



Second Taxing District

South Norwalk Electric and Water

APPROVED BUDGET

2015-2016

**ADOPTED BY THE
COMMISSIONERS OF THE SECOND TAXING DISTRICT
ON MARCH 10, 2015**

**APPROVED BY THE
ELECTORS OF THE SECOND TAXING DISTRICT
ON MARCH 17, 2015**

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

SECOND TAXING DISTRICT

Approved Budget 2015-2016

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SECOND TAXING DISTRICT, CITY OF NORWALK
APPROVED BUDGET
2015-2016

REVENUE	General Fund	Water Department	Electric Department	Total District
Operating Revenue ⁽¹⁾				
Metered Sales				
Residential - Water and Electric		6,066,049	6,040,679	12,106,728
Small Commercial - Electric			5,247,455	5,247,455
Medium Commercial - Electric			1,310,154	1,310,154
Large Commercial - Electric			1,860,209	1,860,209
Commercial - Water		1,446,692		1,446,692
Industrial - Water		232,555		232,555
Sales to Public Authorities - Water		243,281		243,281
Fire Protection - Water				0
Private Fire Protection - Water		255,480		255,480
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			77,637	77,637
Other Public Authorities - Electric			0	0
Sales for Resale		25,000	8,658	33,658
Gross Revenue Tax			623,959	623,959
Customer Forfeited Discounts			546,210	546,210
Total Operating Revenue	0	8,338,456	15,714,961	24,053,417

Other Revenue				
Miscellaneous Service Revenue		5,000	0	5,000
Conservation and Load Management			231,907	231,907
Rent and Utility Plant Leasing			4,000	4,000
Gain on Disposition of Utility Plant				0
Interest Income				
Interest	550	500	3,600	4,650
Customer Late Charges		39,000		39,000
Miscellaneous Customer Charges		130,000	79,655	209,655
Net Merchandising, Jobbing & Contract Work		10,000	10,000	20,000
Miscellaneous Non Operations Income			0	
Total Other Revenue	550	184,500	329,162	514,212
TOTAL REVENUE	550	8,522,956	16,044,122	24,567,629

EXPENSES				
Operating Expenses				
Source of Supply - Water & Electric				
Operations		175,437	0	175,437
Maintenance		29,382	0	29,382
Pumping - Water				
Operations		179,180		179,180
Maintenance		58,164		58,164
Treatment - Water				
Operations		1,387,471		1,387,471
Maintenance		102,562		102,562
Purchased - Water & Electric	85,300	0	9,711,200	9,796,500
Transmission & Distribution - Water & Electric				
Operations		402,312	877,872	1,280,184
Maintenance		1,047,334	597,784	1,645,118
Street Light Expense	78,900		0	78,900
Customer Accounts - Water & Electric		373,663	498,308	871,971

Administrative & General Expense				
Operations	164,300	2,666,022	2,533,804	5,364,126
Maintenance		121,200	163,133	284,333
Gross Revenue Tax			655,243	655,243
Customer Assistance Program			25,000	25,000
Community Service Projects	29,820			29,820
Total Operating Expenses	358,320	6,542,727	15,062,344	21,963,391

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		467,000		467,000
Total Other Expense	0	467,000	286,567	753,567
TOTAL EXPENSES	358,320	7,009,727	15,348,911	22,716,958

NET REVENUE	(357,770)	1,513,229	695,211	1,850,671
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Principal on Debt		1,147,423	500,000	1,647,423
Interest on Debt		344,295	267,500	611,795
Capital Appropriations ⁽²⁾	20,000	513,520	612,870	1,146,390
Preliminary Survey and Investigation	0	0	150,000	150,000

CHANGE IN CASH POSITION	(377,770)	(492,008)	(835,159)	(1,704,937)
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OPENING BALANCE RESERVE FUND	1,178,274	1,045,686	11,333,062	13,557,022
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PREVIOUS YEARS CANCELLED PROJECTS	0	0	702,625	702,625
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ADJUSTED OPENING BALANCE RESERVE FUND	1,178,274	1,045,686	12,035,687	14,259,646
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Transfer To OPEB Trust ⁽³⁾	0	(340,000)	(460,000)	(800,000)
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	164,200		(164,200)	0
Transfer From General Fund	0	0	0	0
TOTAL TRANSFERS	354,200	(435,000)	(719,200)	(800,000)

AMOUNT FROM DISTRICT TAX				0
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CLOSING BALANCE RESERVE FUND	1,154,704	118,678	10,481,328	11,754,709
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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
2015-2016

REVENUE	2015-2016	2014-2015	2013-2014
Interest - Investment Reserve	500	500	3,500
Interest - Operating Funds	50	50	150
Other			
TOTAL REVENUE	550	550	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	3,250
Meetings and Printing	45,800	44,800	44,000
Legal	50,000	40,000	40,000
Auditors	35,000	30,000	30,000
Insurance	5,000	5,000	5,000
Total Operations	164,300	148,300	147,500

