



Second Taxing District

South Norwalk Electric and Water

APPROVED BUDGET

2014-2015

**ADOPTED BY THE
COMMISSIONERS OF THE SECOND TAXING DISTRICT
ON FEBRUARY 18, 2014**

**APPROVED BY THE
ELECTORS OF THE SECOND TAXING DISTRICT
ON MARCH 18, 2014**

Second Taxing District
164 Water Street
Norwalk, CT 06856
(203) 866-4446

SECOND TAXING DISTRICT

Approved Budget 2014-2015

<u>Table of Contents</u>	<u>Page Number</u>
Second Taxing District Budget	1
Second Taxing District General Fund Budget	3
South Norwalk Electric and Water	
Water - Operating Budget	5
Water - Capital Budget	7
Electric - Operating Budget	8
Electric - Capital Budget	10
OPEB Expense Budget	11
OM&A Account Detail – Master	12

This page intentionally left blank

SECOND TAXING DISTRICT, CITY OF NORWALK
APPROVED BUDGET
2014-2015

REVENUE	General Fund	Water Department	Electric Department	Total District
Operating Revenue (1)				
Metered Sales				
Residential - Water and Electric		6,080,095	5,966,926	12,047,021
Small Commercial - Electric			5,157,188	5,157,188
Medium Commercial - Electric			1,372,471	1,372,471
Large Commercial - Electric			1,758,875	1,758,875
Commercial - Water		1,171,661		1,171,661
Industrial - Water		286,668		286,668
Sales to Public Authorities - Water		233,182		233,182
Fire Protection - Water				0
Private Fire Protection - Water		245,125		245,125
Fire Protection - Norwalk		49,300		49,300
Fire Protection - Wilton		12,500		12,500
Fire Protection - 6th District		7,600		7,600
Fixed Load Lighting - Electric			77,845	77,845
Other Public Authorities - Electric			0	0
Sales for Resale		25,000	8,658	33,658
Gross Revenue Tax			616,248	616,248
Customer Forfeited Discounts			538,540	538,540
Total Operating Revenue	0	8,111,130	15,496,750	23,607,880

Other Revenue				
Miscellaneous Service Revenue		5,000	0	5,000
Conservation and Load Management			228,156	228,156
Rent and Utility Plant Leasing			4,000	4,000
Gain on Disposition of Utility Plant				0
Interest Income				
Interest	550	500	1,600	2,650
Customer Late Charges		35,000		35,000
Miscellaneous Customer Charges		130,000	79,300	209,300
Miscellaneous Non Operations Income				
Net Merchandising, Jobbing & Contract Work		10,000		10,000
Total Other Revenue	550	180,500	313,056	494,106
TOTAL REVENUE	550	8,291,630	15,809,806	24,101,986

EXPENSES				
Operating Expenses				
Source of Supply - Water & Electric				
Operations		173,427	0	173,427
Maintenance		16,776	0	16,776
Pumping - Water				
Operations		178,880		178,880
Maintenance		47,752		47,752
Treatment - Water				
Operations		1,364,385		1,364,385
Maintenance		32,653		32,653
Purchased - Water & Electric	98,983	0	8,919,934	9,018,917
Transmission & Distribution - Water & Electric				
Operations		382,371	910,245	1,292,616
Maintenance		529,070	452,896	981,966
Street Light Expense	87,500		0	87,500
Customer Accounts - Water & Electric		363,162	490,474	853,636

Administrative & General Expense				
Operations	148,300	2,631,326	2,565,834	5,345,460
Maintenance		57,600	107,040	164,640
Gross Revenue Tax			663,241	663,241
Customer Assistance Program			25,000	25,000
Community Service Projects	29,820			29,820
Total Operating Expenses	364,603	5,777,402	14,134,664	20,276,669

Other Expenses				
Conservation and Load Management - Electric			239,767	239,767
Miscellaneous Income Deductions			10,800	10,800
Interest Expense			36,000	36,000
Property Taxes		470,000		470,000
Total Other Expense	0	470,000	286,567	756,567
TOTAL EXPENSES	364,603	6,247,402	14,421,231	21,033,236

NET REVENUE	(364,053)	2,044,228	1,388,575	3,068,750
--------------------	------------------	------------------	------------------	------------------

Principal on Debt		1,124,272	500,000	1,624,272
Interest on Debt		367,446	500,000	867,446
Capital Appropriations (2)	20,000	545,800	366,000	931,800
Preliminary Survey and Investigation	0	0	0	0

