



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 |
|--------------------|------------------|------------------|----------------|------------------|

| | | | | |
|---------------------------------------|--------|-----------|---------|-----------|
| 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) |
|--------------------------------|------------------|------------------|------------------|--------------------|

| | | | | |
|-------------------------------------|------------------|------------------|-------------------|-------------------|
| OPENING BALANCE RESERVE FUND | 1,178,274 | 1,045,686 | 11,333,062 | 13,557,022 |
|-------------------------------------|------------------|------------------|-------------------|-------------------|

| | | | | |
|--|----------|----------|----------------|----------------|
| PREVIOUS YEARS CANCELLED PROJECTS | 0 | 0 | 702,625 | 702,625 |
|--|----------|----------|----------------|----------------|

| | | | | |
|--|------------------|------------------|-------------------|-------------------|
| ADJUSTED OPENING BALANCE RESERVE FUND | 1,178,274 | 1,045,686 | 12,035,687 | 14,259,646 |
|--|------------------|------------------|-------------------|-------------------|

| | | | | |
|---|----------------|------------------|------------------|------------------|
| 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 |
|---------------------------------|--|--|--|----------|

| | | | | |
|-------------------------------------|------------------|----------------|-------------------|-------------------|
| CLOSING BALANCE RESERVE FUND | 1,154,704 | 118,678 | 10,481,328 | 11,754,709 |
|-------------------------------------|------------------|----------------|-------------------|-------------------|

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 |
|-------------------------------|-----------------|-----------------|--------------|

| | | | |
|------------------------------|-----------|-----------|-----------|
| OPENING BALANCE RESERVE FUND | 1,178,274 | 1,118,124 | 1,069,152 |
|------------------------------|-----------|-----------|-----------|

| | | | |
|---|---------|---------|---------|
| 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 |
|-----------------------------|-----------|-----------|-----------|

Notes:

02/09/15

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

02/09/15

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 Operation | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,711,200 | 0 | 0 | 0 | 9,711,200 | 0 | 0 | 85,300 | 0 | 0 | 85,300 |
| 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 |

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 |
| Maintenance | | | | | | | | | | | | | | | | | | | | |
| 59000 | 000 | Supervision and Engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,400 | 40,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59100 | 000 | Structures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,850 | 11,000 | 5,000 | 0 | 5,000 | 3,850 | 0 | 0 | 0 | 0 | 0 |
| 59200 | 000 | Station Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,000 | 0 | 5,000 | 0 | 24,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59300 | 000 | Overhead Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 277,167 | 61,500 | 25,000 | 160,000 | 5,000 | 25,667 | 0 | 0 | 0 | 0 | 0 |
| 59400 | 000 | Underground Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 193,317 | 63,500 | 25,000 | 29,150 | 50,000 | 25,667 | 0 | 0 | 0 | 0 | 0 |
| 59500 | 000 | Line Transformers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,350 | 16,500 | 5,000 | 0 | 5,000 | 3,850 | 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 | 0 | 0 | 0 |
| 59601 | 000 | Street Lighting - Ornamental | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| 59603 | 000 | Street Lighting -Other | 0 | 0 | 0 | 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 | 2,700 | 2,700 | 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 | 0 | 0 | 0 |
| Total Maintenance | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 597,784 | 195,600 | 65,000 | 189,150 | 89,000 | 59,034 | 0 | 65,400 | 44,900 | 0 | 20,500 |
| TOTAL DISTRIBUTION EXPENSES | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,475,656 | 775,500 | 285,120 | 189,150 | 136,290 | 210,396 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60100 | 000 | Labor and Expenses | 103,200 | 88,100 | 5,300 | 0 | 9,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60300 | 000 | Miscellaneous Expenses | 40,700 | 13,200 | 500 | 0 | 27,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 |
| Maintenance | | | | | | | | | | | | | | | | | | | | |
| 61000 | 000 | Supervision and Engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61100 | 000 | Structures | 2,900 | 1,400 | 1,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61200 | 000 | Collecting and Impounding Reservoirs | 7,541 | 1,400 | 3,000 | 0 | 0 | 3,141 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61300 | 000 | Lake, River and Other Intakes | 7,900 | 1,400 | 1,500 | 0 | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61600 | 000 | Supply Mains | 11,041 | 1,400 | 1,500 | 0 | 5,000 | 3,141 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Maintenance | | | 29,382 | 5,600 | 7,500 | 0 | 10,000 | 6,282 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 |
| PUMPING | | | | | | | | | | | | | | | | | | | | |
| Operations | | | | | | | | | | | | | | | | | | | | |
| 62000 | 000 | Supervision and Engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62300 | P02 | Ponus Ave | 16,500 | 0 | 1,500 | 0 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62300 | P03 | Wilton Booster | 62,500 | 0 | 2,500 | 0 | 60,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Labor and Expenses | | | | | | | | | | | | | | | | | | | | |
| 62400 | P01 | Bartlett Ave | 6,300 | 2,800 | 1,000 | 0 | 2,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62400 | P02 | Ponus Ave | 6,300 | 2,800 | 1,000 | 0 | 2,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62400 | P03 | Wilton Booster | 7,300 | 2,800 | 1,000 | 0 | 3,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Expenses | | | | | | | | | | | | | | | | | | | | |
| 62600 | P01 | Bartlett Ave | 7,560 | 3,700 | 360 | 0 | 3,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62600 | P02 | Ponus Ave | 6,860 | 3,700 | 360 | 0 | 2,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62600 | P03 | Wilton Booster | 9,360 | 1,900 | 360 | 0 | 7,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 |
| Maintenance | | | | | | | | | | | | | | | | | | | | |
| 63000 | 000 | Supervision and Engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63100 | P02 | Ponus Ave Building | 15,841 | 1,200 | 1,000 | 8,500 | 2,000 | 3,141 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63100 | P03 | Wilton Booster Building | 6,841 | 700 | 1,000 | 0 | 2,000 | 3,141 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Power Production Equipment | | | | | | | | | | | | | | | | | | | | |
| 63200 | P01 | Bartlett Ave | 3,000 | 500 | 500 | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63200 | P02 | Ponus Ave | 3,000 | 500 | 500 | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63200 | P03 | Wilton Booster | 3,500 | 500 | 1,000 | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pumping Equipment | | | | | | | | | | | | | | | | | | | | |

