

STATE OF IOWA
2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

16209101000000

CLERK
705 NORTH AVE
NORWALK, IA 50211 1417

CITY OF NORWALK, IOWA
DUE: December 1, 2014

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	4,255,483		4,255,483	4,212,230
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	4,255,483		4,255,483	4,212,230
Delinquent property taxes	0		0	0
TIF revenues	2,491,735		2,491,735	2,400,000
Other city taxes	293,253	0	293,253	310,478
Licenses and permits	316,861	0	316,861	261,999
Use of money and property	95,656	5,335	100,991	98,243
Intergovernmental	988,111	0	988,111	1,074,253
Charges for fees and service	879,463	3,226,039	4,105,502	4,206,542
Special assessments	0	0	0	0
Miscellaneous	1,391,702	132,412	1,524,114	1,296,211
Other financing sources	2,047,528	176,957	2,224,485	1,780,060
Total revenues and other sources	12,759,792	3,540,743	16,300,535	15,640,016
Expenditures and Other Financing Uses				
Public safety	2,786,181	0	2,786,181	2,694,690
Public works	1,413,627	0	1,413,627	1,377,080
Health and social services	9,464	0	9,464	10,150
Culture and recreation	1,047,193	0	1,047,193	1,137,403
Community and economic development	1,732,115	0	1,732,115	1,750,052
General government	678,482	0	678,482	698,217
Debt service	2,021,490	0	2,021,490	2,143,491
Capital projects	364,743	0	364,743	504,392
Total governmental activities expenditures	10,053,295	0	10,053,295	10,315,475
Business type activities	0	3,008,384	3,008,384	3,517,490
Total ALL expenditures	10,053,295	3,008,384	13,061,679	13,832,965
Other financing uses, including transfers out	1,300,923	223,757	1,524,680	1,779,970
Total ALL expenditures/And other financing uses	11,354,218	3,232,141	14,586,359	15,612,935
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,405,574	308,602	1,714,176	27,081
Beginning fund balance July 1, 2013	1,440,129	2,496,338	3,936,467	7,583,710
Ending fund balance June 30, 2014	2,845,703	2,804,940	5,650,643	7,610,791

Note - These balances do not include \$ **303,313** held in non-budgeted internal service funds; \$ **0** held in Pension Trust Funds; \$ **0** held in Private Purpose Trust funds and \$ **0** held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents
General obligation debt	\$ 14,640,000	Other long-term debt	\$ 616,046
Revenue debt	\$ 441,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 30,037,676

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one	
Printed name of city clerk		Number	<input checked="" type="checkbox"/> Date Published	
Jeff Rosien	Telephone →	515	981-0228	<input type="checkbox"/> Date Posted
Signature of Mayor or other City official (Name and Title)		Date signed		
		11/20/2014		