Community Service Projects			
Community Beautification			
Madison Street	0	0	4,060
West Avenue	7,320	7,320	5,960
Miscellaneous Projects	3,000	3,000	3,000
Holiday Lights			
District Offices	0	0	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	29,820	33,770

Street Lighting			
Purchased Electricity	85,300	98,983	107,100
Street Light Operation	13,500	13,500	13,500
Street Light Maintenance	65,400	74,000	72,400
Total Street Lighting	164,200	186,483	193,000

Miscellaneous			
Total Miscellaneous	0	0	0

TOTAL EXPENSES	358,320	364,603	374,270
NET OPERATING INCOME	(357,770)	(364,053)	(370,620)
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
CHANGE IN RESERVE FUND FROM OPERATIONS	(377,770)	(384,053)	(390,620)

CHANGE IN RESERVE FUND	(23,570)	(17,570)	2,380
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OPENING BALANCE RESERVE FUND	1,178,274	1,118,124	1,069,152
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TRANSFER FROM WATER FUND - DISTRICT OPERATIONS	95,000	90,000	100,000
TRANSFER FROM ELECTRIC FUND - DISTRICT OPERATIONS	95,000	90,000	100,000
TRANSFER FROM ELECTRIC FUND - STREET LIGHTING	164,200	186,483	193,000
AMOUNT FROM DISTRICT TAX	0	0	0

ENDING BALANCE RESERVE FUND	1,154,704	1,100,554	1,071,532
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Notes:

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SOUTH NORWALK ELECTRIC AND WATER
WATER - OPERATING BUDGET
2015-2016

REVENUE		2015-2016	2014-2015	2013-2014
Operating Revenue ⁽¹⁾				
Metered Sales				
Residential		6,066,049	6,080,095	5,949,200
Commercial		1,446,692	1,171,661	1,402,100
Industrial		232,555	286,668	264,600
Sales to Public Authorities		243,281	233,182	239,300
Fire Protection				
Private Fire Protection		255,480	245,125	248,600
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		25,000	25,000	25,000
Total Operating Revenue		8,338,456	8,111,130	8,198,200

Other Revenue				
Laboratory Services		5,000	5,000	13,000
Net Merchandising and Jobbing		10,000	10,000	12,000
Interest		500	500	1,000
Miscellaneous Customer Charges		130,000	130,000	125,000
Customer Late Fees		39,000	35,000	32,000
Total Other Revenue		184,500	180,500	183,000
TOTAL REVENUE		8,522,956	8,291,630	8,381,200

EXPENSE				
Operating Expense				
Source of Supply				
Operations		175,437	173,896	167,953
Maintenance		29,382	16,776	15,258
Pumping				
Operations		179,180	178,880	202,280
Maintenance		58,164	47,752	51,316
Water Treatment				
Operations		1,387,471	1,364,385	1,348,600
Maintenance		102,562	32,653	29,516
Transmission and Distribution				
Operations		402,312	382,371	412,769
Maintenance		1,047,334	529,070	512,412
Customer Accounts Expense		373,663	363,162	366,314
Administrative and General Expense				
Operations		2,666,022	2,631,326	2,527,681
Maintenance		121,200	57,600	48,700
Total Operating Expense		6,542,727	5,777,402	5,682,799

Other Expenses				
	Property Taxes			
	Wilton	445,000	445,000	455,000
	New Canaan	22,000	25,000	30,000
	Total Property Taxes	467,000	470,000	485,000
Total Other Expenses		467,000	470,000	485,000
TOTAL EXPENSE		7,009,727	6,247,402	6,167,799
NET OPERATING INCOME		1,795,729	2,333,728	2,515,401
TOTAL INCOME MINUS EXPENSES		1,513,229	2,044,228	2,213,401
Principal on Debt - Filtration Plant		1,147,423	1,124,272	1,101,588
Interest on Debt - Filtration Plant		344,295	367,446	390,129
Capital Appropriations ⁽²⁾		513,520	545,800	526,100
Preliminary Survey and Investigation ⁽³⁾		0	0	87,500

CHANGE IN WATER FINANCIAL/RESERVE FUND	(492,008)	6,710	108,083
OPENING BALANCE WATER FINANCIAL/RESERVE FUND ⁽⁴⁾	1,045,686	412,686	193,961
PREVIOUS YEARS CANCELLED PROJECTS ⁽⁵⁾	0	34,000	118,435
TRANSFER TO OPEB TRUST ⁽⁶⁾	(340,000)	(327,000)	(293,000)
TRANSFER TO GENERAL FUND - DISTRICT OPERATIONS	(95,000)	(90,000)	(100,000)
CLOSING BALANCE WATER FINANCIAL/RESERVE FUND	118,678	36,396	27,479

