



City of NORWALK

NOTICE OF SPECIAL MEETING AND AGENDA

NORWALK CITY COUNCIL

NOTICE IS HEREBY GIVEN that the Mayor of the City Council of the City of Norwalk has called a special meeting of the City Council beginning at 4:30 p.m. on **Wednesday, February 11, 2015** in the U.S. Constitution Room/#4, Norwalk City Hall. The agenda for the special meeting is as follows:

CALL TO ORDER Mayor Rodarte

ROLL CALL City Clerk

REPORTS

RESOLUTION NO. 15-06 - FISCAL YEAR 2014/15 MID-YEAR BUDGET ADJUSTMENTS - Staff recommends City Council adopt **Resolution No. 15-06, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NORWALK AUTHORIZING MIDYEAR AMENDMENTS TO THE FISCAL YEAR 2014/15 ADOPTED BUDGET.**

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NOTICE IS FURTHER GIVEN that the public be given the opportunity to speak at this meeting only on the matter specified in this notice.

Dated this 6th day of February 2015.

Theresa Devoy, CMC
City Clerk

I, Theresa Devoy, City Clerk, hereby certify that the foregoing notice of special meeting was posted at City Hall not less than 24-hours before the start of the meeting and delivered to each member of the Norwalk City Council and to the following newspapers: Herald American, Norwalk Community News, Norwalk Patriot, and Whittier Daily News, all on the 6th day of February 2015.

Theresa Devoy, CMC
City Clerk

Any writings or documents provided to a majority of the City Council regarding any item on this agenda after it has been posted will also be made available for public inspection in the City Clerk's Department.

Public Comment: *The public is encouraged to address the City Council on any matter listed on the agenda.*

Americans with Disabilities Act: *In accordance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please call the City Clerk's Office at 929-5720. Please notify the City Clerk's Office at least 12 hours prior to the meeting so that reasonable arrangements can be made to ensure accessibility. Council Chambers is equipped with audio equipment for the hearing impaired, and is wheelchair accessible.*



City of NORWALK

CITY COUNCIL AGENDA REPORT

DATE: February 11, 2015

TO: Honorable City Council

FROM: Michael J. Egan, City Manager

BY: Jana Stuard, Finance Director/Treasurer

SUBJECT: RESOLUTION NO. 15-06 - FISCAL YEAR 2014/15 MID-YEAR BUDGET ADJUSTMENTS

Background:

Enclosed are mid-year budget projections for fiscal year (FY) 2014/15. The projections and recommended budget adjustments are based upon the final Audited Financial Statements for the fiscal year ending June 30, 2014 and six months actual expenses and revenues during the current fiscal year.

General Fund:

At the close of FY 2013/14, the City's General Fund balance totaled \$26.1 million. Out of this amount, the non-spendable balance was \$9.3 million. The balance assigned to capital projects was \$1.0 million, and the balance committed to local match for the Department of Justice's Hiring Grant was \$0.2 million. The unassigned fund balance of \$15.6 million increased \$0.8 million from the prior year, and is consistent with the interim results reported in May and September 2014. The positive results are due to actual revenues, which totaled \$41.0 million and exceeded the projections by 1%. Total expenditures and transfers out totaled \$41.0 million.

Current FY 2014/15 budget year to date results indicate that we are on target with the projections, except as detailed in the following paragraphs.

Revenue Adjustments:

For FY 2014/15, the overall General Fund revenues are expected to be \$434,400 or 1.1%, higher than originally projected, for a total of \$41,428,002. Since the time of staff's original projections, several revenue categories have shown slight signs of improvement, especially under No/Low property tax and property tax in lieu of VLF.

Property value derived revenues represent the most significant portion of General Fund revenues. Projections for all categories combined are proposed to be increased by \$379,050. The detail of adjustments is as follows:

- Property Tax In Lieu of VLF: This category is estimated to increase 6% from the prior year's actual amounts and 3% over the original FY 2014/15 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 \$266,150 higher than projected.
- Property Tax from former South East Recreation Area and No/Low Property Tax: These two categories combined are \$112,900 over the original projections. Based on the year to date receipts, staff recommends increasing property tax generated by the former South East Recreation Area by \$25,400, and the No/Low Property category by \$87,500.

Sales Tax: The second largest revenue category has shown moderate signs of improvement from the prior year's actual amount of \$9,327,844. In the current fiscal year staff anticipated revenues of \$9,446,000, for a growth of 1.3%. However, year to date receipts and analysis indicate a lower than projected sales under fuel service stations and general consumer goods categories. Staff recommends decreasing the budget estimates by \$84,000.

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 \$5,350,000 in revenues, which is \$100,000 short of the original estimates.

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 10% over staff's projections of \$1,207,900 and 2.2% from prior year actual collections of \$1,309,026. Based on the current trend, staff proposes to increase the budget by \$130,000.

According to year to date receipts, staff recommends revision of several revenue categories, as detailed in Exhibit A attached to Resolution No. 15-06. They represent a combined revenue increase of \$109,350. Out of this amount, \$31,200 is a one-time insurance refund received for the theft of City property.

Expenditure Adjustments:

During the course of the current fiscal year, appropriations have been increased \$95,000 to reflect approved amendments to the budget. Appropriations for the carry-over capital project balances have also been adjusted to reflect actual expenditures of the prior fiscal year.