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 |
| 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 |
| Maintenance | | | | | | | | | | | | | | | | | | | | |
| 67000 | 000 | Supervision and Engineering Reservoirs and Standpipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67200 | T01 | Flower Lane | 2,000 | 1,000 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 |

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 | |
| 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 | 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 | 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 | 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 | 0 |
| | | Vacation | 175,000 | 175,000 | 0 | 0 | 0 | 0 | 0 | 145,600 | 145,600 | 0 | 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 | 0 |
| | | Personal | 26,900 | 26,900 | 0 | 0 | 0 | 0 | 0 | 24,300 | 24,300 | 0 | 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 | 0 |
| | | Miscellaneous Benefits | 0 | 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 | 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 | 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 | 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 | 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 | 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 | 0 |
| | | Municipal Fees | 0 | 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 | 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 | 0 |
| | | Customer Assistance Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 | 0 | 0 | 0 | 25,000 | 0 | 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 | 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 | 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 | 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 | 0 |
| | | Miscellaneous Property | 0 | 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 | 0 |
| | | Assist Clean & Green | 0 | 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 | 0 |
| | | Madison Street Park | 0 | 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 | 0 |
| | | West Avenue | 0 | 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 | 0 |
| | | Hope Dock | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,000 | 0 | 0 | 3,000 | 0 |
| | | Holiday Lights | 0 | 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 | 2,500 | 0 | 0 | 2,500 | 0 |
| | | Sono Arts Celebration | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,500 | 1,500 | 0 | 0 | 0 |
| | | Summer Youth Employment Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,500 | 0 | 0 | 15,500 | 0 |
| | | Martin Luther King Dr Islands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Gross Revenue Tax Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 655,243 | 0 | 0 | 0 | 655,243 | 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 |
| 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 | 27 |
| SEP | 123,700 |
| Pension | 278,731 |
| Employer Taxes | 153,387 |
| Social Security | 35,515 |
| State Unemployment | 9,143 |

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| 0 |
| 39,100 |
| 40,400 |
| 33,700 |
| 0 |
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| 0 |
| 0 |
| 219,983 |
| 0 |
| 2,196,983 |
| 21,840 |
| 32,234 |
| 0 |
| 7,418 |

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|--------------------------------------|-----------|
| 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 |