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

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South Norwalk Electric and Water
Water - Capital Budget 2015-2016

Project Number	Capital Project	Amount	Expiration
2016-01CW	Replacement Phones	3,500	End of Project
2016-02CW	Allview Ave Main Replacement II	132,840	End of Project
2016-03CW	Miscroscope Camera	5,000	End of Project
2016-04CW	Computer Equipment and Software	10,000	Annual
2016-05CW	E-mail Archiving System	6,380	End of Project
2016-06CW	Automatic External Defibrillator	2,000	End of Project
2016-07CW	Replace Warehouse Oil Tank	6,600	End of Project
2016-08CW	Replace Fence - Summit Ave Tank Property	25,000	End of Project
2016-09CW	Replace Services	33,000	End of Project
2016-10CW	Replace PRV in Wilton	14,900	End of Project
2016-11CW	Replace Hydrants	10,000	End of Project
2016-12CW	Replace Commercial Mower	6,800	End of Project
2016-13CW	Replace Boat Motor	4,500	End of Project
2016-14CW	Replace Backhoe wth Mini-Excavator	80,000	End of Project
2016-15CW	Replace ATS in Wilton Booster Station	13,000	End of Project
2016-16CW	Replace Air Paving Breaker	1,900	End of Project
2016-17CW	Purchase Tapping Machine Electric Operator	2,900	End of Project
2016-18CW	Purchase Snow Thrower	1,800	End of Project
2016-19CW	Purchase Portable Inverter-Generator	1,200	End of Project
2016-20CW	Purchase Cut Saw with Cart	2,200	End of Project
2016-21CW	Purchase Water Meters and Modules	100,000	Annual
2016-22CW	Miscellaneous Capital Purchases	50,000	Annual
TOTAL CAPITAL PROJECTS		513,520	

Water - Preliminary Survey 2015-2016

Project Number	Preliminary Survey	Amount	Expiration
TOTAL PRELIMINARY SURVEYS		0	

SOUTH NORWALK ELECTRIC AND WATER
ELECTRIC - OPERATING BUDGET
2015-2016

REVENUE		2015-2016	2014-2015	2013-2014
Operating Revenue ⁽¹⁾				
Metered Sales				
Residential ⁽²⁾		6,040,679	5,966,926	11,516,300
Small Commercial		5,247,455	5,157,188	
Medium Commercial		1,310,154	1,372,471	
Large Commercial		1,860,209	1,758,875	1,497,500
Fixed Load Lighting		77,637	77,845	139,300
Other Public Authorities ⁽³⁾				1,361,800
Sales for Resale & LRP		8,658	8,658	9,600
Gross Revenue Tax		623,959	616,248	606,300
Lost Customer Discount		546,210	538,540	435,500
Total Operating Revenue ⁽¹⁾		15,714,961	15,496,750	15,566,300

Other Revenue				
Conservation & Load Management		231,907	228,156	224,900
Utility Plant Leasing		4,000	4,000	2,800
Miscellaneous Service Charges		79,655	79,300	78,600
Interest Revenue		3,600	1,600	22,200
Net Merchandising and Jobbing		10,000		
Miscellaneous Non Operating Income		0	0	0
Total Other Revenue		329,162	313,056	328,500
TOTAL REVENUE		16,044,122	15,809,806	15,894,800

EXPENSES				
Operating Expenses				
Source of Supply				
Operations		0	0	0
Maintenance		0	0	0
Purchased Electricity - Resale		9,711,200	8,919,934	9,669,300
Purchased Electricity - Street Lights		0	0	0
Transmission and Distribution				
Operations		877,872	910,245	903,267
Maintenance		597,784	452,896	602,535
Street Light Expense		0	0	0
Customer Accounts Expense		498,308	490,474	475,289
Administrative and General Expense				
Operations		2,533,804	2,565,834	2,540,966
Maintenance		163,133	107,040	98,690
Gross Revenue Tax		655,243	663,241	654,700
Customer Assistance Program		25,000	25,000	25,000
Total Operating Expenses		15,062,344	14,134,664	14,969,747

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		15,348,911	14,421,231	15,256,314
NET OPERATING INCOME		652,617	1,362,086	596,553
TOTAL INCOME MINUS EXPENSES		695,211	1,388,575	638,486
Principal on Debt - Substation Project		500,000	500,000	0
Interest on Debt - Substation Project		267,500	500,000	0
Capital Appropriations ⁽⁴⁾		612,870	366,000	442,000
Preliminary Survey and Investigation ⁽⁵⁾		150,000	0	12,500

