

STATE OF IOWA 2021 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2021 CITY OF WINDSOR HEIGHTS, IOWA DUE: December 1, 2021	16207701500000 CITY OF WINDSOR HEIGHTS 1145 66th ST STE 1 WINDSOR HEIGHTS IA 50324-1705 POPULATION: 5252
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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				
	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	3,545,958		3,545,958	3,516,205
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	3,545,958		3,545,958	3,516,205
Delinquent Property Taxes	0		0	0
TIF Revenues	2,182,532		2,182,532	2,252,808
Other City Taxes	814,197	0	814,197	1,353,733
Licenses and Permits	304,888	0	304,888	65,400
Use of Money and Property	7,943	0	7,943	150,000
Intergovernmental	979,269	110,098	1,089,367	1,024,654
Charges for Fees and Service	792,012	824,828	1,616,840	1,219,990
Special Assessments	0	0	0	0
Miscellaneous	68,445	0	68,445	588,107
Other Financing Sources	4,747,816	0	4,747,816	13,375,000
Transfers In	4,747,816	0	4,747,816	4,373,478
Total Revenues and Other Sources	13,443,060	934,926	14,377,986	27,919,375
Expenditures and Other Financing Uses				
Public Safety	2,951,207		2,951,207	3,361,010
Public Works	651,916		651,916	899,772
Health and Social Services	0		0	3,000
Culture and Recreation	335,437		335,437	559,751
Community and Economic Development	40,470		40,470	40,469
General Government	822,626		822,626	864,052
Debt Service	3,207,310		3,207,310	3,207,145
Capital Projects	7,542,980		7,542,980	14,165,163
Total Governmental Activities Expenditures	15,551,946	0	15,551,946	23,100,362
BUSINESS TYPE ACTIVITIES		561,725	561,725	870,700
Total All Expenditures	15,551,946	561,725	16,113,671	23,971,062
Other Financing Uses	4,655,825	91,991	4,747,816	
Transfers Out	4,655,825	91,991	4,747,816	4,373,478
Total All Expenditures/and Other Financing Uses	20,207,771	653,716	20,861,487	28,344,540
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	-6,764,711	281,210	-6,483,501	-425,165
Beginning Fund Balance July 1, 2020	23,842,970	1,335,545	25,178,515	12,026,776
Ending Fund Balance June 30, 2021	17,078,259	1,616,755	18,695,014	11,601,611

NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds	Pension Trust Funds
Private Purpose Trust Funds	Agency Funds

Indebtedness at June 30, 2021		Indebtedness at June 30, 2021	
	Amount		Amount
General Obligation Debt	16,165,000	Other Long-Term Debt	0
Revenue Debt	0	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	47,667,159

CERTIFICATION

The forgoing report is correct to the best of my knowledge and belief

	Publication 11/11/2021
Signature of Preparer	
Printed name of Preparer Rachelle Swisher	Phone Number 515-279-3662
	Date Signed
Signature of Mayor or other City official (Name and Title)	

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REVENUE P2
CITY OF WINDSOR HEIGHTS
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2021
NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section A - Taxes									
Taxes levied on property	1,907,316	956,005		682,637			3,545,958		3,545,958
Less: Uncollected Property Taxes - Levy Year							0		0
Net Current Property Taxes	1,907,316	956,005		682,637	0	0	3,545,958		3,545,958
Delinquent Property Taxes							0		0
Total Property Tax	1,907,316	956,005	2,182,532	682,637	0	0	3,545,958		3,545,958
TIF Revenues							2,182,532		2,182,532
Other City Taxes									
Utility Tax Replacement Excise Taxes	17,840	8,942		5,101			31,883		31,883
Utility Franchise Tax (Chapter 364.2, Code of Iowa)							0		0
Parimutuel Wager Tax							0		0
Gaming Wager Tax							0		0
Mobile Home Tax							0		0
Hotel / Motel Tax	9,381						9,381		9,381
Other Local Option Taxes		772,933					772,933		772,933
Total Other City Taxes	27,221	781,875		5,101	0	0	814,197	0	814,197
Section B - Licenses and Permits	304,888						304,888		304,888
Section C - Use of Money and Property									
Interest	4,050	-690					3,360		3,360
Rents and Royalties	4,583						4,583		4,583
Other Miscellaneous Use of Money and Property							0		0
							0		0
Total Use of Money and Property	8,633	-690	0	0	0	0	7,943	0	7,943
Section D - Intergovernmental									
Federal Grants and Reimbursements									
Federal Grants	10,787						10,787		10,787
Community Development Block Grants							0		0
Housing and Urban Development							0		0
Public Assistance Grants							0		0
Payment in Lieu of Taxes							0		0
							0		0
Total Federal Grants and Reimbursements	10,787	0	0	0	0	0	10,787	0	10,787

