



# **Second Taxing District**

## **South Norwalk Electric and Water**

### **APPROVED BUDGET**

**2013-2014**

**ADOPTED BY THE  
COMMISSIONERS OF THE SECOND TAXING DISTRICT  
ON MARCH 5, 2013**

**APPROVED BY THE  
ELECTORS OF THE SECOND TAXING DISTRICT  
ON MARCH 19, 2013**

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



**SECOND TAXING DISTRICT**

**Approved Budget  
2013-2014**

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**SECOND TAXING DISTRICT, CITY OF NORWALK**  
**APPROVED BUDGET**  
**2013-2014**

<b>REVENUE</b>	<b>General Fund</b>	<b>Water Department</b>	<b>Electric Department</b>	<b>Total District</b>
<b>Operating Revenue (1)</b>				
Metered Sales				
Residential		5,949,200	11,516,300	17,465,500
Commercial		1,402,100		1,402,100
Industrial		264,600	1,497,500	1,762,100
Sales to Public Authorities		239,300		239,300
Fire Protection - Water				
Private Fire Protection		248,600		248,600
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			139,300	139,300
Other Public Authorities - Electric			1,361,800	1,361,800
Sales for Resale		25,000	9,600	34,600
Gross Revenue Tax			606,300	606,300
Customer Forfeited Discounts			435,500	435,500
<b>Total Operating Revenue</b>	<b>0</b>	<b>8,198,200</b>	<b>15,566,300</b>	<b>23,764,500</b>

<b>Other Revenue</b>				
Miscellaneous Service Revenue		13,000	0	13,000
Conservation and Load Management			224,900	224,900
Rent and Utility Plant Leasing			0	0
Gain on Disposition of Utility Plant			2,800	2,800
Interest Income				
Interest	3,650	1,000	22,200	26,850
Customer Late Charges		32,000		32,000
Miscellaneous Customer Charges		125,000	78,600	203,600
Miscellaneous Non Operations Income				
Net Merchandising, Jobbing & Contract Work		12,000		12,000
<b>Total Other Revenue</b>	<b>3,650</b>	<b>183,000</b>	<b>328,500</b>	<b>515,150</b>
<b>TOTAL REVENUE</b>	<b>3,650</b>	<b>8,381,200</b>	<b>15,894,800</b>	<b>24,279,650</b>

<b>EXPENSES</b>				
<b>Operating Expenses</b>				
Source of Supply - Water & Electric				
Operations		167,953	0	167,953
Maintenance		15,258	0	15,258
Pumping - Water				
Operations		202,280		202,280
Maintenance		51,316		51,316
Treatment - Water				
Operations		1,348,600		1,348,600
Maintenance		29,516		29,516
Purchased - Water & Electric	107,100	0	9,669,300	9,776,400
Transmission & Distribution - Water & Electric				
Operations		412,769	903,267	1,316,036
Maintenance		512,412	602,535	1,114,947
Street Light Expense	85,900		0	85,900
Customer Accounts - Water & Electric		366,314	475,289	841,603

Administrative & General Expense				
Operations	147,500	2,527,681	2,540,966	5,216,147
Maintenance		48,700	98,690	147,390
Gross Revenue Tax			654,700	654,700
Customer Assistance Program			25,000	25,000
Community Service Projects	33,770			33,770
<b>Total Operating Expenses</b>	<b>374,270</b>	<b>5,682,799</b>	<b>14,969,747</b>	<b>21,026,816</b>

<b>Other Expenses</b>				
Conservation and Load Management - Electric			239,767	239,767
Miscellaneous Income Deductions			10,800	10,800
Interest Expense			36,000	36,000
Property Taxes		485,000		485,000
<b>Total Other Expense</b>	<b>0</b>	<b>485,000</b>	<b>286,567</b>	<b>771,567</b>
<b>TOTAL EXPENSES</b>	<b>374,270</b>	<b>6,167,799</b>	<b>15,256,314</b>	<b>21,798,383</b>

<b>NET REVENUE</b>	<b>(370,620)</b>	<b>2,213,401</b>	<b>638,486</b>	<b>2,481,267</b>
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Principal on Debt - Filter Plant Project		1,101,588		1,101,588
Interest on Debt - Filter Plant Project		390,129		390,129
Capital Appropriations (2)	20,000	526,100	442,000	988,100
Preliminary Survey and Investigation	0	87,500	12,500	100,000

<b>CHANGE IN CASH POSITION</b>	<b>(390,620)</b>	<b>108,083</b>	<b>183,986</b>	<b>(98,551)</b>
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<b>OPENING BALANCE RESERVE FUND</b>	<b>1,069,152</b>	<b>193,961</b>	<b>7,454,016</b>	8,717,129
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PREVIOUS YEARS CANCELLED PROJECTS	0	118,435	1,313,652	1,432,086
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<b>ADJUSTED OPENING BALANCE RESERVE FUND</b>	<b>1,069,152</b>	<b>312,396</b>	<b>8,767,668</b>	<b>10,149,215</b>
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Transfer To OPEB Reserve Fund (3)	0	(293,000)	(507,000)	(800,000)
Transfer From Water Fund - District Operations	100,000	(100,000)		0
Transfer From Electric Fund - District Operations	100,000		(100,000)	0
Transfer From Electric Fund - Street Lighting	193,000		(193,000)	0
Transfer From General Fund	0	0	0	0
<b>TOTAL TRANSFERS</b>	<b>393,000</b>	<b>(393,000)</b>	<b>(800,000)</b>	<b>(800,000)</b>

