

**Adopted On: (entered upon proposal) Resolution:**

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

		<b>With Gas &amp; Electric</b>		<b>Without Gas &amp; Electric</b>		<b>City Number: 77-728</b> <b>Last Official Census: 4,860</b>
Regular	2a	239,950,971	2b	237,938,681		
DEBT SERVICE	3a	299,199,883	3b	297,187,593		
Ag Land	4a	0				

**TAXES LEVIED**

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW		Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5	1,943,603	1,927,303	43 8.10000
<b>Non-Voted Other Permissible Levies</b>							
Contract for use of Bridge	0.67500			6	0	0	44 0.00000
Opr & Maint publicly owned Transit	0.95000			7	0	0	45 0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8	0	0	46 0.00000
Opr & Maint of City owned Civic Center	0.13500			9	0	0	47 0.00000
Planning a Sanitary Disposal Project	0.06750			10	0	0	48 0.00000
Aviation Authority (under sec.330A.15)	0.27000			11	0	0	49 0.00000
Levee Impr. fund in special charter city	0.06750			13	0	0	51 0.00000
Liability, property & self insurance costs	Amt Nec			14	0	0	52 0.00000
Support of a Local Emerg.Mgmt.Comm.	Amt Nec			462	0	0	465 0.00000
<b>Voted Other Permissible Levies</b>							
Instrumental/Vocal Music Groups	0.13500			15	0	0	53 0.00000
Memorial Building	0.81000			16	0	0	54 0.00000
Symphony Orchestra	0.13500			17	0	0	55 0.00000
Cultural & Scientific Facilities	0.27000			18	0	0	56 0.00000
County Bridge	As Voted			19	0	0	57 0.00000
Missi or Missouri River Bridge Const.	1.35000			20	0	0	58 0.00000
Aid to a Transit Company	0.03375			21	0	0	59 0.00000
Maintain Institution received by gift/devise	0.20500			22	0	0	60 0.00000
City Emergency Medical District	1.00000			463	0	0	466 0.00000
Support Public Library	0.27000			23	0	0	61 0.00000
Unified Law Enforcement	1.50000			24	0	0	62 0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	1,943,603	1,927,303	
Ag Land	3.00375			26		0	63 0.00000
<b>Total General Fund Tax Levies (25 + 26)</b>				27	1,943,603	1,927,303	
<b>Special Revenue Levies</b>							
Emergency (if general fund at levy limit)	0.27000			28	0	0	64 0.00000
Police & Fire Retirement	Amt Nec			29	0	0	0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30	371,683	368,567	1.54900
Other Employee Benefits	Amt Nec			31	584,890	579,985	2.43754
<b>Total Employee Benefit Levies (29,30,31)</b>				32	956,573	948,552	65 3.98654
<b>Sub Total Special Revenue Levies (28+32)</b>				33	956,573	948,552	
<b>As Req</b>		<b>With Gas &amp; Elec Valuation</b>	<b>Without Gas &amp; Elec Valuation</b>				
SSMID 1		0	0	34		0	66 0.00000
SSMID 2		0	0	35		0	67 0.00000
SSMID 3		0	0	36		0	68 0.00000
SSMID 4		0	0	37		0	69 0.00000
SSMID 5		0	0	555		0	565 0.00000
SSMID 6		0	0	556		0	566 0.00000
SSMID 7		0	0	1177		0	1179 0.00000
SSMID 8		0	0	1185		0	1187 0.00000
<b>Total Special Revenue Levies</b>				39	956,573	948,552	
Debt Service Levy 76.10(6)	Amt Nec			40	714,961	710,154	70 2.38958
Capital Projects (Capital Improv. Reserve)	0.67500			41		0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>				42	3,615,137	3,586,009	72 14.47612

\_\_\_\_\_  
( Signature )

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
( County Auditor )

\_\_\_\_\_  
(Date)

**NOTICE OF PUBLIC HEARING - CITY OF WINDSOR HEIGHTS - PROPOSED PROPERTY TAX LEVY  
Fiscal Year July 1, 2021 - June 30, 2022**