REVENUE P3
 CITY OF WINDSOR HEIGHTS
 REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2021
 NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section D - Intergovernmental - Continued										41
State Shared Revenues										43
Road Use Taxes		727,359					727,359		727,359	44
Other state grants and reimbursements										48
State grants	175,000	26,956		16,595			218,551	110,098	328,649	49
Iowa Department of Transportation							0		0	50
Iowa Department of Natural Resources							0		0	51
Iowa Economic Development Authority							0		0	52
CEBA grants							0		0	53
Commercial & Industrial Replacement Claim							0		0	54
							0		0	55
							0		0	56
							0		0	57
							0		0	58
							0		0	59
Total State	175,000	754,315	0	16,595	0	0	945,910	110,098	1,056,008	60
Local Grants and Reimbursements										
County Contributions							0		0	63
Library Service							0		0	64
Township Contributions							0		0	65
Fire/EMT Service	22,572						22,572		22,572	66
							0		0	67
							0		0	68
							0		0	69
Total Local Grants and Reimbursements	22,572	0	0	0	0	0	22,572	0	22,572	70
Total Intergovernmental (Sum of lines 33, 60, and 70)	208,359	754,315	0	16,595	0	0	979,269	110,098	1,089,367	71
Section E - Charges for Fees and Service										72
Water							0	1,925	1,925	73
Sewer							0	46,324	46,324	74
Electric							0		0	75
Gas							0		0	76
Parking							0		0	77
Airport							0		0	78
Landfill/garbage							0	329,031	329,031	79
Hospital							0		0	80

REVENUE P4

CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,
NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section E - Charges for Fees and Service-- Continued	81								81
Transit	82						0		0 82
Cable TV	83						0		0 83
Internet	84						0		0 84
Telephone	85						0		0 85
Housing Authority	86						0		0 86
Storm Water	87						0	385,411	385,411 87
Other:	88								88
Nursing Home	89						0		0 89
Police Service Fees	90	1,273	18,836				20,109		20,109 90
Prisoner Care	91						472		472 91
Fire Service Charges	92	472					472		472 92
Ambulance Charges	93	236,331					236,331		236,331 93
Sidewalk Street Repair Charges	94						0		0 94
Housing and Urban Renewal Charges	95						0		0 95
River Port and Terminal Fees	96						0		0 96
Public Scales	97						0		0 97
Cemetery Charges	98						0		0 98
Library Charges	99						0		0 99
Park, Recreation, and Cultural Charges	100	109,319			12,147		121,466		121,466 100
Animal Control Charges	101	75					75		75 101
	102	69,143	87,114		2,573,302		413,559	62,137	475,696 102
	103						0		0 103
Total Charges for Service	104	416,613	105,950	0	2,69,449	0	792,012	824,828	1,616,840 104
Section F - Special Assessments	106						0		0 106
Section G - Miscellaneous	107								107
Contributions	108	3,610					3,610		3,610 108
Deposits and Sales/Fuel Tax Refunds	109						0		0 109
Sale of Property and Merchandise	110						0		0 110
Fines	111	64,835					64,835		64,835 111
Internal Service Charges	112						0		0 112
	113						0		0 113
	114						0		0 114
	115						0		0 115
	116						0		0 116
	117						0		0 117
	118						0		0 118
	119						0		0 119
Total Miscellaneous	120	68,445	0	0	0	0	68,445	0	68,445 120