AMOUNT FROM DISTRICT TAX				0
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<b>CLOSING BALANCE RESERVE FUND</b>	<b>1,071,532</b>	<b>27,479</b>	<b>8,151,654</b>	<b>9,250,664</b>
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**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**  
**2013-2014**

Revised Budget

<b>REVENUE</b>	<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012 (2)</b>
Interest - Investment Reserve	3,500	3,500	3,500
Interest - Operating Funds	150	150	150
Other			
<b>TOTAL REVENUE</b>	<b>3,650</b>	<b>3,650</b>	<b>3,650</b>

<b>EXPENSES</b>			
Operations			
Commissioners' Salary	22,750	22,750	22,750
Clerk's Salary	2,500	2,500	2,500
Treasurer's Salary	3,250	2,000	2,000
Meetings and Printing	44,000	26,000	25,800
Legal	40,000	40,000	40,000
Auditors	30,000	30,000	30,000
Insurance	5,000	5,000	5,000
<b>Total Operations</b>	<b>147,500</b>	<b>128,250</b>	<b>128,050</b>

Community Service Projects			
Community Beautification			
Bill Peters Art Park	0	0	5,400
Madison Avenue	4,060	3,960	3,700
Heritage Wall	0	0	10,400
West Avenue	5,960	5,760	5,400
Miscellaneous Projects	3,000	3,000	3,000
Holiday Lights			
District Offices	1,250	1,250	2,500
Other Community Service Projects			
Assist Clean & Green	0	0	5,500
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	7,500
<b>Total Community Service Projects</b>	<b>33,770</b>	<b>33,470</b>	<b>60,400</b>

Street Lighting			
Purchased Electricity	107,100	122,000	
Street Light Operation	13,500	13,300	
Street Light Maintenance	72,400	70,700	
<b>Total Street Lighting</b>	<b>193,000</b>	<b>206,000</b>	<b>0</b>

Miscellaneous			
Total Miscellaneous	0	0	0

<b>TOTAL EXPENSES</b>	<b>374,270</b>	<b>367,720</b>	<b>188,450</b>
<b>NET OPERATING INCOME</b>	<b>(370,620)</b>	<b>(364,070)</b>	<b>(184,800)</b>
INTEREST ON DEBT			
PRINCIPAL ON DEBT			
CAPITAL APPROPRIATIONS			
Street Lighting Capital Project	20,000	20,000	20,000
Recording Equipment - District Meetings		8,000	
<b>TOTAL CAPITAL APPROPRIATIONS</b>	<b>20,000</b>	<b>28,000</b>	<b>20,000</b>

<b>CHANGE IN RESERVE FUND FROM OPERATIONS</b>	<b>(390,620)</b>	<b>(392,070)</b>	<b>(204,800)</b>
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<b>CHANGE IN RESERVE FUND</b>	<b>2,380</b>	<b>4,930</b>	<b>(18,800)</b>
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OPENING BALANCE RESERVE FUND	1,069,152	959,274	948,743
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RETURNED TO RESERVE FUND FROM FY AUDIT (1)		52,035	29,331
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TRANSFER FROM WATER FUND - DISTRICT OPERATIONS	100,000	95,500	93,000
TRANSFER FROM ELECTRIC FUND - DISTRICT OPERATIONS	100,000	95,500	93,000
TRANSFER FROM ELECTRIC FUND - STREET LIGHTING	193,000	206,000	
TRANSFER FROM GENERAL FUND	0	0	0
AMOUNT FROM DISTRICT TAX	0	0	0

ENDING BALANCE RESERVE FUND	1,071,532	1,016,239	959,274
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Notes:

- (1) "Return to Reserve Fund from FY Audit" not applicable beginning fiscal year 2013-2014
- (2) Budget Revised during 2012-2013 budget process. Approved by Electors, March 20, 2012

02/21/13

**SOUTH NORWALK ELECTRIC AND WATER**  
**WATER - OPERATING BUDGET**  
**2013-2014**

<b>REVENUE</b>		<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012</b>
<b>Operating Revenue (1)</b>				
Metered Sales				
Residential		5,949,200	6,017,502	4,735,070
Commercial		1,402,100	1,589,541	1,135,226
Industrial		264,600	355,962	279,792
Sales to Public Authorities		239,300	262,812	187,206
Fire Protection				
Private Fire Protection		248,600	196,510	196,510
Public Fire Protection - Norwalk		49,300	49,224	49,224
Public Fire Protection - Wilton		12,500	12,480	12,480
Public Fire Protection - Sixth District		7,600	7,476	7,476
Water for Resale		25,000	16,000	16,000
<b>Total Operating Revenue</b>		<b>8,198,200</b>	<b>8,507,507</b>	<b>6,618,984</b>
<b>Other Revenue</b>				
Laboratory Services		13,000	11,000	15,000
Net Merchandising and Jobbing		12,000	30,000	30,000
Interest		1,000	0	0
Miscellaneous Customer Charges		125,000	130,000	155,000
Customer Late Fees		32,000	28,000	25,000
<b>Total Other Revenue</b>		<b>183,000</b>	<b>199,000</b>	<b>225,000</b>
<b>TOTAL REVENUE</b>		<b>8,381,200</b>	<b>8,706,507</b>	<b>6,843,984</b>

<b>EXPENSE</b>				
<b>Operating Expense</b>				
Source of Supply				
Operations		167,953	162,239	138,100
Maintenance		15,258	15,976	14,872
Pumping				
Operations		202,280	192,980	188,700
Maintenance		51,316	47,152	45,144
Water Treatment				
Operations		1,348,600	1,285,153	1,263,341
Maintenance		29,516	25,950	23,844
Transmission and Distribution				
Operations		412,769	359,628	393,103
Maintenance		512,412	1,100,329	487,209
Customer Accounts Expense		366,314	244,356	244,622
Administrative and General Expense				
Operations		2,527,681	2,383,985	2,333,750
Maintenance		48,700	45,100	45,000
<b>Total Operating Expense</b>		<b>5,682,799</b>	<b>5,862,848</b>	<b>5,177,685</b>