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

**Meeting Date:** 3/1/2021 **Meeting Time:** 06:00 PM **Meeting Location:** 1133 66th Street, Windsor Heights, IA 50324

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)  
windsorheights.org

City Telephone Number  
(515) 279-3662

	<b>Current Year Certified Property Tax 2020 - 2021</b>	<b>Budget Year Effective Property Tax 2021 - 2022</b>	<b>Budget Year Proposed Maximum Property Tax 2021 - 2022</b>	<b>Annual % CHG</b>
Regular Taxable Valuation	235,610,949	239,950,971	239,950,971	
Tax Levies:				
Regular General	1,908,449	1,908,449	1,943,603	
Contract for Use of Bridge	0	0	0	
Opr & Maint Publicly Owned Transit	0	0	0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	0	0	0	
Opr & Maint of City-Owned Civic Center	0	0	0	
Planning a Sanitary Disposal Project	0	0	0	
Liability, Property & Self-Insurance Costs	0	0	0	
Support of Local Emer. Mgmt. Commission	0	0	0	
Emergency	0	0	0	
Police & Fire Retirement	0	0	0	
FICA & IPERS	371,683	371,683	371,683	
Other Employee Benefits	584,890	584,890	584,890	
<b>Total Tax Levy</b>	<b>2,865,022</b>	<b>2,865,022</b>	<b>2,900,176</b>	<b>1.22</b>
<b>Tax Rate</b>	<b>12.15997</b>	<b>11.94003</b>	<b>12.08654</b>	

**Explanation of significant increases in the budget:**

Please note that the Max Levy rate DOES NOT include all city levies. This notice represents an increase in the total amount of revenue collected by the City, in this case due to an increase in property valuations. The overall levy rate will stay the same after lowering it by \$2.08 last year. The City is required to publish and post this notice by State Law.

**If applicable, the above notice also available online at:**

Windsorheights.org

\*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy.

\*\*Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

**Commercial & Industrial Replacement Claim Estimation**

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2021 - June 30, 2022

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

		Commercial - Non-TIF	Commerical - TIF	Industrial - Non-TIF	Industrial - TIF
Taxable	1	26,650,756	52,104,176	0	0
100% Assessed	2	35,266,175	52,239,305	0	0
<b>A</b>		<b>REPLACEMENT</b>			
<b>General Fund</b>	3		69,785		REVENUES, LINE 18
<b>Special Fund</b>	4		34,346		REVENUES, LINE 18
<b>Debt Fund</b>	5		20,910		REVENUES, LINE 18
<b>Capital Reserve Fund</b>	6		0		REVENUES, LINE 18

**REPLACEMENT PAYMENT PERCENTAGE**

Beginning in FY 2021-2022, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.

To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an esitmation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.

**Proration Percentage**

100%

Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.

	General	Special Revenue	TIF Sp. Revenue	Debt Service	Capital Projects	Proprietary
Other State Grants & Reimbursements						

**Commercial & Industrial Replacement Claim Estimation**

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2021 - June 30, 2022

			<b>Commercial - Reg</b>	<b>Industrial - Reg</b>	<b>Replacement</b>
<b>Special Fund - Total All SSMIDS</b>		1			0
<b>SSMID 1</b>	<b>Taxable</b>	2	0	0	
	<b>Assessed</b>	3	0	0	0
<b>SSMID 2</b>	<b>Taxable</b>	4	0	0	
	<b>Assessed</b>	5	0	0	0
<b>SSMID 3</b>	<b>Taxable</b>	6	0	0	
	<b>Assessed</b>	7	0	0	0
<b>SSMID 4</b>	<b>Taxable</b>	8	0	0	
	<b>Assessed</b>	9	0	0	0
<b>SSMID 5</b>	<b>Taxable</b>	10	0	0	
	<b>Assessed</b>	11	0	0	0
<b>SSMID 6</b>	<b>Taxable</b>	12	0	0	
	<b>Assessed</b>	13	0	0	0
<b>SSMID 7</b>	<b>Taxable</b>	14	0	0	
	<b>Assessed</b>	15	0	0	0
<b>SSMID 8</b>	<b>Taxable</b>	16	0	0	
	<b>Assessed</b>	17	0	0	0