REVENUE P5
CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,
NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental through (f) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Total All Revenues (Sum of lines 6, 7, 15, 16, 22, 71, 104, 106, and 120)	121 2,941,475	2,597,455	2,182,532	704,333	269,449	0	8,695,244	934,926	9,630,170
Section H - Other Financing Sources	123								123
Proceeds of capital asset sales	124						0		0 124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125						0		0 125
Proceeds of anticipatory warrants or other short-term debt	126						0		0 126
Regular transfers in and interfund loans	127 524,000	15,717		422,790	1,683,486		2,645,993		2,645,993 127
Internal TIF loans and transfers in	128			2,101,823			2,101,823		2,101,823 128
	129						0		0 129
	130						0		0 130
Total Other Financing Sources	131 524,000	15,717	0	2,524,613	1,683,486	0	4,747,816	0	4,747,816 131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132 3,465,475	2,613,172	2,182,532	3,228,946	1,952,935	0	13,443,060	934,926	14,377,986 132
Beginning Fund Balance July 1, 2020	134 4,032,129	3,168,497	1,037,096	518,238	15,087,010		23,842,970	1,335,545	25,178,515 134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136 7,497,604	5,781,669	3,219,628	3,747,184	17,039,945	0	37,286,030	2,270,471	39,556,501 136

EXPENDITURES P6
CITY OF WINDSOR HEIGHTS
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2021
NON-GAAP/CASH BASIS

Item Description	Line	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)	Grand Total (Sum of col. (g) (i))	Line
Section A - Public Safety	1										1
Police Department/Crime Prevention	2	1,538,634	484,073					2,022,707		2,022,707	2
Jail	3							0		0	3
Emergency Management	4	9,492						9,492		9,492	4
Flood control	5							0		0	5
Fire Department	6	290,962	127,833					418,795		418,795	6
Ambulance	7	422,045	44,727					466,772		466,772	7
Building Inspections	8	31,548						31,548		31,548	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10	1,893						1,893		1,893	10
Other Public Safety	11							0		0	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	2,294,574	656,633		0	0	0	2,951,207		2,951,207	14
	15										15
Section B - Public Works	16										16
Roads, Bridges, Sidewalks	16		410,089					410,089		410,089	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18		46,678					46,678		46,678	18
Traffic Control Safety	19		3,135					3,135		3,135	19
Snow Removal	20		192,014					192,014		192,014	20
Highway Engineering	21							0		0	21
Street Cleaning	22							0		0	22
Airport (if not an enterprise)	23							0		0	23
Garbage (if not an enterprise)	24							0		0	24
Other Public Works	25							0		0	25
	26							0		0	26
	27							0		0	27
Total Public Works	28	0	651,916		0	0	0	651,916		651,916	28
	29										29
Section C - Health and Social Services	30										30
Welfare Assistance	30							0		0	30
City Hospital	31							0		0	31
Payments to Private Hospitals	32							0		0	32
Health Regulation and Inspections	33							0		0	33
Water, Air, and Mosquito Control	34							0		0	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36							0		0	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	0	0		0	0	0	0		0	39
	40										40
Section D - Culture and Recreation	41										41
Library Services	41	60,000						60,000		60,000	41
Museum, Band, Theater	42							0		0	42
Parks	43	139,798	8,610					148,408		148,408	43
Recreation	44	120,533	3,616					124,149		124,149	44
Cemetery	45							0		0	45
Community Center, Zoo, Marina, and Auditorium	46	2,880						2,880		2,880	46
Other Culture and Recreation	47							0		0	47
	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	323,211	12,226		0	0	0	335,437		335,437	50

EXPENDITURES P8

CITY OF
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued
NON-GAAP/CASH BASIS

