



# **Second Taxing District**

## **South Norwalk Electric and Water**

### **APPROVED BUDGET**

**2016-2017**

**ADOPTED BY THE  
COMMISSIONERS OF THE SECOND TAXING DISTRICT  
ON MARCH 8, 2016**

**APPROVED BY THE  
ELECTORS OF THE SECOND TAXING DISTRICT  
ON MARCH 15, 2016**

Second Taxing District  
1 State Street  
Norwalk, CT 06856  
(203) 866-4446



# SECOND TAXING DISTRICT

## Approved Budget 2016-2017

<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	9
Electric - Capital Budget	11
OPEB Expense Budget	13
OM&A Account Detail – Master	15

This page intentionally left blank

**SECOND TAXING DISTRICT, CITY OF NORWALK**  
**APPROVED BUDGET**  
**2016-2017**

<b>REVENUE</b>	<b>General Fund</b>	<b>Water Department</b>	<b>Electric Department</b>	<b>Total District</b>
<b>Operating Revenue <sup>(1)</sup></b>				
Metered Sales				
Residential - Water and Electric		6,292,208	6,327,749	12,619,956
Small Commercial - Electric			5,456,650	5,456,650
Medium Commercial - Electric			1,363,840	1,363,840
Large Commercial - Electric			1,673,573	1,673,573
Commercial - Water		1,558,687		1,558,687
Industrial - Water		182,848		182,848
Sales to Public Authorities - Water		161,982		161,982
Fire Protection - Water				0
Private Fire Protection - Water		264,654		264,654
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			77,507	77,507
Other Public Authorities - Electric			0	0
Sales for Resale		24,000	8,664	32,664
Gross Revenue Tax			611,654	611,654
Customer Forfeited Discounts			494,061	494,061
<b>Total Operating Revenue</b>	<b>0</b>	<b>8,553,778</b>	<b>16,013,698</b>	<b>24,567,476</b>

<b>Other Revenue</b>				
Miscellaneous Service Revenue		18,000	0	18,000
Conservation and Load Management			229,730	229,730
Rent and Utility Plant Leasing			3,996	3,996
Gain on Disposition of Utility Plant				0
Interest Income				
Interest	550	600	12,000	13,150
Customer Late Charges		40,000		40,000
Miscellaneous Customer Charges		130,000	82,100	212,100
Net Merchandising, Jobbing & Contract Work		21,000	10,000	31,000
Miscellaneous Non Operations Income		43,000	766,600	
<b>Total Other Revenue</b>	<b>550</b>	<b>252,600</b>	<b>1,104,426</b>	<b>547,976</b>
<b>TOTAL REVENUE</b>	<b>550</b>	<b>8,806,378</b>	<b>17,118,124</b>	<b>25,115,452</b>

<b>EXPENSES</b>				
<b>Operating Expenses</b>				
Source of Supply - Water & Electric				
Operations		151,039	0	151,039
Maintenance		24,884	0	24,884
Pumping - Water				
Operations		193,097		193,097
Maintenance		45,871		45,871
Treatment - Water				
Operations		1,351,353		1,351,353
Maintenance		147,601		147,601
Purchased - Water & Electric	84,750	0	9,712,550	9,797,300
Transmission & Distribution - Water & Electric				
Operations		560,822	851,388	1,412,210
Maintenance		522,041	382,325	904,366
Street Light Expense	89,177		0	89,177
Customer Accounts - Water & Electric		572,138	579,220	1,151,358

Administrative & General Expense				
Operations	154,241	3,016,637	2,612,741	5,783,619
Maintenance		144,974	212,797	357,771
Gross Revenue Tax			666,488	666,488
Customer Assistance Program			25,000	25,000
Community Service Projects	29,297			29,297
<b>Total Operating Expenses</b>	<b>357,465</b>	<b>6,730,457</b>	<b>15,042,509</b>	<b>22,130,431</b>

<b>Other Expenses</b>				
Conservation and Load Management - Electric			236,880	236,880
Miscellaneous Income Deductions			10,800	10,800
Interest Expense			36,000	36,000
Property Taxes		467,000		467,000
<b>Total Other Expense</b>	<b>0</b>	<b>467,000</b>	<b>283,680</b>	<b>750,680</b>
<b>TOTAL EXPENSES</b>	<b>357,465</b>	<b>7,197,457</b>	<b>15,326,189</b>	<b>22,881,111</b>

<b>NET REVENUE</b>	<b>(356,915)</b>	<b>1,608,922</b>	<b>1,791,934</b>	<b>2,234,340</b>
--------------------	------------------	------------------	------------------	------------------

Principal on Debt		1,171,050	500,000	1,671,050
Interest on Debt		320,667	257,500	578,167
Capital Appropriations <sup>(2)</sup>	20,000	455,146	1,559,850	2,034,996
Preliminary Survey and Investigation	0	0	0	0

<b>CHANGE IN CASH POSITION</b>	<b>(376,915)</b>	<b>(337,943)</b>	<b>(525,416)</b>	<b>(2,049,874)</b>
--------------------------------	------------------	------------------	------------------	--------------------

<b>OPENING BALANCE RESERVE FUND</b>	<b>1,201,454</b>	<b>749,961</b>	<b>12,766,426</b>	<b>14,717,840</b>
-------------------------------------	------------------	----------------	-------------------	-------------------

<b>PREVIOUS YEARS CANCELLED PROJECTS</b>	<b>0</b>	<b>14,900</b>	<b>115,700</b>	<b>130,600</b>
--	----------	---------------	----------------	----------------

<b>ADJUSTED OPENING BALANCE RESERVE FUND</b>	<b>1,201,454</b>	<b>764,861</b>	<b>12,882,126</b>	<b>14,848,440</b>
--	------------------	----------------	-------------------	-------------------

Transfer To OPEB Trust <sup>(3)</sup>	0	(284,000)	(386,000)	(670,000)
Transfer From Water Fund - District Operations	95,000	(95,000)		0
Transfer From Electric Fund - District Operations	95,000		(95,000)	0
Transfer From Electric Fund - Street Lighting	173,927		(173,927)	0
Transfer From General Fund	0	0	0	0
<b>TOTAL TRANSFERS</b>	<b>363,927</b>	<b>(379,000)</b>	<b>(654,927)</b>	<b>(670,000)</b>

<b>AMOUNT FROM DISTRICT TAX</b>				<b>0</b>
---------------------------------	--	--	--	----------

<b>CLOSING BALANCE RESERVE FUND</b>	<b>1,188,466</b>	<b>47,918</b>	<b>11,701,783</b>	<b>12,128,566</b>
-------------------------------------	------------------	---------------	-------------------	-------------------