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF NORWALK			<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,384,953	882,868		987,662	0	0	4,255,483			4,255,483	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	2,384,953	882,868		987,662	0	0	4,255,483		T01	4,255,483	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	2,384,953	882,868		987,662	0	0	4,255,483			4,255,483	6
7	TIF revenues			2,491,735				2,491,735		T01	2,491,735	7
8	Other city taxes											
9	Utility tax replacement excise taxes	156,319	78,761	0	58,173	0	0	293,253		T15	293,253	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
11	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
12	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
13	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
14	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
15	Other local option taxes	0	0	0	0	0	0	0	0	T09	0	14
15	TOTAL OTHER CITY TAXES	156,319	78,761	0	58,173	0	0	293,253	0		293,253	15
16	Section B - LICENSES AND PERMITS	316,861	0	0	0	0	0	316,861	0	T29	316,861	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,226	342	0	0	0	0	2,568	5,335	U20	7,903	18
19	Rents and royalties	93,088	0	0	0	0	0	93,088	0	U40	93,088	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	95,314	342	0	0	0	0	95,656	5,335		100,991	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF NORWALK					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
		Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)
41	Section D - INTERGOVERNMENTAL - Continued												41
42													42
43	State shared revenues												43
44	Road use taxes		893,192						893,192		C46	893,192	44
45													45
46													46
47													47
48	Other state grants and reimbursements												48
49	State grants	4,940	0	0	0	0	0	4,940	0	C89	4,940	49	
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50	
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51	
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52	
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53	
54		0	0	0	0	0	0	0	0	C89	0	54	
55		0	0	0	0	0	0	0	0		0	55	
56		0	0	0	0	0	0	0	0		0	56	
57		0	0	0	0	0	0	0	0		0	57	
58		0	0	0	0	0	0	0	0		0	58	
59		0	0	0	0	0	0	0	0		0	59	
60	Total state	4,940	893,192	0	0	0	0	898,132	0		898,132	60	
61												61	
62	Local grants and reimbursements												62
63	County contributions	27,017	0	0	0	0	0	27,017	0		27,017	63	
64	Library service	4,081	0	0	0	0	0	4,081	0	D89	4,081	64	
65	Township contributions	41,947	0	0	0	0	0	41,947	0	D89	41,947	65	
66	Fire/EMT service	16,934	0	0	0	0	0	16,934	0	D89	16,934	66	
67		0	0	0	0	0	0	0	0	D89	0	67	
68		0	0	0	0	0	0	0	0		0	68	
69		0	0	0	0	0	0	0	0		0	69	
70	Total local grants and reimbursements	89,979	0	0	0	0	0	89,979	0		89,979	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	94,919	893,192	0	0	0	0	988,111	0		988,111	71	
72	Section E - CHARGES FOR FEES AND SERVICE												72
73	Water	0	0	0	0	0	0	0	1,276,211	A91	1,276,211	73	
74	Sewer	0	0	0	0	0	0	0	1,604,259	A80	1,604,259	74	
75	Electric	0	0	0	0	0	0	0	0	A92	0	75	
76	Gas	0	0	0	0	0	0	0	0	A93	0	76	
77	Parking	0	0	0	0	0	0	0	0	A60	0	77	
78	Airport	0	0	0	0	0	0	0	0	A01	0	78	
79	Landfill/garbage	453,721	0	0	0	0	0	453,721	0	A81	453,721	79	
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80	