The proposed mid-year budget increases in the operational spending total \$101,106. This amount is a net result of revisions detailed in Exhibit B attached to Resolution No. 15-06.

The most significant changes are as follows:

- \$104,600 decrease under General Government function is mainly due to the cancellation of March municipal elections;
- \$284,053 decrease under Public Safety can be mainly attributed to the transfer of the Family Resource/Gang Prevention unit to the supervision and budget of the Recreation department (\$233,339). Public Safety is also requesting personnel changes: elimination of one full-time Office Assistant position and reclassification of a part-time Office Assistant II to a full-time Office Assistant II, with a total net budget decrease of \$34,214;
- \$70,640 increase under Public Services is mainly due to various repairs and emergency projects under Parks and Facilities Maintenance;
- \$239,100 increase under Utilities is based on the year to date Utilities costs charged to various departments and is mainly due to the cost of water;
- \$74,800 decrease in Vehicle Maintenance department-wide expenditures is due to lower than anticipated fuel cost.

Requests to increase capital outlays and project appropriations total \$28,490.

According to the most recent actuarial study, the City's Annual Required Contribution (ARC) to fund the Other Post Employment Benefits (OPEB) is \$2,530,828. Presently the City is on Pay-As-You-Go basis, budgeting and paying only for the benefits of its current retirees, but not funding the OPEB earned by active employees, approximately \$1.28 million city-wide. Until now, according to government accounting principles, only the enterprise funds recorded the earned benefits of the active employees as liabilities on their fund balance sheets. However, the expenses were not funded.

In an effort to address growing unfunded OPEB liabilities and be in line with the City's 2020 Vision Core Strategy 2, staff is proposing to fund 50% of OPEB earned by the active employees (\$628,000 city-wide) and commit \$395,640 of the available General Fund Balance to partially fund the ARC. Other funds would contribute as follows: Transit \$163,280, Water and Child Care \$18,840 each, Housing \$12,560, CDBG, Sewer and Successor Agency to the Norwalk Redevelopment Agency \$6,280 each.

Proposed revisions to the General Fund expenditure budget, including the commitment of available fund balance for OPEB, total \$525,236 and they are detailed in Exhibit B attached to Resolution No. 15-06.

Taking into consideration the proposed budget revisions, the estimated unassigned General Fund balance will be approximately \$8.82 million. Exhibit C attached to Resolution No. 15-06 provides more detail of the General Fund balance projections.

Special Revenue Funds:

Staff also proposes various adjustments to expenditures and revenues from Special Revenue Funds, which are identified in Exhibit D attached to Resolution No. 15-06.

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

Prop C: Spending is proposed to increase by \$764,813 mainly due to additional funding needed for construction of four street capital improvement projects.

Highway User Tax & Prop 42 Replacement: The State released its forecast for Gas Tax revenues earlier this month and it indicates that the City will be receiving \$461,420 more this year compared to the original budget. These additional funds can be used for street projects or to offset cost of street maintenance in general fund. Staff is requesting \$800,000 to cover the construction cost to rehabilitate streets in the central area of the City.

Measure R: Due to emergency signal repairs caused by numerous traffic accidents, an increase in appropriations of \$25,000 is needed under Signals and Street Lighting Public Services division.

I-5 Mitigation Fund: The appropriation for the street rehabilitation project at Norwalk Boulevard and San Antonio Drive is increased by \$100,000, bringing the total project funding to \$2,602,032.

Enterprise Funds:

Transportation: Staff proposes an increase of \$26,863 in operational revenues and no net change in operational expenses. Proposed modifications to the Transportation budget are summarized in Exhibit E attached to Resolution No. 15-06. Staff anticipates ending the fiscal year with an operating surplus of \$133,649.

Transit capital revenues are proposed to be decreased by a net of \$195,134 and expenses to increase by \$323,721.

Water: Operational revenues are on target with the projected amounts. Staff recommends increasing the operational expenses minimally by an amount of \$6,820.

Conclusion:

Staff believes that the proposed mid-year revisions highlighted above and detailed in the exhibits attached to Resolution No. 15-06 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 other post employment benefits; as well as aging infrastructure, staff will maintain a cautious and fiscally responsible approach in preparation of the first bi-annual budget covering FY 2015/16 and FY 2016/17.

Fiscal Impact:

The requested mid-year adjustments to the General Fund estimated revenues total a net increase of \$434,400. The mid-year increase in appropriations is \$129,596; fund balance commitment to OPEB totals \$389,360. The General Fund balance as of June 30, 2015 is expected to be \$8.81 million, absent any future budget amendments approved by the City Council.

The proposed revisions to the FY 2014/15 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: Core Strategy 2

Recommended Action:

Staff recommends City Council adopt Resolution No. 15-06, amending the FY 2014/15 budget.