Other Expenses				
	Property Taxes			
	Wilton	455,000	450,000	425,000
	New Canaan	30,000	30,000	30,000
	Total Property Taxes	485,000	480,000	455,000
	Total Other Expenses	485,000	480,000	455,000
	<b>TOTAL EXPENSE</b>	<b>6,167,799</b>	<b>6,342,848</b>	<b>5,632,685</b>
	<b>NET OPERATING INCOME</b>	<b>2,515,401</b>	<b>2,644,659</b>	<b>1,441,299</b>
	<b>TOTAL INCOME MINUS EXPENSES</b>	<b>2,213,401</b>	<b>2,363,659</b>	<b>1,211,299</b>
	Principal on Debt - New Canaan Project	0	0	300,000
	Interest on Debt - New Canaan Project	0	0	31,125
	Principal on Debt - Filter Plant Project	1,101,588	1,079,362	1,057,585
	Interest on Debt - Filter Plant Project	390,129	412,355	434,133
	Capital Appropriations (2)	526,100	440,248	380,786
	Preliminary Survey and Investigation (3)	87,500	0	0
	CHANGE IN WATER FINANCIAL/RESERVE FUND	108,083	431,693	(992,329)
	OPENING BALANCE WATER FINANCIAL/RESERVE FUND (4)	193,961	(1,728,310)	(1,284,257)
	RETURN TO RESERVE FUND FROM FY AUDIT (5)		1,047,753	406,226
	PREVIOUS YEARS CANCELLED PROJECTS (6)	118,435	0	235,050
	TRANSFER TO OPEB RESERVE FUND (7)	(293,000)		
	TRANSFER TO GENERAL FUND - DISTRICT OPERATIONS	(100,000)	(95,500)	(93,000)
	CLOSING BALANCE WATER FINANCIAL/RESERVE FUND	27,479	(344,364)	(1,728,310)

Notes:

- (1) Operating revenues are projections. Actual sales are outside of the control of the utilities.
- (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

**South Norwalk Electric and Water**  
**Water - Capital Budget 2013-2014**

<b>Project Number</b>	<b>Capital Project</b>	<b>Amount</b>	<b>Expiration</b>
2014-01CW	Replace Sodium Hypochlorite Pump	7,200	End of Project
2014-02CW	Replace Vehicle #10	36,000	End of Project
2014-03CW	Purchase Diaphragm Pump	1,900	End of Project
2014-04CW	Purchase Leak Correlator	22,000	End of Project
2014-05CW	Replace Pump at Bartlett Ave Pump Station	15,000	End of Project
2014-06CW	Replace Services	33,000	End of Project
2014-07CW	Hydrant Replacement	15,000	End of Project
2014-08CW	Security Upgrade	50,000	End of Project
2014-09CW	Computer Equipment and Software	33,000	Annual
2014-10CW	Purchase Steam Sterilizer	13,000	End of Project
2014-11CW	Purchase Water Meters and Modules	200,000	Annual
2014-12CW	Miscellaneous Capital Purchases	100,000	Annual
<b>TOTAL CAPITAL PROJECTS</b>		<b>526,100</b>	

**Water - Preliminary Survey 2013-2014**

<b>Project Number</b>	<b>Preliminary Survey</b>	<b>Amount</b>	<b>Expiration</b>
2014-01PW	Chemical Feed Upgrade Study - Filtration Plant/Witch Ln	50,000	End of Project
2014-02PW	Security Review Study	12,500	End of Project
2014-03PW	SCADA System Upgrade Study	25,000	End of Project
<b>TOTAL PRELIMINARY SURVEYS</b>		<b>87,500</b>	

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**SOUTH NORWALK ELECTRIC AND WATER**  
**ELECTRIC - OPERATING BUDGET**  
2013-2014

**Revised Budget**

<b>REVENUE</b>		<b>2013-2014</b>	<b>2012-2013 (8)</b>	<b>2012-2013</b>
<b>Operating Revenue</b>				
Metered Sales				
Residential & Commercial		11,516,300	11,736,186	11,736,186
Large Commercial Primary		1,497,500	2,085,832	2,085,832
Fixed Load Lighting		139,300	132,888	132,888
Other Public Authorities		1,361,800	1,002,932	1,002,932
Sales for Resale & LRP		9,600	8,658	8,658
Gross Revenue Tax		606,300	573,104	573,104
Lost Customer Discount		435,500	500,150	500,150
<b>Total Operating Revenue (1)</b>		<b>15,566,300</b>	<b>16,039,750</b>	<b>16,039,750</b>

<b>Other Revenue</b>				
Conservation & Load Management		224,900	239,767	239,767
Utility Plant Leasing		2,800	2,800	2,800
Miscellaneous Service Charges		78,600	80,000	80,000
Interest Revenue		22,200	36,000	36,000
Miscellaneous Non Operating Income		0	0	0
<b>Total Other Revenue</b>		<b>328,500</b>	<b>358,567</b>	<b>358,567</b>
<b>TOTAL REVENUE</b>		<b>15,894,800</b>	<b>16,398,317</b>	<b>16,398,317</b>