CHANGE IN CASH POSITION	(384,053)	6,710	22,575	(354,768)
--------------------------------	------------------	--------------	---------------	------------------

OPENING BALANCE RESERVE FUND	1,118,124	412,686	11,515,692	13,046,502
-------------------------------------	------------------	----------------	-------------------	------------

PREVIOUS YEARS CANCELLED PROJECTS	0	34,000	68,410	102,410
--	---	--------	--------	---------

ADJUSTED OPENING BALANCE RESERVE FUND	1,118,124	446,686	11,584,102	13,148,912
--	------------------	----------------	-------------------	-------------------

Transfer To OPEB Trust (3)	0	(327,000)	(573,000)	(900,000)
Transfer From Water Fund - District Operations	90,000	(90,000)		0
Transfer From Electric Fund - District Operations	90,000		(90,000)	0
Transfer From Electric Fund - Street Lighting	186,483		(186,483)	0
Transfer From General Fund	0	0	0	0
TOTAL TRANSFERS	366,483	(417,000)	(849,483)	(900,000)

AMOUNT FROM DISTRICT TAX				0
---------------------------------	--	--	--	---

CLOSING BALANCE RESERVE FUND	1,100,554	36,396	10,757,195	11,894,145
-------------------------------------	------------------	---------------	-------------------	-------------------

Notes:

- (1) Budgeted revenues for the Water and Electric Utilities are projections. Actual sales are outside the control of the utilities.
- (2) Capital Appropriations are made on a project base or an annual appropriation base.
 - Annual appropriations expire at the end of the fiscal year regardless of funds spent.
 - Project base appropriations expire at the completion of the project, when project is placed in service.
 - Unspent funds for annual and project based capital appropriations are returned to the reserve fund.
- (3) OPEB - Other Post Employment Benefits

SECOND TAXING DISTRICT
GENERAL FUND BUDGET
2014-2015

REVENUE	2014-2015	2013-2014	2012-2013
Interest - Investment Reserve	500	3,500	3,500
Interest - Operating Funds	50	150	150
Other			
TOTAL REVENUE	550	3,650	3,650

EXPENSES			
Operations			
Commissioners' Salary	22,750	22,750	22,750
Clerk's Salary	2,500	2,500	2,500
Treasurer's Salary	3,250	3,250	2,000
Meetings and Printing	44,800	44,000	26,000
Legal	40,000	40,000	40,000
Auditors	30,000	30,000	30,000
Insurance	5,000	5,000	5,000
Total Operations	148,300	147,500	128,250

Community Service Projects			
Community Beautification			
Madison Street	0	4,060	3,960
West Avenue	7,320	5,960	5,760
Miscellaneous Projects	3,000	3,000	3,000
Holiday Lights			
District Offices	0	1,250	1,250
Other Community Service Projects			
Sono Arts Celebration	1,500	1,500	1,500
Summer Youth Employment Program	15,500	15,500	15,500
Miscellaneous Community Projects	2,500	2,500	2,500
Total Community Service Projects	29,820	33,770	33,470

Street Lighting			
Purchased Electricity	98,983	107,100	122,000
Street Light Operation	13,500	13,500	13,300
Street Light Maintenance	74,000	72,400	70,700
Total Street Lighting	186,483	193,000	206,000

Miscellaneous			
Total Miscellaneous	0	0	0

TOTAL EXPENSES	364,603	374,270	367,720
NET OPERATING INCOME	(364,053)	(370,620)	(364,070)
Principal on Debt			
Interest on Debt			
Capital Appropriations			
Street Lighting Capital Project	20,000	20,000	20,000
Recording Equipment - District Meetings			8,000
Total Capital Appropriations	20,000	20,000	28,000
CHANGE IN RESERVE FUND FROM OPERATIONS	(384,053)	(390,620)	(392,070)

CHANGE IN RESERVE FUND	(17,570)	2,380	4,930
-------------------------------	-----------------	--------------	--------------

OPENING BALANCE RESERVE FUND	1,118,124	1,069,152	959,274
------------------------------	-----------	-----------	---------

