



# **City of NORWALK**

## **CITY COUNCIL AGENDA REPORT**

**DATE: February 18, 2016**

**TO:** Honorable City Council

**FROM:** Michael J. Egan, City Manager

**BY:** Jana Stuard, Finance Director/Treasurer

**SUBJECT: RESOLUTION NO. 16-10 - FISCAL YEAR 2015/16 - REVISIONS OF  
YEAR 1 OF THE 2015/17 BUDGET**

### **Background:**

Enclosed are mid-year budget projections for fiscal year (FY) 2015/16, Year 1 of the 2015/17 Budget. The projections and recommended budget adjustments are based upon the final Audited Financial Statements for the fiscal year ending June 30, 2015 and six months actual expenses and revenues during the current fiscal year.

### **General Fund:**

At the close of FY 2014/15, the City's General Fund balance totaled \$25.1 million. Out of this amount, the non-spendable balance was \$9.1 million. The balance assigned to capital projects was \$1.6 million, and the balance committed to future pension cost increases and potential loss of revenues was \$2.1 million. The unassigned fund balance of \$12.3 million decreased \$3.0 million from the prior year, and is consistent with the interim results reported in May and October 2015. The positive results are due to actual revenues, which totaled \$42.0 million and were on target with the projections. Operating expenditures totaled \$40.0 million, capital improvements \$144 thousand, and transfers out \$3.1 million.

Current FY 2015/16 budget year to date results indicate that the City is on target with the projections, except as detailed in the following paragraphs.

Revenue Adjustments:

For FY 2015/16, the overall General Fund revenues are expected to be \$962,744 or 2.3%, higher than originally projected, for a total of \$43,530,855. Since the time of staff's original projections, several revenue categories have shown slight signs of improvement, especially under property tax in lieu of VLF, transient occupancy tax, and building permits.

Property value derived revenues represent the most significant portion of General Fund revenues. Projections for all categories combined are proposed to be increased by \$392,770. The detail of adjustments is as follows:

- Property Tax In Lieu of VLF: This category is estimated to increase 4% from the prior year's actual amounts, and 2% over the original FY 2015/16 projections. The City receives two equal allocations from the State in January and May. Based on the amount received in January, staff estimates this revenue will be \$215,970 higher than projected.
- No/Low Property Tax: Based on the year to date receipts, staff recommends decreasing this category by \$20,000.
- AB 1290 Redevelopment Property Tax: Due to the dissolution of redevelopment and the sale of properties by the former Norwalk Redevelopment Agency, the City received one-time additional revenue - \$196,800 higher than originally anticipated.

Sales Tax: The second largest revenue category has shown steady signs of improvement from the prior year's actual amount of \$9,525,144. In the current fiscal year staff anticipates revenues of \$10,433,000, an increase of 9.5%. However, this year's substantial revenue boost can be attributed to the unwinding of the triple-flip, which is roughly 6%. At the end of the fiscal year the City will receive a one-time payment of \$1.2 million by which the State of California will repay the City the sales tax borrowed back in 2004. Staff anticipated the unwinding of the triple flip, but the analysis of year to date receipts indicate that the City will receive \$560,000 more than projected. Staff recommends increasing the budget estimates by the same amount.

Utility User Tax (UUT): Even though the voters approved the modernization of the existing UUT ordinance in November 2014, staff estimates that this year the UUT will generate \$5,160,000 in revenues, which is \$340,000 short of the original estimates. The decline from prior year actual results is recorded under all categories, but is still the most significant under the wireless telecommunication. Pursuant to AB 1717, effective January 1, 2016, all wireless carriers will remit all UUT for prepaid wireless to the State Board of Equalization (SBE). This revenue and UUT collections from retail stores and online sellers will not be remitted to the City until next fiscal year.

Transient Occupancy Tax: Local hotels collect 10% transient occupancy tax on behalf of the City. The revenues collected for the first six months of the fiscal year are 8.4% over

staff's projections of \$1,364,700 and 7.3% from prior year actual collections of \$1,378,504. Based on the current trend, staff proposes to increase the budget by \$115,300.

Building Permits: Year to date revenues collected by City's Building and Safety division indicate increased activity in issuance of building permits. The annual revenues are expected to surpass the original projections by \$130,000.

According to year to date receipts, staff recommends revision of additional revenue categories, a net increase of \$104,674, as detailed in Exhibit A attached to Resolution No. 16-10.

Expenditure Adjustments:

During the course of the current fiscal year, appropriations have been increased by a net of \$236,198 to reflect approved amendments to the budget and actual carry-over balances for capital improvement projects. Appropriations for carry-over capital project balances have been adjusted to reflect actual expenditures of the prior fiscal year.

The proposed mid-year budget increases in the operational spending total \$964,900. This amount is a net result of revisions detailed in Exhibit B attached to Resolution No. 16-10.

The most significant changes are as follows:

- A \$171,914 overall increase in personnel costs represent the impact of the new memorandum of understanding between the City and the employee groups;
- As a result of improvement in work safety and reduction in work injuries, the General Fund will save \$212,465 in the workers' compensation insurance cost;
- Proposed funding for one-time expenses – total of \$343,900:
  - ✓ \$184,200 for the ADA study city-wide;
  - ✓ \$159,700 reimbursement of business license fees for a business that was incorrectly classified under a public utility rather than retail and wholesale type of business.
- In an effort to address unfunded other post-employment benefits (OPEB) liabilities and be in line with the City's 2020 Vision Core Strategy 2, staff is proposing that the General Fund transfer \$791,200 to the irrevocable OPEB Trust fund. This amount represents the General Fund's portion of the Annual Required Contribution for OPEB.
- Public services submitted a \$34,729 budget increase, which is mainly due to various repairs and emergency projects under Public Services, Parks and Facilities Maintenance.
- As of the end of January, based on the actual financial results, the Golf Course Fund requires \$32,500 in additional subsidy to cover its operating deficit. Pursuant to the transfer agreement with the County, that fund will now close.

- Utilities are anticipated to realize savings in the amount of \$264,000, mainly due to water consumption savings.
- A \$65,900 increase in Vehicle Maintenance department-wide expenditures is also based on the year to date trend.

In addition, staff recommends replenishing its capital reserve funds by transferring a total of \$1,100,000 from the available General Fund unassigned fund balance: \$800,000 will help restore the presently depleted Park Renovation Reserve Fund; \$250,000 Building Renovation Fund, and \$50,000 Computer & Technology Fund.

Proposed revisions to the General Fund expenditure budget, are detailed in Exhibit B attached to Resolution No. 16-10.

Taking into consideration the proposed budget revisions, the estimated unassigned General Fund balance will be approximately \$9.86 million, or 11% over the City's reserve policy. Exhibit C attached to Resolution No. 16-10 provides more detail of the General Fund balance projections.

### **Special Revenue Funds:**

Based on the actual results, staff also proposes various adjustments to expenditures and revenues from Special Revenue Funds, which are identified in Exhibit D attached to Resolution No. 10-16.