<b>EXPENSES</b>				
<b>Operating Expenses</b>				
Source of Supply				
Operations		0	0	0
Maintenance		0	0	0
Purchased Electricity - Resale		9,669,300	10,850,000	10,850,000
Purchased Electricity - Street Lights		0	0	0
Transmission and Distribution				
Operations		903,267	1,142,601	1,142,601
Maintenance		602,535	438,377	438,377
Street Light Expense		0	0	0
Customer Accounts Expense		475,289	508,156	508,156
Administrative and General Expense				
Operations		2,540,966	2,780,047	2,780,047
Maintenance		98,690	96,414	96,414
Gross Revenue Tax		654,700	592,606	592,606
Customer Assistance Program		25,000	25,000	25,000
<b>Total Operating Expenses</b>		<b>14,969,747</b>	<b>16,433,201</b>	<b>16,433,201</b>

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
<b>TOTAL EXPENSES</b>		<b>15,256,314</b>	<b>16,719,768</b>	<b>16,719,768</b>
<b>NET OPERATING INCOME</b>		<b>596,553</b>	<b>(393,451)</b>	<b>(393,451)</b>
<b>TOTAL INCOME MINUS EXPENSES</b>		<b>638,486</b>	<b>(321,451)</b>	<b>(321,451)</b>
Principal on Debt		0	0	0
Interest on Debt		0	0	0
Capital Appropriations (2)		442,000	1,715,000	1,365,000
Preliminary Survey and Investigation (3)		12,500	0	0
CHANGE IN ELECTRIC FINANCIAL/RESERVE FUND		183,986	(2,036,451)	(1,686,451)
OPENING BALANCE ELECTRIC FINANCIAL/RESERVE FUND (4)		7,454,016	5,234,678	5,234,678
RETURN TO RESERVE FUND FROM FY AUDIT (5)			1,103,157	1,103,157
PREVIOUS YEARS CANCELLED PROJECTS (6)		1,313,652	95,510	95,510
TRANSFER TO OPEB RESERVE FUND (7)		(507,000)		
TRANSFER TO GENERAL FUND - DISTRICT OPERATIONS		(100,000)	(95,500)	(95,500)
TRANSFER TO GENERAL FUND - STREET LIGHTING		(193,000)	(206,000)	(206,000)
CLOSING BALANCE ELECTRIC FINANCIAL/RESERVE FUND		8,151,654	4,095,394	4,445,394

Notes:

- (1) Operating revenues are projections. Actual sales are outside of the control of the utilities.
- (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 "Electric - Capital Project Summary Report."
- (7) OPEB - Other Post Employment Benefit

**South Norwalk Electric and Water**  
**Electric - Capital Budget 2013-2014**

<b>Project Number</b>	<b>Capital Project</b>	<b>Amount</b>	<b>Expiration</b>
2014-01CE	Purchase Cable Locator	4,000	End of Project
2014-02CE	Purchase Transformers	80,000	Annual
2014-03CE	Emergency Pole Replacement	15,000	Annual
2014-04CE	Computer Equipment and Software	15,000	Annual
2014-05CE	Security Upgrade	50,000	End of Project
2014-06CE	Parking Barriers	6,000	End of Project
2014-07CE	Two Way Radio System	65,000	End of Project
2014-08CE	Camera with Geo-Tagging	1,000	End of Project
2014-09CE	Replace Air Testers	6,000	End of Project
2014-10CE	Purchase Electric Meters	50,000	Annual
2014-11CE	Miscellaneous Capital Purchases	150,000	Annual
<b>TOTAL CAPITAL PROJECTS</b>		<b>442,000</b>	

**Electric - Preliminary Survey 2013-2014**

<b>Project Number</b>	<b>Preliminary Survey</b>	<b>Amount</b>	<b>Expiration</b>
2014-01PE	Security Review Study	12,500	End of Project
<b>TOTAL PRELIMINARY SURVEYS</b>		<b>12,500</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, 2012 per GASB 45 Valuation</b>	<b>640,225</b>	<b>762,147</b>	<b>1,402,372</b>
Fiscal Year 2012-13 Annual Required Contribution (ARC)	423,654	480,053	903,707
Budgeted Expenditures			
Health Insurances - Retirees (+)	250,000	185,000	435,000
Self Insurance - Retirees (+)	23,000	18,000	41,000
Life Insurance - Retirees (+)	2,288	258	2,546
Retiree Insurance Contributions (-)	0	4,000	4,000
<u>Total Budgeted Expenditures</u>	275,288	199,258	474,546
Budgeted Fiscal Year 2012-13 Net OPEB Obligation (ARC - Exp)	148,366	280,795	429,161
<b>Estimated Net OPEB Obligation as of June 30, 2013</b>	<b>788,591</b>	<b>1,042,942</b>	<b>1,831,533</b>
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
<u>Total Budgeted Expenditures</u>	299,288	200,578	499,866
Budgeted Fiscal Year 2013-14 Net OPEB Obligation (ARC - Exp)	127,780	285,940	413,720
1/5 payment of Estimated Net OPEB Obligation as of June 30, 2013	157,718	208,588	366,307
Total OPEB Expense	285,498	494,529	780,027
<b>OPEB Budget Expense Fiscal Year 2013-14</b>	<b>293,000</b>	<b>507,000</b>	<b>800,000</b>

#### OPEB Reserve Fund

Opening Balance	0	0	0
Budgeted Contributions - FY 2013-14	293,000	507,000	800,000
Closing Balance OPEB Reserve Fund	293,000	507,000	800,000