RETURNED TO RESERVE FUND FROM FY AUDIT (1)			52,035
--	--	--	--------

TRANSFER FROM WATER FUND - DISTRICT OPERATIONS	90,000	100,000	95,500
TRANSFER FROM ELECTRIC FUND - DISTRICT OPERATIONS	90,000	100,000	95,500
TRANSFER FROM ELECTRIC FUND - STREET LIGHTING	186,483	193,000	206,000
AMOUNT FROM DISTRICT TAX	0	0	0

ENDING BALANCE RESERVE FUND	1,100,554	1,071,532	1,016,239
-----------------------------	-----------	-----------	-----------

Notes:

(1) "Return to Reserve Fund from FY Audit" not applicable beginning fiscal year 2013-2014

02/18/14

SOUTH NORWALK ELECTRIC AND WATER
WATER - OPERATING BUDGET
2014-2015

REVENUE		2014-2015	2013-2014	2012-2013
Operating Revenue (1)				
Metered Sales				
Residential		6,080,095	5,949,200	6,017,502
Commercial		1,171,661	1,402,100	1,589,541
Industrial		286,668	264,600	355,962
Sales to Public Authorities		233,182	239,300	262,812
Fire Protection				
Private Fire Protection		245,125	248,600	196,510
Public Fire Protection - Norwalk		49,300	49,300	49,224
Public Fire Protection - Wilton		12,500	12,500	12,480
Public Fire Protection - Sixth District		7,600	7,600	7,476
Water for Resale		25,000	25,000	16,000
Total Operating Revenue		8,111,130	8,198,200	8,507,507

Other Revenue				
Laboratory Services		5,000	13,000	11,000
Net Merchandising and Jobbing		10,000	12,000	30,000
Interest		500	1,000	0
Miscellaneous Customer Charges		130,000	125,000	130,000
Customer Late Fees		35,000	32,000	28,000
Total Other Revenue		180,500	183,000	199,000
TOTAL REVENUE		8,291,630	8,381,200	8,706,507

EXPENSE				
Operating Expense				
Source of Supply				
Operations		173,427	167,953	162,239
Maintenance		16,776	15,258	15,976
Pumping				
Operations		178,880	202,280	192,980
Maintenance		47,752	51,316	47,152
Water Treatment				
Operations		1,364,385	1,348,600	1,285,153
Maintenance		32,653	29,516	25,950
Transmission and Distribution				
Operations		382,371	412,769	359,628
Maintenance		529,070	512,412	1,100,329
Customer Accounts Expense		363,162	366,314	244,356
Administrative and General Expense				
Operations		2,631,326	2,527,681	2,383,985
Maintenance		57,600	48,700	45,100
Total Operating Expense		5,777,402	5,682,799	5,862,848

Other Expenses				
	Property Taxes			
	Wilton	445,000	455,000	450,000
	New Canaan	25,000	30,000	30,000
	Total Property Taxes	470,000	485,000	480,000
	Total Other Expenses	470,000	485,000	480,000
	TOTAL EXPENSE	6,247,402	6,167,799	6,342,848
	NET OPERATING INCOME	2,333,728	2,515,401	2,644,659
	TOTAL INCOME MINUS EXPENSES	2,044,228	2,213,401	2,363,659
	Principal on Debt - Filtration Plant	1,124,272	1,101,588	1,079,362
	Interest on Debt - Filtration Plant	367,446	390,129	412,355
	Capital Appropriations (2)	545,800	526,100	440,248
	Preliminary Survey and Investigation (3)	0	87,500	0
	CHANGE IN WATER FINANCIAL/RESERVE FUND	6,710	108,083	431,693
	OPENING BALANCE WATER FINANCIAL/RESERVE FUND (4)	412,686	193,961	(1,728,310)
	RETURN TO RESERVE FUND FROM FY AUDIT (5)			1,047,753
	PREVIOUS YEARS CANCELLED PROJECTS (6)	34,000	118,435	0
	TRANSFER TO OPEB TRUST (7)	(327,000)	(293,000)	
	TRANSFER TO GENERAL FUND - DISTRICT OPERATIONS	(90,000)	(100,000)	(95,500)
	CLOSING BALANCE WATER FINANCIAL/RESERVE FUND	36,396	27,479	(344,364)

Notes:

- (1) Operating revenues are projections. Actual sales are outside of the control of the utility.
- (2) Capital Appropriations do not include "Contributions in Aid of Construction" from third parties.
- (3) Preliminary survey will be apportioned between OM&A and Capital Projects in subsequent fiscal years when the survey is complete.
- (4) "Opening Balance" recalculated on a yearly basis beginning in fiscal year 2013-2014
- (5) "Return to Reserve Fund from FY Audit" not applicable beginning fiscal year 2013-2014
- (6) See Previous Years Cancelled Projects from "Water - Capital Project Summary Report."
- (7) OPEB - Other Post Employment Benefit