Significant budget revisions are proposed in the following special revenue funds:

Child Care: \$370,984 increase is primarily due to the Stage 2 grant contract augmentation.

Art in Public Places: Staff is requesting to move \$200,000 to the City Hall Memorial project, as previously discussed.

Park Dedication Fund: The City received \$157,015 in parkland dedication in-lieu fees from the developers of two housing projects. These funds may be used for the park improvement projects in the future.

Parking Structure Fund: Revenues are estimated to increase by \$45,000, reaching a total of \$680,000. Expenditures are proposed to increase by \$4,480 to cover the purchase of parking access cards and the ADA study.

### **Enterprise Funds:**

Transportation: Staff proposes a decrease of \$11,308 in operational revenues and a \$33,081 net increase in operational expenses. Proposed modifications to the

Transportation budget are summarized in Exhibit E attached to Resolution No. 16-10. Staff anticipates ending the fiscal year with an operating surplus of \$158,703.

Transportation capital revenues are proposed to be increased by a net of \$405,192 and expenses to increase by \$799,733.

Budget revisions of Water, Sewer and Golf Course enterprise funds are detailed in Exhibit F attached to Resolution No. 16-10.

Water: Lease of water rights revenues already surpassed the original projections by \$30,000. The appropriate budget revision is requested. Staff also recommends decreasing the operational expenses by the net amount of \$37,628, which resulted mainly from savings under utilities.

Conclusion:

Staff believes that the proposed mid-year revisions highlighted above and detailed in the exhibits attached to Resolution No. 16-10 are reasonable and within the guidance of preparing a financial plan that will maintain required services within the City's operating revenues. In light of a slowly recovering economy, possible Federal and State legislative actions negatively impacting cities' revenues, rising personnel costs resulting from changes in CalPERS' actuarial assumptions, Affordable Care Act, and unfunded OPEB; as well as aging infrastructure, staff will maintain a cautious and fiscally responsible approach in evaluation of the FY 2016/17 – Year 2 of the City's bi-annual budget 2015/17.

Fiscal Impact:

The requested mid-year adjustments to the General Fund estimated revenues total a net increase of \$962,744. The mid-year increase in appropriations is \$1,947,900. The General Fund balance as of June 30, 2016 is expected to be \$9.86 million, absent any future budget amendments approved by the City Council.

The proposed revisions to the FY 2015/16 – Year 1 of 2015/17 budget are subject to City Council review and consideration and any approved modifications will be reflected in the balances of the appropriate funds.

Citizens Advised: N/A

Strategic Action Plan Implementation:

The recommended action will further the City's strategic plan goal of: (2) Enact Sound Fiscal Management and Stewardship.

**Recommended Action:**

Staff recommends City Council adopt Resolution No. 16-10, amending the FY 2015/16 – Year 1 of 2015/17 Budget.

**Attachments:**

Resolution No. 16-10 with Exhibits A-F as follows:

- A. General Fund – Proposed Revenue Budget Revisions
- B. General Fund Expenditures – Mid-Year Revisions
- C. General Fund Unassigned Fund Balance Projection
- D. Special Revenue Funds – Revisions
- E. Transit & Vehicle Maintenance Funds – Revisions
- F. Water, Sewer, and Golf Course Funds – Revisions

**RESOLUTION NO. 16-10**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NORWALK  
AUTHORIZING MIDYEAR AMENDMENTS TO THE FISCAL YEAR  
2015/16 – YEAR 1 OF THE 2015/17 ADOPTED BUDGET**

**WHEREAS**, the City Council of the City of Norwalk annually undertakes a midyear review of its Operating and Capital Improvement budget; and

**WHEREAS**, the City Council desires to make certain adjustments to the Fiscal Year 2015/16 – Year 1 of the 2015/17 budget as a result of the midyear review; and

**WHEREAS**, it has been determined that the City has sufficient funds available to provide for these budget adjustments.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF NORWALK  
HEREBY DETERMINES, FINDS, AND RESOLVES AS FOLLOWS:**

**Section 1.** The City Manager is authorized to make the appropriations and prepare the necessary budget amendments for the accounts as shown on Exhibits “A” through “F” attached hereto.

**Section 2.** The Mayor, or presiding officer, is hereby authorized to affix his signature to this Resolution signifying its adoption by the City Council of the City of Norwalk and the City Clerk, or her duly appointed assistant, is directed to attest thereto.

**APPROVED AND ADOPTED on this 18<sup>th</sup> day of February 2016.**

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**LEONARD SHRYOCK  
MAYOR**

**ATTEST:**

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**THERESA DEVOY, CMC  
CITY CLERK**

**EXHIBIT A**  
**GENERAL FUND - FISCAL YEAR 2015/16 - YEAR 1 OF THE 2015/17 BUDGET**  
**PROPOSED REVENUE BUDGET REVISIONS**

FISCAL YEAR 2015/16 REVENUES		Adopted Budget	Actual Revenues as of 1/31/16	Budget Adjustments	REVISED BUDGET
<b>Mid-Year revisions:</b>					
101-10-0000-4012	Property Tax in Lieu of VLF	9,757,500	4,986,736	215,970	9,973,470
101-10-0000-4412	No/Low Property Tax	3,774,000	1,946,260	(20,000)	3,754,000
101-10-0000-4015	AB 1290 Tax Increment & former RDA one-time allocations	163,200	328,905	196,800	360,000
<b>SUBTOTAL REAL PROPERTY VALUE DERIVED REVENUES</b>				<b>392,770</b>	
101-10-0000-4021	Sales & Use Tax	9,873,000	3,475,869	560,000	10,433,000
101-10-0000-4022	Utility User Tax	5,500,000	2,545,062	(340,000)	5,160,000
101-10-0000-4023	Transient Occupancy Tax	1,364,700	533,106	115,300	1,480,000
<b>SUBTOTAL OTHER TAXES CATEGORIES</b>				<b>335,300</b>	
101-10-0000-4131	Animal License	337,000	261,779	5,000	342,000
101-10-0000-4323	Rental - Facilities Reservations	-	3,017	3,500	3,500
101-10-0000-4413	Motor Vehicle License Fees	-	43,240	43,240	43,240
101-10-0000-4447	State Mandated Cost Reimbursement	40,000	61,708	25,000	65,000
101-10-0000-4611	Sale of Equipment & Scrap	10,000	58,924	49,000	59,000
101-10-0000-4690	Misc. Other Revenue	6,000	385	(5,000)	1,000
101-10-0000-4696	Collection Agency Revenue	2,000	59	(1,000)	1,000
<b>SUBTOTAL GENERAL GOVERNMENT REVENUES</b>				<b>119,740</b>	
101-20-0000-4217	Illegal Fireworks Citations	50,000	21,063	(29,000)	21,000
101-20-0000-4469	Federal Grants - FEMA	-	3,034	3,034	3,034
<b>SUBTOTAL PUBLIC SAFETY REVENUES</b>				<b>(25,966)</b>	
101-40-0000-4531	Senior Tours	8,000	8,235	2,000	10,000
101-40-0000-4532	Senior Contract Classes	5,200	5,320	800	6,000
<b>SUBTOTAL SOCIAL SERVICES REVENUES</b>				<b>2,800</b>	