Second Taxing District, City of Norwalk  
 South Norwalk Electric and Water  
 Budget – Fiscal Year 2013-2014  
 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
<b>POWER PRODUCTION EXPENSES</b>																			
Operation																			
54600	000	Supervision and Engineering	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
54800	000	Generation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54900	000	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55000	000	Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operation			0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
55200	000	Structures	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
55400	000	Miscellaneous Other Power Gen Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Maintenance			0	0	0	0	0	0	0	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>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>																			
Operation																			
55500	000	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55500	000	Purchased Power - Street Lights	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
55600	000	System Control and Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55700	000	Other Expenses	0	0	0	0	0	0	0	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>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>TRANSMISSION EXPENSES</b>																			
Operations																			
56000	000	Supervision and Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56100	000	Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56200	000	Station Expenses	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
56400	000	Underground Line Expense	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
56600	000	Miscellaneous Transmission Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56700	000	Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operations			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL TRANSMISSION EXPENSES</b>																			
<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>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	0	0	0	0	0	0	0
58100	000	Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58200	000	Station Expenses	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
58400	000	Underground Line Expenses	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
58600	000	Meter Expenses	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
58800	000	Miscellaneous Distribution Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58900	000	Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operations			0	0	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 2013-2014  
 OM&A ACCOUNT DETAIL - MASTER

Acct No.	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				
<b>Maintenance</b>																	
59000	000	Supervision and Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59100	000	Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59200	000	Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59300	000	Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59400	000	Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59500	000	Line Transformers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59600	000	Street Lighting - Mast Arm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59601	000	Street Lighting - Ornamental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59602	000	Street Lighting - Aluminum	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59603	000	Street Lighting - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59700	000	Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59800	000	Miscellaneous Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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>0</b>

Acct No.	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				
<b>Operation</b>																	
60000	000	Supervision and Engineering	30,853	5,900	0	0	0	0	0	0	0	0	0	0	0	0	0
60100	000	Labor and Expenses	96,300	81,900	6,000	0	0	0	0	0	0	0	0	0	0	0	0
60300	000	Miscellaneous Expenses	40,800	13,000	500	0	0	0	0	0	0	0	0	0	0	0	0
Total Operation			167,953	100,800	6,500	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL SOURCE OF SUPPLY</b>			<b>167,953</b>	<b>100,800</b>	<b>6,500</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>

Acct No.	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				
<b>Maintenance</b>																	
61000	000	Supervision and Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61100	000	Structures	2,600	1,100	1,500	0	0	0	0	0	0	0	0	0	0	0	0
61200	000	Collecting and Impounding Reservoirs	5,029	1,100	1,500	0	0	0	0	0	0	0	0	0	0	0	0
61300	000	Lake, River and Other Intakes	2,600	1,100	1,500	0	0	0	0	0	0	0	0	0	0	0	0
61600	000	Supply Mains	5,029	1,100	1,500	0	0	0	0	0	0	0	0	0	0	0	0
Total Maintenance			15,258	4,400	6,000	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL SOURCE OF SUPPLY</b>			<b>15,258</b>	<b>4,400</b>	<b>6,000</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>

Acct No.	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				
<b>Operation</b>																	
62000	000	Supervision and Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62300	P01	Fuel or Power Purchased for Pumping	63,500	0	1,500	0	0	0	0	0	0	0	0	0	0	0	0
62300	P02	Bartlett Ave	23,500	0	1,500	0	0	0	0	0	0	0	0	0	0	0	0
62300	P03	Ponus Ave	72,500	0	2,500	0	0	0	0	0	0	0	0	0	0	0	0
Labor and Expenses			5,300	2,800	1,000	0	0	0	0	0	0	0	0	0	0	0	0
62400	P01	Bartlett Ave	5,300	2,800	1,000	0	0	0	0	0	0	0	0	0	0	0	0
62400	P02	Ponus Ave	5,300	2,800	1,000	0	0	0	0	0	0	0	0	0	0	0	0
62400	P03	Wilton Booster	5,800	2,800	1,000	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Expenses			9,460	3,700	360	0	0	0	0	0	0	0	0	0	0	0	0
62600	P01	Bartlett Ave	7,760	3,700	360	0	0	0	0	0	0	0	0	0	0	0	0
62600	P02	Ponus Ave	9,160	1,800	360	0	0	0	0	0	0	0	0	0	0	0	0
62600	P03	Wilton Booster	202,280	17,600	9,580	0	0	0	0	0	0	0	0	0	0	0	0
Total Operations			202,280	17,600	9,580	0	0	0	0	0	0	0	0	0	0	0	0

Acct No.	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				
<b>Maintenance</b>																	
63000	000	Supervision and Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63100	P01	Structures and Improvements	12,029	600	1,000	0	0	0	0	0	0	0	0	0	0	0	0
63100	P02	Bartlett Ave Building	6,029	600	1,000	0	0	0	0	0	0	0	0	0	0	0	0
63100	P03	Ponus Ave Building	6,029	600	1,000	0	0	0	0	0	0	0	0	0	0	0	0
Power Production Equipment			2,900	400	500	0	0	0	0	0	0	0	0	0	0	0	0
63200	P01	Bartlett Ave	2,900	400	500	0	0	0	0	0	0	0	0	0	0	0	0
63200	P02	Ponus Ave	2,900	400	500	0	0	0	0	0	0	0	0	0	0	0	0
63200	P03	Wilton Booster	3,400	400	1,000	0	0	0	0	0	0	0	0	0	0	0	0
Pumping Equipment			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 2013-2014  
 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
63300	P01	Bartlett Ave	900	900	1,000	0	2,000	2,429	0	0	0	0	0
63300	P02	Ponus Ave	3,900	900	1,000	0	2,000	0	0	0	0	0	0
63300	P03	Willon Booster	3,900	900	1,000	0	2,000	0	0	0	0	0	0
63300	P04	Willon High Pres	3,900	900	1,000	0	2,000	0	0	0	0	0	0
Total Maintenance			51,316	6,600	9,000	6,000	20,000	9,716	0	0	0	0	0
<b>TOTAL PUMPING</b>			<b>253,596</b>	<b>24,200</b>	<b>18,590</b>	<b>6,000</b>	<b>195,100</b>	<b>9,716</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