Attachments:

Resolution No. 15-06 with Exhibits A-F as follows:

- A. General Fund – Fiscal Year 2014/15 Proposed Revenue Revisions
- B. General Fund Expenditures – Mid-Year Revisions
- C. General Fund Unassigned Fund Balance Projections
- D. Special Revenue Funds – Fiscal Year 2014/15 Mid-Year Revisions
- E. Transit & Vehicle Maintenance Funds – Fiscal Year 2014/15 Mid-Year Revisions
- F. Water Fund – Fiscal Year 2014/15 Mid-Year Revisions

RESOLUTION NO. 15-06

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NORWALK
AUTHORIZING MIDYEAR AMENDMENTS TO THE FISCAL YEAR
2014/15 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 2014/15 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 11th day of February 2015.

**MARCEL RODARTE
MAYOR**

ATTEST:

**THERESA DEVOY, CMC
CITY CLERK**

EXHIBIT A
GENERAL FUND - FISCAL YEAR 2014/15
PROPOSED REVENUE BUDGET REVISIONS

FISCAL YEAR 2014/15 REVENUES		Adopted Budget	Actual Revenues as of 1/26/15	Budget Adjustments	REVISED BUDGET
Mid-Year revisions:					
101-10-0000-4011	Property Tax (SE Recreation Area)	2,540,500	137,116	25,400	2,565,900
101-10-0000-4012	Property Tax in Lieu of VLF	9,300,000	4,783,077	266,150	9,566,150
101-10-0000-4412	No/Low Property Tax	3,597,700	1,871,901	87,500	3,685,200
101-10-0000-4015	AB 1290 Tax Increment & former RDA one-time allocations	179,400	61,709		179,400
SUBTOTAL REAL PROPERTY VALUE DERIVED REVENUES				379,050	
101-10-0000-4021	Sales & Use Tax	9,446,000	3,633,474	(84,000)	9,362,000
101-10-0000-4022	Utility User Tax	5,450,000	2,447,048	(100,000)	5,350,000
101-10-0000-4023	Transient Occupancy Tax	1,207,900	483,447	130,000	1,337,900
101-10-0000-4024	Franchise Tax	1,134,000	107,925	(24,000)	1,110,000
101-10-0000-4025	Franchise Tax - Cable TV	753,250	187,959	20,000	773,250
101-10-0000-4027	Real Property Transfer Tax	185,000	85,433	15,000	200,000
SUBTOTAL OTHER TAXES CATEGORIES				(43,000)	
101-10-0000-4413	Motor Vehicle License Fee	-	45,152	45,150	45,150
101-10-0000-4447	State Mandated Cost Reimbursement	20,000	38,154	20,000	40,000
101-10-0000-4516	Business License Processing Fees	65,000	40,492	5,000	70,000
101-10-0000-4525	Duplication Service Charges	10,000	1,885	(3,000)	7,000
101-10-0000-4626	Insurance Refund	-	31,217	31,200	31,200
SUBTOTAL GENERAL GOVERNMENT REVENUES				98,350	
Subtotal Mid-Year Revisions:		33,888,750	13,955,989	434,400	34,323,150
Other General Fund Revenues		7,539,252	4,662,025	-	7,539,252
Revised Projected Revenues:		41,428,002	18,618,014	434,400	41,862,402

EXHIBIT B
CITY OF NORWALK
GENERAL FUND EXPENDITURES - FISCAL YEAR 2014/15 MID-YEAR BUDGET REVISIONS

DEPARTMENT NAME	ACCOUNT #	REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/15/14	AMOUNT Increase / (Decrease)	REVISED BUDGET
Communications & Public Affairs	101-10-1204	2170 Cable Connection for Marquee	8,000	5,051	2,500	10,500
Communications & Public Affairs	101-10-1204	2230 Veterans' Day Event / Contract Cities Dinner/Sheriff's Reception	23,500	12,622	5,500	29,000
MIS	101-10-1205	2192 Installation of two Wi-Fi Access Points at City Hall	77,700	60,170	3,500	81,200
City Clerks/Election	101-10-1302	1040 Overtime Salaries & Wages	1,000	-	(1,000)	-
		2055 Legal Advertisement	9,000	2,563	(6,000)	3,000
		2079 Contract Services - Foreign Language Translations	3,000	135	(1,000)	2,000
		2080 Contract Services	263,000	(42,741)	(80,000)	183,000
		2140 Office Supplies	800	-	(800)	-
		2141 Postage	20,000	-	(20,000)	-
		2240 Duplication	300	-	(300)	-
		2410 Election Expense	87,000	146	(7,000)	80,000
						-
						-
GENERAL GOVERNMENT BUDGET REVISIONS SUBTOTAL					(104,600)	
	101-20-2101	1xxx Eliminate Full-Time Office Assistant Position (Step E) vacated due to October 6, 2014 interdepartmental promotion	71,300	17,825	(53,475)	17,825
	101-20-2101	1030 & 1040 Reclassify Part-Time Office Assistant II (540 hours @ Step E) to Full-Time Office Assistant II	37,872	24,763	(13,110)	24,762