**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**  
**2016-2017**

<b>REVENUE</b>	<b>2016-2017</b>	<b>2015-2016</b>	<b>2014-2015</b>
Interest - Investment Reserve	500	500	500
Interest - Operating Funds	50	50	50
Other			
<b>TOTAL REVENUE</b>	<b>550</b>	<b>550</b>	<b>550</b>

<b>EXPENSES</b>			
<b>Operations</b>			
Commissioners' Salary	22,750	22,750	22,750
Clerk's Salary	2,500	2,500	2,500
Treasurer's Salary	3,250	3,250	3,250
Meetings and Printing	45,361	45,800	44,800
Legal	50,000	50,000	40,000
Auditors	25,000	35,000	30,000
Insurance	5,380	5,000	5,000
<b>Total Operations</b>	<b>154,241</b>	<b>164,300</b>	<b>148,300</b>

<b>Community Service Projects</b>			
<b>Community Beautification</b>			
Madison Street	0	0	0
West Avenue	6,797	7,320	7,320
Miscellaneous Projects	3,000	3,000	3,000
<b>Holiday Lights</b>			
District Offices	0	0	0
<b>Other Community Service Projects</b>			
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
<b>Total Community Service Projects</b>	<b>29,297</b>	<b>29,820</b>	<b>29,820</b>

<b>Street Lighting</b>			
Purchased Electricity	84,750	85,300	98,983
Street Light Operation	16,141	13,500	13,500
Street Light Maintenance	73,036	65,400	74,000
<b>Total Street Lighting</b>	<b>173,927</b>	<b>164,200</b>	<b>186,483</b>

Miscellaneous			
Total Miscellaneous	0	0	0

<b>TOTAL EXPENSES</b>	<b>357,465</b>	<b>358,320</b>	<b>364,603</b>
<b>NET OPERATING INCOME</b>	<b>(356,915)</b>	<b>(357,770)</b>	<b>(364,053)</b>
Principal on Debt			
Interest on Debt			
Capital Appropriations			
Street Lighting Capital Project	20,000	20,000	20,000
Recording Equipment - District Meetings			
Total Capital Appropriations	20,000	20,000	20,000
<b>CHANGE IN RESERVE FUND FROM OPERATIONS</b>	<b>(376,915)</b>	<b>(377,770)</b>	<b>(384,053)</b>

OPENING BALANCE RESERVE FUND	1,201,454	1,178,274	1,118,124
------------------------------	-----------	-----------	-----------

TRANSFER FROM WATER FUND - DISTRICT OPERATIONS	95,000	95,000	90,000
TRANSFER FROM ELECTRIC FUND - DISTRICT OPERATIONS	95,000	95,000	90,000
TRANSFER FROM ELECTRIC FUND - STREET LIGHTING	173,927	164,200	186,483
AMOUNT FROM DISTRICT TAX	0	0	0

ENDING BALANCE RESERVE FUND	1,188,466	1,154,704	1,100,554
-----------------------------	-----------	-----------	-----------

Notes:



**SOUTH NORWALK ELECTRIC AND WATER**  
**WATER - OPERATING BUDGET**  
**2016-2017**

<b>REVENUE</b>		<b>2016-2017</b>	<b>2015-2016</b>	<b>2014-2015</b>
Operating Revenue <sup>(1)</sup>				
Metered Sales				
Residential		6,292,208	6,066,049	6,080,095
Commercial		1,558,687	1,446,692	1,171,661
Industrial		182,848	232,555	286,668
Sales to Public Authorities		161,982	243,281	233,182
Fire Protection				
Private Fire Protection		264,654	255,480	245,125
Public Fire Protection - Norwalk		49,300	49,300	49,300
Public Fire Protection - Wilton		12,500	12,500	12,500
Public Fire Protection - Sixth District		7,600	7,600	7,600
Water for Resale		24,000	25,000	25,000
<b>Total Operating Revenue</b>		<b>8,553,778</b>	<b>8,338,456</b>	<b>8,111,130</b>

Other Revenue				
Laboratory Services		18,000	5,000	5,000
Net Merchandising and Jobbing		21,000	10,000	10,000
Interest		600	500	500
Miscellaneous Customer Charges		130,000	130,000	130,000
Customer Late Fees		40,000	39,000	35,000
Miscellaneous Income		43,000		
<b>Total Other Revenue</b>		<b>252,600</b>	<b>184,500</b>	<b>180,500</b>
<b>TOTAL REVENUE</b>		<b>8,806,378</b>	<b>8,522,956</b>	<b>8,291,630</b>

<b>EXPENSE</b>				
Operating Expense				
Source of Supply				
Operations		151,039	175,437	173,896
Maintenance		24,884	29,382	16,776
Pumping				
Operations		193,097	179,180	178,880
Maintenance		45,871	58,164	47,752
Water Treatment				
Operations		1,351,353	1,387,471	1,364,385
Maintenance		147,601	102,562	32,653
Transmission and Distribution				
Operations		560,822	402,312	382,371
Maintenance		522,041	1,047,334	529,070
Customer Accounts Expense		572,138	373,663	363,162
Administrative and General Expense				
Operations		3,016,637	2,666,022	2,631,326
Maintenance		144,974	121,200	57,600
<b>Total Operating Expense</b>		<b>6,730,457</b>	<b>6,542,727</b>	<b>5,777,402</b>

Other Expenses				
	Property Taxes			
	Wilton	445,000	445,000	445,000
	New Canaan	22,000	22,000	25,000
	Total Property Taxes	467,000	467,000	470,000
Total Other Expenses		467,000	467,000	470,000
<b>TOTAL EXPENSE</b>		<b>7,197,457</b>	<b>7,009,727</b>	<b>6,247,402</b>
<b>NET OPERATING INCOME</b>		<b>1,823,322</b>	<b>1,795,729</b>	<b>2,333,728</b>
<b>TOTAL INCOME MINUS EXPENSES</b>		<b>1,608,922</b>	<b>1,513,229</b>	<b>2,044,228</b>
Principal on Debt - Filtration Plant		1,171,050	1,147,423	1,124,272
Interest on Debt - Filtration Plant		320,667	344,295	367,446
Capital Appropriations <sup>(2)</sup>		455,146	513,520	545,800
Preliminary Survey and Investigation <sup>(3)</sup>		0	0	0
CHANGE IN WATER FINANCIAL/RESERVE FUND		(337,943)	(492,008)	6,710
OPENING BALANCE WATER FINANCIAL/RESERVE FUND <sup>(4)</sup>		749,961	1,045,686	412,686
PREVIOUS YEARS CANCELLED PROJECTS <sup>(5)</sup>		14,900	0	34,000
TRANSFER TO OPEB TRUST <sup>(6)</sup>		(284,000)	(340,000)	(327,000)
TRANSFER TO GENERAL FUND - DISTRICT OPERATIONS		(95,000)	(95,000)	(90,000)
CLOSING BALANCE WATER FINANCIAL/RESERVE FUND		47,918	118,678	36,396