CHANGE IN ELECTRIC FINANCIAL/RESERVE FUND	(835,159)	22,575	183,986
OPENING BALANCE ELECTRIC FINANCIAL/RESERVE FUND ⁽⁶⁾	11,333,062	11,515,692	7,454,016
PREVIOUS YEARS CANCELLED PROJECTS ⁽⁷⁾	702,625	68,410	1,313,652
TRANSFER TO OPEB TRUST ⁽⁸⁾	(460,000)	(573,000)	(507,000)
TRANSFER TO GENERAL FUND - DISTRICT OPERATIONS	(95,000)	(90,000)	(100,000)
TRANSFER TO GENERAL FUND - STREET LIGHTING	(164,200)	(186,483)	(193,000)
CLOSING BALANCE ELECTRIC FINANCIAL/RESERVE FUND	10,481,328	10,757,195	8,151,654

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

02/09/15

South Norwalk Electric and Water
Electric - Capital Budget 2015-2016

Project Number	Capital Project	Amount	Expiration
2016-01CE	Presentation Equipment	7,260	End of Project
2016-02CE	Vehicle 19 Replacement	32,840	End of Project
2016-03CE	Conference Phone	1,500	End of Project
2016-04CE	Submersible Electric Water Pump	2,000	End of Project
2016-05CE	Substation SCADA System	109,700	End of Project
2016-06CE	Computer Equipment and Software	15,000	Annual
2016-07CE	Oracle Server Replacement	12,760	End of Project
2016-08CE	E-mail Archiving System	6,380	End of Project
2016-09CE	Automatic External Defibrillator	2,000	End of Project
2016-10CE	Replace Vehicle 40	151,000	End of Project
2016-11CE	Pole Replacements	47,430	Annual
2016-12CE	Purchase Electric Meters	75,000	Annual
2016-13CE	Miscellaneous Capital Purchases	150,000	Annual
TOTAL CAPITAL PROJECTS		612,870	

Electric - Preliminary Survey 2015-2016

Project Number	Preliminary Survey	Amount	Expiration
2016-01PE	Retired Generation Plant Feasibility	150,000	End of Project
TOTAL PRELIMINARY SURVEYS		150,000	

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, 2014 per GASB 45 Valuation	612,342	895,650	1,507,992
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
Payment made to OPEB Trust in FY 2014-15	327,000	573,000	900,000
Estimated Net OPEB Obligation as of June 30, 2015	435,688	653,346	1,089,034
Fiscal Year 2015-16 Annual Required Contribution (ARC) - Estimate	348,808	381,300	730,108
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)	159,958	220,700	380,658
1/5 payment of Estimated Net OPEB Obligation as of June 30, 2013	157,718	208,588	366,307
Total OPEB Expense Fiscal Year 2015-2016	317,676	429,288	746,965
OPEB Budget Expense Fiscal Year 2015-16	340,000	460,000	800,000

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
Budgeted Contributions - FY 2015-16	340,000	460,000	800,000
Closing Balance OPEB Reserve Fund	960,000	1,540,000	2,500,000

Second Taxing District, City of Norwalk
 South Norwalk Electric and Water
 Budget - Fiscal Year 2015-2016
 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	Account Total	Internal Labor	District Salaries	Outside Services
POWER PRODUCTION EXPENSES																				
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	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	0
TOTAL OTHER POWER GENERATION			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER POWER SUPPLY EXPENSES																				
Operation																				
	55500	000	Purchased Power	0	0	0	0	0	0	9,711,200	0	0	0	9,711,200	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	85,300	0	0	85,300
	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
TOTAL OTHER POWER SUPPLY EXPENSES			0	0	0	0	0	0	0	9,711,200	0	0	0	9,711,200	0	0	85,300	0	0	85,300
TRANSMISSION EXPENSES																				
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	0
Maintenance																				
	56800	P01	Supervision and Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	56900	P02	Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	57000	P01	Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	57100	P02	Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	57200	P03	Underground Lines	0	0	0	0	0	0	0	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	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	0
TOTAL TRANSMISSION EXPENSES			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION EXPENSES																				
Operations																				
	58000	000	Supervision and Engineering	0	0	0	0	0	0	164,939	126,600	0	0	0	38,339	0	0	0	0	0
	58100	000	Load Dispatching	0	0	0	0	0	0	3,850	0	0	0	0	3,850	0	0	0	0	0
	58200	000	Station Expenses	0	0	0	0	0	0	79,300	78,300	1,000	0	0	0	0	0	0	0	0
	58300	000	Overhead Line Expenses	0	0	0	0	0	0	108,708	47,400	25,000	0	10,000	26,308	0	0	0	0	0
	58400	000	Underground Line Expenses	0	0	0	0	0	0	122,208	45,900	25,000	0	25,000	26,308	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	13,500	6,000	7,500	0
	58600	000	Meter Expenses	0	0	0	0	0	0	23,635	4,500	11,000	0	2,750	5,385	0	0	0	0	0
	58700	000	Customer Installations Expenses	0	0	0	0	0	0	17,600	12,600	5,000	0	0	0	0	0	0	0	0
	58800	000	Miscellaneous Distribution Expenses	0	0	0	0	0	0	357,632	264,600	32,320	0	9,540	51,172	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	877,872	579,900	99,320	0	47,290	151,362	0	13,500	6,000	7,500	0