EXHIBIT B
CITY OF NORWALK
GENERAL FUND EXPENDITURES - FISCAL YEAR 2014/15 MID-YEAR BUDGET REVISIONS

DEPARTMENT NAME	ACCOUNT #	REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/15/14	AMOUNT Increase / (Decrease)	REVISED BUDGET
Public Safety	101-20-2102	1020 & 1xxx Reclassify Part-Time Office Assistant II (540 hours @ Step E) to Full-Time Office Assistant II - annual cost \$77,690	-	-	32,371	32,371
	101-20-2101	2150 Firestone Sub-Station was vacated as of June 30th, 2014, therefore rental expenses are no longer necessary	24,000	-	(24,000)	-
	101-20-2502	2230 Kaiser Permanente Community Benefit grant funds not included in original budget. Grant to fund one class of Norwalk Sheriff's PRIDE program.	25,000	3,672	7,500	32,500
	101-20-2502	1xxx Family Resource/Gang Prevention - activities moved under Recreation supervision, originally budgeted under Public Safety	228,339	-	(228,339)	-
	101-20-2502	2230 Family Resource/Gang Prevention - activities moved under Recreation supervision, originally budgeted under Public Safety	5,000	-	(5,000)	-
PUBLIC SAFETY BUDGET REVISIONS SUBTOTAL					(284,053)	
Public Services - Security & Emergency Duty	101-30-3102	1040 Overtime Salaries: Emergency Duty- General; emergency activity requiring response	13,400	9,760	7,000	20,400
	101-30-3202	2080 Cable TV Studio @ City Hall - HVAC emergency replacement of heat pump			4,690	
	101-30-3202	2080 Council Chambers emergency repair of audio system and fan replacement			6,150	
	101-30-3202	2080 City Hall - Generator load test/emergency repairs			3,740	

EXHIBIT B
CITY OF NORWALK
GENERAL FUND EXPENDITURES - FISCAL YEAR 2014/15 MID-YEAR BUDGET REVISIONS

DEPARTMENT NAME	ACCOUNT #	REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/15/14	AMOUNT Increase / (Decrease)	REVISED BUDGET	
Public Services - Facilities Maintenance	101-30-3202	2080	City Hall - Freight elevator emergency repair/safety hazard	53,000	35,812	3,900	77,700
	101-30-3202	2080	Transportation/Public Services - 6" Fire system valve replacement			2,790	
	101-30-3202	2080	Transportation/Public Services - Replace tamper switch for fire system			1,760	
	101-30-3202	2080	City Hall Room 6 metal doors replacement			1,670	
Public Services - Signals & Street Lighting	101-30-3304	1040	Overtime: Emergency Duty Account - Signals; emergency activity requiring response	5,000	7,417	9,000	14,000
Public Services - Street Sweeping	101-30-3402	2080	CPI increase \$777/mo. (1.8%) sweeping contract (mid-September to June 2015) and tipping fee increase \$685/mo (Jan - June 2015)	660,200	332,620	12,000	672,200
Public Services - Park Maintenance/Landscape	101-30-3504	2173	Ramona Park - emergency concrete repair/replacement due to water line break	32,300	16,864	2,300	34,600
Public Services - Park	101-30-3506	2062	Holifield Park - emergency electrical repair of conduit for lighting	47,700	12,450	4,640	52,340

EXHIBIT B
CITY OF NORWALK
GENERAL FUND EXPENDITURES - FISCAL YEAR 2014/15 MID-YEAR BUDGET REVISIONS

DEPARTMENT NAME	ACCOUNT #	REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/15/14	AMOUNT Increase / (Decrease)	REVISED BUDGET
Maintenance/Facilities	101-30-3506	2080	55,800	8,278	11,000	66,800
PUBLIC SERVICES BUDGET REVISIONS SUBTOTAL					70,640	
	101-40-4104	2062	18,600	11,139	4,500	23,100
	101-40-4104	2063	27,400	11,558	10,450	37,850
	101-40-4104	2229	11,600	10,692	3,000	14,600
SOCIAL SERVICES BUDGET REVISIONS SUBTOTAL					17,950	
	101-50-5203	2062	-	-	4,730	4,730
	101-50-5105	1xxx	-	47,543	228,339	228,339
	101-50-5105	2230	-	3,672	5,000	5,000
RECREATION BUDGET REVISIONS SUBTOTAL					238,069	
Community Development - Building & Safety	101-61-6102	2080	25,000	-	(5,000)	20,000
Community Development - Code Compliance	101-61-6104	2059	100,000	14,931	(20,000)	80,000

EXHIBIT B
CITY OF NORWALK
GENERAL FUND EXPENDITURES - FISCAL YEAR 2014/15 MID-YEAR BUDGET REVISIONS

DEPARTMENT NAME	ACCOUNT #	REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/15/14	AMOUNT Increase / (Decrease)	REVISED BUDGET
Community Development - Planning	101-61-6105	2080 Planning database - Repair and improve existing database functions	-	-	23,800	23,800
COMMUNITY DEVELOPMENT BUDGET REVISIONS SUBTOTAL					(1,200)	
General Fund - Utilities	100-10-1204	2100 Adjust Utilities cost based on year-to-date actual expenditures	1,300	163	(800)	500
	101-10-1207	2100 Cable TV	1,300	163	(800)	500
	101-20-2101	2100 Public Safety	2,500	-	(2,500)	-
	101-20-2199	2100 Public Safety/EOC	300	-	(300)	-
	101-30-3101	2100 Public Services - 4 months actual	51,500	23,900	20,200	71,700
	101-30-3202	2100 Public Services - Facilities Maintenance	232,300	110,163	30,000	262,300
	101-30-3304	2102 Signals - Safety Lights (five months actual)	30,600	27,652	30,000	60,600