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) See Previous Years Cancelled Projects from "Water - Capital Project Summary Report."
- (6) OPEB - Other Post Employment Benefit

**South Norwalk Electric and Water**  
**Water - Capital Budget 2016-2017**

<b>Project Number</b>	<b>Capital Project</b>	<b>Amount</b>	<b>Expiration</b>
2017-01CW	Confined Space Entry Equipment	7,000	End of Project
2017-02CW	Replace Vehicle # 23	12,500	End of Project
2017-03CW	Purchase Water Meters & Modules	150,000	Annual
2017-04CW	Office Furniture	2,000	End of Project
2017-05CW	Leak Correlator	20,000	End of Project
2017-06CW	Replace Zinc Orthophosphate Feed	15,646	End of Project
2017-07CW	Install VFD for Wilton 150 hp Pump	45,500	End of Project
2017-08CW	Install VFD for Wilton 50 hp Pump	10,000	End of Project
2017-09CW	Replace Popes Pond Bridge	121,100	End of Project
2017-10CW	Replace Sander	6,400	End of Project
2017-11CW	Computer- Hardware and Software	15,000	Annual
2017-12CW	Miscellaneous Capital Purchases	50,000	Annual
<b>TOTAL CAPITAL PROJECTS</b>		<b>455,146</b>	

**Water - Preliminary Survey 2016-2017**

<b>Project Number</b>	<b>Preliminary Survey</b>	<b>Amount</b>	<b>Expiration</b>
<b>TOTAL PRELIMINARY SURVEYS</b>		<b>0</b>	



**SOUTH NORWALK ELECTRIC AND WATER  
ELECTRIC - OPERATING BUDGET  
2016-2017**

<b>REVENUE</b>		<b>2016-2017</b>	<b>2015-2016</b>	<b>2014-2015</b>
Operating Revenue <sup>(1)</sup>				
Metered Sales				
Residential <sup>(2)</sup>		6,327,749	6,040,679	5,966,926
Small Commercial		5,456,650	5,247,455	5,157,188
Medium Commercial		1,363,840	1,310,154	1,372,471
Large Commercial		1,673,573	1,860,209	1,758,875
Fixed Load Lighting		77,507	77,637	77,845
Other Public Authorities <sup>(3)</sup>				
Sales for Resale & LRP		8,664	8,658	8,658
Gross Revenue Tax		611,654	623,959	616,248
Lost Customer Discount		494,061	546,210	538,540
<b>Total Operating Revenue <sup>(1)</sup></b>		<b>16,013,698</b>	<b>15,714,961</b>	<b>15,496,750</b>

Other Revenue				
Conservation & Load Management		229,730	231,907	228,156
Utility Plant Leasing		3,996	4,000	4,000
Miscellaneous Service Charges		82,100	79,655	79,300
Interest Revenue		12,000	3,600	1,600
Net Merchandising and Jobbing		10,000	10,000	
Miscellaneous Non Operating Income		766,600	0	0
<b>Total Other Revenue</b>		<b>1,104,426</b>	<b>329,162</b>	<b>313,056</b>
<b>TOTAL REVENUE</b>		<b>17,118,124</b>	<b>16,044,122</b>	<b>15,809,806</b>

<b>EXPENSES</b>				
Operating Expenses				
Source of Supply				
Operations		0	0	0
Maintenance		0	0	0
Purchased Electricity - Resale		9,712,550	9,711,200	8,919,934
Purchased Electricity - Street Lights		0	0	0
Transmission and Distribution				
Operations		851,388	877,872	910,245
Maintenance		382,325	597,784	452,896
Street Light Expense		0	0	0
Customer Accounts Expense		579,220	498,308	490,474
Administrative and General Expense				
Operations		2,612,741	2,533,804	2,565,834
Maintenance		212,797	163,133	107,040
Gross Revenue Tax		666,488	655,243	663,241
Customer Assistance Program		25,000	25,000	25,000
<b>Total Operating Expenses</b>		<b>15,042,509</b>	<b>15,062,344</b>	<b>14,134,664</b>

Other Expenses				
	Conservation and Load Management Expense	236,880	239,767	239,767
	Miscellaneous Income Deductions	10,800	10,800	10,800
	Interest Expense	36,000	36,000	36,000
Total Other Expenses		283,680	286,567	286,567
<b>TOTAL EXPENSES</b>		<b>15,326,189</b>	<b>15,348,911</b>	<b>14,421,231</b>
<b>NET OPERATING INCOME</b>		<b>971,189</b>	<b>652,617</b>	<b>1,362,086</b>
<b>TOTAL INCOME MINUS EXPENSES</b>		<b>1,791,934</b>	<b>695,211</b>	<b>1,388,575</b>
Principal on Debt - Substation Project		500,000	500,000	500,000
Interest on Debt - Substation Project		257,500	267,500	500,000
Capital Appropriations <sup>(4)</sup>		1,559,850	612,870	366,000
Preliminary Survey and Investigation <sup>(5)</sup>		0	150,000	0

CHANGE IN ELECTRIC FINANCIAL/RESERVE FUND	(525,416)	(835,159)	22,575
OPENING BALANCE ELECTRIC FINANCIAL/RESERVE FUND <sup>(6)</sup>	12,766,426	11,333,062	11,515,692
PREVIOUS YEARS CANCELLED PROJECTS <sup>(7)</sup>	115,700	702,625	68,410
TRANSFER TO OPEB TRUST <sup>(8)</sup>	(386,000)	(460,000)	(573,000)
TRANSFER TO GENERAL FUND - DISTRICT OPERATIONS	(95,000)	(95,000)	(90,000)
TRANSFER TO GENERAL FUND - STREET LIGHTING	(173,927)	(164,200)	(186,483)
CLOSING BALANCE ELECTRIC FINANCIAL/RESERVE FUND	11,701,783	10,481,328	10,757,195

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) See Previous Years Cancelled Projects from "Electric - Capital Project Summary Report."
- (8) OPEB - Other Post Employment Benefit