**FUND BALANCE**

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2021 - June 30, 2022

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
<b>Annual Report FY 2020</b>										
Beginning Fund Balance July 1	1	4,247,684	1,673,506	877,025	498,666	2,122,046	0	9,418,927	1,029,761	10,448,688
Actual Revenues Except Beg Balance	2	3,288,849	2,673,503	2,185,734	1,619,227	14,801,117	0	24,568,430	804,128	25,372,558
Actual Expenditures Except End Balance	3	3,499,306	1,472,974	2,025,663	1,599,655	1,557,053	0	10,154,651	501,496	10,656,147
Ending Fund Balance June 30	4	4,037,227	2,874,035	1,037,096	518,238	15,366,110	0	23,832,706	1,332,393	25,165,099
<b>Re-Estimated FY 2021</b>										
Beginning Fund Balance	5	4,037,227	2,874,035	1,037,096	518,238	15,366,110	0	23,832,706	1,332,393	25,165,099
Re-Est Revenues	6	4,093,103	2,739,004	2,252,808	3,369,818	14,303,358	0	26,758,091	797,850	27,555,941
Re-Est Expenditures	7	3,181,511	3,547,823	2,730,201	3,196,945	14,118,358	0	26,774,838	733,536	27,508,374
Ending Fund Balance	8	4,948,819	2,065,216	559,703	691,111	15,551,110	0	23,815,959	1,396,707	25,212,666
<b>Budget FY 2022</b>										
Beginning Fund Balance	9	4,948,819	2,065,216	559,703	691,111	15,551,110	0	23,815,959	1,396,707	25,212,666
Revenues	10	3,468,188	2,707,384	2,160,701	3,052,020	3,675,000	0	15,063,293	812,850	15,876,143
Expenditures	11	5,189,278	3,464,319	2,316,149	3,155,593	14,107,606	0	28,232,945	654,170	28,887,115
Ending Fund Balance	12	3,227,729	1,308,281	404,255	587,538	5,118,504	0	10,646,307	1,555,387	12,201,694

**LOCAL EMC SUPPORT**

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2021 - June 30, 2022

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer. Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	<b>Request with Utility Replacement</b>	<b>Property Taxes Levied</b>
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		0
Support of a Local Emerg.Mgmt.Comm.	0	0
<b>TOTAL FOR FY 2022</b>	<b>0</b>	<b>0</b>

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1**

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2020 - June 30, 2021

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1	1,481,070	577,166						2,058,236	2,028,485
Jail	2								0	0
Emergency Management	3	9,870							9,870	9,200
Flood Control	4								0	0
Fire Department	5	162,300	251,064						413,364	436,958
Ambulance	6	478,600	24,140						502,740	359,773
Building Inspections	7	50,000	0						50,000	92,710
Miscellaneous Protective Services	8								0	0
Animal Control	9	800	0						800	825
Other Public Safety	10								0	0
<b>TOTAL (lines 1 - 10)</b>	<b>11</b>	<b>2,182,640</b>	<b>852,370</b>				<b>0</b>		<b>3,035,010</b>	<b>2,927,951</b>
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12	0	551,381						551,381	375,925
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	0	67,000						67,000	48,370
Traffic Control and Safety	15	0	5,500						5,500	4,276
Snow Removal	16	0	275,891						275,891	195,639
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20								0	0
Other Public Works	21		0						0	0
<b>TOTAL (lines 12 - 21)</b>	<b>22</b>	<b>0</b>	<b>899,772</b>				<b>0</b>		<b>899,772</b>	<b>624,210</b>
<b>HEALTH &amp; SOCIAL SERVICES</b>										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27	0							0	0
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
<b>TOTAL (lines 23 - 29)</b>	<b>30</b>	<b>0</b>	<b>0</b>				<b>0</b>		<b>0</b>	<b>0</b>
<b>CULTURE &amp; RECREATION</b>										
Library Services	31	60,000							60,000	60,000
Museum, Band and Theater	32								0	0
Parks	33	259,758	10,599						270,357	104,934
Recreation	34								0	100,657
Cemetery	35								0	0
Community Center, Zoo, & Marina	36	3,200							3,200	3,016
Other Culture and Recreation	37								0	1,980
<b>TOTAL (lines 31 - 37)</b>	<b>38</b>	<b>322,958</b>	<b>10,599</b>				<b>0</b>		<b>333,557</b>	<b>270,587</b>