**EXHIBIT A**  
**GENERAL FUND - FISCAL YEAR 2015/16 - YEAR 1 OF THE 2015/17 BUDGET**  
**PROPOSED REVENUE BUDGET REVISIONS**

FISCAL YEAR 2015/16 REVENUES		Adopted Budget	<i>Actual Revenues as of 1/31/16</i>	Budget Adjustments	REVISED BUDGET
101-50-0000-4438	Revenues from Other Local Agencies	-	2,600	2,600	2,600
101-50-0000-4439	County Grants	-	2,500	2,500	2,500
<b>SUBTOTAL RECREATION REVENUES</b>				<b>5,100</b>	
101-61-0000-4111	Building Permits	620,000	530,137	130,000	750,000
101-61-0000-4512	Admin Processing Fees	-	1,723	2,000	2,000
101-61-0000-4514	Vacant Property Reg. Fees	-	617	1,000	1,000
					-
<b>SUBTOTAL COMMUNITY DEVELOPMENT REVENUES</b>				<b>133,000</b>	
<b>Subtotal Mid-Year Revisions:</b>		<b>31,510,600</b>	<b>14,820,279</b>	<b>962,744</b>	<b>32,473,344</b>
<b>Other General Fund Revenues</b>		<b>11,057,541</b>	<b>4,481,788</b>	<b>-</b>	<b>11,057,541</b>
<b>Revised Projected Revenues:</b>		<b>42,568,141</b>	<b>19,302,067</b>	<b>962,744</b>	<b>43,530,885</b>

**EXHIBIT B**  
**CITY OF NORWALK**  
**GENERAL FUND EXPENDITURES - MID-YEAR BUDGET REVISIONS OF FISCAL YEAR 2015/16 (YEAR 1 OF BUDGET YEAR 2015/17)**

DEPARTMENT NAME	ACCOUNT #	REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/30/16	AMOUNT Increase / (Decrease)	REVISED BUDGET	
General Government Departments - MOU Personnel Cost	101-10-1xxx	1020	Full-Time Salaries	2,223,989	1,271,084	45,201	2,269,190
		1030	Part-Time Wages	259,643	157,685	1,280	260,923
		1082	PERS - Employees' Portion	134,192	61,139	(32,300)	101,892
		1083	PERS - Employer' Portion	534,277	286,492	10,124	544,401
		1090	Medical Cost - Full-Time Employees	231,125	131,415	6,848	237,973
	101-10-1xxx	1xxx	Other Personnel Cost (Medicare, Life Insurance, 401A, Long-Term Disability Insurance, etc.)	749,911	756,883	1,828	751,739
	101-10-1xxx	1097	Workers' Comp	48,398	17,073	(19,130)	29,268
Human Resources	101-10-1401	1098	Other Post Employment Benefits (OPEB) - Fully fund the Annual Required Contribution for the active employees (General Fund)	-	395,600	791,200	791,200
	101-10-1401	2251	Tuition Reimbursement - MOU Article 21, Section B - carryover of the unspent tuition funds from FY 2015	6,000	1,951	1,223	7,223
	101-10-1401	2081	ADA Compliance Study	-	-	184,200	184,200
Finance	101-10-1501	2151	Equipment Lease	5,400	-	(5,400)	-
	101-10-1501	2140	Office Supplies	15,000	12,180	5,400	20,400
	101-10-1501	2165	Settlement - Reimbursement of overcharged Business License fees collected in prior years	-	159,700	159,700	159,700
<b>GENERAL GOVERNMENT BUDGET REVISIONS SUBTOTAL</b>					<b>1,150,174</b>		
Public Safety - MOU Personnel Cost		1020	Full-Time Salaries	831,578	481,892	14,152	845,730
		1030	Part-Time Wages	873,520	507,336	4,323	877,843

**EXHIBIT B**  
**CITY OF NORWALK**  
**GENERAL FUND EXPENDITURES - MID-YEAR BUDGET REVISIONS OF FISCAL YEAR 2015/16 (YEAR 1 OF BUDGET YEAR 2015/17)**

DEPARTMENT NAME	ACCOUNT #		REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/30/16	AMOUNT Increase / (Decrease)	REVISED BUDGET
Public Safety - MOU Personnel Cost	101-20-2101	1082	PERS - Employees' Portion	51,496	20,676	(11,499)	39,997
		1083	PERS - Employer' Portion	186,207	108,574	3,167	189,374
		1090	Medical Cost - Full-Time Employees	91,634	59,678	2,988	94,622
		1xxx	Other Personnel Cost (Medicare, Life Insurance, 401A, Long-Term Disability Insurance, etc.)	294,237	153,099	533	294,770
	101-20-2101	1097	Workers' Comp	62,708	22,120	(24,788)	37,920
<b>PUBLIC SAFETY BUDGET REVISIONS SUBTOTAL</b>						(11,124)	
Public Services -MOU Personnel Cost	101-30-3xxx	1020	Full-Time Salaries	3,409,755	1,964,165	70,734	3,480,489
		1030	Part-Time Wages	290,360	132,335	1,438	291,798
		1082	PERS - Employees' Portion	106,445	64,445	(52,383)	54,062
		1083	PERS - Employer' Portion	763,516	443,289	15,842	779,358
		1090	Medical Cost - Full-Time Employees	437,760	259,027	17,393	455,153
		1xxx	Other Personnel Cost (Medicare, Life Insurance, 401A, Long-Term Disability Insurance, etc.)	1,244,799	547,443	2,271	1,247,070
	101-30-3xxx	1097	Workers' Comp	318,857	112,461	(126,067)	192,790
Public Services - Security & Emergency Duty	101-30-3102	1040	Overtime Salaries: Emergency Duty- General; emergency activity requiring response	18,000	13,670	9,000	27,000
Public Services - Park Maintenance/Facilities	101-30-3506	1084	Uniform Allowance (accounted under Public Services Administration budget unit)	8,000	-	(8,000)	-
<b>PUBLIC SERVICES BUDGET REVISIONS SUBTOTAL</b>						(69,772)	