**South Norwalk Electric and Water**  
**Electric - Capital Budget 2016-2017**

<b>Project Number</b>	<b>Capital Project</b>	<b>Amount</b>	<b>Expiration</b>
2017-01CE	Replace Vehicle # 23	12,500	End of Project
2017-02CE	Office Furniture	2,000	End of Project
2017-03CE	Purchase Electric Meters	75,000	Annual
2017-04CE	Transformers	80,000	Annual
2017-05CE	Emergency Pole Replacement	94,250	Annual
2017-06CE	Replace Vehicle 26 Line Truck	227,890	End of Project
2017-07CE	Transformers - Mall	411,000	End of Project
2017-08CE	Switches - Mall	355,600	End of Project
2017-09CE	Replace Knife Switches with GOD's	33,520	End of Project
2017-10CE	Install OH Capacitor Banks	103,090	End of Project
2017-11CE	Computer- Hardware and Software	15,000	Annual
2017-12CE	Miscellaneous Capital Purchases	150,000	Annual
<b>TOTAL CAPITAL PROJECTS</b>		<b>1,559,850</b>	

**Electric - Preliminary Survey 2016-2017**

<b>Project Number</b>	<b>Preliminary Survey</b>	<b>Amount</b>	<b>Expiration</b>
<b>TOTAL PRELIMINARY SURVEYS</b>		<b>0</b>	





# Second Taxing District

## South Norwalk Electric and Water

### GASB 45 Other Post Employment Benefits (OPEB) Expense Budget

	Water	Electric	Total
<b>Net OPEB Obligation as of June 30, 2015 per GASB 45 Valuation</b>	<b>458,577</b>	<b>616,079</b>	<b>1,074,656</b>
Fiscal Year 2015-16 Annual Required Contribution (ARC)	352,787	387,364	740,151
Budgeted Expenditures			
Health Insurances - Retirees (+)	172,000	145,000	317,000
Self Insurance - Retirees (+)	15,000	17,500	32,500
Life Insurance - Retirees (+)	1,850	750	2,600
Retiree Insurance Contributions (-)	0	2,650	2,650
Total Budgeted Expenditures	188,850	160,600	349,450
Budgeted Fiscal Year 2015-16 Net OPEB Obligation (ARC - Exp)	163,937	226,764	390,701
Payment made to OPEB Trust in FY 2015-16	340,000	460,000	800,000
<b>Estimated Net OPEB Obligation as of June 30, 2016</b>	<b>282,514</b>	<b>382,843</b>	<b>665,357</b>
Fiscal Year 2016-17 Annual Required Contribution (ARC) - Estimate	357,044	393,853	750,897
Budgeted Expenditures			
Health Insurances - Retirees (+)	210,246	198,126	408,372
Self Insurance - Retirees (+)	16,398	16,704	33,102
Life Insurance - Retirees (+)	2,350	1,800	4,150
Retiree Insurance Contributions (-)	0	2,650	2,650
Total Budgeted Expenditures	228,994	213,980	442,974
Budgeted Fiscal Year 2016-17 Net OPEB Obligation (ARC - Exp)	128,050	179,873	307,923
1/5 payment of Estimated Net OPEB Obligation as of June 30, 2013	157,718	208,588	366,307
Total OPEB Expense Fiscal Year 2016-2017	285,768	388,461	674,230
<b>OPEB Budget Expense Fiscal Year 2016-17</b>	<b>284,000</b>	<b>386,000</b>	<b>670,000</b>

#### 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
Budgeted Contributions - FY 2015-16	340,000	460,000	800,000
Budgeted Contributions - FY 2016-17	284,000	386,000	670,000
Closing Balance OPEB Reserve Fund	1,244,000	1,926,000	3,170,000



Second Taxing District, City of Norwalk  
 South Norwalk Electric and Water  
 Budget - Fiscal Year 2016-2017  
 OM&A ACCOUNT DETAIL - MASTER