Item description	Line	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)	Grand Total (Sum of col. (g) (i))	Line
Section I - Business Type Activities	87										87
Water - Current Operation	88									0	88
Capital Outlay	89									0	89
Debt Service	90									0	90
Sewer and Sewage Disposal - Current Operation	91								44,290	44,290	91
Capital Outlay	92									0	92
Debt Service	93									0	93
Electric - Current Operation	94									0	94
Capital Outlay	95									0	95
Debt Service	96									0	96
Gas Utility - Current Operation	97									0	97
Capital Outlay	98									0	98
Debt Service	99									0	99
Parking - Current Operation	100									0	100
Capital Outlay	101									0	101
Debt Service	102									0	102
Airport - Current Operation	103									0	103
Capital Outlay	104									0	104
Debt Service	105									0	105
Landfill/Garbage - Current operation	106								409,508	409,508	106
Capital Outlay	107									0	107
Debt Service	108									0	108
Hospital - Current Operation	109									0	109
Capital Outlay	110									0	110
Debt Service	111									0	111
Transit - Current Operation	112									0	112
Capital Outlay	113									0	113
Debt Service	114									0	114
Cable TV, Telephone, Internet - Current Operation	115									0	115
Capital Outlay	116									0	116
Housing Authority - Current Operation	117									0	117
Capital Outlay	118									0	118
Debt Service	119									0	119
Storm Water - Current Operation	120								107,927	107,927	120
Capital Outlay	121									0	121
Debt Service	122									0	122
Other Business Type - Current Operation	123									0	123
Capital Outlay	124									0	124
Debt Service	125									0	125
Internal Service Funds - Specify	126										126
	127										127
	128										128
Total Business Type Activities	129								561,725	561,725	129

EXPENDITURES P9
 CITY OF WINDSOR HEIGHTS
 EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2021 -- Continued
 NON-GAAP/CASH BASIS

Item description	Line	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)	Grand Total (Sum of col. (g)) (i)	Line
Subtotal Expenditures (Sum of lines 84 and 129)	130	3,362,278	1,464,541	0	3,207,310	7,517,817	0	15,551,946	561,725	16,113,671	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132	2,717	1,551,285			1,000,000		2,554,002	91,991	2,645,993	132
Internal TIF loans/repayments and transfers out	133			2,101,823				2,101,823		2,101,823	133
	134							0		0	134
Total Other Financing Uses	135	2,717	1,551,285	2,101,823	0	1,000,000	0	4,655,825	91,991	4,747,816	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	3,364,995	3,015,826	2,101,823	3,207,310	8,517,817	0	20,207,771	653,716	20,861,487	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140							0		0	140
Restricted	141		2,765,843	1,117,805	539,874	8,522,128		12,945,650		12,945,650	141
Committed	142							0		0	142
Assigned	143							0		0	143
Unassigned	144	4,132,609						4,132,609		4,132,609	144
Total Governmental	145	4,132,609	2,765,843	1,117,805	539,874	8,522,128	0	17,078,259		17,078,259	145
Proprietary	146								1,616,755	1,616,755	146
Total Ending Fund Balance June 30,	147	4,132,609	2,765,843	1,117,805	539,874	8,522,128	0	17,078,259	1,616,755	18,695,014	147
Total Requirements (Sum of lines 136 and 147)	148	7,497,604	5,781,669	3,219,628	3,747,184	17,039,945	0	37,286,030	2,270,471	39,556,501	148

OTHER P10

Part III Intergovernmental Expenditures 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.

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction		Highways	
Health	43,915	All other	8,844
Highways			
Transit Subsidies			
Libraries	60,000		
Police protection	16,769		
Sewerage	18,046		
Sanitation	192,463		
All other	68,413		

Part IV

Wages & Salaries 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.

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID		Amount
Total Salaries and Wages Paid		2,352,250

Part V Debt Outstanding, Issued, and Retired
Transit subsidies

A. Long-Term Debt

Purpose	Line	Debt During the Fiscal Year				Debt Outstanding JUNE 30, 2021			
		Debt Outstanding JULY 1, 2020	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year
Water Utility	1.								
Sewer Utility	2.								
Electric Utility	3.								
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.								
Other Purposes / Miscellaneous	9.								
GO	10.	18,895,000		2,730,000	16,165,000				477,310
Parking	11.								
Airport	12.								
Stormwater	13.								
Section 108	14.								
Total Long-Term		18,895,000	0	2,730,000	16,165,000	0	0	0	477,310

B. Short-Term Debt Amount

Outstanding as of JULY 1, 2020	Amount
Outstanding as of JUNE 30, 2021	

DEBT LIMITATION FOR GENERAL OBLIGATIONS

Part VI Actual valuation -- January 1, 2019

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2021

Type of asset	Amount		
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)
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.	18,695,014		
Total (e)			18,695,014

If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.

REMARKS