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Acct Nos.	Sub Acct	Description	Water						
			Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Outside Services	Overhead	Labor Burden
Maintenance									
59000	000	Supervision and Engineering	0	0	0	0	0	0	0
59100	000	Structures	0	0	0	0	0	0	0
59200	000	Station Equipment	0	0	0	0	0	0	0
59300	000	Overhead Lines	0	0	0	0	0	0	0
59400	000	Underground Lines	0	0	0	0	0	0	0
59500	000	Line Transformers	0	0	0	0	0	0	0
59600	000	Street Lighting - Mast Arm	0	0	0	0	0	0	0
59601	000	Street Lighting - Ornamental	0	0	0	0	0	0	0
59602	000	Street Lighting - Aluminum	0	0	0	0	0	0	0
59603	000	Street Lighting -Other	0	0	0	0	0	0	0
59700	000	Meters	0	0	0	0	0	0	0
59800	000	Miscellaneous Distribution Plant	0	0	0	0	0	0	0
Total Maintenance			0	0	0	0	0	0	0
TOTAL DISTRIBUTION EXPENSES			0	0	0	0	0	0	0

Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Outside Services	Overhead	Labor Burden
24,850	11,000	5,000	0	5,000	3,850	0
29,000	0	5,000	0	24,000	0	0
277,167	61,500	25,000	160,000	5,000	25,667	0
193,317	63,500	25,000	29,150	50,000	25,667	0
30,350	16,500	5,000	0	5,000	3,850	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	0
2,700	2,700	0	0	0	0	0
0	0	0	0	0	0	0
597,784	195,600	65,000	189,150	89,000	59,034	0
1,475,656	775,500	285,120	189,150	136,290	210,396	0

Account Total	Internal Labor	District Salaries	Outside Services
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
33,100	22,100	0	11,000
20,500	15,500	0	5,000
8,100	5,600	0	2,500
3,700	1,700	0	2,000
0	0	0	0
0	0	0	0
65,400	44,900	0	20,500
78,900	50,900	7,500	20,500

SOURCE OF SUPPLY									
Operation									
60000	000	Supervision and Engineering	31,537	6,000	0	0	1,000	24,537	0
60100	000	Labor and Expenses	103,200	88,100	5,300	0	9,800	0	0
60300	000	Miscellaneous Expenses	40,700	13,200	500	0	27,000	0	0
Total Operation			175,437	107,300	5,800	0	37,800	24,537	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	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	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

Maintenance									
61000	000	Supervision and Engineering	0	0	0	0	0	0	0
61100	000	Structures	2,900	1,400	1,500	0	0	0	0
61200	000	Collecting and Impounding Reservoirs	7,541	1,400	3,000	0	0	3,141	0
61300	000	Lake, River and Other Intakes	7,900	1,400	1,500	0	5,000	0	0
61600	000	Supply Mains	11,041	1,400	1,500	0	5,000	3,141	0
Total Maintenance			29,382	5,600	7,500	0	10,000	6,282	0
TOTAL SOURCE OF SUPPLY			204,819	112,900	13,300	0	47,800	30,819	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	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	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

PUMPING									
Operations									
62000	000	Supervision and Engineering	0	0	0	0	0	0	0
Fuel or Power Purchased for Pumping									
62300	P01	Bartlett Ave	56,500	0	1,500	0	55,000	0	0
62300	P02	Ponus Ave	16,500	0	1,500	0	15,000	0	0
62300	P03	Wilton Booster	62,500	0	2,500	0	60,000	0	0
Labor and Expenses									
62400	P01	Bartlett Ave	6,300	2,800	1,000	0	2,500	0	0
62400	P02	Ponus Ave	6,300	2,800	1,000	0	2,500	0	0
62400	P03	Wilton Booster	7,300	2,800	1,000	0	3,500	0	0
Miscellaneous Expenses									
62600	P01	Bartlett Ave	7,560	3,700	360	0	3,500	0	0
62600	P02	Ponus Ave	6,860	3,700	360	0	2,800	0	0
62600	P03	Wilton Booster	9,360	1,900	360	0	7,100	0	0
Total Operations			179,180	17,700	9,580	0	151,900	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	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
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

Maintenance									
63000	000	Supervision and Engineering	0	0	0	0	0	0	0
Structures and Improvements									
63100	P01	Bartlett Ave Building	6,841	700	1,000	0	2,000	3,141	0
63100	P02	Ponus Ave Building	15,841	1,200	1,000	8,500	2,000	3,141	0
63100	P03	Wilton Booster Building	6,841	700	1,000	0	2,000	3,141	0
Power Production Equipment									
63200	P01	Bartlett Ave	3,000	500	500	0	2,000	0	0
63200	P02	Ponus Ave	3,000	500	500	0	2,000	0	0
63200	P03	Wilton Booster	3,500	500	1,000	0	2,000	0	0
Pumping Equipment									