**EXHIBIT B**

**CITY OF NORWALK**

**GENERAL FUND EXPENDITURES - MID-YEAR BUDGET REVISIONS OF FISCAL YEAR 2015/16 (YEAR 1 OF BUDGET YEAR 2015/17)**

DEPARTMENT NAME	ACCOUNT #	REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/30/16	AMOUNT Increase / (Decrease)	REVISED BUDGET	
Social Services - MOU Personnel Cost	101-40-4xxx	1020	Full-Time Salaries	745,613	440,423	16,129	761,742
		1030	Part-Time Wages	315,723	156,633	1,544	317,267
		1082	PERS - Employees' Portion	38,496	21,129	(11,353)	27,143
		1083	PERS - Employer' Portion	166,956	99,122	3,611	170,567
		1090	Medical Cost - Full-Time Employees	86,699	54,238	2,341	89,040
		1xxx	Other Personnel Cost (Medicare, Life Insurance, 401A, Long-Term Disability Insurance,etc.)	168,996	78,316	644	169,640
Social Services	101-40-4xxx	1097	Workers' Comp	14,321	5,054	(5,657)	8,664
Social Services - Public Services Maintenance	101-40-4101	2062	Alondra Library - HVAC (replace coils)	8,500	10,150	5,430	13,930
<b>SOCIAL SERVICES BUDGET REVISIONS SUBTOTAL</b>						<b>12,689</b>	
Recreation - MOU Personnel Cost	101-50-5xxx	1020	Full-Time Salaries	1,154,180	671,687	26,875	1,181,055
		1030	Part-Time Wages	1,429,162	899,342	5,097	1,434,259
		1082	PERS - Employees' Portion	57,302	29,895	(16,831)	40,471
		1083	PERS - Employer' Portion	258,441	150,901	5,681	264,122
		1090	Medical Cost - Full-Time Employees	124,882	67,459	3,486	128,368
		1xxx	Other Personnel Cost (Medicare, Life Insurance, 401A, Long-Term Disability Insurance,etc.)	325,711	155,283	1,047	326,758
Recreation	101-50-5xxx	1097	Workers' Comp	40,819	14,392	(16,147)	24,672
Recreation - Golf Course Subsidy	101-90-9703	3990	Operating Subsidy to Golf Course	73,496	84,304	32,500	105,996
Recreation - Aquatics (Public Services Maintenance)	101-50-5203	2062	Aquatics - pump/impeller/strainer replacement	21,200	17,361	15,980	37,180
Recreation - NASC (Public Services Maintenance)	101-50-5702	2062	NASC - HVAC repairs	14,000	21,468	10,000	26,319
	101-50-5702	2062	NASC - add double swinging door			2,319	
<b>RECREATION BUDGET REVISIONS SUBTOTAL</b>						<b>70,007</b>	

**EXHIBIT B**

**CITY OF NORWALK**

**GENERAL FUND EXPENDITURES - MID-YEAR BUDGET REVISIONS OF FISCAL YEAR 2015/16 (YEAR 1 OF BUDGET YEAR 2015/17)**

DEPARTMENT NAME	ACCOUNT #	REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/30/16	AMOUNT Increase / (Decrease)	REVISED BUDGET
Community Development - MOU Personnel Cost	101-60-6xxx	1020 Full-Time Salaries	2,118,789	1,228,647	<b>46,094</b>	2,164,883
		1030 Part-Time Wages	65,800	13,947	<b>330</b>	66,130
		1082 PERS - Employees' Portion	128,767	63,827	<b>(32,693)</b>	96,074
		1083 PERS - Employer' Portion	474,439	276,202	<b>10,320</b>	484,759
		1090 Medical Cost - Full-Time Employees	223,773	127,161	<b>5,977</b>	229,750
		1xxx Other Personnel Cost (Medicare, Life Insurance, 401A, Long-Term Disability Insurance, etc.)	264,176	95,253	<b>1,674</b>	265,850
	101-60-6xxx	1097 Workers' Comp	52,332	18,466	<b>(20,676)</b>	31,656
<b>COMMUNITY DEVELOPMENT BUDGET REVISIONS SUBTOTAL</b>					<b>11,026</b>	
General Fund - Utilities	101-30-3202	2100 Public Services - Facilities Maintenance	218,000	95,748	<b>(30,000)</b>	188,000
	101-30-3503	2100 Public Services - Greenscape	239,500	82,807	<b>(66,000)</b>	173,500
	101-30-3504	2100 Public Services - Parks	800,300	236,233	<b>(180,000)</b>	620,300
	101-50-5702	2100 Norwalk Arts Sports Complex	170,800	83,331	<b>12,000</b>	182,800
<b>UTILITIES BUDGET REVISIONS SUBTOTAL</b>					<b>(264,000)</b>	

**EXHIBIT B**

**CITY OF NORWALK**

**GENERAL FUND EXPENDITURES - MID-YEAR BUDGET REVISIONS OF FISCAL YEAR 2015/16 (YEAR 1 OF BUDGET YEAR 2015/17)**

DEPARTMENT NAME	ACCOUNT #	REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/30/16	AMOUNT Increase / (Decrease)	REVISED BUDGET	
General Fund - Vehicle Maintenance Cost	100-10-1201	2220	-	510	1,000	1,000	
	101-10-1501	2220	6,100	2,549	(1,000)	5,100	
	101-20-2101	2220	180,200	78,835	(25,000)	155,200	
	101-30-3101	2220	8,200	6,722	4,000	12,200	
	101-30-3202	2220	30,700	16,975	3,200	33,900	
	101-30-3302	2220	61,100	32,138	3,200	64,300	
	101-30-3404	2220	47,900	31,488	7,500	55,400	
	101-30-3502	2220	73,800	61,490	43,000	116,800	
	101-30-3504	2220	92,600	49,891	7,100	99,700	
	101-30-3506	2220	34,400	22,505	10,500	44,900	
	101-40-4101	2220	11,200	7,850	4,500	15,700	
	101-61-6102	2220	9,700	7,260	4,500	14,200	
101-61-6103	2220	1,700	3,055	3,400	5,100		
<b>VEHICLE MAINTENANCE BUDGET REVISIONS SUBTOTAL</b>					<b>65,900</b>		
<b>SUBTOTAL REVISIONS TO THE OPERATIONAL EXPENDITURES</b>					<b>\$ 964,900</b>		
Public Services - Park Maintenance/Facilities	101-30-3506	3880	Holifield Park - storage container (container relocated from the Golf Course)	37,900	28,977	(5,000)	32,900
Community Development - Building & Safety	101-61-6102	3860	Laptops (3) - move to FY 16/17. Postpone until Pentamation upgrade is complete.	3,600	-	(3,600)	-
Community Development - Code Compliance	101-61-6104	3860	Laptops (7) - move to FY 16/17. Postpone until Pentamation upgrade is complete.	8,400	-	(8,400)	-
<b>SUBTOTAL REVISIONS TO CAPITAL OUTLAYS EXPENDITURES</b>					<b>\$ (17,000)</b>		
Transfer to Capital Reserve Funds	101-90-9743	3990	Transfer to Park Renovation Fund	304,855	304,855	800,000	1,104,855
	101-90-9747	3990	Transfer to Building Renovation Fund	-	-	250,000	250,000
	101-90-9745	3990	Transfer to Computer & Technology Fund	-	-	50,000	50,000
<b>SUBTOTAL REVISIONS - CAPITAL IMPROVEMENT PROJECT/ RESERVES</b>					<b>\$ 1,100,000</b>		
<b>GENERAL FUND TOTAL BUDGET REVISIONS</b>					<b>\$ 2,047,900</b>		