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF NORWALK			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	345,569	A80	345,569	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	7,487	0	0	0	0	0	7,487	0	A89	7,487	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	10,550	0	0	0	0	0	10,550	0	A89	10,550	92
93	Ambulance charges	174,480	0	0	0	0	0	174,480	0	A89	174,480	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	6,390	0	0	0	0	0	6,390	0	A89	6,390	99
100	Park, recreation, and cultural charges	193,980	0	0	0	0	0	193,980	0	A61	193,980	100
101	Animal control charges	3,210	0	0	0	0	0	3,210	0	A89	3,210	101
102	Other charges - <i>Specify</i>	29,645	0	0	0	0	0	29,645	0		29,645	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	879,463	0	0	0	0	0	879,463	3,226,039		4,105,502	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	4,712	26,184	0	0	0	0	30,896	0	U99	30,896	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	18,715	U99	18,715	109
110	Sale of property and merchandise	21,795	93,875	0	0	0	0	115,670	0	U11	115,670	110
111	Fines	13,976	0	0	0	0	0	13,976	0	U30	13,976	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Reimbursements	148,033	32,476	130,400	0	916,500	0	1,227,409	7,116		1,234,525	114
115	Sales tax collected	3,137	0	0	0	0	0	3,137	79,173		82,310	115
116	Miscellaneous	614	0	0	0	0	0	614	27,408		28,022	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	192,267	152,535	130,400	0	916,500	0	1,391,702	132,412		1,524,114	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF NORWALK			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,120,096	2,007,698	2,622,135	1,045,835	916,500	0	10,712,264	3,363,786		14,076,050	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	699,805	0	0	0	699,805	0	NR	699,805	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	158,619	20,586		0	0	0	179,205	176,957		356,162	127
128	Internal TIF loans and transfers in	150,353	47,055	0	971,110	0	0	1,168,518	0		1,168,518	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	308,972	67,641	699,805	971,110	0	0	2,047,528	176,957		2,224,485	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,429,068	2,075,339	3,321,940	2,016,945	916,500	0	12,759,792	3,540,743		16,300,535	132
133												133
134	Beginning fund balance July 1, 2013	884,104	1,235,708	855,290	11,911	-1,546,884	0	1,440,129	2,496,338		3,936,467	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,313,172	3,311,047	4,177,230	2,028,856	-630,384	0	14,199,921	6,037,081		20,237,002	136
137												137
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159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF NORWALK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
1	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention — Current operation	1,426,071	315,195	0	0	0	0	1,741,266		E62	1,741,266	2	
3	Purchase of land and equipment	95,343	0	0	0	0	0	95,343		G62	95,343	3	
4	Construction	0	0	0	0	0	0	0		F62	0	4	
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5	
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6	
7	Construction	0	0	0	0	0	0	0		F04	0	7	
8	Emergency management — Current operation	1,122	0	0	0	0	0	1,122		E89	1,122	8	
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9	
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10	
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11	
12	Construction	0	0	0	0	0	0	0		F59	0	12	
13	Fire department — Current operation	193,527	60,466	0	0	0	0	253,993		E24	253,993	13	
14	Purchase of land and equipment	67,367	0	0	0	0	0	67,367		G24	67,367	14	
15	Construction	0	0	0	0	0	0	0		F24	0	15	
16	Ambulance — Current operation	326,835	105,056	0	0	0	0	431,891		E32	431,891	16	
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17	
18	Building inspections — Current operation	95,201	98,443	0	0	0	0	193,644		E66	193,644	18	
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19	
20	Construction	0	0	0	0	0	0	0		F66	0	20	
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21	
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22	
23	Construction	0	0	0	0	0	0	0		F66	0	23	
24	Animal control — Current operation	1,555	0	0	0	0	0	1,555		E32	1,555	24	
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25	
26	Construction	0	0	0	0	0	0	0		F32	0	26	
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27	
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28	
29		0	0	0	0	0	0	0			0	29	
30		0	0	0	0	0	0	0			0	30	
31		0	0	0	0	0	0	0			0	31	
32		0	0	0	0	0	0	0			0	32	
33		0	0	0	0	0	0	0			0	33	
34		0	0	0	0	0	0	0			0	34	
35		0	0	0	0	0	0	0			0	35	
36		0	0	0	0	0	0	0			0	36	
37		0	0	0	0	0	0	0			0	37	
38		0	0	0	0	0	0	0			0	38	
39		0	0	0	0	0	0	0			0	39	
40	TOTAL PUBLIC SAFETY	2,207,021	579,160	0	0	0	0	2,786,181			2,786,181	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF NORWALK		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	528,319	0	0	0	0	528,319		E44	528,319	42
43	Purchase of land and equipment	0	209,204	0	0	0	0	209,204		G44	209,204	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	120,343	0	0	0	0	120,343		E44	120,343	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	38,870	0	0	0	0	38,870		E44	38,870	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	644	0	0	0	0	644		E81	644	57
58	Purchase of land and equipment	0	2,378	0	0	0	0	2,378		G81	2,378	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	416,614	0	0	0	0	0	416,614		E81	416,614	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	87,618	9,637	0	0	0	0	97,255		E89	97,255	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	504,232	909,395	0	0	0	0	1,413,627			1,413,627	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NORWALK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS						
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES												81
82	Welfare assistance — Current operation	9,464	0	0	0	0	0	9,464			E79	9,464	82
83	Purchase of land and equipment	0	0	0	0	0	0	0			G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0			E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0			G36	0	85
86	Construction	0	0	0	0	0	0	0			F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0			E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0			E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0			G32	0	89
90	Construction	0	0	0	0	0	0	0			F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0			E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0			G32	0	92
93	Construction	0	0	0	0	0	0	0			F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0			E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0			G32	0	95
96	Construction	0	0	0	0	0	0	0			F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0			E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0			G79	0	98
99	Construction	0	0	0	0	0	0	0			F79	0	99
100		0	0	0	0	0	0	0				0	100
101		0	0	0	0	0	0	0				0	101
102		0	0	0	0	0	0	0				0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	9,464	0	0	0	0	0	9,464				9,464	103
104													104
105													105
106													106
107													107
108													108
109													109
110													110
111													111
112													112
113													113
114													114
115													115
116													116
117													117
118													118
119													119
120													120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NORWALK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS						
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION												121
122	Library services — Current operation	366,765	61,012	0	0	0	0	427,777			E52	427,777	122
123	Purchase of land and equipment	77	1,541	0	0	0	0	1,618			G52	1,618	123