02/18/14

South Norwalk Electric and Water
Water - Capital Budget 2014-2015

Project Number	Capital Project	Amount	Expiration
2015-01CW	Purchase Chlorine Analyzer	3,600	End of Project
2015-02CW	Replace Price St Fence	28,000	End of Project
2015-03CW	Purchase Trash Pump	3,000	End of Project
2015-04CW	Purchase Snow Thrower	1,700	End of Project
2015-05CW	Purchase Pipe Locator	3,600	End of Project
2015-06CW	Purchase Pipe Trailer	6,500	End of Project
2015-07CW	Replace Vehicle 6	43,000	End of Project
2015-08CW	GAC Replacement	195,000	End of Project
2015-09CW	Virtual Server Upgrade	23,900	End of Project
2015-10CW	Computer Equipment and Software	16,000	Annual
2015-11CW	Ultrapure Water System	17,000	End of Project
2015-12CW	SCADA Upgrades (Software and Computers)	22,800	End of Project
2015-13CW	GIS Mobile	16,700	End of Project
2015-14CW	Upgrade Meter Reading Hardware	15,000	End of Project
2015-15CW	Purchase Water Meters and Modules	100,000	Annual
2015-16CW	Miscellaneous Capital Purchases	50,000	Annual
TOTAL CAPITAL PROJECTS		545,800	

Water - Preliminary Survey 2014-2015

Project Number	Preliminary Survey	Amount	Expiration
TOTAL PRELIMINARY SURVEYS		0	

**SOUTH NORWALK ELECTRIC AND WATER
ELECTRIC - OPERATING BUDGET
2014-2015**

Revised Budget

REVENUE		2014-2015	2013-2014	2012-2013 ⁽¹⁰⁾
Operating Revenue ⁽¹⁾				
Metered Sales Residential ⁽²⁾		5,966,926	11,516,300	11,736,186
Small Commercial		5,157,188		
Medium Commercial		1,372,471		
Large Commercial		1,758,875	1,497,500	2,085,832
Fixed Load Lighting		77,845	139,300	132,888
Other Public Authorities ⁽³⁾			1,361,800	1,002,932
Sales for Resale & LRP		8,658	9,600	8,658
Gross Revenue Tax		616,248	606,300	573,104
Lost Customer Discount		538,540	435,500	500,150
Total Operating Revenue (1)		15,496,750	15,566,300	16,039,750
Other Revenue				
Conservation & Load Management		228,156	224,900	239,767
Utility Plant Leasing		4,000	2,800	2,800
Miscellaneous Service Charges		79,300	78,600	80,000
Interest Revenue		1,600	22,200	36,000
Miscellaneous Non Operating Income		0	0	0
Total Other Revenue		313,056	328,500	358,567
TOTAL REVENUE		15,809,806	15,894,800	16,398,317

EXPENSES				
Operating Expenses				
Source of Supply				
Operations		0	0	0
Maintenance		0	0	0
Purchased Electricity - Resale		8,919,934	9,669,300	10,850,000
Purchased Electricity - Street Lights		0	0	0
Transmission and Distribution				
Operations		910,245	903,267	1,142,601
Maintenance		452,896	602,535	438,377
Street Light Expense		0	0	0
Customer Accounts Expense		490,474	475,289	508,156
Administrative and General Expense				
Operations		2,565,834	2,540,966	2,780,047
Maintenance		107,040	98,690	96,414
Gross Revenue Tax		663,241	654,700	592,606
Customer Assistance Program		25,000	25,000	25,000
Total Operating Expenses		14,134,664	14,969,747	16,433,201