**EXHIBIT C**

**GENERAL FUND UNASSIGNED FUND BALANCE PROJECTION  
FISCAL YEAR 2015/16 - YEAR 1 OF 2015/17 BUDGET**

		<b>AMOUNT</b>
<b>AUDITED BEGINNING UNASSIGNED FUND BALANCE AS OF JUNE 30, 2015</b>		<b>\$ 12,270,236</b>
Plus Fund Balance Assigned to Capital Improvement Projects		\$ 1,211,006
Plus Release of Committed Fund Balance		328,938
	<b><u>FISCAL YEAR 2015-16</u></b>	
<b>REVENUES:</b>	<b>\$ 42,568,141</b>	
Plus Budget Revisions approved by the Council from 7/1/15 thru 2/2/16	-	
Plus Mid-Year Revenue Increase (Attachment A)	<u>962,744</u>	
<b>REVISED REVENUES:</b>		<b><u>\$ 43,530,885</u></b>
<b>EXPENDITURES:</b>		
Original Budget - Operations	<b>\$ 43,139,124</b>	
Original Budget - Capital Outlays	645,410	
Original Budget - Transfers to Renovation & Equipment Replacement Funds	304,855	
Capital Improvement Projects	1,211,006	
Plus Budget Revisions Approved by the City Council as of 2/2/2016	236,198	
<i>Resolution 15-69 - Repairs to City fuel lines</i>	48,044	
<i>Capital Improvement Projects - carryover balances adjustment to actual expenses</i>	(104,846)	
<i>Resolution 15-65 - CIP 7351 - Corvallis Snack Shack/Bar</i>	60,000	
<i>Resolution 15-74 - Public Safety - Monetary reward in homicide case</i>	7,500	
<i>Resolution 16-01 - Public Information - City's Branding project</i>	122,600	
<i>Resolution 16-02 - CIP 7793 - Senior Center Storage Room expansion project</i>	<u>102,900</u>	
Plus Mid-Year Revisions (Attachment B):	<u>2,047,900</u>	
<i>Operations</i>	964,900	
<i>Capital Outlays*</i>	(17,000)	
<i>Capital Projects*/Transfer to Capital Reserves Funds</i>	<u>1,100,000</u>	
<b>REVISED TOTAL APPROPRIATIONS:</b>		<b><u>\$ 47,584,493</u></b>
<b>DECREASE IN FUND BALANCE</b>		<b><u>(4,053,608)</u></b>
<b>ESTIMATED ENDING FUND BALANCE AS OF JUNE 30, 2016</b>		<b><u>\$ 9,756,572</u></b>

\* Indicates one-time revenue or one-time expenditure

**EXHIBIT D**

**CITY OF NORWALK - SPECIAL REVENUE FUNDS  
FISCAL YEAR 2015/16 BUDGET REVISIONS - YEAR 1 OF BUDGET 2015/17**

**REVENUES**

DEPARTMENT NAME	ACCOUNT #		REASON FOR REVENUE ADJUSTMENT	Budget	Actual Revenues as of 1/31/16	AMOUNT Increase / (Decrease)	Revised Budget
<b>CHILD CARE GRANTS</b>	203-40-0000	4449	Stage 2 Revenues	1,070,002	748,089	<b>382,857</b>	1,452,859
	203-40-0000	4628	Parent Fees	23,200	42,389	<b>40,000</b>	63,200
<b>CHILD CARE GRANTS TOTAL</b>						<b>422,857</b>	
<b>CDBG</b>	207-62-0000	4652	Program Income - Deferred Loan Repayment	46,300	186,980	<b>160,000</b>	206,300
<b>JAG</b>	224-20-0000	4469	FEDERAL GRANT	32,022	-	<b>52,619</b>	84,641
<b>I-605 Mitigation Fund</b>	428-70-0000	4439	Grant Revenues	4,390,281	-	<b>95,299</b>	4,485,580
<b>STPL - Surface Transportation Program</b>	430-70-0000	4469	Federal Grant	1,451,435	-	<b>9,925</b>	1,461,360
<b>Park Dedication Fund</b>	442-70-0000	4518	Parkland Dedication In-Lieu Fees	-	157,000	<b>157,000</b>	157,000
<b>Parking Structure</b>	243-30-0000	4523	Parking Fees	635,000	353,894	<b>45,000</b>	680,000
<b>HIGHWAY USER TAX TOTAL</b>	204-30-0000	4421	STATE GAS TAX - 2107	860,605	361,990	<b>39,906</b>	900,511
	204-30-0000	4422	STATE GAS TAX - 2107.5	10,000	-	-	10,000
	204-30-0000	4423	STATE GAS TAX - 2105	629,472	295,193	<b>19,746</b>	649,218
	204-30-0000	4424	STATE GAS TAX -2106	329,331	174,243	<b>(8,024)</b>	321,307
<b>HIGHWAY USER TAX TOTAL</b>						<b>51,628</b>	
<b>TRANSERS IN FROM GENERAL FUND</b>	743-90-9101	4790	Transfer to Park Renovation Fund	304,855	304,855	<b>800,000</b>	1,104,855
	747-90-9101	4790	Transfer to Building Renovation Fund	-	-	<b>250,000</b>	250,000
	745-90-9101	4790	Transfer to Computer & Technology Fund	-	-	<b>50,000</b>	50,000
<b>RENOVATION &amp; REPLACEMENT FUNDS</b>						<b>1,100,000</b>	



