ 6,677	\$ 3,690	\$ 739	\$ -	\$ -	\$ 93,621
Total Amawalk and Catskill Plants	\$ 1,070,077	\$ 10,250	\$ 66,768	\$ 36,900	\$ 7,389	\$ -	\$ 128,000	\$ 1,319,384
TOTALS FOR ALL ITEMS	\$ 2,096,599	\$ 21,750	\$ 66,768	\$ 36,900	\$ 7,389	\$ 12,000	\$ 143,000	\$ 2,384,406