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2**

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2020 - June 30, 2021

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
Community Beautification	39	0							0	0
Economic Development	40								0	0
Housing and Urban Renewal	41	7,737	0	0					7,737	19,149
Planning & Zoning	42								0	0
Other Com & Econ Development	43								0	22,000
TIF Rebates	44								0	0
<b>TOTAL (lines 39 - 44)</b>	<b>45</b>	<b>7,737</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>7,737</b>	<b>41,149</b>
<b>GENERAL GOVERNMENT</b>										
Mayor, Council, & City Manager	46	90,200	6,303	0					96,503	86,802
Clerk, Treasurer, & Finance Adm.	47	498,976	114,323						613,299	589,489
Elections	48	4,000							4,000	840
Legal Services & City Attorney	49	75,000							75,000	85,745
City Hall & General Buildings	50								0	0
Tort Liability	51								0	0
Other General Government	52	0	0						0	30,081
<b>TOTAL (lines 46 - 52)</b>	<b>53</b>	<b>668,176</b>	<b>120,626</b>	<b>0</b>			<b>0</b>		<b>788,802</b>	<b>792,957</b>
<b>DEBT SERVICE</b>										
Gov Capital Projects	54				3,196,945				3,196,945	1,599,655
Gov Capital Projects	55		0			14,118,358			14,118,358	1,557,053
TIF Capital Projects	56			0					0	0
<b>TOTAL CAPITAL PROJECTS</b>	<b>57</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>14,118,358</b>	<b>0</b>		<b>14,118,358</b>	<b>1,557,053</b>
<b>TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)</b>	<b>58</b>	<b>3,181,511</b>	<b>1,883,367</b>	<b>0</b>	<b>3,196,945</b>	<b>14,118,358</b>	<b>0</b>		<b>22,380,181</b>	<b>7,813,562</b>
<b>BUSINESS TYPE ACTIVITIES Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	59							0	0	0
Sewer Utility	60							107,450	107,450	50,356
Electric Utility	61								0	0
Gas Utility	62								0	0
Airport	63								0	0
Landfill/Garbage	64							351,586	351,586	289,844
Transit	65								0	0
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68							274,500	274,500	106,860
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0
Enterprise DEBT SERVICE	70								0	0
Enterprise CAPITAL PROJECTS	71								0	54,436
Enterprise TIF CAPITAL PROJECTS	72								0	0
<b>TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)</b>	<b>73</b>							<b>733,536</b>	<b>733,536</b>	<b>501,496</b>
<b>TOTAL ALL EXPENDITURES (lines 58+73)</b>	<b>74</b>	<b>3,181,511</b>	<b>1,883,367</b>	<b>0</b>	<b>3,196,945</b>	<b>14,118,358</b>	<b>0</b>	<b>733,536</b>	<b>23,113,717</b>	<b>8,315,058</b>
Regular Transfers Out	75	0	1,664,456		0	0		0	1,664,456	315,426
Internal TIF Loan Transfers Out	76			2,730,201					2,730,201	2,025,663
Total ALL Transfers Out	77	0	1,664,456	2,730,201	0	0	0	0	4,394,657	2,341,089
<b>Total Expenditures and Other Fin Uses (lines 74+77)</b>	<b>78</b>	<b>3,181,511</b>	<b>3,547,823</b>	<b>2,730,201</b>	<b>3,196,945</b>	<b>14,118,358</b>	<b>0</b>	<b>733,536</b>	<b>27,508,374</b>	<b>10,656,147</b>
<b>Ending Fund Balance June 30</b>	<b>79</b>	<b>4,948,819</b>	<b>2,065,216</b>	<b>559,703</b>	<b>691,111</b>	<b>15,551,110</b>	<b>0</b>	<b>1,396,707</b>	<b>25,212,666</b>	<b>25,165,099</b>