Other Expenses				
	Conservation and Load Management Expense	239,767	239,767	239,767
	Miscellaneous Income Deductions	10,800	10,800	10,800
	Interest Expense	36,000	36,000	36,000
Total Other Expenses		286,567	286,567	286,567
TOTAL EXPENSES		14,421,231	15,256,314	16,719,768
NET OPERATING INCOME		1,362,086	596,553	(393,451)
TOTAL INCOME MINUS EXPENSES		1,388,575	638,486	(321,451)
Principal on Debt - Substation Project		500,000	0	0
Interest on Debt - Substation Project		500,000	0	0
Capital Appropriations ⁽⁴⁾		366,000	442,000	1,715,000
Preliminary Survey and Investigation ⁽⁵⁾		0	12,500	0
CHANGE IN ELECTRIC FINANCIAL/RESERVE FUND		22,575	183,986	(2,036,451)
OPENING BALANCE ELECTRIC FINANCIAL/RESERVE FUND ⁽⁶⁾		11,515,692	7,454,016	5,234,678
RETURN TO RESERVE FUND FROM FY AUDIT ⁽⁷⁾				1,103,157
PREVIOUS YEARS CANCELLED PROJECTS ⁽⁸⁾		68,410	1,313,652	95,510
TRANSFER TO OPEB TRUST ⁽⁹⁾		(573,000)	(507,000)	
TRANSFER TO GENERAL FUND - DISTRICT OPERATIONS		(90,000)	(100,000)	(95,500)
TRANSFER TO GENERAL FUND - STREET LIGHTING		(186,483)	(193,000)	(206,000)
CLOSING BALANCE ELECTRIC FINANCIAL/RESERVE FUND		10,757,195	8,151,654	4,095,394

Notes:

- (1) Operating revenues are projections. Actual sales are outside of the control of the utilities
- (2) Metered Sales Revenue split out by rate code beginning fiscal year 2014-2015.
In previous years, Residential and Commercial were combined
- (3) Other Public Authorities included in other metered sales revenues beginning in fiscal year 2014-2015
- (4) Capital Appropriations do not include "Contributions in Aid of Construction" from third parties.
- (5) Preliminary survey will be apportioned between OM&A and Capital Projects in subsequent fiscal years when the survey is complete.
- (6) "Opening Balance" recalculated on a yearly basis beginning in fiscal year 2013-2014
- (7) "Return to Reserve Fund from FY Audit" not applicable beginning fiscal year 2013-2014
- (8) See Previous Years Cancelled Projects from "Electric - Capital Project Summary Report."
- (9) OPEB - Other Post Employment Benefit
- (10) Budget Revision Approved by the District Commission - November 13, 2012

02/18/14

South Norwalk Electric and Water
Electric - Capital Budget 2014-2015

Project Number	Capital Project	Amount	Expiration
2015-01CE	Purchase Transformers	80,000	Annual
2015-02CE	Emergency Pole Replacements	26,400	Annual
2015-03CE	Virtual Server Upgrade	22,900	End of Project
2015-04CE	Computer Equipment and Software	20,000	Annual
2015-05CE	GIS Mobile	16,700	End of Project
2015-06CE	Purchase Electric Meters	50,000	Annual
2015-07CE	Miscellaneous Capital Purchases	150,000	Annual
TOTAL CAPITAL PROJECTS		366,000	

Electric - Preliminary Survey 2014-2015

Project Number	Preliminary Survey	Amount	Expiration
TOTAL PRELIMINARY SURVEYS		0	

Second Taxing District

South Norwalk Electric and Water

GASB 45 Other Post Employment Benefits (OPEB) Expense Budget

	Water	Electric	Total
Net OPEB Obligation as of June 30, 2013 per GASB 45 Valuation	771,719	1,082,871	1,854,590
Fiscal Year 2013-14 Annual Required Contribution (ARC)	427,068	486,518	913,586
Budgeted Expenditures			
Health Insurances - Retirees (+)	275,000	185,000	460,000
Self Insurance - Retirees (+)	22,000	18,000	40,000
Life Insurance - Retirees (+)	2,288	258	2,546
Retiree Insurance Contributions (-)	0	2,680	2,680
Total Budgeted Expenditures	299,288	200,578	499,866
Budgeted Fiscal Year 2013-14 Net OPEB Obligation (ARC - Exp)	127,780	285,940	413,720
Estimated Net OPEB Obligation as of June 30, 2014	899,499	1,368,811	2,268,310
Fiscal Year 2014-15 Annual Required Contribution (ARC)	430,634	493,274	923,908
Budgeted Expenditures			
Health Insurances - Retirees (+)	260,000	150,000	410,000
Self Insurance - Retirees (+)	18,000	15,000	33,000
Life Insurance - Retirees (+)	2,288	258	2,546
Retiree Insurance Contributions (-)	0	2,680	2,680
Total Budgeted Expenditures	280,288	162,578	442,866
Budgeted Fiscal Year 2014-15 Net OPEB Obligation (ARC - Exp)	150,346	330,696	481,042
1/5 payment of Estimated Net OPEB Obligation as of June 30, 2013	157,718	208,588	366,307
Total OPEB Expense Fiscal Year 2014-2015	308,064	539,285	847,349
OPEB Budget Expense Fiscal Year 2014-15	327,000	573,000	900,000