EXHIBIT B
CITY OF NORWALK
GENERAL FUND EXPENDITURES - FISCAL YEAR 2014/15 MID-YEAR BUDGET REVISIONS

DEPARTMENT NAME	ACCOUNT #	REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/15/14	AMOUNT Increase / (Decrease)	REVISED BUDGET
	101-30-3504	2100 Park Services	557,200	327,798	100,000	657,200
	101-40-4101	2100 Social Services	36,300	19,485	9,300	45,600
	101-40-4104	2100 Senior Center	68,500	35,386	14,000	82,500
	101-50-5702	2100 Norwalk Arts Sports Complex	147,000	82,040	40,000	187,000
VEHICLE MAINTENANCE BUDGET REVISIONS SUBTOTAL					239,100	

EXHIBIT B
CITY OF NORWALK
GENERAL FUND EXPENDITURES - FISCAL YEAR 2014/15 MID-YEAR BUDGET REVISIONS

DEPARTMENT NAME	ACCOUNT #	REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/15/14	AMOUNT Increase / (Decrease)	REVISED BUDGET
General Fund - Vehicle Maintenance Cost	100-10-1301	2220	1,600	429	(700)	900
	101-10-1401	2220	1,300	780	300	1,600
	101-10-1501	2220	6,500	4,805	3,100	9,600
	101-20-2101	2220	188,600	83,676	(21,200)	167,400
	101-30-3101	2220	13,000	5,654	(1,700)	11,300
	101-30-3102	2220	6,000	843	(2,300)	3,700
	101-30-3202	2220	33,000	13,600	(5,800)	27,200
	101-30-3302	2220	79,200	39,283	(600)	78,600
	101-30-3303	2220	21,500	11,741	2,000	23,500
	101-30-3304	2220	39,000	18,126	(2,700)	36,300
	101-30-3404	2220	56,500	26,499	(3,500)	53,000
	101-30-3502	2220	105,700	40,353	(25,000)	80,700
	101-30-3503	2220	38,400	14,615	(9,200)	29,200
	101-30-3504	2220	81,700	48,575	15,400	97,100
	101-30-3506	2220	46,000	17,279	(11,400)	34,600
	101-40-4101	2220	13,100	6,686	300	13,400
	101-50-5101	2220	20,300	10,500	700	21,000
	101-61-6101	2220	4,800	2,691	600	5,400
	101-61-6102	2220	15,000	10,200	(4,800)	10,200
	101-61-6103	2220	3,000	1,084	(800)	2,200
101-61-6104	2220	21,400	6,968	(7,500)	13,900	
VEHICLE MAINTENANCE BUDGET REVISIONS SUBTOTAL					(74,800)	
SUBTOTAL REVISIONS TO THE OPERATIONAL EXPENDITURES					\$ 101,106	

EXHIBIT B
CITY OF NORWALK
GENERAL FUND EXPENDITURES - FISCAL YEAR 2014/15 MID-YEAR BUDGET REVISIONS

DEPARTMENT NAME	ACCOUNT #	REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/15/14	AMOUNT Increase / (Decrease)	REVISED BUDGET
	101-50-5101	3880	-	-	9,200	9,200
MIS/Human Resources	101-10-1401	3860	-	-	715	715
MIS/Finance	101-10-1501		-	-	715	715
MIS/Public Safety	101-20-2101		-	-	715	715
MIS/Public Services	101-30-3101		-	-	715	715
MIS/Social Services	101-40-4101		-	-	715	715
MIS/Community Development	101-61-6101		-	-	715	715
SUBTOTAL REVISIONS TO CAPITAL OUTLAYS EXPENDITURES					\$ 13,490	
Corvallis Snack Shack Bar	101-70-7351	2080	175,000	-	15,000	190,000
SUBTOTAL REVISIONS TO CAPITAL IMPROVEMENT PROJECT EXPENDITURES					\$ 15,000	
GENERAL FUND TOTAL NEW APPROPRIATIONS					\$ 129,596	
Fund Balance Committed to OBEB	101	0422	-		395,640	395,640
GENERAL FUND TOTAL BUDGET REVISIONS					\$ 525,236	

EXHIBIT C

GENERAL FUND UNASSIGNED FUND BALANCE PROJECTION
FISCAL YEAR 2014/15 BUDGET

	AMOUNT
AUDITED BEGINNING UNASSIGNED FUND BALANCE AS OF JUNE 30, 2014	\$ 15,572,086
Plus Release of Committed Fund Balance	
<u>FISCAL YEAR 2014-15</u>	
REVENUES:	\$ 41,428,002
Plus Budget Revisions approved by the Council from 7/1/14 thru 2/3/15	-
Plus Mid-Year Revenue Increase (Attachment A)	434,400
REVISED REVENUES:	<u>\$ 41,862,402</u>
EXPENDITURES:	
Original Budget - Operations	\$ 41,978,368
Original Budget - Capital Outlays	350,050
Original Budget - Transfers to Renovation & Equipment Replacement Funds	5,170,000
Capital Improvement Projects	508,968
Plus Budget Revisions Approved by the City Council as of 2/3/2015	87,032
<i>Resolution 15-05 specialized legal services</i>	95,000
<i>Capital Improvement Projects - carryover balances adjustment</i>	<u>(7,968)</u>
Plus Mid-Year Revisions (Attachment B):	<u>525,236</u>
<i>Operations</i>	101,106
<i>Capital Outlays*</i>	13,490
<i>Capital Projects*</i>	15,000
<i>Partial funding of annual OPEB expenditures</i>	<u>395,640</u>
REVISED TOTAL APPROPRIATIONS:	<u>\$ 48,619,654</u>
DECREASE IN FUND BALANCE	<u>(6,757,252)</u>
ESTIMATED ENDING FUND BALANCE AS OF JUNE 30, 2015	<u>\$ 8,814,834</u>