**RE-ESTIMATED REVENUES DETAIL**

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2020 - June 30, 2021

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
Taxes Levied on Property	1	1,890,926	987,066		779,842				3,657,834	3,849,642
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,890,926	987,066		779,842	0			3,657,834	3,849,642
Delinquent Property Taxes	4								0	0
TIF Revenues	5			2,252,808					2,252,808	2,185,734
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	20,060	11,299		6,416				37,775	27,679
Utility franchise tax (Iowa Code Chapter 364.2)	7	135,000							135,000	124,326
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11	9,000							9,000	5,306
Other Local Option Taxes	12		1,028,418						1,028,418	863,920
Subtotal - Other City Taxes (lines 6 thru 12)	13	164,060	1,039,717		6,416	0			1,210,193	1,021,231
Licenses & Permits	14	175,000							175,000	179,137
Use of Money & Property	15	75,000	0	0		0			75,000	17,959
Intergovernmental:										
Federal Grants & Reimbursements	16	125,000	0			0		0	125,000	59,827
Road Use Taxes	17		610,000						610,000	631,364
Other State Grants & Reimbursements	18	61,014	30,081		17,044	0		0	108,139	82,148
Local Grants & Reimbursements	19								0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	186,014	640,081	0	17,044	0		0	843,139	773,339
Charges for Fees & Service:										
Water Utility	21							0	0	52,089
Sewer Utility	22							92,350	92,350	87,278
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27							360,500	360,500	331,161
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							345,000	345,000	385,689
Other Fees & Charges for Service	33	425,000	11,140			0			436,140	462,411
Subtotal - Charges for Service (lines 21 thru 33)	34	425,000	11,140		0	0	0	797,850	1,233,990	1,318,628
Special Assessments	35								0	0
Miscellaneous	36	310,000	48,000		0	0		0	358,000	355,799
Other Financing Sources:										
Regular Operating Transfers In	37	279,209	13,000		424,209	948,038		0	1,664,456	315,426
Internal TIF Loan Transfers In	38	587,894	0	0	2,142,307	0			2,730,201	2,025,663
Subtotal ALL Operating Transfers In	39	867,103	13,000	0	2,566,516	948,038	0	0	4,394,657	2,341,089
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0	0	0	0	13,355,320			13,355,320	13,330,000
Proceeds of Capital Asset Sales	41	0			0				0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	867,103	13,000	0	2,566,516	14,303,358	0	0	17,749,977	15,671,089
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39)</b>	43	4,093,103	2,739,004	2,252,808	3,369,818	14,303,358	0	797,850	27,555,941	25,372,558
Beginning Fund Balance July 1	44	4,037,227	2,874,035	1,037,096	518,238	15,366,110	0	1,332,393	25,165,099	10,448,688
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 41+42)</b>	45	8,130,330	5,613,039	3,289,904	3,888,056	29,669,468	0	2,130,243	52,721,040	35,821,246

**EXPENDITURES SCHEDULE PAGE 1**

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,573,300	621,711						2,195,011	2,058,236	2,028,485
Jail	2								0	0	0
Emergency Management	3	9,870							9,870	9,870	9,200
Flood Control	4								0	0	0
Fire Department	5	167,920	142,570						310,490	413,364	436,958
Ambulance	6	547,130	89,045						636,175	502,740	359,773
Building Inspections	7	50,000	0						50,000	50,000	92,710
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	3,000	0						3,000	800	825
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	2,351,220	853,326				0		3,204,546	3,035,010	2,927,951
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	0	521,675						521,675	551,381	375,925
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	0	67,000						67,000	67,000	48,370
Traffic Control and Safety	15	0	5,500						5,500	5,500	4,276
Snow Removal	16	0	306,185						306,185	275,891	195,639
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21		34,500						34,500	0	0
TOTAL (lines 12 - 21)	22	0	934,860				0		934,860	899,772	624,210
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27	0							0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	0							0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	61,800							61,800	60,000	60,000
Museum, Band and Theater	32								0	0	0
Parks	33	244,567	15,185						259,752	270,357	104,934
Recreation	34	177,341	13,575						190,916	0	100,657
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,250							3,250	3,200	3,016
Other Culture and Recreation	37	22,500							22,500	0	1,980
TOTAL (lines 31 - 37)	38	509,458	28,760				0		538,218	333,557	270,587