WATER TREATMENT													
Operation													
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
64000	000	Supervision and Engineering	93,150	65,000	0	0	2,700	25,450	0	0	0	0	0
64100	000	Chemicals	321,000	0	321,000	0	0	0	0	0	0	0	0
64201	000	Operating Labor and Expenses	157,800	157,800	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
64203	000	Outside Services	20,000	0	0	0	20,000	0	0	0	0	0	0
64204	000	Sludge Operations	62,400	19,500	1,500	0	41,400	0	0	0	0	0	0
64205	000	Sludge Remediations	0	0	0	0	0	0	0	0	0	0	0
64206	000	Operating Labor - Plant	164,400	154,000	5,000	0	5,400	0	0	0	0	0	0
64207	000	Sludge Lab Services	1,100	1,100	0	0	0	0	0	0	0	0	0
64208	000	Lead Program (Sampling/Testing)	700	700	0	0	0	0	0	0	0	0	0
64301	000	Miscellaneous Expenses	65,000	0	0	0	65,000	0	0	0	0	0	0
64302	000	Warehouse Fuel Oil	6,500	0	0	0	6,500	0	0	0	0	0	0
64303	000	Plant Electric	243,500	0	0	0	243,500	0	0	0	0	0	0
64304	000	Miscellaneous	193,050	80,100	12,800	0	100,150	0	0	0	0	0	0
Total Operations			1,348,600	478,200	360,300	0	484,650	25,450	0	0	0	0	0

TRANSMISSION AND DISTRIBUTION													
Operation													
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
65000	000	Supervision and Engineering	0	0	0	0	0	0	0	0	0	0	0
65101	000	Structures and Improvements	15,516	3,300	2,000	0	500	9,716	0	0	0	0	0
65201	000	Water Treatment Equipment	2,700	1,200	1,000	0	500	0	0	0	0	0	0
65202	000	Water Treatment Equipment	11,300	4,300	3,000	0	4,000	0	0	0	0	0	0
Total Maintenance			29,516	8,800	6,000	0	5,000	9,716	0	0	0	0	0
<b>TOTAL WATER TREATMENT</b>			<b>1,378,116</b>	<b>487,000</b>	<b>366,300</b>	<b>0</b>	<b>489,650</b>	<b>35,166</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

TRANSMISSION AND DISTRIBUTION													
Operation													
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
66000	000	Supervision and Engineering	55,151	26,500	0	1	3,200	25,450	0	0	0	0	0
66100	T01	Storage Facilities Expense	12,460	6,800	860	0	4,800	0	0	0	0	0	0
66100	T02	Flower Lane	11,860	6,800	860	0	4,200	0	0	0	0	0	0
66100	T03	Michael St	9,360	4,900	860	0	3,600	0	0	0	0	0	0
66100	T04	Price St	16,860	10,600	1,220	0	5,040	0	0	0	0	0	0
66100	T05	Stevens Hill	11,860	6,800	860	0	4,200	0	0	0	0	0	0
66100	T06	Summit Ave	12,460	6,800	860	0	4,800	0	0	0	0	0	0
66200	M01	Which Lane	39,200	15,600	1,500	18,600	3,500	0	0	0	0	0	0
66200	M02	Norwalk	2,600	1,500	500	0	600	0	0	0	0	0	0
66300	000	Meters	28,600	7,600	1,500	0	19,500	0	0	0	0	0	0
66401	000	Customer Installations Expenses	66,300	60,300	1,500	0	4,500	0	0	0	0	0	0
66402	000	Customer Installations Expenses	74,600	69,200	5,100	0	300	0	0	0	0	0	0
66403	000	Cross Connection	0	0	0	0	0	0	0	0	0	0	0
66404	000	Conservation	4,858	0	0	0	0	4,858	0	0	0	0	0
66501	000	Maintenance Customer Installation	23,400	21,400	2,000	0	0	0	0	0	0	0	0
66502	000	Miscellaneous Expenses	43,200	30,200	1,000	0	12,000	0	0	0	0	0	0
66502	000	AM/FM CAD	0	0	0	0	0	0	0	0	0	0	0
66502	000	Other	412,769	275,000	18,620	18,601	70,240	30,308	0	0	0	0	0
Total Operation			412,769	275,000	18,620	18,601	70,240	30,308	0	0	0	0	0

Second Taxing District, City of Norwalk  
 South Norwalk Electric and Water  
 Budget - Fiscal Year 2013-2014  
 OM&A ACCOUNT DETAIL - MASTER