* Indicates one-time revenue or one-time expenditure

EXHIBIT D

CITY OF NORWALK - SPECIAL REVENUE FUNDS
FISCAL YEAR 2014/15 BUDGET MID-YEAR REVISIONS

DEPARTMENT NAME	ACCOUNT #		REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/15/15	AMOUNT Increase / (Decrease)	Revised Budget
Child Care	203-40-4103	1098	OPEB - Future Retirees	-	-	18,840	18,840
CDBG	207-62-6202	1098	OBEB - Future Retirees	-	-	6,280	6,280
Housing Authority	144-63-6302	1098	OBEB - Future Retirees	-	-	12,560	12,560
TOTAL OPEB EXPENSES FUNDED BY MAJOR GRANTS						37,680	
JAG GRANT	224-20-2101	2065	FY 2011 JAG grant - carryover grant balance from prior FY. Grant is now fully expended and reimbursement has been received.	-	2,765	2,765	2,765
JAG GRANT	224-20-2106	3880	FY 2012 JAG grant - carryover grant balance from prior FY. Grant is now fully expended and reimbursement has been received.	-	7,913	7,913	7,913
PUBLIC SAFETY FUNDS TOTAL						10,678	
Prop C - Transportation Center	227-30-3204	2080	Metrolink Station - Elevator repair	7,600	5,037	1,950	9,550
Prop C - Transportation Programs	227-45-4501	3995	Increase Transit Operating Subsidy: Fleet Maintenance Management System/GIS \$6,656; MIS support \$7,500; Senior Fitness Program Transit Fare Subsidy \$12,707	98,650	48,000	26,863	125,513
Prop C - CIP #7171	227-70-7171	2080	Civic Center Rehabilitation - reevaluated construction cost	330,488	435	480,000	810,488
Prop C - CIP #7184	227-70-7184	2080	Carmenita Road from Rosecrans Ave. to I-5	68,066	43,659	6,000	74,066
Prop C - CIP #7185	227-70-7185	2080	Shoemaker Ave. from Rosecrans Ave. to Firestone Frontage Rd.	48,084	22,778	10,000	58,084
Prop C - CIP # 7188	227-70-7188	2080	Bus pad for Bus Stop @ Alondra Blvd & Elmcroft Ave.	119,488	9,889	240,000	359,488
PROP C FUND TOTAL						764,813	

EXHIBIT D

CITY OF NORWALK - SPECIAL REVENUE FUNDS
FISCAL YEAR 2014/15 BUDGET MID-YEAR REVISIONS

DEPARTMENT NAME	ACCOUNT #		REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/15/15	AMOUNT Increase / (Decrease)	Revised Budget
Public Services: Signals & Street Lighting - Measure R	228-30-3304	2080	Emergency repairs/replacements due to numerous traffic accidents	30,000	29,815	25,000	55,000
MEASURE R FUND TOTAL						25,000	

DEPARTMENT NAME	ACCOUNT #		REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/15/15	AMOUNT Increase / (Decrease)	Revised Budget
CIP - Art In Public Places	418-70-7836	2080	Glazier Park - carryover project from prior year	-	9,142	9,142	9,142
	418-70-7843	2080	Newsboy - carryover project from prior year	-	3,150	3,150	3,150
ART IN PUBLIC PLACES FUND TOTAL						12,292	

CIP - I-5 Mitigation	405-70-7177	2080	Norwalk Blvd/San Antonio Dr Rehabilitation - Florence Ave. to Rosecrans	1,216,926	43,104	100,000	1,316,926
MTA - PROP C I-5 MITIGATION						100,000	

Highway User Tax - Section 2103	426-70-7192	2080	Local Street Rehab - Central Area of City - Construction cost	445,334	-	800,000	1,245,334
Highway User Tax - Section 2013						800,000	