**EXPENDITURES SCHEDULE PAGE 2**

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
Community Beautification	39	0						0	0	0
Economic Development	40							0	0	0
Housing and Urban Renewal	41	9,000	0	0				9,000	7,737	19,149
Planning & Zoning	42							0	0	0
Other Com & Econ Development	43							0	0	22,000
TIF Rebates	44							0	0	0
TOTAL (lines 39 - 44)	45	9,000	0	0		0		9,000	7,737	41,149
<b>GENERAL GOVERNMENT</b>										
Mayor, Council, & City Manager	46	99,000	6,471	0				105,471	96,503	86,802
Clerk, Treasurer, & Finance Adm.	47	523,600	127,265					650,865	613,299	589,489
Elections	48	4,000						4,000	4,000	840
Legal Services & City Attorney	49	100,000						100,000	75,000	85,745
City Hall & General Buildings	50							0	0	0
Tort Liability	51							0	0	0
Other General Government	52	15,000	0					15,000	0	30,081
TOTAL (lines 46 - 52)	53	741,600	133,736	0		0		875,336	788,802	792,957
<b>DEBT SERVICE</b>										
Gov Capital Projects	54				3,155,593			3,155,593	3,196,945	1,599,655
TIF Capital Projects	55		266,372			13,167,606		13,433,978	14,118,358	1,557,053
TOTAL CAPITAL PROJECTS	56	0	266,372	0			0	0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	57	0	266,372	0		13,167,606	0	13,433,978	14,118,358	1,557,053
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	3,611,278	2,217,054	0	3,155,593	13,167,606	0	22,151,531	22,380,181	7,813,562
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	59						0	0	0	0
Sewer Utility	60						62,150	62,150	107,450	50,356
Electric Utility	61							0	0	0
Gas Utility	62							0	0	0
Airport	63							0	0	0
Landfill/Garbage	64						322,000	322,000	351,586	289,844
Transit	65							0	0	0
Cable TV, Internet & Telephone	66							0	0	0
Housing Authority	67							0	0	0
Storm Water Utility	68						270,020	270,020	274,500	106,860
Other Business Type (city hosp., ISF, parking, etc.)	69						0	0	0	0
Enterprise DEBT SERVICE	70							0	0	0
Enterprise CAPITAL PROJECTS	71							0	0	54,436
Enterprise TIF CAPITAL PROJECTS	72							0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73						654,170	654,170	733,536	501,496
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	3,611,278	2,217,054	0	3,155,593	13,167,606	0	654,170	22,805,701	8,315,058
Regular Transfers Out	75	1,578,000	1,247,265		0	940,000		0	3,765,265	1,664,456
Internal TIF Loan / Repayment Transfers Out	76			2,316,149				2,316,149	2,730,201	2,025,663
Total ALL Transfers Out	77	1,578,000	1,247,265	2,316,149	0	940,000	0	6,081,414	4,394,657	2,341,089
Total Expenditures & Fund Transfers Out (lines 74+77)	78	5,189,278	3,464,319	2,316,149	3,155,593	14,107,606	0	654,170	28,887,115	10,656,147
Ending Fund Balance June 30	79	3,227,729	1,308,281	404,255	587,538	5,118,504	0	1,555,387	12,201,694	25,212,666

**REVENUES DETAIL**

City Name: WINDSOR HEIGHTS  
 Fiscal Year July 1, 2021 - June 30, 2022

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	1,927,303	948,552		710,154	0			3,586,009	3,657,834	3,849,642
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,927,303	948,552		710,154	0			3,586,009	3,657,834	3,849,642
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			2,160,701					2,160,701	2,252,808	2,185,734
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	16,300	8,021		4,807	0			29,128	37,775	27,679
Utility franchise tax (Iowa Code Chapter 364.2)	7	145,000							145,000	135,000	124,326
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11	9,000							9,000	9,000	5,306
Other Local Option Taxes	12		1,015,000						1,015,000	1,028,418	863,920
Subtotal - Other City Taxes (lines 6 thru 12)	13	170,300	1,023,021		4,807	0			1,198,128	1,210,193	1,021,231
Licenses & Permits	14	195,500							195,500	175,000	179,137
Use of Money & Property	15	98,500	0	0		0		0	98,500	75,000	17,959
Intergovernmental:											
Federal Grants & Reimbursements	16	125,000	0			0		0	125,000	125,000	59,827
Road Use Taxes	17		625,000						625,000	610,000	631,364
Other State Grants & Reimbursements	18	69,785	34,346	0	20,910	0		0	125,041	108,139	82,148
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	194,785	659,346	0	20,910	0		0	875,041	843,139	773,339
Charges for Fees & Service:											
Water Utility	21							0	0	0	52,089
Sewer Utility	22							92,350	92,350	92,350	87,278
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27							350,500	350,500	360,500	331,161
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32							370,000	370,000	345,000	385,689
Other Fees & Charges for Service	33	465,000	11,000			5,000			481,000	436,140	462,411
Subtotal - Charges for Service (lines 21 thru 33)	34	465,000	11,000		0	5,000	0	812,850	1,293,850	1,233,990	1,318,628
Special Assessments	35								0	0	0
Miscellaneous	36	235,000	52,000			100,000		0	387,000	358,000	355,799
Other Financing Sources:											
Regular Operating Transfers In	37	181,800	13,465			3,570,000			3,765,265	1,664,456	315,426
Internal TIF Loan Transfers In	38				2,316,149				2,316,149	2,730,201	2,025,663
Subtotal ALL Operating Transfers In	39	181,800	13,465	0	2,316,149	3,570,000	0	0	6,081,414	4,394,657	2,341,089
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0	0		0	0		0	0	13,355,320	13,330,000
Proceeds of Capital Asset Sales	41	0							0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	181,800	13,465	0	2,316,149	3,570,000	0	0	6,081,414	17,749,977	15,671,089
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	3,468,188	2,707,384	2,160,701	3,052,020	3,675,000	0	812,850	15,876,143	27,555,941	25,372,558
Beginning Fund Balance July 1	44	4,948,819	2,065,216	559,703	691,111	15,551,110	0	1,396,707	25,212,666	25,165,099	10,448,688
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	8,417,007	4,772,600	2,720,404	3,743,131	19,226,110	0	2,209,557	41,088,809	52,721,040	35,821,246