124	Construction	0	0	0	0	0	0	0			F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0			E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0			G61	0	126
127	Parks — Current operation	73,145	11,542	0	0	0	0	84,687			E61	84,687	127
128	Purchase of land and equipment	12,109	1,700	0	0	0	0	13,809			G61	13,809	128
129	Construction	0	0	0	0	0	0	0			F61	0	129
130	Recreation — Current operation	153,649	28,138	0	0	0	0	181,787			E61	181,787	130
131	Purchase of land and equipment	0	0	0	0	0	0	0			G61	0	131
132	Construction	0	0	0	0	0	0	0			F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0			E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0			G03	0	134
135	Community center, zoo, marina, and auditorium	146,328	21,301	0	0	0	0	167,629			E61	167,629	135
136	Other culture and recreation	148,084	15,549	0	0	0	0	163,633			E61	163,633	136
137	Purchase of land and equipment	6,253	0	0	0	0	0	6,253			G61	6,253	137
138	Construction	0	0	0	0	0	0	0			F61	0	138
139	TOTAL CULTURE AND RECREATION	906,410	140,783	0	0	0	0	1,047,193				1,047,193	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT												140
141	Community beautification — Current operation	0	0	0	0	0	0	0			E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0			G89	0	142
143	Economic development — Current operation	0	83,716	0	0	0	0	83,716			E89	83,716	143
144	Purchase of land and equipment	0	6,383	0	0	0	0	6,383			G89	6,383	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0			E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0			G50	0	146
147	Construction	0	0	0	0	0	0	0			F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0			E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0			G29	0	149
150	Other community and economic development — Current operation	80,625	12,869	1,547,644	0	0	0	1,641,138			E89	1,641,138	150
151	Purchase of land and equipment	878	0	0	0	0	0	878			G89	878	151
152	Construction	0	0	0	0	0	0	0			F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0			E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	81,503	102,968	1,547,644	0	0	0	1,732,115				1,732,115	154
155													155
156													156
157													157
158													158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF NORWALK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
159	Section F — GENERAL GOVERNMENT											159	
160	Mayor, council and city manager — Current operation	47,287	8,072	0	0	0	0	55,359		E29	55,359	160	
161	Purchase of land and equipment	20,000	0	0	0	0	0	20,000		G29	20,000	161	
162	Clerk, Treasurer, financial administration — Current operation	219,371	18,299	0	0	0	0	237,670		E23	237,670	162	
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163	
164	Elections — Current operation	5,309	0	0	0	0	0	5,309		E89	5,309	164	
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165	
166	Legal services and city attorney — Current operation	30,905	0	0	0	0	0	30,905		E25	30,905	166	
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167	
168	City hall and general buildings — Current operation	175,396	37,527	0	0	0	0	212,923		E31	212,923	168	
169	Purchase of land and equipment	805	0	0	0	0	0	805		G31	805	169	
170	Construction	0	0	0	0	0	0	0		F31	0	170	
171	Tort liability — Current operation	0	32,489	0	0	0	0	32,489		E89	32,489	171	
172	Other general government — Current operation	42,667	0	0	0	0	0	42,667		E89	42,667	172	
173	Purchase of land and equipment	40,355	0	0	0	0	0	40,355		G89	40,355	173	
174		0	0	0	0	0	0	0			0	174	
175		0	0	0	0	0	0	0			0	175	
176	TOTAL GENERAL GOVERNMENT	582,095	96,387	0	0	0	0	678,482			678,482	176	
177	Section G — DEBT SERVICE	0	0	0	2,021,490	0	0	2,021,490			2,021,490	177	
178		0	0	0	0	0	0	0			0	178	
179		0	0	0	0	0	0	0			0	179	
180		0	0	0	0	0	0	0			0	180	
181		0	0	0	0	0	0	0			0	181	
182	TOTAL DEBT SERVICE	0	0	0	2,021,490	0	0	2,021,490			2,021,490	182	
183	Section H — REGULAR CAPITAL PROJECTS — Specify											183	
184		0	0	0	0	364,743	0	364,743			364,743	184	
185		0	0	0	0	0	0	0			0	185	
186		0	0	0	0	0	0	0			0	186	
187	Subtotal Regular Capital Projects	0	0	0	0	364,743	0	364,743			364,743	187	
188	— TIF CAPITAL PROJECTS — Specify											188	
189		0	0	0	0	0	0	0			0	189	
190		0	0	0	0	0	0	0			0	190	
191		0	0	0	0	0	0	0			0	191	
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192	
193	TOTAL CAPITAL PROJECTS	0	0	0	0	364,743	0	364,743			364,743	193	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,290,725	1,828,693	1,547,644	2,021,490	364,743	0	10,053,295			10,053,295	194	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195	
196												196	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF NORWALK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							959,662		E91	959,662	198
199	Purchase of land and equipment							181,728		G91	181,728	199
200	Construction							0		F91	0	200
201	Sewer and sewage disposal — Current operation							444,792		E80	444,792	201
202	Purchase of land and equipment							27,882		G80	27,882	202
203	Construction							0		F80	0	203
204	Electric — Current operation							0		E92	0	204
205	Purchase of land and equipment							0		G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							0		E60	0	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							0		E81	0	216
217	Purchase of land and equipment							0		G81	0	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							0		E50	0	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							139,667		E80	139,667	230
231	Purchase of land and equipment							24,020		G80	24,020	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF NORWALK			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237	
238	Other business type — Current operation								0	E89	0	238	
239	Purchase of land and equipment								0	G89	0	239	
240	Construction								0	F89	0	240	
241												241	
242	Enterprise Debt Service								1,230,633		1,230,633	242	
243	Enterprise Capital Projects								0		0	243	
244	Enterprise TIF Capital Projects								0		0	244	
245	Internal service funds — Specify											245	
246									0		0	246	
247									0		0	247	
248									0		0	248	
249									0		0	249	
250									0		0	250	
251	TOTAL BUSINESS TYPE ACTIVITIES								3,008,384		3,008,384	251	
252												252	
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,290,725	1,828,693	1,547,644	2,021,490	364,743	0	10,053,295	3,008,384		13,061,679	253	
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254	
255	Regular transfers out	10,036	122,369		0	0	0	132,405	223,757		356,162	255	
256	Internal TIF loans/repayments and transfers out	0	0	1,168,518	0	0	0	1,168,518	0		1,168,518	256	
257		0	0	0	0	0	0	0	0		0	257	
258	TOTAL OTHER FINANCING USES	10,036	122,369	1,168,518	0	0	0	1,300,923	223,757		1,524,680	258	
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,300,761	1,951,062	2,716,162	2,021,490	364,743	0	11,354,218	3,232,141		14,586,359	259	
260												260	
261	Ending fund balance June 30, 2014:											261	
262	Governmental:											262	
263	Nonspendable	0	0	0	0	0	0	0			0	263	
264	Restricted	0	1,291,644	1,461,068	7,366	0	0	2,760,078			2,760,078	264	
265	Committed	29,465	68,341	0	0	-995,127	0	-897,321			-897,321	265	
266	Assigned	0	0	0	0	0	0	0			0	266	
267	Unassigned	982,946	0	0	0	0	0	982,946			982,946	267	
268	Total Governmental	1,012,411	1,359,985	1,461,068	7,366	-995,127	0	2,845,703			2,845,703	268	
269	Proprietary								2,804,940		2,804,940	269	
270	Total ending fund balance June 30, 2014	1,012,411	1,359,985	1,461,068	7,366	-995,127	0	2,845,703	2,804,940		5,650,643	270	
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,313,172	3,311,047	4,177,230	2,028,856	-630,384	0	14,199,921	6,037,081		20,237,002	271	
272												272	