EXHIBIT D

CITY OF NORWALK - SPECIAL REVENUE FUNDS
FISCAL YEAR 2014/15 BUDGET MID-YEAR REVISIONS

DEPARTMENT NAME	ACCOUNT #	REASON FOR EXPENDITURE ADJUSTMENT	Budget	Actual Expenditures as of 1/15/15	AMOUNT Increase / (Decrease)	Revised Budget
MTA - Measure R (I-605 Mitigation)	428-70-7195	2080 I-605 hotspots project needs to be divided into 4 projects: Studebaker/Alondra (MOU for design only at this time)	4,570,000	-	(4,090,000)	480,000
	428-70-7901	2080 I-605 Hotspots: Bloomfield/Imperial	-	-	920,000	920,000
	428-70-7902	2080 I-605 Hotspots: Pioneer/Imperial	-	-	1,500,000	1,500,000
	428-70-7903	2080 I-605 Hotspots: Studebaker/Rosecrans	-	-	1,670,000	1,670,000
MTA - PROP C (25%) FUND TOTAL					-	
Vehicle Equipment Replacement Fund	746-30-3504	3820 Fairway Ford - Dump Truck - Purchase Order Carry-over amount (Parks)	-	-	40,850	40,850
	746-61-6102	3820 Replacement of vehicle for Building Inspector	-	-	17,000	17,000
VEHICLE EQUIPMENT REPLACEMENT FUND TOTAL					57,850	
Computer & Office Replacement Fund	745-10-1301	3860 Additional funding to replace the postage machine	8,800	-	5,000	13,800
	745-10-1205	3860 Replacement of two network switches	72,600	44,591	5,500	78,100
COMPUTER & OFFICE REPLACEMENT FUND TOTAL					10,500	
Parks Playground Equipment Replacement Fund	743-70-7337	2080 Gerdes Park - replace 3 sections of fencing on east wall	104,200	74,770	17,840	122,040
	743-70-7338	2080 Glazier Park - emergency concrete repair/replacement due to water line break	83,600	50,774	4,000	87,600
PARKS PLAYGROUND EQUIPMENT REPLACEMENT FUND TOTAL					21,840	

EXHIBIT D

CITY OF NORWALK - SPECIAL REVENUE FUNDS
FISCAL YEAR 2014/15 BUDGET MID-YEAR REVISIONS

REVENUES

DEPARTMENT NAME	ACCOUNT #		REASON FOR REVENUE ADJUSTMENT	Budget	Actual Revenues as of 1/15/15	AMOUNT Increase / (Decrease)	Revised Budget
CDBG	207-62-0000	4652	Deferred Loan Repayment	58,044	98,435	50,000	108,044
HOME	208-62-0000	4654	Home Loan Repayment	25,000	269,457	250,000	275,000
JAG Grant/Public Safety	224-20-0000	4469	JAG Grants	33,379	26,449	10,678	44,057
Parking Structure	243-30-0000	4523	Parking Fees	625,000	311,434	(15,000)	610,000
HIGHWAY USER TAX TOTAL	204-30-0000	4421	STATE GAS TAX - 2107	650,367	353,628	268,473	918,840
	204-30-0000	4422	STATE GAS TAX - 2107.5	10,000	10,000	-	10,000
	204-30-0000	4423	STATE GAS TAX - 2105	529,309	293,733	143,511	672,820
	204-30-0000	4424	STATE GAX TAX -2106	416,724	184,937	(50,564)	366,160
HIGHWAY USER TAX TOTAL						361,420	
CIP - I-5 Mitigation	405-70-0000	4438	I-5 Norwalk/San Antonio project # 7185 - additional funding	1,435,695	92,752	100,000	1,535,695

EXHIBIT E

**CITY OF NORWALK - TRANSIT & VEHICLE MAINTENANCE FUNDS
FISCAL YEAR 2014/15 BUDGET MID-YEAR REVISIONS**

ACCOUNT #			REASON FOR ADJUSTMENT	Budget	ACTUALS as of 1/15/15	AMOUNT Increase / (Decrease)	Revised Budget
TRANSIT OPERATIONAL REVENUES - ORIGINAL BUDGET						\$ 11,640,248	
	710-45-0000	4795	Transfer from Prop C - Adjustment to reflect increased participation in Senior Fitness Programs, MIS support for various Transit system implementations and to cover expenses associated with Fleet & Asset Management System (FASTER) implementation.	106,000	46,000	26,863	132,863
TOTAL PROPOSED REVISIONS - OPERATIONAL REVENUES:						\$ 26,863	
TRANSIT OPERATIONAL REVENUES - REVISED BUDGET TOTAL:						\$ 11,667,111	
TRANSIT OPERATIONAL EXPENSES - ORIGINAL BUDGET						\$ 11,533,462	
TRANSIT - ADMINISTRATION	710-45-4500	1020	Savings due to (1) OAI vacancy.	544,138		(29,000)	515,138
	710-45-4500	1030	Adjustment to reflect actual utilization of time for (2) OAI in Administration.	64,944		29,000	93,944
	710-45-4500	2080	Adjustment to cover costs associated with mandatory regulatory requirements and transportation planning.	90,000		27,000	117,000
	710-45-4500	2170	Increase to cover actual costs for Special Materials (i.e. Bus Schedules) for remainder of FY15.	39,000		3,000	42,000
	710-45-4500	2450	Adjustment to reflect actual costs for Liab, Fire & Other Insurance versus budget.	665,126		(18,233)	646,893
TOTAL: TRANSIT ADMINISTRATION - BUDGET REVISIONS						11,767	
TRANSIT - OPERATIONS	710-45-4501	1021	Savings due to (5) FT Coach Operators vacancy.	1,634,066		(139,000)	1,495,066
	710-45-4501	1031	Adjustment to reflect actual utilization of time for PT Coach Operators covering vacation leaves, sick leave, etc.	1,027,025		113,000	1,140,025
	710-45-4501	1040	Increase to cover actual Staff overtime for remainder of FY15.	10,000		12,000	22,000