**EXHIBIT D**

**CITY OF NORWALK - SPECIAL REVENUE FUNDS  
FISCAL YEAR 2015/16 BUDGET REVISIONS - YEAR 1 OF BUDGET 2015/17**

DEPARTMENT NAME	ACCOUNT #	REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/31/16	AMOUNT Increase / (Decrease)	Revised Budget	
<b>Child Care</b>	203-40-4103 & 203-40-4105	1020	Full-Time Salaries	315,369	188,507	<b>6,245</b>	321,614
		1082	PERS - Employees' Portion	16,308	8,734	<b>(3,241)</b>	13,067
		1083	PERS - Employer' Portion	70,622	42,637	<b>1,397</b>	72,019
		1090	Medical Cost - Full-Time Employees	54,380	33,550	<b>2,495</b>	56,875
		1xxx	Other Personnel Cost (Medicare, Life Insurance, 401A, Long-Term Disability Insurance, etc.)	135,820	79,427	<b>520</b>	136,340
	203-40-4103 (4105)	1097	Workers' Comp	6,305	2,226	<b>(2,489)</b>	3,816
	203-40-4103	2032	Stage 2 - Contract Augmentation	967,676	609,304	<b>325,857</b>	1,293,533
	203-40-4103	2080	Computer software upgrade	5,783	1,460	<b>2,000</b>	7,783
	203-40-4103	2084	Parent Fees - CDE Contracts	23,200	42,389	<b>40,000</b>	63,200
	203-40-4103	2110	Conference & Meetings	2,030	2,973	<b>2,000</b>	4,030
	203-40-4103	2130	Office Equipment	900	875	<b>1,000</b>	1,900
	203-40-4103	2141	Postage	2,900	3,627	<b>4,000</b>	6,900
	203-40-4103	2170	Special Materials	3,433	2,864	<b>2,000</b>	5,433
	203-40-4103	2240	Duplicating	5,000	4,260	<b>3,000</b>	8,000
	203-40-4103	2400	Audit Fees	1,328	3,608	<b>3,000</b>	4,328
<b>Child Care Stage 1</b>	203-40-4105	2084	Stage 1 - Parent Fees	16,800	-	<b>(16,800)</b>	-
<b>TOTAL CHILD CARE GRANTS</b>						<b>370,984</b>	
<b>JAG GRANT</b>	224-20-2104	3880	Adjustment for the prior fiscal year available carryover grant balance	4,634	-	<b>3,157</b>	7,791
<b>JAG GRANT</b>	224-20-2106	3880	Adding FY15 JAG grant to budget. Grant was awarded in August 2015. Grant awarded for MDC lease and purchase of radio equipment in Public Safety.	-	-	<b>29,836</b>	29,836
<b>PUBLIC SAFETY FUNDS TOTAL</b>						<b>32,993</b>	

**EXHIBIT D**

**CITY OF NORWALK - SPECIAL REVENUE FUNDS  
FISCAL YEAR 2015/16 BUDGET REVISIONS - YEAR 1 OF BUDGET 2015/17**

DEPARTMENT NAME	ACCOUNT #	REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/31/16	AMOUNT Increase / (Decrease)	Revised Budget	
<b>CDBG</b>	207-62-6201 & 6202	1020	Full-Time Salaries	213,002	115,854	<b>4,766</b>	217,768
		1082	PERS - Employees' Portion	12,117	6,682	<b>(3,877)</b>	8,240
		1083	PERS - Employer' Portion	47,698	26,257	<b>1,069</b>	48,767
		1090	Medical Cost - Full-Time Employees	26,469	14,000	<b>774</b>	27,243
		1xxx	Other Personnel Cost (Medicare, Life Insurance, 401A, Long-Term Disability Insurance,etc.)	53,798	28,022	<b>189</b>	53,987
		1097	Workers' Comp	4,091	1,442	<b>(1,619)</b>	2,472
<b>CDBG FUND TOTAL</b>					<b>1,302</b>		
<b>HOUSING AUTHORITY</b>	262-63-6302	1020	Full-Time Salaries	363,867	220,650	<b>7,839</b>	371,706
		1082	PERS - Employees' Portion	20,102	11,459	<b>(3,280)</b>	16,822
		1083	PERS - Employer' Portion	81,478	49,698	<b>1,755</b>	83,233
		1090	Medical Cost - Full-Time Employees	58,084	35,170	<b>2,220</b>	60,304
		1xxx	Other Personnel Cost (Medicare, Life Insurance, 401A, Long-Term Disability Insurance,etc.)	114,684	57,352	<b>259</b>	114,943
		1097	Workers' Comp	47,975	16,919	<b>(18,971)</b>	29,004
<b>HOUSING AUTHORITY FUND TOTAL</b>					<b>(10,178)</b>		
<b>Prop C - CIP #7184</b>	227-70-7184	2080	Carmenita Road from Rosecrans Ave. to I-5 - need additional appropriation to fund administrative and design cost	7,055	7,648	<b>2,000</b>	9,055
<b>Prop C - CIP #7183</b>	227-70-7183	2080	Pioneer Phase 3 - additional appropriation to cover administrative cost	32,608	32,500	<b>17,000</b>	49,608
<b>Prop C - Transit</b>	227-45-4501	3991	Correction to remove duplication of expense	16,800	\$ -	<b>\$ (16,800)</b>	-
<b>Prop C - Transportation Center</b>	227-30-3204	2081	ADA Compliance Study	-	-	<b>2,500</b>	2,500
<b>PROP C FUND TOTAL</b>					<b>4,700</b>		

**EXHIBIT D**

**CITY OF NORWALK - SPECIAL REVENUE FUNDS  
FISCAL YEAR 2015/16 BUDGET REVISIONS - YEAR 1 OF BUDGET 2015/17**

<b>DEPARTMENT NAME</b>	<b>ACCOUNT #</b>		<b>REASON FOR EXPENDITURE ADJUSTMENT</b>	<b>Budget</b>	<i>Actual Expenditures as of 1/31/16</i>	<b>AMOUNT Increase / (Decrease)</b>	<b>Revised Budget</b>
<b>FTA &amp; LACMTA Grants - CIP</b>	410-70-7197	2080	Foster Side Panel	2,108,000	47,841	<b>(100,000)</b>	2,008,000
<b>State Safe Route to Schools - CIP</b>	424-70-7197	2080	Foster Side Panel	-	-	<b>100,000</b>	100,000
<b>CIP - Measure R</b>	228-70-7198	2080	Curb & Gutter Project	710,000	575,511	<b>(120,000)</b>	590,000
<b>CIP - Measure R</b>	228-70-7909	2080	Curb & Gutter Project - Phase II	650,000	-	<b>120,000</b>	770,000
<b>MEASURE R FUND TOTAL</b>						-	
<b>CIP - Art In Public Places</b>	418-70-7776	2080	City Hall Memorial Project	200,000	37,020	<b>200,000</b>	400,000
<b>Parking Structure</b>	243-30-3202	2170	Parking Access Cards	5,000	4,326	<b>1,980</b>	6,980
	243-30-3202	2081	ADA Compliance study	-	-	<b>2,500</b>	2,500
<b>Parking Structure</b>						<b>4,480</b>	
<b>Building Renovation Fund</b>	747-30-3202	2080	MIS office - interior wall construction between the cubicles and server racks (noise abatement	-	-	<b>5,000</b>	5,000

**EXHIBIT E**

**CITY OF NORWALK - TRANSIT & VEHICLE MAINTENANCE FUNDS  
FISCAL YEAR 2015/16 BUDGET REVISIONS - YEAR 1 OF 2015/17 BUDGET**