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	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	0	0
0	0	0	0
0	0	0	0
0	0	0	0

Second Taxing District, City of Norwalk
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			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	Account Total	Internal Labor	District Salaries	Outside Services	
Total Operation			402,312	276,400	18,620	25,000	49,940	32,352	0	0	0	0	0	0	0	0	0	0	0	0	0
Maintenance																					
67000	000	Supervision and Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Reservoirs and Standpipes																			
67200	T01	Flower Lane	2,000	1,000	1,000	0	0	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	0	0	
67200	T03	Price St	2,000	1,000	1,000	0	0	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	0	0	
67200	T05	Summit Ave	502,400	1,000	1,000	500,400	0	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	0	0	
		Transmission and Distribution Mains																			
67300	M01	Norwalk	307,687	100,000	130,000	0	40,000	37,687	0	0	0	0	0	0	0	0	0	0	0	0	
67300	M02	Wilton	16,281	5,000	5,000	0	0	6,281	0	0	0	0	0	0	0	0	0	0	0	0	
		Services																			
67500	S01	Norwalk	144,562	40,000	62,000	0	30,000	12,562	0	0	0	0	0	0	0	0	0	0	0	0	
67500	S02	Wilton	12,281	5,000	1,000	0	0	6,281	0	0	0	0	0	0	0	0	0	0	0	0	
		Meters																			
67600	000	Hersey	0	0	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	0	0	
		Hydrants																			
67700	H01	Norwalk	32,562	10,000	10,000	0	0	12,562	0	0	0	0	0	0	0	0	0	0	0	0	
67700	H02	Wilton	10,281	2,000	2,000	0	0	6,281	0	0	0	0	0	0	0	0	0	0	0	0	
67700	H03	Sixth District	11,280	3,000	2,000	0	0	6,280	0	0	0	0	0	0	0	0	0	0	0	0	
Total Maintenance			1,047,334	171,000	218,000	500,400	70,000	87,934	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL TRANSMISSION AND DISTRIBUTION			1,449,646	447,400	236,620	525,400	119,940	120,286	0	0	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	0	0	
90200	000	Meter Reading Expenses	105,040	96,700	2,000	0	2,750	3,590	0	59,585	47,700	1,000	0	5,500	5,385	0	0	0	0	0	
		Customer Records and Collection																			
90301	000	Normal	216,623	156,200	45,000	0	2,500	12,923	0	258,423	175,300	65,000	0	5,200	12,923	0	0	0	0	0	
90302	000	Delinquent	52,000	52,000	0	0	0	0	0	125,300	125,300	0	0	0	0	0	0	0	0	0	
90400	000	Uncollectable Accounts	0	0	0	0	0	0	0	55,000	0	0	0	55,000	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	0	0	
90800	000	Conservation and Load Management	0	0	0	0	0	0	0	239,767	0	0	0	239,767	0	0	0	0	0	0	
TOTAL CUSTOMER ACCOUNTS EXPENSE			373,663	304,900	47,000	0	5,250	16,513	0	738,075	348,300	66,000	0	305,467	18,308	0	0	0	0	0	
ADMINISTRATION AND GENERAL EXPENSE																					
Operation																					
		Administrative and General Salaries																			
92000	000	Administration	438,400	438,400	0	0	0	0	0	542,100	542,100	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	0	0	0	
92050	000	District - Commissioners Salary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22,750	0	22,750	0	
92051	000	District - Clerk's Salary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,500	0	2,500	0	
92052	000	District - Treasurer's Salary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,250	0	3,250	0	
92099	000	Trade Organization Support	12,700	12,700	0	0	0	0	0	10,100	10,100	0	0	0	0	0	0	0	0	0	
		Office Supplies and Other Expenses																			
92101	000	Miscellaneous	102,347	0	74,000	0	2,500	25,847	0	81,347	0	53,000	0	2,500	25,847	0	0	0	0	0	
92102	000	District - Meetings & Printings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	45,800	30,800	15,000	0	
92105	000	Technical Training	52,900	37,900	15,000	0	0	0	0	63,000	43,000	20,000	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	35,000	0	35,000	0	
92302	000	Legal	20,000	0	0	0	20,000	0	0	70,000	0	0	0	70,000	0	0	50,000	0	50,000	0	
92303	000	Temps	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
92401	000	Property Insurance	35,000	0	0	0	35,000	0	0	35,000	0	0	0	35,000	0	0	0	0	0	0	
		Liability Insurance																			
92501	000	Workers Comp	116,000	0	0	0	116,000	0	0	105,500	0	0	0	105,500	0	0	0	0	0	0	
92502	000	Umbrella	40,000	0	0	0	40,000	0	0	40,000	0	0	0	40,000	0	0	0	0	0	0	
92503	000	Package	38,000	0	0	0	38,000	0	0	38,000	0	0	0	38,000	0	0	0	0	0	0	
92504	000	Safety & Injury Prevention	46,200	24,200	0	0	22,000	0	0	41,400	19,400	0	0	22,000	0	0	0	0	0	0	
92505	000	District - Directors & Officers Insurance	15,000	0	0	0	15,000	0	0	15,000	0	0	0	15,000	0	0	5,000	0	5,000	0	