EXHIBIT E

**CITY OF NORWALK - TRANSIT & VEHICLE MAINTENANCE FUNDS
FISCAL YEAR 2014/15 BUDGET MID-YEAR REVISIONS**

ACCOUNT #		REASON FOR ADJUSTMENT		Budget	ACTUALS as of 1/15/15	AMOUNT Increase / (Decrease)	Revised Budget
	710-45-4501	1041	Increase to cover actual Coach Operator overtime for remainder of FY15.	28,000		14,000	42,000
TOTAL: TRANSIT OPERATIONS- BUDGET REVISIONS						-	
TRANSIT - VEHICLE MAINTENANCE	710-45-4520	1030	Savings due to delayed recruitment of PT Equipment Service Helpers.	167,581		(16,367)	151,214
	710-45-4520	1040	Increase to cover actual Staff overtime due to various leaves for remainder of FY15.	3,975		4,600	8,575
							-
TOTAL: TRANSIT EQUIPMENT NON-VEHICLE MAINTENANCE - BUDGET REVISIONS						(11,767)	
TOTAL PROPOSED EXPENSE REVISIONS:						\$ -	
TRANSIT OPERATIONAL EXPENSES - REVISED BUDGET TOTAL:						\$ 11,533,462	
TRANSIT ESTIMATED ANNUAL OPERATIONAL SURPLUS:						\$ 133,649	
TRANSIT CAPITAL REVENUES - ORIGINAL BUDGET						\$ 1,396,976	
	711-45-4500	4456	Receipt of Prop 1B PTMISEA match funds for acquisition of support vehicles (8 Auto Sedans + 1 Light duty Truck).	-		199,943	199,943
	711-45-0000	4456	Adjustment to reflect usage of revenues (Prop 1B funds) for capital projects.	-		\$ (110,222)	(110,222)
	712-70-0000	4471	Adjustment to reflect usage of revenues (FTA funds) for capital projects.	-		\$ (401,262)	(401,262)
	712-70-0000	4456	Additional MTA revenues for the Transportation Facility Project #7760			\$ 116,407	116,407
TOTAL PROPOSED REVISIONS - CAPITAL REVENUES:						\$ (195,134)	
TRANSIT CAPITAL REVENUES - REVISED BUDGET TOTAL:						\$ 1,201,842	

EXHIBIT E

**CITY OF NORWALK - TRANSIT & VEHICLE MAINTENANCE FUNDS
FISCAL YEAR 2014/15 BUDGET MID-YEAR REVISIONS**

ACCOUNT #			REASON FOR ADJUSTMENT	Budget	ACTUALS as of 1/15/15	AMOUNT Increase / (Decrease)	Revised Budget
TRANSIT CAPITAL EXPENSE - ORIGINAL BUDGET						\$ 1,958,382	
	210-45-4503	3833	Adjustment to reflect decreased expenses under Associated Capital Maintenance due to having a new fleet (14 new CNG Buses).			\$ (6,709)	(6,709)
	210-45-4503	3841	Increase to cover expenses associated with Vehicle Maintenance Shop Reflooring project.			\$ 6,709	6,709
	712-45-4503	3841	NTS Pedestrian Plaza Project - funding from MTA			\$ 116,407	116,407
	712-45-4503	3841	Technology equipment - iPad			\$ 572	572
	210-45-4503	3841	Technology equipment - iPad (Local Match)			\$ 143	143
	227-45-4503	3884	Increase to cover expenses associated with Fleet & Asset Management System (FASTER) implementation.			\$ 6,656	6,656
	711-45-4503	3831	Adjustment to reflect expenses for the acquisition of support vehicles (8 Auto Sedans + 1 Light duty Truck).			\$ 199,943	199,943
TOTAL PROPOSED REVISIONS - CAPITAL EXPENSE:						\$ 323,721	
TRANSIT CAPITAL EXPENSES - REVISED BUDGET TOTAL:						\$ 2,282,103	
EQUIPMENT MAINTENANCE FUND							-
VEHICLE MAINTENANCE FUND TOTAL REVISIONS:	736-45-4520	2222	Decrease related to lower fuel expenses - r various City departments			\$ (87,000)	

EXHIBIT F
CITY OF NORWALK - WATER FUND
FISCAL YEAR 2014/15 BUDGET MID-YEAR REVISIONS

ACCOUNT #		REASON FOR ADJUSTMENT	Budget	Actual Expenditures as of 1/31/14	AMOUNT Increase / (Decrease)	Revised Budget	
WATER FUND - OPERATIONS	702-30-3602	1040	Emergency Duty Account - Water; emergency activity requiring response	20,000	16,286	4,000	24,000
	702-30-3602	2100	Utilities Cost	171,600	65,769	10,000	181,600
	702-30-3602	2220	Vehicle Maintenance Cost	52,700	20,262	(12,200)	40,500
	702-30-3602	2170	HD Supply (6" meter) - PO carryover from 13/14	88,000	30,091	5,020	93,020
TOTAL - WATER FUND EXPENSE BUDGET REVISIONS					\$ 6,820		