		Water				Electric				District			
Acct. Nos.	Sub Acct.	Description	Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Outside Services	Overhead & Labor Burden	Account Total	Internal Labor	District Salaries	Outside Services	Overhead & Labor Burden
<b>POWER PRODUCTION EXPENSES</b>													
Operations													
	54600	000	Supervision and Engineering	0	0	0	0	0	0	0	0	0	0
	54700	000	Fuel for Generation	0	0	0	0	0	0	0	0	0	0
	54800	000	Generation Expenses	0	0	0	0	0	0	0	0	0	0
	54900	000	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0
	55000	000	Rents	0	0	0	0	0	0	0	0	0	0
			Total Operation	0	0	0	0	0	0	0	0	0	0
Maintenance													
	55100	000	Supervision and Engineering	0	0	0	0	0	0	0	0	0	0
	55200	000	Structures	0	0	0	0	0	0	0	0	0	0
	55300	000	Generating and Electric Plant	0	0	0	0	0	0	0	0	0	0
	55400	000	Miscellaneous Other Power Gen Plant	0	0	0	0	0	0	0	0	0	0
			Total Maintenance	0	0	0	0	0	0	0	0	0	0
			<b>TOTAL OTHER POWER GENERATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER POWER SUPPLY EXPENSES</b>													
Operations													
	55500	000	Purchased Power	0	0	0	0	0	9,712,550	0	0	9,712,550	0
	55500	000	Purchased Power - Street Lights	0	0	0	0	0	0	0	0	0	0
	55500	000	Purchased Power - Load Reduction Prog	0	0	0	0	0	0	0	0	0	0
	55600	000	System Control and Load Dispatching	0	0	0	0	0	0	0	0	0	0
	55700	000	Other Expenses	0	0	0	0	0	0	0	0	0	0
			<b>TOTAL OTHER POWER SUPPLY EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,712,550</b>	<b>0</b>	<b>0</b>	<b>9,712,550</b>	<b>0</b>
<b>TRANSMISSION EXPENSES</b>													
Operations													
	56000	000	Supervision and Engineering	0	0	0	0	0	0	0	0	0	0
	56100	000	Load Dispatching	0	0	0	0	0	0	0	0	0	0
	56200	000	Station Expenses	0	0	0	0	0	0	0	0	0	0
	56300	000	Overhead Line Expense	0	0	0	0	0	0	0	0	0	0
	56400	000	Underground Line Expense	0	0	0	0	0	0	0	0	0	0
	56500	000	Transmission of Electricity by Others	0	0	0	0	0	0	0	0	0	0
	56600	000	Miscellaneous Transmission Expense	0	0	0	0	0	0	0	0	0	0
	56700	000	Rents	0	0	0	0	0	0	0	0	0	0
			Total Operations	0	0	0	0	0	0	0	0	0	0
Maintenance													
	56800	P01	Supervision and Engineering	0	0	0	0	0	0	0	0	0	0
	56900	P02	Structures	0	0	0	0	0	0	0	0	0	0
	57000	P01	Station Equipment	0	0	0	0	0	0	0	0	0	0
	57100	P02	Overhead Lines	0	0	0	0	0	0	0	0	0	0
	57200	P03	Underground Lines	0	0	0	0	0	0	0	0	0	0
	57300	P04	Miscellaneous Transmission Plant	0	0	0	0	0	0	0	0	0	0
			Total Maintenance	0	0	0	0	0	0	0	0	0	0
			<b>TOTAL TRANSMISSION EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION EXPENSES</b>													
Operations													
	58000	000	Supervision and Engineering	0	0	0	0	0	0	0	0	0	0
	58100	000	Load Dispatching	0	0	0	0	0	0	0	0	0	0
	58200	000	Station Expenses	0	0	0	0	0	0	0	0	0	0
	58300	000	Overhead Line Expenses	0	0	0	0	0	0	0	0	0	0
	58400	000	Underground Line Expenses	0	0	0	0	0	0	0	0	0	0
	58500	000	Street Lighting & Signal System Expenses	0	0	0	0	0	0	0	0	0	0
	58600	000	Meter Expenses	0	0	0	0	0	0	0	0	0	0
	58700	000	Customer Installations Expenses	0	0	0	0	0	0	0	0	0	0
	58800	000	Miscellaneous Distribution Expenses	0	0	0	0	0	0	0	0	0	0
	58900	000	Rents	0	0	0	0	0	0	0	0	0	0
			Total Operations	0	0	0	0	0	0	0	0	0	0
Maintenance													
	59000	000	Supervision and Engineering	0	0	0	0	0	0	0	0	0	0
	59100	000	Load Dispatching	0	0	0	0	0	0	0	0	0	0
	59200	000	Station Expenses	0	0	0	0	0	0	0	0	0	0
	59300	000	Overhead Line Expenses	0	0	0	0	0	0	0	0	0	0
	59400	000	Underground Line Expenses	0	0	0	0	0	0	0	0	0	0
	59500	000	Street Lighting & Signal System Expenses	0	0	0	0	0	0	0	0	0	0
	59600	000	Meter Expenses	0	0	0	0	0	0	0	0	0	0
	59700	000	Customer Installations Expenses	0	0	0	0	0	0	0	0	0	0
	59800	000	Miscellaneous Distribution Expenses	0	0	0	0	0	0	0	0	0	0
	59900	000	Rents	0	0	0	0	0	0	0	0	0	0
			Total Maintenance	0	0	0	0	0	0	0	0	0	0
			<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Second Taxing District, City of Norwalk  
 South Norwalk Electric and Water  
 Budget - Fiscal Year 2016-2017  
 OM&A ACCOUNT DETAIL - MASTER

Acct Nbr.	Sub Acct	Description	Water				Electric				District						
			Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Overhead & Labor Burden	Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Overhead & Labor Burden	Account Total	Internal Labor	District Salaries	Outside Services	Overhead & Labor Burden
<b>Maintenance</b>																	
59000	000	Supervision and Engineering															
59100	000	Structures															
59200	000	Station Equipment															
59300	000	Overhead Lines															
59400	000	Underground Lines															
59500	000	Line Transformers															
59600	000	Street Lighting - Mast Arm															
59601	000	Street Lighting - Ornamental															
59602	000	Street Lighting - Aluminum															
59603	000	Street Lighting - Other															
59700	000	Meters															
59800	000	Miscellaneous Distribution Plant															
Total Maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,522</b>
<b>SOURCE OF SUPPLY</b>																	
Operation																	
60000	000	Supervision and Engineering	2,476	2,476	0	0	0	0	0	0	0	0	0	0	0	0	0
60100	000	Labor and Expenses	91,270	80,650	5,820	0	4,800	0	0	0	0	0	0	0	0	0	0
60300	000	Miscellaneous Expenses	44,161	16,761	600	0	26,800	0	0	0	0	0	0	0	0	0	0
60509	000	Vehicle and Overhead Expenses	13,131	0	0	0	0	0	0	0	0	0	0	0	0	0	13,131
Total Operation			151,039	99,887	6,420	0	31,600	0	0	0	0	0	0	0	0	0	13,131
<b>Maintenance</b>																	
61000	000	Supervision and Engineering															
61100	000	Structures															
61200	000	Collecting and Impounding Reservoirs															
61300	000	Lake, River and Other Intakes															
61600	000	Supply Mains															
Total Maintenance			24,884	5,384	7,500	0	12,000	0	0	0	0	0	0	0	0	0	13,131
<b>TOTAL SOURCE OF SUPPLY</b>			<b>175,922</b>	<b>105,271</b>	<b>13,920</b>	<b>0</b>	<b>43,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,262</b>
<b>PUMPING</b>																	
Operations																	
62000	000	Supervision and Engineering															
62300	P01	Fuel or Power Purchased for Pumping	57,600	0	1,500	0	56,100	0	0	0	0	0	0	0	0	0	0
62300	P02	Barlet Ave	18,000	0	1,500	0	16,500	0	0	0	0	0	0	0	0	0	0
62300	P03	Wilton Booster	70,520	0	2,520	0	68,000	0	0	0	0	0	0	0	0	0	0
Labor and Expenses																	
62400	P01	Barlet Ave	5,115	1,515	1,200	0	2,400	0	0	0	0	0	0	0	0	0	0
62400	P02	Penus Ave	5,115	1,515	1,200	0	2,400	0	0	0	0	0	0	0	0	0	0
62400	P03	Wilton Booster	6,015	1,515	1,200	0	3,300	0	0	0	0	0	0	0	0	0	0
Miscellaneous Expenses																	
62600	P01	Barlet Ave	9,190	4,190	500	0	4,500	0	0	0	0	0	0	0	0	0	0
62600	P02	Penus Ave	8,290	4,190	500	0	3,600	0	0	0	0	0	0	0	0	0	0
62600	P03	Wilton Booster	7,548	1,048	500	0	6,000	0	0	0	0	0	0	0	0	0	0
62609	0	Vehicle and Overhead Expense	5,705	0	0	0	0	0	0	0	0	0	0	0	0	0	5,705
Total Operations			193,097	13,972	10,620	0	162,800	0	0	0	0	0	0	0	0	0	5,705
<b>Maintenance</b>																	
63000	000	Supervision and Engineering															
63100	P01	Structures and Improvements															
63100	P02	Barlet Ave Building	3,863	623	1,200	0	2,040	0	0	0	0	0	0	0	0	0	0
63100	P03	Penus Ave Building	3,863	623	1,200	0	2,040	0	0	0	0	0	0	0	0	0	0
63100	P03	Wilton Booster Building	11,363	623	1,200	0	7,500	0	0	0	0	0	0	0	0	0	0
Power Production Equipment																	
63200	P01	Barlet Ave	3,263	623	600	0	2,040	0	0	0	0	0	0	0	0	0	0
63200	P02	Penus Ave	3,263	623	600	0	2,040	0	0	0	0	0	0	0	0	0	0