OPEB Reserve Fund

Opening Balance	0	0	0
Budgeted Contributions - FY 2013-14	293,000	507,000	800,000
Budgeted Contributions - FY 2014-15	327,000	573,000	900,000
Closing Balance OPEB Reserve Fund	620,000	1,080,000	1,700,000

Second Taxing District, City of Norwalk
 South Norwalk Electric and Water
 Budget - Fiscal Year 2014-2015
 OM&A ACCOUNT DETAIL - MASTER

Acct Nos.	Sub Acct	Description	Water				Electric				District							
			Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Outside Services	Overhead	Labor Burden	Account Total	Internal Labor	District Salaries	Outside Services					
Maintenance																		
67000	000	Supervision and Engineering Reservoirs and Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67200	T01	Flower Lane	2,000	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
67200	T02	Michael St.	2,000	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
67200	T03	Prie St.	2,000	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
67200	T04	Stevens Hill	2,000	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
67200	T05	Summit Ave	2,000	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
67200	T06	Witch Lane	2,000	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution Mains																		
67300	M01	Norwalk	298,458	95,000	130,000	0	40,000	33,458	0	0	0	0	0	0	0	0	0	0
67300	M02	Wilton	15,576	5,000	5,000	0	0	5,576	0	0	0	0	0	0	0	0	0	0
Services																		
67500	S01	Norwalk	140,153	37,000	62,000	0	30,000	11,153	0	0	0	0	0	0	0	0	0	0
67500	S02	Wilton	11,576	5,000	1,000	0	0	5,576	0	0	0	0	0	0	0	0	0	0
Meters																		
67600	000	Hershey	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67600	000	Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hydants																		
67700	H01	Norwalk	31,153	10,000	10,000	0	0	11,153	0	0	0	0	0	0	0	0	0	0
67700	H02	Wilton	9,576	2,000	2,000	0	0	5,576	0	0	0	0	0	0	0	0	0	0
67700	H03	Sixth District	10,578	3,000	2,000	0	0	5,578	0	0	0	0	0	0	0	0	0	0
Total Maintenance			529,070	163,000	218,000	0	70,000	78,070	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION			911,441	436,500	236,620	15,000	114,890	108,431	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS EXPENSE																		
90100	000	Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90200	000	Meter Reading Expenses	98,574	92,300	0	0	2,750	3,524	0	0	0	0	0	0	0	0	0	0
Customer Records and Collection																		
90301	000	Normal	213,287	153,100	45,000	0	2,500	12,687	0	0	0	0	0	0	0	0	0	0
90302	000	Delinquent	51,300	51,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90400	000	Uncollectable Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90500	000	Miscellaneous Customer Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90800	000	Conservation and Load Management	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Customer Accounts Expense			363,162	296,700	45,000	0	5,250	16,212	0	0	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSE			363,162	296,700	45,000	0	5,250	16,212	0	0	0	0	0	0	0	0	0	0
ADMINISTRATION AND GENERAL EXPENSE																		
Operation																		
92000	000	Administrative and General Salaries	439,900	439,900	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92000	000	Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92050	000	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92051	000	District - Commissioners Salary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92052	000	District - Clerks Salary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92052	000	District - Treasurer's Salary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92099	000	Trade Organization Support	12,700	12,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Supplies and Other Expenses																		
92101	000	Miscellaneous	89,875	0	63,000	0	1,500	25,375	0	0	0	0	0	0	0	0	0	0
92102	000	District - Meetings & Printings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92105	000	Technical Training	53,100	38,100	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0
92301	000	Auditor	20,000	0	0	0	20,000	0	0	0	0	0	0	0	0	0	0	0
92302	000	Legal	35,000	0	0	0	35,000	0	0	0	0	0	0	0	0	0	0	0
92303	000	Temps	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92401	000	Property Insurance	85,000	0	0	0	85,000	0	0	0	0	0	0	0	0	0	0	0
92401	000	Liability Insurance	35,000	0	0	0	35,000	0	0	0	0	0	0	0	0	0	0	0
92501	000	Workers Comp	85,000	0	0	0	85,000	0	0	0	0	0	0	0	0	0	0	0
92502	000	Umbrella	35,000	0	0	0	35,000	0	0	0	0	0	0	0	0	0	0	0
92503	000	Package	35,000	0	0	0	35,000	0	0	0	0	0	0	0	0	0	0	0
92504	000	Safety & Injury Prevention	44,200	24,200	0	0	20,000	0	0	0	0	0	0	0	0	0	0	0
92505	000	District - Directors & Officers Insurance Employee Pensions and Benefits	15,000	0	0	0	15,000	0	0	0	0	0	0	0	0	0	0	0