ACCOUNT #		REASON FOR ADJUSTMENT		Budget	ACTUALS as of 1/31/16	AMOUNT Increase / (Decrease)	Revised Budget
<b>TRANSIT OPERATIONAL REVENUES - ORIGINAL BUDGET</b>						<b>\$ 11,551,851</b>	
	710-45-0000	4474	Increase in allocation received to support Preventive Maintenance costs.	1,100,000	51,597	<b>51,597</b>	1,151,597
	710-45-0000	4582	Decreased revenue projection for fixed route ridership.	1,339,000	694,277	<b>(80,000)</b>	1,259,000
	710-45-0000	4611	Collections of sale of equipment & scrap than projected.	8,000	11,363	<b>5,000</b>	13,000
	710-45-0000	4625	Accident damage recoveries through Risk Management.	17,800	29,965	<b>17,500</b>	35,300
	710-45-0000	4794	Operating subsidy	1,801,606	940,191	<b>(5,405)</b>	1,796,201
<b>TOTAL PROPOSED REVISIONS - OPERATIONAL REVENUES:</b>						<b>\$ (11,308)</b>	
<b>TRANSIT OPERATIONAL REVENUES - REVISED BUDGET TOTAL:</b>						<b>\$ 11,540,543</b>	
<b>TRANSIT OPERATIONAL EXPENSES - ORIGINAL BUDGET</b>						<b>\$ 11,425,754</b>	
<b>TRANSIT - ADMINISTRATION</b>	710-45-4500	1020	Full-Time Salaries	562,097	322,645	<b>12,396</b>	\$ 574,493
		1030	Part-Time Wages	65,874	12,854	<b>236</b>	\$ 66,110
		1082	PERS - Employees' Portion	34,558	16,724	<b>(9,815)</b>	\$ 24,743
		1083	PERS - Employer' Portion	125,864	75,515	<b>2,776</b>	\$ 128,640
		1090	Medical Cost - Full-Time Employees	48,662	26,028	<b>1,494</b>	\$ 50,156
		1xxx	Other Personnel Cost (Medicare, Life Insurance, 401A, Long-Term Disability Insurance, etc.)	138,275	67,193	<b>574</b>	\$ 138,849
	710-45-4500	1097	Workers' Comp	10,797	3,808	<b>(4,269)</b>	6,528

**EXHIBIT E**

**CITY OF NORWALK - TRANSIT & VEHICLE MAINTENANCE FUNDS  
FISCAL YEAR 2015/16 BUDGET REVISIONS - YEAR 1 OF 2015/17 BUDGET**

ACCOUNT #		REASON FOR ADJUSTMENT	Budget	ACTUALS as of 1/31/16	AMOUNT Increase / (Decrease)	Revised Budget	
	710-45-4500	2080	106,000	-	(55,000)	51,000	
	710-45-4500	2081	-	-	5,000	5,000	
	710-45-4500	2450	607,015	674,470	67,455	674,470	
	710-45-4500	2494	-	278,552	278,552	278,552	
<b>TOTAL: TRANSIT ADMINISTRATION - BUDGET REVISIONS</b>					<b>299,399</b>		
<b>TRANSIT - OPERATIONS</b>	710-45-4501	1020	Full-Time Salaries	635,231	328,774	12,017	647,248
		1021	Full-Time Salaries - Coach Operators	1,638,000	888,192	32,425	1,670,425
		1031	Part-Time Wages - Coach Operators	1,027,025	562,906	15,405	1,042,430
		1082	PERS - Employees' Portion	121,481	58,379	(32,943)	88,538
		1083	PERS - Employer' Portion	509,022	280,015	9,938	518,960
		1090	Medical Cost - Full-Time Employees	307,861	166,811	10,266	318,127
	1xxx	Other Personnel Cost (Medicare, Life Insurance, 401A, Long-Term Disability Insurance, etc.)	1,609,672	729,217	1,738	1,611,410	
	710-45-4501	1097	Worker's Compensation versus budget.	857,534	253,188	(331,158)	526,376
710-45-4501	1098	Adjustment to reflect 50% of the Annual Unfunded OPEB Amount for Transit (\$163,300).	100,000	163,000	63,300	163,300	
<b>TOTAL: TRANSIT OPERATIONS- BUDGET REVISIONS</b>					<b>(219,012)</b>		
	710-45-4520	1020	Savings due to delayed recruitment of (1) FT Manager of Transit Operations.	823,699	360,228	(37,000)	804,799
		1020	Full-Time Salaries (adjustment due to MOU)		18,100		
		1082	PERS - Employees' Portion	48,956	17,756	(13,546)	35,410

**EXHIBIT E**

**CITY OF NORWALK - TRANSIT & VEHICLE MAINTENANCE FUNDS  
FISCAL YEAR 2015/16 BUDGET REVISIONS - YEAR 1 OF 2015/17 BUDGET**

ACCOUNT #		REASON FOR ADJUSTMENT	Budget	ACTUALS as of 1/31/16	AMOUNT Increase / (Decrease)	Revised Budget	
<b>TRANSIT - VEHICLE MAINTENANCE</b>	710-45-4502 & (4520) & (4801)	1083	PERS - Employer' Portion	184,441	81,080	<b>4,057</b>	188,498
		1090	Medical Cost - Full-Time Employees	92,820	36,326	<b>2,795</b>	95,615
		1xxx	Other Personnel Cost (Medicare, Life Insurance, 401A, Long-Term Disability Insurance, etc.)	492,802	179,587	<b>660</b>	493,462
		1097	Workers' Comp	97,908	23,912	<b>(37,480)</b>	60,428
	710-45-4520	2080	Increase to cover actual costs for CNG Station M&I Services and temporary staffing (i.e. Mechanic, Office Assistant) due to vacancies.	85,967	66,406	<b>48,000</b>	133,967
	710-45-4520	2222	Savings due to actual CNG costs lower than projected budget.	563,940	180,909	<b>(70,000)</b>	493,940
	710-45-4520	2224	Accident damage repairs to vehicles (i.e. buses).	97,835	37,641	<b>13,000</b>	110,835
	710-45-4801	2090	Increase in equipment maintenance repairs (i.e. hydraulic lift, pressure washer, fuel pumps, etc.).	21,375	13,642	<b>7,500</b>	28,875
	710-45-4520	2100	Utilities (CNG station)	125,940	66,655	<b>20,000</b>	145,940
	<b>TOTAL: TRANSIT EQUIPMENT NON-VEHICLE MAINTENANCE - BUDGET REVISIONS</b>					<b>(43,914)</b>	
<b>TOTAL PROPOSED EXPENSE REVISIONS:</b>					<b>\$ 33,081</b>		
<b>TRANSIT OPERATIONAL EXPENSES - REVISED BUDGET TOTAL:</b>					<b>\$ 11,381,840</b>		
<b>TRANSIT ESTIMATED ANNUAL OPERATIONAL SURPLUS:</b>					<b>\$ 158,703</b>		

**EXHIBIT E**

**CITY OF NORWALK - TRANSIT & VEHICLE MAINTENANCE FUNDS  
FISCAL YEAR 2015/16 BUDGET REVISIONS - YEAR 1 OF 2015/17 BUDGET**