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF NORWALK
 Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 0
Health.....	M32 0
Highways.....	M44 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 0
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 0

Purpose	Amount paid to State
Highways.....	L44 \$ 0
All other.....	L89 \$ 0

Part IV SALARIES AND WAGES
 Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		3,080,828

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 506,000	29U \$ 0	39U \$ 65,000	49U \$ 0	49U \$ 0	49U \$ 441,000	49U \$ 0	191 \$ 8,855
2. Sewer utility	19U 55,000	29U 0	39U 55,000	49U 0	49U 0	49U 0	49U 0	189 2,832
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
9. GO BONDS	19U 16,210,000	29U 0	39U 1,570,000	49U 14,640,000	49U 0	49U 0	49U 0	189 447,490
10. Sanitary District Assumed	19U 136,134	29U 0	39U 6,887	49U 0	49U 0	49U 0	49U 129,247	189 14,571
11. Economic Dev Loan	19U 548,670	29U 0	39U 61,871	49U 0	49U 0	49U 0	49U 486,799	189 26,895
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
Total long-term debt	17,455,804	0	1,758,758	14,640,000	0	441,000	616,046	500,643

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$	0
Outstanding as of JUNE 30, 2014	64V \$	0

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS
 Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY
 Actual valuation -- January 1, 2012

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014	Amount - Omit cents				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$ 209,651	W31 \$ 0	W61 0	5,744,305	5,953,956

REMARKS