Second Taxing District, City of Norwalk
 South Norwalk Electric and Water
 Budget - Fiscal Year 2014-2015
 OM&A ACCOUNT DETAIL - MASTER

Acct Nos.	Sub Acct	Description	Water					Electric					District							
			Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Outside Services	Overhead	Labor Burden	Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Outside Services	Overhead	Labor Burden	Account Total	Internal Labor	District Salaries	Outside Services
92600	000	Health Insurance - Active Employees	460,000	0	0	0	460,000	0	0	0	0	0	0	0	0	0	0	0	0	0
92601	000	Health Insurance - Retired Employees	260,000	0	0	0	260,000	0	0	0	0	0	0	0	0	0	0	0	0	0
92602	000	Self Insurance - Active Employees	37,000	0	0	0	37,000	0	0	0	0	0	0	0	0	0	0	0	0	0
92602	000	Self Insurance - Retired Employees	18,000	0	0	0	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0
92604	000	Vacation	181,200	181,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92605	000	Sick	48,100	48,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92606	000	Personal	27,000	27,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92607	000	Holidays	107,600	107,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92609	000	Miscellaneous Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92610	000	Employer Tax Expense	197,308	0	0	0	197,308	0	0	0	0	0	0	0	0	0	0	0	0	0
92611	000	Pension - Employer	292,265	0	0	0	292,265	0	0	0	0	0	0	0	0	0	0	0	0	0
92612	000	Tuition Reimbursement	6,000	0	6,000	0	0	0	6,000	0	0	0	0	0	0	0	0	0	0	0
92613	000	SEP Program	123,219	0	0	0	123,219	0	0	0	0	0	0	0	0	0	0	0	0	0
92614	000	Life Insurance	18,000	0	0	0	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0
92688	000	Labor Burden Contra Account	-22,140	0	0	0	0	0	0	0	0	0	0	0	0	-22,140	0	0	0	0
92700	000	Municipal Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92800	000	Regulatory Commission Expense	4,000	0	0	0	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0
93000	000	Misc & General Expenses	9,000	0	0	0	9,000	0	0	0	0	0	0	0	0	0	0	0	0	0
93001	000	Customer Assistance Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operation			2,631,326	878,800	84,000	0	1,666,291	25,375	0	0	0	1,569,360	25,375	0	0	29,800	118,500	0	0	0
Maintenance			932100	000	General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93200	000	Rents Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93201	000	1 State St Facility	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93201	000	164 Water St. Building	8,600	2,600	0	0	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0
93202	000	Office / Computer Equipment	49,000	0	36,500	0	12,500	0	0	0	0	0	0	0	0	0	0	0	0	0
93204	000	Miscellaneous Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93204	000	Community Beautification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93250	000	Assist Clean & Green	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93251	000	Heritage Wall	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93252	000	Madison Street Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93253	000	Bill Peters Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93254	000	West Avenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93261	000	Miscellaneous Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93255	000	Hope Dock	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93256	000	Holiday Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93257	000	Miscellaneous Community Service Proj	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93258	000	Sono Arts Celebration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93259	000	Summer Youth Employment Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93260	000	Martin Luther King Dr Islands	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93400	000	Gross Revenue Tax Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Maintenance			57,600	2,600	36,500	0	18,500	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ADMINISTRATION AND GENERAL EXPENSE			2,688,926	881,400	120,500	0	1,684,791	25,375	0	0	0	1,569,360	25,375	0	0	29,800	118,500	0	0	0
TOTAL			2,746,526	884,000	157,000	0	1,703,281	25,375	0	0	0	1,569,360	25,375	0	0	29,800	118,500	0	0	0