ACCOUNT #				REASON FOR ADJUSTMENT	Budget	ACTUALS as of 1/31/16	AMOUNT Increase / (Decrease)	Revised Budget
<b>TRANSIT CAPITAL REVENUES</b>								
	210-45-0000	4084	Prop A		1,931,913	1,111,305	<b>53,811</b>	1,985,724
	712-70-0000	4471	FTA Capital Assistance Grant		3,901,645	1,228,010	<b>\$ 328,797</b>	4,230,442
	410-70-0000	4469	FTA Capital Grant (ARRA for CIP)		2,208,000	22,584	<b>\$ 22,584</b>	2,230,584
<b>TOTAL PROPOSED REVISIONS - CAPITAL REVENUES:</b>							<b>\$ 405,192</b>	
<b>TRANSIT CAPITAL EXPENSE</b>								
<b>CIP - Bus pad for Bus Stop (Alondra &amp; Elcomfort)</b>	210-70-7188	2080	Prop A funds to cover CIP #7188.				<b>\$ 45,350</b>	
	210-70-7188	2080	Match for CIP #7188 (Bus Pad Elmcroft).		69,070	3,581	<b>\$ 36,280</b>	90,700
	210-70-7188	2080	Reduce use of Prop A funds for CIP #7188.				<b>\$ (60,000)</b>	
	711-70-7188	2080	Prop 1B PTMISEA funds to cover match for CIP #7188.		-	-	<b>\$ 60,000</b>	60,000
<b>CIP - Transportation Center Improvements</b>	227-70-7760	2080	Match for Transportation Facility Improvement Project.		552,787	447,456	<b>\$ 9,411</b>	562,198
	712-70-7760	2080	Expenses under CIP #7760 through completion.		885,465	1,248,132	<b>\$ 601,763</b>	1,487,228
	210-70-7760	2080	Increase to cover expenses associated with CIP #7760 (General Contractor contingency).		6,237	-	<b>\$ 30,006</b>	36,243
<b>Transit - Capital Outlays</b>	210-45-4503	3851	Increase to cover expenses for PC and Monitor replacements in FY 15/16.		3,000	7,689	<b>\$ 8,000</b>	11,000
	227-45-4503	3853	Correct account - Intelligent Transportation Systems project.		-	-	<b>\$ 110,000</b>	110,000
	227-45-4503	3884	Correct account - Intelligent Transportation Systems project.		110,000	-	<b>\$ (110,000)</b>	-
	711-45-4503	3884	Adjustment to utilize Prop 1B funds in support of (16) digital video recorder devices for fixed-route buses.		-	-	<b>\$ 68,923</b>	68,923
<b>TOTAL PROPOSED REVISIONS - CAPITAL EXPENSE:</b>							<b>\$ 799,733</b>	

**EXHIBIT F**

**CITY OF NORWALK - WATER, SEWER AND GOLF COURSE FUNDS  
FISCAL YEAR 2015/16 MID-YEAR REVISIONS OF YEAR 1 - BUDGET 2015/17**

**REVENUES**

DEPARTMENT NAME	ACCOUNT #		REASON FOR REVENUE ADJUSTMENT	Budget	Actual Revenues as of 1/31/16	AMOUNT Increase / (Decrease)	Revised Budget
<b>WATER FUND</b>	702-30-0000	4575	Lease of Water Rights	140,000	170,000	30,000	170,000
<b>WATER FUND TOTAL</b>						<b>30,000</b>	
<b>GOLF COURSE</b>	703-50-5703	4561	Entry & Membership Fees	55,000	60,128	5,128	60,128
	703-90-9101	4790	Operating Subsidy from General Fund	73,496	84,304	32,500	105,996
<b>GOLF COURSE FUND TOTAL</b>						<b>37,628</b>	
ACCOUNT #		REASON FOR ADJUSTMENT		Budget	Actual Expenditures as of 1/31/16	AMOUNT Increase / (Decrease)	Revised Budget
<b>WATER FUND - OPERATIONS</b>	702-30-3602	1020	Full-Time Salaries	544,553	301,419	<b>11,896</b>	556,449
		1082	PERS - Employees' Portion	27,420	14,078	<b>(8,447)</b>	18,973
		1083	PERS - Employer' Portion	121,940	67,849	<b>2,666</b>	124,606
		1090	Medical Cost - Full-Time Employees	64,234	38,051	<b>1,596</b>	65,830
		1xxx	Other Personnel Cost (Medicare, Life Insurance, 401A, Long-Term Disability Insurance, etc.)	165,808	79,807	<b>472</b>	166,280
	702-30-3602	1097	Workers' Comp	10,462	3,689	<b>(4,138)</b>	6,324
	702-30-3602	2130	Office Equipment Maintenance - handhelds	1,000	4,974	<b>4,000</b>	5,000
	702-30-3602	2100	Utilities Cost	197,000	72,731	<b>(40,000)</b>	157,000
702-30-3602	2220	Vehicle Maintenance Cost	36,000	26,504	<b>17,000</b>	53,000	
<b>TOTAL - WATER FUND EXPENSE BUDGET REVISIONS</b>						<b>\$ (14,955)</b>	



ACCOUNT #		REASON FOR ADJUSTMENT		Budget	Actual Expenditures as of 1/31/16	AMOUNT Increase / (Decrease)	Revised Budget
SEWER FUND - OPERATIONS	704-30-3403	1020	Full-Time Salaries	116,109	70,386	3,022	119,131
		1030	Part-Time Wages	10,092	5,367	50	10,142
		1082	PERS - Employees' Portion	4,989	2,374	(2,187)	2,802
		1083	PERS - Employer' Portion	26,003	15,795	679	26,682
		1090	Medical Cost - Full-Time Employees	15,443	10,049	175	15,618
		1xxx	Other Personnel Cost (Medicare, Life Insurance, 401 A, Long-Term Disability Insurance, etc.)	(150,574)	(91,359)	239	(150,335)
704-30-3403	1097	Workers' Comp	2,231	784	(887)	1,344	
SEWER FUND - CIP	704-70-7512	2080	Sewer Repair & Replacement - city-wide	650,000	-	400,000	1,050,000
	704-70-7511	2080	Sewer Replacement - Phase II - actual expenses will be under budgeted amount	1,060,900	240,900	(400,000)	660,900
<b>TOTAL - SEWER FUND EXPENSE BUDGET REVISIONS</b>						<b>\$ 1,091</b>	
ACCOUNT #		REASON FOR ADJUSTMENT		Budget	Actual Expenditures as of 1/31/16	AMOUNT Increase / (Decrease)	Revised Budget
GOLF COURSE FUND	703-50-5703	1020	Full-Time Wages	-	34,815	34,815	34,815
	703-50-5703	1030	Part-Time Wages	61,770	49,952	(11,818)	49,952
	703-50-5703	1082	PERS - Employees' portion	-	2,180	2,180	2,180
	703-50-5703	1083	PERS - Employer' portion	-	7,820	7,820	7,820
	703-50-5703	1090	Medical Insurance - FT Employees	-	3,700	3,700	3,700
	703-50-5703	2100	Utilities Cost	33,000	39,758	6,760	39,760
	703-50-5703	2082	Contract Services	2,750	879	(1,870)	880
	703-50-5703	2064	Building Trade Supplies	3,000	-	(3,000)	-
<b>TOTAL - WATER FUND EXPENSE BUDGET REVISIONS</b>						<b>\$ 38,587</b>	