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		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	Account Total	Internal Labor	District Salaries	Outside Services
92600	000	Employee Pensions and Benefits																		
		Health Insurance - Active Employees	526,000	0	0	0	526,000	0	0	414,000	0	0	0	414,000	0	0	0	0	0	0
		Health Insurance - Retired Employees	172,000	0	0	0	172,000	0	0	145,000	0	0	0	145,000	0	0	0	0	0	0
		Self Insurance - Active Employees	37,000	0	0	0	37,000	0	0	25,000	0	0	0	25,000	0	0	0	0	0	0
		Self Insurance - Retired Employees	15,000	0	0	0	15,000	0	0	17,500	0	0	0	17,500	0	0	0	0	0	0
		Vacation	175,000	175,000	0	0	0	0	0	145,600	145,600	0	0	0	0	0	0	0	0	0
		Sick	48,000	48,000	0	0	0	0	0	42,500	42,500	0	0	0	0	0	0	0	0	0
		Personal	26,900	26,900	0	0	0	0	0	24,300	24,300	0	0	0	0	0	0	0	0	0
		Holidays	107,100	107,100	0	0	0	0	0	96,000	96,000	0	0	0	0	0	0	0	0	0
		Miscellaneous Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Employer Tax Expense	198,045	0	0	0	198,045	0	0	177,190	0	0	0	177,190	0	0	0	0	0	0
		Pension - Employer	278,731	0	0	0	278,731	0	0	250,536	0	0	0	250,536	0	0	0	0	0	0
		Tuition Reimbursement	6,000	0	6,000	0	0	0	0	6,000	0	6,000	0	0	0	0	0	0	0	0
		SEP Program	123,700	0	0	0	123,700	0	0	111,169	0	0	0	111,169	0	0	0	0	0	0
		Life Insurance	23,000	0	0	0	23,000	0	0	15,000	0	0	0	15,000	0	0	0	0	0	0
		Labor Burden Contra Account	0	0	0	0	0	0	0	-23,638	0	0	0	0	0	-23,638	0	0	0	0
		Municipal Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Regulatory Commission Expense	4,000	0	0	0	4,000	0	0	7,000	0	0	0	7,000	0	0	0	0	0	0
		Misc & General Expenses	9,000	0	0	0	9,000	0	0	39,200	0	0	0	39,200	0	0	0	0	0	0
		Customer Assistance Program	0	0	0	0	0	0	0	25,000	0	0	0	25,000	0	0	0	0	0	0
Total Operation			2,666,022	870,200	95,000	0	1,674,976	25,847	0	2,558,804	923,000	79,000	0	1,554,595	25,847	-23,638	164,300	30,800	133,500	0
Maintenance																				
932100	000	General Plant																		
		Rents Expense	0	0	0	0	0	0	0	8,000	0	0	0	8,000	0	0	0	0	0	0
		1 State St Facility	0	0	0	0	0	0	0	73,633	36,983	2,500	29,150	5,000	0	0	0	0	0	0
		164 Water St Building	43,700	2,700	0	35,000	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0
		Office / Computer Equipment	77,500	0	65,000	0	12,500	0	0	81,500	0	62,000	0	19,500	0	0	0	0	0	0
		Miscellaneous Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Community Beautification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Assist Clean & Green	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Heritage Wall	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Madison Street Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Bill Peters Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		West Avenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Miscellaneous Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,320	6,000	0	1,320
		Hope Dock	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,000	0	0	3,000
		Holiday Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Miscellaneous Community Service Proj	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sono Arts Celebration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,500	0	0	2,500
		Summer Youth Employment Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,500	1,500	0	0
		Martin Luther King Dr Islands	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,500	0	0	15,500
		Gross Revenue Tax Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Maintenance			121,200	2,700	65,000	35,000	18,500	0	0	818,376	36,983	64,500	29,150	687,743	0	0	29,820	7,500	0	22,320

Second Taxing District, City of Norwalk
 South Norwalk Electric and Water
 Budget - Fiscal Year 2015-2016
 OM&A ACCOUNT DETAIL - MASTER

Acct Nos.	Sub Acct	Description	Water					Labor Burden	
			Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Outside Services		Overhead
TOTAL ADMINISTRATION AND GENERAL EXPENSE			2,787,222	872,900	160,000	35,000	1,693,476	25,847	0

Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Outside Services	Overhead	Labor Burden