Second Taxing District, City of Norwalk  
 South Norwalk Electric and Water  
 Budget - Fiscal Year 2016-2017  
 OM&A ACCOUNT DETAIL - MASTER

		Water				Electric				District				
Acct Nos.	Sub Acct	Description	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
63200	P03	Wilton Booster Pumping Equipment	3,863	623	1,200	0	2,040	0	0	0	0	0	0	0
63300	P01	Bartlett Ave	3,863	623	1,200	0	2,040	0	0	0	0	0	0	0
63300	P02	Ponus Ave	3,863	623	1,200	0	2,040	0	0	0	0	0	0	0
63300	P03	Wilton Booster	8,663	623	1,200	0	6,840	0	0	0	0	0	0	0
63300	P04	Wilton High Pres	0	0	0	0	0	0	0	0	0	0	0	0
Total Maintenance			45,871	5,611	9,600	7,500	23,160	0	0	0	0	0	0	0
<b>TOTAL PUMPING</b>			<b>238,967</b>	<b>19,583</b>	<b>20,220</b>	<b>7,500</b>	<b>185,960</b>	<b>5,705</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

		Water				Electric				District				
Acct Nos.	Sub Acct	Description	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
64000	000	Supervision and Engineering	58,196	58,196	0	0	0	0	0	0	0	0	0	0
64100	000	Chemicals	331,040	0	331,040	0	0	0	0	0	0	0	0	0
64201	000	Operating Labor - Lab	156,210	156,210	0	0	0	0	0	0	0	0	0	0
64202	000	Miscellaneous	20,000	0	20,000	0	0	0	0	0	0	0	0	0
64203	000	Outside Services	25,490	0	0	0	25,490	0	0	0	0	0	0	0
64204	000	Sludge Operations	44,647	15,147	1,500	0	28,000	0	0	0	0	0	0	0
64205	000	Sludge Remediations	0	0	0	0	0	0	0	0	0	0	0	0
64206	000	Operating Labor - Plant	117,072	106,032	5,040	0	6,000	0	0	0	0	0	0	0
64207	000	Sludge Lab Services	788	788	0	0	0	0	0	0	0	0	0	0
64208	000	Lead Program (Sampling/Testing)	1,576	1,576	0	0	0	0	0	0	0	0	0	0
64209	000	Membrane Operations	50,040	0	0	0	50,040	0	0	0	0	0	0	0
64301	000	Miscellaneous Expenses	60,000	0	0	0	60,000	0	0	0	0	0	0	0
64302	000	Warehouse Fuel Oil	6,000	0	0	0	6,000	0	0	0	0	0	0	0
64303	000	Plant Electric	266,400	0	0	0	266,400	0	0	0	0	0	0	0
64304	000	Miscellaneous	152,188	100,338	12,850	0	39,300	0	0	0	0	0	0	0
64309	000	Vehicle and Overhead Expenses	61,705	0	0	0	61,705	0	0	0	0	0	0	0
Total Operations			1,351,353	438,288	370,130	0	481,230	61,705	0	0	0	0	0	0

		Water				Electric				District				
Acct Nos.	Sub Acct	Description	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
65000	000	Supervision and Engineering	13,617	1,417	2,400	0	4,800	0	0	0	0	0	0	0
65101	000	Structures and Improvements	6,217	1,417	1,200	0	3,600	0	0	0	0	0	0	0
65201	000	Sludge Equipment	127,767	5,667	3,600	106,500	12,000	0	0	0	0	0	0	0
65202	000	Water Treatment Equipment	147,601	8,501	7,200	111,500	20,400	0	0	0	0	0	0	0
Total Maintenance			1,498,954	446,789	377,330	111,500	501,630	61,705	0	0	0	0	0	0

		Water				Electric				District				
Acct Nos.	Sub Acct	Description	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
66000	000	Supervision and Engineering	58,196	58,196	0	0	0	0	0	0	0	0	0	0
66100	T01	Storage Facilities Expense	11,157	4,657	1,100	0	5,400	0	0	0	0	0	0	0
66100	T02	Flower Lane	11,157	4,657	1,100	0	5,400	0	0	0	0	0	0	0
66100	T03	Michael St	11,157	4,657	1,100	0	5,400	0	0	0	0	0	0	0
66100	T04	Price St	14,300	7,800	1,100	0	5,400	0	0	0	0	0	0	0
66100	T05	Sievens Hill	11,157	4,657	1,100	0	5,400	0	0	0	0	0	0	0
66100	T06	Summit Ave	11,157	4,657	1,100	0	5,400	0	0	0	0	0	0	0
66200	M01	Trans. and Dist. Lines Expense	12,988	9,088	1,500	0	2,400	0	0	0	0	0	0	0
66200	M02	Norwalk	2,715	1,515	600	0	600	0	0	0	0	0	0	0
66300	000	Meters	15,291	12,591	1,500	0	1,200	0	0	0	0	0	0	0
66401	000	Customer Installations Expenses	50,022	47,322	1,500	0	1,200	0	0	0	0	0	0	0
66402	000	Cross Connection	64,397	59,597	1,200	0	3,600	0	0	0	0	0	0	0
66403	000	Conservation	0	0	0	0	0	0	0	0	0	0	0	0
66404	000	Maintenance Customer Installation	0	0	0	0	0	0	0	0	0	0	0	0
66404	000	Miscellaneous Expenses	0	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 2016-2017  
 OM&A ACCOUNT DETAIL - MASTER