**ADOPTED BUDGET SUMMARY**

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2021 - June 30, 2022

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	1,927,303	948,552		710,154	0			3,586,009	3,657,834	3,849,642
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,927,303	948,552		710,154	0			3,586,009	3,657,834	3,849,642
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			2,160,701					2,160,701	2,252,808	2,185,734
Other City Taxes	6	170,300	1,023,021		4,807	0			1,198,128	1,210,193	1,021,231
Licenses & Permits	7	195,500	0					0	195,500	175,000	179,137
Use of Money and Property	8	98,500	0	0	0	0	0	0	98,500	75,000	17,959
Intergovernmental	9	194,785	659,346	0	20,910	0		0	875,041	843,139	773,339
Charges for Fees & Service	10	465,000	11,000		0	5,000	0	812,850	1,293,850	1,233,990	1,318,628
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	235,000	52,000		0	100,000	0	0	387,000	358,000	355,799
Sub-Total Revenues	13	3,286,388	2,693,919	2,160,701	735,871	105,000	0	812,850	9,794,729	9,805,964	9,701,469
<b>Other Financing Sources:</b>											
Total Transfers In	14	181,800	13,465	0	2,316,149	3,570,000	0	0	6,081,414	4,394,657	2,341,089
Proceeds of Debt	15	0	0	0	0	0		0	0	13,355,320	13,330,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	3,468,188	2,707,384	2,160,701	3,052,020	3,675,000	0	812,850	15,876,143	27,555,941	25,372,558
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	2,351,220	853,326	0			0		3,204,546	3,035,010	2,927,951
Public Works	19	0	934,860	0			0		934,860	899,772	624,210
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	509,458	28,760	0			0		538,218	333,557	270,587
Community and Economic Development	22	9,000	0	0			0		9,000	7,737	41,149
General Government	23	741,600	133,736	0			0		875,336	788,802	792,957
Debt Service	24	0	0	0	3,155,593		0		3,155,593	3,196,945	1,599,655
Capital Projects	25	0	266,372	0		13,167,606	0		13,433,978	14,118,358	1,557,053
Total Government Activities Expenditures	26	3,611,278	2,217,054	0	3,155,593	13,167,606	0		22,151,531	22,380,181	7,813,562
Business Type Proprietary: Enterprise & ISF	27							654,170	654,170	733,536	501,496
Total Gov & Bus Type Expenditures	28	3,611,278	2,217,054	0	3,155,593	13,167,606	0	654,170	22,805,701	23,113,717	8,315,058
Total Transfers Out	29	1,578,000	1,247,265	2,316,149	0	940,000	0	0	6,081,414	4,394,657	2,341,089
Total ALL Expenditures/Fund Transfers Out	30	5,189,278	3,464,319	2,316,149	3,155,593	14,107,606	0	654,170	28,887,115	27,508,374	10,656,147
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-1,721,090	-756,935	-155,448	-103,573	-10,432,606	0	158,680	-13,010,972	47,567	14,716,411
Beginning Fund Balance July 1	33	4,948,819	2,065,216	559,703	691,111	15,551,110	0	1,396,707	25,212,666	25,165,099	10,448,688
Ending Fund Balance June 30	34	3,227,729	1,308,281	404,255	587,538	5,118,504	0	1,555,387	12,201,694	25,212,666	25,165,099