Account Total	Internal Labor	District Salaries	Outside Services

O M & A	Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Outside Services	Overhead	Labor Burden
Power Production	0	0	0	0	0	0	0
Other Power Supply	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0
Source of Supply	204,819	112,900	13,300	0	47,800	30,819	0
Pumping	237,344	25,800	18,580	8,500	171,900	12,564	0
Water Treatment	1,490,033	494,600	376,300	61,000	519,500	38,633	0
Transmission and Distrib	1,449,646	447,400	236,620	525,400	119,940	120,286	0
Customer Accounts Exp	373,663	304,900	47,000	0	5,250	16,513	0
Admin and General Exp	2,787,222	872,900	160,000	35,000	1,693,476	25,847	0
TOTAL	6,542,727	2,258,500	851,800	629,900	2,557,866	244,661	0

Account Total	Internal Labor	Purchased Material	Ex-Ord. Maint.	Outside Services	Overhead	Labor Burden
0	0	0	0	0	0	0
9,711,200	0	0	0	9,711,200	0	0
0	0	0	0	0	0	0
1,475,656	775,500	285,120	189,150	136,290	210,396	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	0
0	0	0	0	0	0	0
738,075	348,300	66,000	0	305,467	18,308	0
3,377,180	959,983	143,500	29,150	2,242,338	25,847	-23,638
15,302,111	2,083,783	494,620	218,300	12,395,295	254,551	-23,638

Account Total	Internal Labor	District Salaries	Outside Services
0	0	0	0
85,300	0	0	85,300
0	0	0	0
78,900	50,900	7,500	20,500
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
194,120	38,300	133,500	22,320
358,320	89,200	141,000	128,120

Merch & Jobbing Labor	13,700
Total GL Labor	2,258,500
TS Overhead Labor	78,000
Overhead Labor	46,700
Vehicle Clearing Labor	4,000
16301 Stores Exp Labor	0
Water St Cleaning Labor (Dept 150)	14,992
Water St Grounds Labor (Dept 600)	16,800
Total GL Labor	2,432,692
Cap. Proj. & Prel. Survey Labor	0
TOTAL LABOR	2,432,692
Unused Sick Time (-) (50%)	24,683
Pension Calculation	2,408,009
Bonus	0
Total Labor	2,408,009

# of Employees	39,100
SEP	22
123,700	112,244
Pension	0
278,731	252,982
Employer Taxes	89,200
Social Security	0
153,387	139,183
Medicare	89,200
35,515	0
State Unemployment	89,200
9,143	7,418

0	0
2,083,783	89,200
39,100	0
40,400	0
33,700	0
0	0
0	0
0	0
0	0
2,196,983	89,200
0	0
2,196,983	89,200
21,840	0
2,175,144	89,200
0	0
2,175,144	89,200

0	0
89,200	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
89,200	0
0	0
89,200	0
0	0
89,200	0
0	0
89,200	0

TOTAL LABOR	4,672,353
SNEW Labor Burden %	61%
Burden applied to Water Projects:	0
Burden applied to Electric Projects:	23,638

SNEW Overhead:	
Utilities (Elec, Cable, Gas, Phone)	66,600
Office Supplies (Paper, Coffee, etc.)	18,000
Cleaning Supplies and Labor	21,992
Security	7,500
Lawn Care	26,000
Trash Collections & Misc	3,500
Total Water Street Overhead	143,592

Allocation of Overhead by Department	
Dept. 100 Administration (18%)	25,847
Dept. 150 Customer Service (18%)	25,847
Dept 200 Info Systems & Accounting (18%)	25,847
Dept 300 Maint & Const (9%)	12,923
Dept 400 Technical Services (18%)	25,847
Dept 900 Electric Operations (9%)	12,923
Dept 910 Meter Reading (10%)	14,359

143,592

M&C Overhead	
99501 Overhead Labor	46,700
Misc Tools & Purchases	15,000
SNEW Overhead	12,923
Vehicle Budgets	51,000
TOTAL M&C OVERHEAD	125,623

M&C Overhead %	39%
M&C Overhead:	125,623
Overhead applied to Projects	0
Balance to apply to OM&A	125,623

T.S. Overhead	
99401 Overhead Labor	117,100
Misc Purchases	5,000
SNEW Overhead	25,847
Vehicle Budgets	13,000
TOTAL T.S. OVERHEAD	160,947

T.S. Overhead %	23%
T.S. Overhead:	160,947
Overhead applied to Projects:	7,590
Balance to apply to OM&A	153,357

Line Dept Overhead	
99701 Overhead Labor	40,400
Misc Tools & Purchases	20,000
SNEW Overhead	12,923
Vehicle Budgets	63,700
TOTAL M&C OVERHEAD	137,023

Electric Ops Overhead %	22%
Electric Op (Overhead:	137,023
Overhead applied to Projects	8,690
Balance to apply to OM&A	128,333