Acct Nos.	Sub Acct	Description	Water				Electric				District						
			Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Overhead & Labor Burden	Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Overhead & Labor Burden	Account Total	Internal Labor	District Salaries	Outside Services	Overhead & Labor Burden
66501	000	AM/FM CAD	70,265	20,265	0	50,000	0	0	0	0	0	0	0	0	0	0	0
66502	000	Other	49,843	35,403	1,200	0	13,240	0	0	0	0	0	0	0	0	0	0
66509	000	Vehicle and Overhead Expenses	167,017	0	0	0	167,017	0	0	0	0	0	0	0	0	0	0
Total Operation			560,822	275,065	14,100	50,000	54,640	0	0	0	0	0	0	0	0	0	0
Maintenance																	
67000	000	Supervision and Engineering Reservoirs and Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67200	T01	Flower Lane	1,308	708	600	0	0	0	0	0	0	0	0	0	0	0	0
67200	T02	Michael St.	1,308	708	600	0	0	0	0	0	0	0	0	0	0	0	0
67200	T03	Price St.	1,308	708	600	0	0	0	0	0	0	0	0	0	0	0	0
67200	T04	Stevens Hill	20,304	708	600	18,996	0	0	0	0	0	0	0	0	0	0	0
67200	T05	Summit Ave	1,308	708	600	0	0	0	0	0	0	0	0	0	0	0	0
67200	T06	Which Lane	1,308	708	600	0	0	0	0	0	0	0	0	0	0	0	0
67300	M01	Transmission and Distribution Mains Norwalk	294,009	102,009	150,000	0	42,000	0	0	0	0	0	0	0	0	0	0
67300	M02	Wilton	11,667	5,667	6,000	0	0	0	0	0	0	0	0	0	0	0	0
67500	S01	Services Norwalk	146,884	44,884	66,000	0	36,000	0	0	0	0	0	0	0	0	0	0
67500	S02	Wilton	11,667	5,667	6,000	0	0	0	0	0	0	0	0	0	0	0	0
67600	000	Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67600	000	Hershey	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
67700	H01	Hydrants Norwalk	23,334	11,334	12,000	0	0	0	0	0	0	0	0	0	0	0	0
67700	H02	Wilton	3,817	1,417	2,400	0	0	0	0	0	0	0	0	0	0	0	0
67700	H03	Sixth District	3,817	1,417	2,400	0	0	0	0	0	0	0	0	0	0	0	0
Total Maintenance			522,041	176,645	248,400	18,996	78,000	0	0	0	0	0	0	0	0	0	0
<b>TOTAL TRANSMISSION AND DISTRIBUTION</b>			<b>1,082,863</b>	<b>451,709</b>	<b>262,500</b>	<b>68,996</b>	<b>132,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CUSTOMER ACCOUNTS EXPENSE																	
90100	000	Supervision	60,362	60,362	0	0	0	0	0	0	0	0	0	0	0	0	0
90200	000	Meter Reading Expenses	150,483	141,161	4,250	0	2,370	0	0	0	0	0	0	0	0	0	0
90300	000	Customer Records and Collection	276,287	199,947	5,400	0	37,400	33,539	0	0	0	0	0	0	0	0	0
90302	000	Normal	39,786	32,286	0	0	7,500	0	0	0	0	0	0	0	0	0	0
90309	000	Delinquent	49,786	32,286	0	0	17,500	18,577	0	0	0	0	0	0	0	0	0
90400	000	Payment Processing Fees	45,220	0	0	0	45,220	0	0	0	0	0	0	0	0	0	0
90500	000	Uncollectable Accounts	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
90600	000	Conservation and Load Management	522,041	176,645	248,400	18,996	78,000	0	0	0	0	0	0	0	0	0	0
Total Customer Accounts Expense			1,082,863	451,709	262,500	68,996	132,640	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>			<b>572,138</b>	<b>433,757</b>	<b>9,650</b>	<b>0</b>	<b>92,490</b>	<b>36,241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
ADMINISTRATION AND GENERAL EXPENSE																	
Operation																	
92000	000	Administrative and General Salaries	432,535	432,535	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
92000	000	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92050	000	District - Commissioners Salary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92051	000	District - Clerk's Salary	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
92099	000	Trade Organization Support	11,618	11,618	0	0	0	0	0	0	0	0	0	0	0	0	0
92101	000	Office Supplies and Other Expenses	145,633	0	53,480	25,000	25,000	42,153	0	0	0	0	0	0	0	0	0
92102	000	Miscellaneous	0	0	0	0	0	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
92105	000	Technical Training	48,903	26,403	0	0	22,500	0	0	0	0	0	0	0	0	0	0
92301	000	Auditor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92302	000	Legal	100,000	0	0	0	100,000	0	0	0	0	0	0	0	0	0	0
92305	000	Other	25,000	0	0	0	25,000	0	0	0	0	0	0	0	0	0	0
92401	000	Property Insurance	36,610	0	0	0	36,610	0	0	0	0	0	0	0	0	0	0
92501	000	Liability Insurance	87,750	0	0	0	87,750	0	0	0	0	0	0	0	0	0	0
92501	000	Workers Comp	0	0	0	0	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 2016-2017  
 OM&A ACCOUNT DETAIL - MASTER

		Water				Electric				District				
Acct Nos.	Sub Acct	Description	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
92502	000	Umbrella	34,000	0	0	0	34,000	0	0	0	0	0	0	0
92503	000	Package	42,550	0	0	0	42,550	0	0	0	0	0	0	0
92504	000	Safety & Injury Prevention	115,217	69,553	0	0	45,664	0	0	0	0	0	0	0
92505	000	District - Directors & Officers Insurance	10,740	0	0	0	10,740	0	5,380	0	0	0	5,380	0
		Employee Pensions and Benefits												
92600	000	Health Insurance - Active Employees	514,044	0	0	0	514,044	0	355,416	0	0	0	355,416	0
92601	000	Health Insurance - Retired Employees	210,246	0	0	0	210,246	0	198,126	0	0	0	198,126	0
92602	000	Self Insurance - Active Employees	37,206	0	0	0	37,206	0	25,116	0	0	0	25,116	0
92602	000	Self Insurance - Retired Employees	16,398	0	0	0	16,398	0	16,704	0	0	0	16,704	0
92604	000	Vacation	187,293	187,293	0	0	0	0	140,760	0	0	0	140,760	0
92605	000	Sick	50,272	50,272	0	0	0	0	48,413	0	0	0	48,413	0
92606	000	Personal	27,007	27,007	0	0	0	0	22,089	0	0	0	22,089	0
92607	000	Holidays	108,026	108,026	0	0	0	0	88,367	0	0	0	88,367	0
92609	000	Miscellaneous Benefits	0	0	0	0	0	0	0	0	0	0	0	0
92610	000	Employer Tax Expense	204,657	0	0	0	204,657	0	160,320	0	0	0	160,320	0
92611	000	Pension - Employer	288,642	0	0	0	288,642	0	226,399	0	0	0	226,399	0
92612	000	Tuition Reimbursement	6,000	0	0	0	6,000	0	6,000	0	0	0	6,000	0
92613	000	SEP Program	127,693	0	0	0	127,693	0	100,366	0	0	0	100,366	0
92614	000	Life Insurance	16,756	0	0	0	16,756	0	13,237	0	0	0	13,237	0
92688	000	Labor Burden Contra Account	-3,709	0	0	0	0	-3,709	-42,379	0	0	0	0	-42,379
92699	000	OPFB Obligation	128,050	0	0	0	128,050	0	179,873	0	0	0	179,873	0
92700	000	Municipal Fees	0	0	0	0	0	0	0	0	0	0	0	0
92800	000	Regulatory Commission Expense	0	0	0	0	0	0	7,000	0	0	0	7,000	0
93000	000	Misc & General Expenses	7,500	0	0	0	7,500	0	15,000	0	0	0	15,000	0
93001	000	Customer Assistance Program	0	0	0	0	0	0	25,000	0	0	0	25,000	0
Total/Operation			3,016,637	912,706	53,480	25,000	1,987,007	38,444	2,637,741	822,505	53,480	25,000	1,736,982	-226