Second Taxing District, City of Norwalk
 South Norwalk Electric and Water
 Budget - Fiscal Year 2014-2015
 OM&A ACCOUNT DETAIL - MASTER

Acct Nos.	Sub Acct	Description	Water					Electric					District						
			Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Outside Services	Overhead	Labor Burden	Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Outside Services	Overhead	Labor Burden	Account Total	Internal Labor	District Salaries
		OM & A																	
		Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other Power Supply	0	0	0	0	0	0	0	0	0	8,919,934	0	0	0	0	0	0	98,983
		Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Source of Supply	190,203	111,700	11,800	0	0	0	0	0	0	854,650	273,120	0	139,290	209,481	0	0	0
		Pumping	226,632	25,800	18,580	0	171,100	11,132	0	0	0	0	0	0	0	0	0	0	0
		Water Treatment	1,597,058	497,000	368,300	15,000	480,800	35,938	0	0	0	0	0	0	0	0	0	0	0
		Transmission and Distrib	911,441	436,500	236,620	15,000	114,890	108,431	0	0	0	0	0	0	0	0	0	0	0
		Customer Accounts Exp	363,162	296,700	45,000	0	5,250	16,212	0	0	0	0	0	0	0	0	0	0	0
		Admin and General Exp	2,688,926	881,400	120,500	0	1,683,791	25,375	-22,140	0	0	0	111,000	0	2,263,101	25,375	-29,700	0	0
		TOTAL	5,777,402	2,249,100	800,800	30,000	2,493,631	226,011	-22,140	0	0	2,186,790	-450,120	0	11,027,792	252,829	0	126,000	141,803
		Merch & Jobbing Labor	13,000																
		Total GL Labor	2,249,100																
		TS Overhead Labor	71,200																
		Overhead Labor	44,000																
		Vehicle Clearing Labor	4,000																
		I6301 Stores Exp Labor	0																
		Water St. Cleaning Labor (Dept 150)	14,770																
		Water St. Grounds Labor (Dept 600)	16,600																
		Total GL Labor	2,412,670																
		Cap. Proj. & Prel. Survey Labor	11,400																
		TOTAL LABOR	2,424,070																
		Unused Sick Time (-) (50%)	24,762																
		Pension Calculation	2,399,308																
		Bonus	0																
		Total Labor	2,399,308																
		TOTAL LABOR	4,773,891																
		SNEW Labor Burden %	60%																
		Burden applied to Water Projects:	22,140																
		Burden applied to Electric Projects:	29,700																
		SNEW Overhead:																	
		Utilities (Elec, Cable, Gas, Phone)	68,000																
		Office Supplies (Paper, Coffee, etc.)	18,000																
		Cleaning Supplies and Labor	21,770																
		Security	7,500																
		Lawn Care	22,200																
		Trash Collections & Misc	3,500																
		Total Water Street Overhead	140,970																
		TOTAL WATER STREET OVERHEAD	140,970																

Allocation of Overhead by Department

Dept. 100 Administration (18%)	25,375
Dept. 150 Customer Service (18%)	25,375
Dept 200 Info Systems & Accounting (18%)	25,375
Dept 300 Maint & Const (9%)	12,687
Dept 400 Technical Services (18%)	25,375
Dept 900 Electric Operations (9%)	12,687
Dept 910 Meter Reading (10%)	14,097
TOTAL	140,970

M&C Overhead

99501 Overhead Labor	44,000
Misc Tools & Purchases	15,000
SNEW Overhead	12,687
Vehicle Budgets	51,000
TOTAL M&C OVERHEAD	122,687

M&C Overhead % 40%

M&C Overhead: 122,687

Overhead applied to Projects 11,160

Balance to apply to OM&A 111,527

T.S. Overhead

99401 Overhead Labor	109,800
Misc Purchases	4,000
SNEW Overhead	25,375
Vehicle Budgets	12,500
TOTAL T.S. OVERHEAD	151,675

T.S. Overhead % 21%

T.S. Overhead: 151,675

Overhead applied to Projects 5,880

Balance to apply to OM&A 145,795

Line Dept Overhead

99701 Overhead Labor	40,400
Misc Tools & Purchases	20,000
SNEW Overhead	12,687
Vehicle Budgets	63,700
TOTAL M&C OVERHEAD	136,787

Electric Ops Overhead % 18%

Electric Op Overhead: 136,787

Overhead applied to Projects 5,490

Balance to apply to OM&A 131,297