Acct No.	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
<b>Maintenance</b>																				
67000	000	Supervision and Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67200	T01	Reservoirs and Standpipes	1,500	500	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67200	T02	Flower Lane	1,500	500	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67200	T03	Michael St.	1,500	500	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67200	T04	Pice St.	1,500	500	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67200	T05	Stevens Hill	1,500	500	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67200	T06	Summit Ave	1,500	500	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67200	T06	Which Lane	1,500	500	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67300	M01	Transmission and Distribution Mains	307,548	85,000	130,000	23,400	40,000	29,148	0	0	0	0	0	0	0	0	0	0	0	0
67300	M02	Norwalk	12,858	3,000	5,000	0	0	4,858	0	0	0	0	0	0	0	0	0	0	0	0
67500	S01	Willon	131,716	30,000	62,000	0	30,000	9,716	0	0	0	0	0	0	0	0	0	0	0	0
67500	S02	Norwalk	7,858	2,000	1,000	0	0	4,858	0	0	0	0	0	0	0	0	0	0	0	0
67600	000	Services	0	0	0	0	0	0	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	0	0	0
67600	000	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67700	H01	Norwalk	27,716	8,000	10,000	0	0	9,716	0	0	0	0	0	0	0	0	0	0	0	0
67700	H02	Willon	7,358	500	2,000	0	0	4,858	0	0	0	0	0	0	0	0	0	0	0	0
67700	H03	Sixth District	8,358	1,500	2,000	0	0	4,858	0	0	0	0	0	0	0	0	0	0	0	0
Total Maintenance			512,412	133,000	218,000	23,400	70,000	68,012	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL TRANSMISSION AND DISTRIBUTION</b>			<b>925,180</b>	<b>408,000</b>	<b>236,620</b>	<b>42,001</b>	<b>140,240</b>	<b>98,320</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>CUSTOMER ACCOUNTS EXPENSE</b>																				
90100	000	Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90200	000	Meter Reading Expenses	100,799	93,100	0	0	4,250	3,449	0	0	0	0	0	0	0	0	0	0	0	0
90301	000	Customer Records and Collection	213,516	153,600	45,000	0	2,500	12,416	0	0	0	0	0	0	0	0	0	0	0	0
90302	000	Normal	52,000	52,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90400	000	Delinquent	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90800	000	Uncollectable Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90800	000	Miscellaneous Customer Expense	0	0	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	0	0
<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>			<b>366,314</b>	<b>298,700</b>	<b>45,000</b>	<b>0</b>	<b>6,750</b>	<b>15,864</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>ADMINISTRATION AND GENERAL EXPENSE</b>																				
Operation																				
92000	000	Administrative and General Salaries	381,200	381,200	0	0	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	0	0
92050	000	Other	0	0	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	0	0
92052	000	District - Clerk's Salary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92099	000	District - Treasurer's Salary	17,200	17,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92101	000	Trade Organization Support	89,331	0	65,000	0	1,500	24,831	0	0	0	0	0	0	0	0	0	0	0	0
92102	000	Office Supplies and Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92105	000	Miscellaneous	54,200	36,200	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92301	000	District - Meetings & Printings	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92302	000	Technical Training	38,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92303	000	Auditor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92401	000	Legal	86,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92401	000	Temps	36,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92401	000	Property Insurance	86,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92401	000	Liability Insurance	36,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92501	000	Workers Comp	43,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92502	000	Umbrella	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92503	000	Package	23,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92504	000	Safety & Injury Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92505	000	District - Directors & Officers Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92505	000	Employee Pensions and Benefits	0	0	0	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 2013-2014  
 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
92900	000	Health Insurance - Active Employees	450,000	0	0	0	450,000	0	0	0	0	0	400,000	0	0	0	0	0	0	0
92601	000	Health Insurance - Retired Employees	275,000	0	0	0	275,000	0	0	0	0	0	185,000	0	0	0	0	0	0	0
92602	000	Self Insurance - Active Employees	42,000	0	0	0	42,000	0	0	0	0	0	32,000	0	0	0	0	0	0	0
92602	000	Self Insurance - Retired Employees	22,000	0	0	0	22,000	0	0	0	0	0	18,000	0	0	0	0	0	0	0
92604	000	Vacation	173,000	173,000	0	0	0	0	0	0	0	0	158,400	0	0	0	0	0	0	0
92605	000	Sick	46,400	46,400	0	0	0	0	0	0	0	0	48,600	0	0	0	0	0	0	0
92606	000	Personal	25,500	25,500	0	0	0	0	0	0	0	0	24,100	0	0	0	0	0	0	0
92607	000	Holidays	101,700	101,700	0	0	0	0	0	0	0	0	95,700	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	186,887	0	0	0	186,887	0	0	0	0	0	180,049	0	0	0	0	0	0	0
92611	000	Pension - Employer	276,518	0	0	0	276,518	0	0	0	0	0	268,234	0	0	0	0	0	0	0
92612	000	Tuition Reimbursement	6,000	0	6,000	0	0	0	0	0	6,000	0	0	0	0	0	0	0	0	0
92613	000	SEP Program	116,630	0	0	0	116,630	0	0	0	0	0	113,037	0	0	0	0	0	0	0
92614	000	Life Insurance	18,000	0	0	0	18,000	0	0	0	0	0	18,000	0	0	0	0	0	0	0
92688	000	Labor Burden Contra Account	-27,084	0	0	0	0	0	0	0	0	0	0	0	0	-23,485	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			2,527,681	804,400	87,000	0	1,658,534	24,831	0	77,000	0	1,376,020	24,831	0	0	29,000	118,500	0	0	

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
Maintenance																				
932100	000	General Plant																		
93200	000	Rent 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	7,200	2,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93202	000	Office / Computer Equipment	41,500	0	36,500	0	5,000	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 Deck	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			48,700	2,200	36,500	0	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ADMINISTRATION AND GENERAL EXPENSE			2,576,381	806,600	123,500	0	1,668,534	24,831	0	116,000	0	2,253,220	24,831	0	41,050	118,500	0	21,720	0	

Second Taxing District, City of Norwalk  
 South Norwalk Electric and Water  
 Budget - Fiscal Year 2013-2014  
 OM&A ACCOUNT DETAIL - MASTER

Account Total	Internal Labor	District Salaries	Outside Services	District	
				Internal Labor	District Salaries
0	0	0	0	0	0
107,100	0	0	9,669,300	0	107,100
85,900	57,900	0	293,790	0	28,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
181,270	41,050	118,500	2,253,220	24,831	21,720
<b>374,270</b>	<b>98,950</b>	<b>118,500</b>	<b>12,524,777</b>	<b>254,911</b>	<b>156,820</b>

Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Outside Services	Overhead	Labor Burden
0	0	0	0	0	0	0
9,669,300	0	0	0	9,669,300	0	0
1,505,802	839,800	277,520	0	293,790	212,492	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
715,056	318,600	70,400	0	308,467	17,589	0
3,319,356	948,790	116,000	0	2,253,220	24,831	-23,485
<b>15,209,514</b>	<b>2,107,190</b>	<b>458,920</b>	<b>0</b>	<b>12,524,777</b>	<b>254,911</b>	<b>-23,485</b>

Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Outside Services	Overhead	Labor Burden
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
183,211	105,200	12,500	0	36,700	28,811	0
253,596	24,200	18,580	6,000	195,100	9,716	0
1,378,116	487,000	366,500	0	489,650	35,166	0
925,180	408,000	236,620	42,001	140,240	98,320	0
366,314	298,700	45,000	0	6,750	15,864	0
2,576,381	806,600	123,500	0	1,648,534	24,831	-27,084
<b>5,682,799</b>	<b>2,129,700</b>	<b>802,500</b>	<b>48,001</b>	<b>2,516,974</b>	<b>212,708</b>	<b>-27,084</b>

0	0	0	0	0	0
2,107,190	0	0	0	0	0
38,600	# of Employees	22	0	0	0
33,700	SEP	0	0	0	0
0	113,832	0	0	0	0
0	Pension	0	0	0	0
0	270,139	0	0	0	0
2,219,890	Employer Taxes	0	0	0	0
0	Social Security	0	0	0	0
2,219,890	141,152	0	0	0	0
21,726	Medicare	0	0	0	0
2,198,164	32,696	0	0	0	0
0	State Unemployment	0	0	0	0
2,198,164	7,418	0	0	0	0

0	0	0	0	0	0
2,107,190	0	0	0	0	0
38,600	# of Employees	22	0	0	0
33,700	SEP	0	0	0	0
0	113,832	0	0	0	0
0	Pension	0	0	0	0
0	270,139	0	0	0	0
2,219,890	Employer Taxes	0	0	0	0
0	Social Security	0	0	0	0
2,219,890	141,152	0	0	0	0
21,726	Medicare	0	0	0	0
2,198,164	32,696	0	0	0	0
0	State Unemployment	0	0	0	0
2,198,164	7,418	0	0	0	0

11,000	Merch & Jobbing Labor	0	0	0	0
2,129,700	Total GL Labor	0	0	0	0
70,400	T.S. Overhead Labor	0	0	0	0
37,000	Overhead Labor	0	0	0	0
3,300	Vehicle Clearing Labor	0	0	0	0
0	16301 Stores Exp Labor	0	0	0	0
14,695	Water St. Cleaning Labor (Dept 150)	0	0	0	0
13,000	Water St. Grounds Labor (Dept 600)	0	0	0	0
2,279,095	Total GL Labor	0	0	0	0
11,300	Cap. Proj. & Prel. Survey Labor	0	0	0	0
2,290,395	TOTAL LABOR	0	0	0	0
24,433	Unused Sick Time (50%)	0	0	0	0
2,265,962	Pension Calculation	0	0	0	0
0	Bonus	0	0	0	0
2,265,962	Total Labor	0	0	0	0
4,563,076	TOTAL LABOR	0	0	0	0

61%	SNEW Labor Burden %	0	0	0	0
27,084	Burden applied to Water Projects:	0	0	0	0
23,485	Burden applied to Electric Projects:	0	0	0	0

Allocation of Overhead by Department	
24,831	Dept 100 Administration (18%)
24,831	Dept 150 Customer Service (18%)
24,831	Dept 200 Info Systems & Accounting (18%)
12,416	Dept 300 Maint & Const (9%)
24,831	Dept 400 Technical Services (18%)
12,416	Dept 900 Electric Operations (9%)
13,795	Dept 910 Meter Reading (10%)
<b>137,950</b>	

68,750	SNEW Overhead:	0	0	0	0
14,000	Utilities (Elec, Cable, Oil, Phone)	0	0	0	0
21,400	Office Supplies (Paper, Coffee, etc.)	0	0	0	0
8,100	Cleaning Supplies and Labor	0	0	0	0
22,200	Security	0	0	0	0
3,500	Lawn Care	0	0	0	0
137,950	Trash Collections & Misc	0	0	0	0
137,950	Total Water Street Overhead	0	0	0	0

0	M&C Overhead %	0	0	0	0
114,716	M&C Overhead:	0	0	0	0
17,556	Overhead applied to Projects:	0	0	0	0
97,160	Balance to apply to OM&A	0	0	0	0

25%	T.S. Overhead %	0	0	0	0
154,831	T.S. Overhead:	0	0	0	0
5,125	Overhead applied to Projects:	0	0	0	0
149,706	Balance to apply to OM&A	0	0	0	0

37,000	M&C Overhead Labor	0	0	0	0
15,000	Misc Tools & Purchases	0	0	0	0
12,416	SNEW Overhead	0	0	0	0
50,300	Vehicle Budgets	0	0	0	0
<b>114,716</b>	TOTAL M&C OVERHEAD	0	0	0	0

40,400	Line Dept Overhead	0	0	0	0
20,000	99701 Overhead Labor	0	0	0	0
12,416	Misc Tools & Purchases	0	0	0	0
63,700	SNEW Overhead	0	0	0	0
<b>136,516</b>	Vehicle Budgets	0	0	0	0
<b>136,516</b>	TOTAL M&C OVERHEAD	0	0	0	0