		Water				Electric				District				
Acct Nos.	Sub Acct	Description	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
93200	000	General Plant	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
93201	000	1 State St Facility	0	0	0	0	0	0	0	0	0	0	0	0
93202	000	164 Water St. Building	63,167	5,667	0	2,500	55,000	0	60,000	0	0	0	60,000	0
93204	000	Office / Computer Equipment	81,807	0	0	0	81,807	0	117,997	3,755	0	0	114,243	0
		Miscellaneous Property							34,800	4,800	0	0	30,000	0
		Community Beautification							0	0	0	0	0	0
93250	000	Assist Clean & Green	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
93252	000	Madison Street Park	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
93254	000	West Avenue	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
93255	000	Hope Deck	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
93257	000	Miscellaneous Community Service Proj	0	0	0	0	0	0	0	0	0	0	0	0
93258	000	Sono Arts Celebration	-3,709	0	0	0	0	0	1,500	0	0	0	1,500	0
93259	000	Summer Youth Employment Program	0	0	0	0	0	0	15,500	0	0	0	15,500	0
93260	000	Marin Luther King Dr Islands	0	0	0	0	0	0	0	0	0	0	0	0
93400	000	Gross Revenue Tax Expense	144,974	5,667	0	2,500	136,807	0	666,488	0	0	0	666,488	0
Total/Maintenance			3,161,611	918,373	53,480	27,500	2,123,813	38,444	3,517,026	822,505	62,035	25,000	2,607,712	-226
TOTAL ADMINISTRATION AND GENERAL EXPENSE			3,161,611	918,373	53,480	27,500	2,123,813	38,444	3,517,026	822,505	62,035	25,000	2,607,712	-226

		Water				Electric				District				
Acct Nos.	Sub Acct	Description	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
93001	000	Customer Assistance Program	0	0	0	0	0	0	0	0	0	0	0	0
Total/Operation			3,016,637	912,706	53,480	25,000	1,987,007	38,444	2,637,741	822,505	53,480	25,000	1,736,982	-226

		Water				Electric				District				
Acct Nos.	Sub Acct	Description	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
93001	000	Customer Assistance Program	0	0	0	0	0	0	0	0	0	0	0	0
Total/Operation			3,016,637	912,706	53,480	25,000	1,987,007	38,444	2,637,741	822,505	53,480	25,000	1,736,982	-226

Second Taxing District, City of Norwalk  
 South Norwalk Electric and Water  
 Budget - Fiscal Year 2016-2017  
 OM&A ACCOUNT DETAIL - MASTER

Acct Nos.	Sub Acct	Description	Water				Electric				District			
			Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Overhead & Labor Burden	Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Overhead & Labor Burden	Account Total	Internal Labor

O M & A			Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Overhead & Labor Burden	Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Overhead & Labor Burden	Account Total	Internal Labor	District Salaries	Outside Services	Overhead & Labor Burden	
Power Production			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Power Supply			0	0	0	0	0	9,712,550	0	0	0	0	9,712,550	0	0	84,750	0	0
Transmission			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution			0	0	0	0	0	1,233,714	639,758	149,998	40,000	147,768	89,177	31,105	53,550	0	4,522	0
Source of Supply			175,922	105,271	13,920	0	43,600	0	0	0	0	0	0	0	0	0	0	0
Pumping			238,967	19,583	20,220	7,500	185,960	5,705	0	0	0	0	0	0	0	0	0	0
Water Treatment			1,498,954	446,789	377,330	111,500	501,530	61,705	0	0	0	0	0	0	0	0	0	0
Transmission and Distrib			1,082,863	451,799	262,500	68,996	132,640	167,017	0	0	0	0	816,100	298,832	10,850	0	485,140	21,279
Customer Accounts Exp			572,138	433,757	9,650	0	92,490	36,241	0	0	0	0	3,517,026	822,505	62,035	25,000	2,607,712	-226
Admin and General Exp			3,161,611	918,373	53,480	27,500	2,123,813	38,444	1,761,096	222,883	65,000	168,820	15,279,590	1,761,096	68,351	13,061,592	168,820	
<b>TOTAL</b>			<b>6,730,456</b>	<b>2,375,482</b>	<b>737,100</b>	<b>215,946</b>	<b>3,080,133</b>	<b>322,244</b>										

Total GL Labor		Account Total	# of Employees	Account Total	# of Employees
99701 - Electric Overhead		2,375,482		1,761,096	
99501 - Water Overhead		0		55,942	
Vehicle Clearing Labor		69,377	27	0	20
Merch & Jobbing Labor		13,998		0	SEP
Cleaning Labor (Dept 100)		14,168		0	100,366
Water St Grounds Labor (Dept 600)		15,099		27,178	Pension
Total GL Labor		18,856		0	226,399
Comp. Prod. Pre. Survey & EOM Labor		2,506,980		1,844,215	Employer Taxes
TOTAL LABOR		5,955		135,676	Social Security
Unused Sick Time (-) (50%)		2,512,935		1,979,891	124,453
Pension Calculation		17,467		17,863	Medicare
Bonus		2,495,468		1,962,028	28,847
Total Labor		2,495,468	9,540	0	State Unemployment
TOTAL LABOR		4,525,847		1,962,028	7,020