**LONG TERM DEBT SCHEDULE - LT DEBT1**

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
2016A Bond (Refunding)	1	1,405,000	GO	2016-0651	115,000	20,025	135,025	500		135,525	0
2016B Bond (Refunding)	2	2,815,000	GO	2016-0649	235,000	39,630	274,630	500		275,130	0
2020A Bond Allison/College/69th St	3	8,500,000	GO	2020-66	665,000	171,944	836,944	500		122,483	714,961
2020B University Ave	4	7,500,000	GO	2020-67	1,755,000	149,994	1,904,994	500		1,905,494	0
	5	-	-				0				0
	6	-	-				0				0
	7	-	-				0				0
	8	-	-				0				0
	9	-	-				0				0
	10	-	-				0				0
	11	-	-				0				0
	12	-	-				0				0
	13	-	-				0				0
	14	-	-				0				0
	15	-	-				0				0
	16	-	-				0				0
	17	-	-				0				0
	18	-	-				0				0
	19	-	-				0				0
	20	-	-				0				0
	21	-	-				0				0
	22	-	-				0				0
	23	-	-				0				0
	24	-	-				0				0
	25	-	-				0				0
	26	-	-				0				0
	27	-	-				0				0
	28	-	-				0				0
	29	-	-				0				0
	30	-	-				0				0
<b>TOTALS</b>					2,770,000	381,593	3,151,593	2,000	0	2,438,632	714,961

**LONG TERM DEBT SCHEDULE - GRAND TOTALS**

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

	<b>Principal Due FY 2022</b>	<b>Interest Due FY 2022</b>	<b>Total Obligation Due FY 2022</b>	<b>Bond Reg./ Paying Agent Fees Due FY 2022</b>	<b>Reductions due to Refinancing or Prepayment of Certified Debt</b>	<b>Paid from Sources OTHER THAN Budget Year Debt Service Levy</b>	<b>Amount Paid Budget Year Debt Service Levy</b>
GO - TOTAL	2,770,000	381,593	3,151,593	2,000	0	2,438,632	714,961
NON GO - TOTAL	0	0	0	0	0	0	0
GRAND - TOTAL	2,770,000	381,593	3,151,593	2,000	0	2,438,632	714,961

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**

Fiscal Year July 1, 2021 - June 30, 2022

The City of: WINDSOR HEIGHTS

The City Council will conduct a public hearing on the proposed budget as follows:

Location: 1133 66th Street, Windsor Heights, IA 50324 Meeting Date: 3/15/2021 Meeting Time: 06:00 PM

**The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.**

The estimated Total tax levy rate per \$1000 valuation on regular property 14.47612

The estimated tax levy rate per \$1000 valuation on Agricultural land is 0

**At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.**

Phone Number  
(515) 279-3662

City Clerk/Finance Officer's NAME  
Rachelle Swisher

		<b>Budget FY 2022</b>	<b>Re-estimated FY 2021</b>	<b>Actual FY 2020</b>
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	3,586,009	3,657,834	3,849,642
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>3,586,009</b>	<b>3,657,834</b>	<b>3,849,642</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	2,160,701	2,252,808	2,185,734
Other City Taxes	6	1,198,128	1,210,193	1,021,231
Licenses & Permits	7	195,500	175,000	179,137
Use of Money and Property	8	98,500	75,000	17,959
Intergovernmental	9	875,041	843,139	773,339
Charges for Fees & Service	10	1,293,850	1,233,990	1,318,628
Special Assessments	11	0	0	0
Miscellaneous	12	387,000	358,000	355,799
Other Financing Sources	13	0	13,355,320	13,330,000
Transfers In	14	6,081,414	4,394,657	2,341,089
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>15,876,143</b>	<b>27,555,941</b>	<b>25,372,558</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	3,204,546	3,035,010	2,927,951
Public Works	17	934,860	899,772	624,210
Health and Social Services	18	0	0	0
Culture and Recreation	19	538,218	333,557	270,587
Community and Economic Development	20	9,000	7,737	41,149
General Government	21	875,336	788,802	792,957
Debt Service	22	3,155,593	3,196,945	1,599,655
Capital Projects	23	13,433,978	14,118,358	1,557,053
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>22,151,531</b>	<b>22,380,181</b>	<b>7,813,562</b>
Business Type / Enterprises	25	654,170	733,536	501,496
<b>Total ALL Expenditures</b>	<b>26</b>	<b>22,805,701</b>	<b>23,113,717</b>	<b>8,315,058</b>
Transfers Out	27	6,081,414	4,394,657	2,341,089
Total ALL Expenditures/Transfers Out	28	28,887,115	27,508,374	10,656,147
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-13,010,972</b>	<b>47,567</b>	<b>14,716,411</b>
Beginning Fund Balance July 1	30	25,212,666	25,165,099	10,448,688
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>12,201,694</b>	<b>25,212,666</b>	<b>25,165,099</b>