FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
The City of : WINDSOR HEIGHTS County Name: POLK COUNTY
Adopted On: 4/21/2025 Resolution: 2025-28

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.

Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	266,441,975	2b	264,422,826	**City Number: 77-728**
DEBT SERVICE	3a	334,309,622	3b	332,290,473	**Last Official Census: 5,252**
Ag Land	4a	0			

Consolidated General Fund Levy Calculation

	CGFL Rate	CGFL Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	8.31086	2,164,625	260,457,448	2.30
	Limitation Percentage			
	0			
	CGFL Max Rate	**CGFL Max Dollars**	**Revenue Growth %**	
Max Allowed CGFL for FY 2026	8.31086	2,214,362	2.30	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW			(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	8.31086	Consolidated General Fund			5	2,214,362	2,197,581	43	8.31086
		Non-Voted Other Permissible Levies							
384.12(1)	0.95000	Opr & Maint publicly owned Transit			7		0	45	0.00000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)			11		0	49	0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs			14	195,000	193,523	52	0.73187
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.			462	9,500	9,429	465	0.03566
		Voted Other Permissible Levies							
28E.22	1.50000	Unified Law Enforcement			24		0	62	0.00000
		Total General Fund Regular Levies (5 thru 24)			25	2,418,862	2,400,533		
384.1	3.00375	Ag Land			26		0	63	0.00000
		Total General Fund Tax Levies (25 + 26)			27	2,418,862	2,400,533		**Do Not Add**
		Special Revenue Levies							
384.6	Amt Nec	Police & Fire Retirement			29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)			30	280,000	277,879		1.05089
Rules	Amt Nec	Other Employee Benefits			31	200,000	198,484		0.75063
		Subtotal Employee Benefit Levy (29,30,31)			32	480,000	476,363	65	1.80152
			Valuation						
386	**As Req**	**With Gas & Elec**		**Without Gas & Elec**					
	SSMID 1 (A)	0	(B)	0	34		0	66	0.00000
	SSMID 2 (A)	0	(B)	0	35		0	67	0.00000
	SSMID 3 (A)	0	(B)	0	36		0	68	0.00000
	SSMID 4 (A)	0	(B)	0	37		0	69	0.00000
	SSMID 5 (A)	0	(B)	0	555		0	565	0.00000
	SSMID 6 (A)	0	(B)	0	556		0	566	0.00000
	SSMID 7 (A)	0	(B)	0	1177		0	1179	0.00000
	SSMID 8 (A)	0	(B)	0	1185		0	1187	0.00000
		Total Special Revenue Levies			39	480,000	476,363		
384.4	Amt Nec	**Debt Service Levy 76.10(6)**			40	1,113,141	1,106,418	70	3.32967
384.7	0.67500	**Capital Projects (Capital Improv. Reserve)**			41		0	71	0.00000
		Total Property Taxes (27+39+40+41)			42	4,012,003	3,983,314	72	14.20958

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following: Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

(City Representative) (Date) (County Auditor) (Date)

CITY NAME: WINDSOR HEIGHTS

NOTICE OF PUBLIC HEARING - CITY OF WINDSOR HEIGHTS - PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2025 - June 30, 2026

CITY #: 77-728

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:
Meeting Date: 4/7/2025 Meeting Time: 06:00 PM Meeting Location: 1133 66th Street, Windsor Heights IA 50266
At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
www.windsorheights.org

City Telephone Number
(515) 279-3662

Iowa Department of Management	Current Year Certified Property Tax 2024 - 2025	Budget Year Effective Property Tax 2025 - 2026	Budget Year Proposed Property Tax 2025 - 2026
Taxable Valuations for Non-Debt Service	258,423,837	264,422,826	264,422,826
Consolidated General Fund	2,147,724	2,147,724	2,197,581
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	173,632	173,632	193,523
Support of Local Emergency Mgmt. Comm.	9,425	9,425	9,429
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	277,813	277,813	277,879
Other Employee Benefits	198,438	198,438	198,484
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	327,656,503	332,290,473	332,290,473
Debt Service	1,106,276	1,106,276	1,106,418
CITY REGULAR TOTAL PROPERTY TAX	3,913,308	3,913,308	3,983,314
CITY REGULAR TAX RATE	14.23846	13.94493	14.20958
Taxable Value for City Ag Land	0	0	0
Ag Land	0	0	0
CITY AG LAND TAX RATE	0.00000	0.00000	0.00000
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified 2024/2025**	**Budget Year Proposed 2025/2026**	**Percent Change**
City Regular Residential	660	741	12.27
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified 2024/2025**	**Budget Year Proposed 2025/2026**	**Percent Change**
City Regular Commercial	2,912	3,313	13.77

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and commercial properties have the same rollback percentage through $150,000 of actual/assessed valuation.

Reasons for tax increase if proposed exceeds the current:
The proposed levy rate is set to decrease by 3 cents. The tax rate seen above assumes a 10% increase in property valuations, while total assessments have only risen by 2%. Our budgeting is focused on the long-term well-being of the community. For more information, please visit Windsorheights.org.

FUND BALANCE

City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2025 - June 30, 2026

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2024										
Beginning Fund Balance July 1	1	2,526,925	3,143,163	375,159	450,403	7,672,306	0	14,167,956	1,982,864	16,150,820
Actual Revenues Except Beg Balance	2	4,154,131	2,778,821	1,903,450	1,570,587	12,505,235	0	22,912,224	824,181	23,736,405
Actual Expenditures Except End Balance	3	4,700,356	2,131,888	683,479	1,524,908	7,162,407	0	16,203,038	488,725	16,691,763
Ending Fund Balance June 30	4	1,980,700	3,790,096	1,595,130	496,082	13,015,134	0	20,877,142	2,318,320	23,195,462
Re-Estimated FY 2025										
Beginning Fund Balance	5	1,980,700	3,790,096	1,595,130	496,082	13,015,134	0	20,877,142	2,318,320	23,195,462
Re-Est Revenues	6	4,722,417	2,742,521	2,317,282	2,133,547	7,965,600	0	19,881,367	983,600	20,864,967
Re-Est Expenditures	7	4,418,621	3,427,016	997,203	2,110,544	6,678,041	0	17,631,425	760,022	18,391,447
Ending Fund Balance	8	2,284,496	3,105,601	2,915,209	519,085	14,302,693	0	23,127,084	2,541,898	25,668,982
Budget FY 2026										
Beginning Fund Balance	9	2,284,496	3,105,601	2,915,209	519,085	14,302,693	0	23,127,084	2,541,898	25,668,982
Revenues	10	4,813,485	2,892,278	2,112,000	2,196,124	2,338,433	0	14,352,320	983,600	15,335,920
Expenditures	11	5,536,840	3,732,902	2,100,000	2,178,074	14,639,000	0	28,186,816	928,458	29,115,274
Ending Fund Balance	12	1,561,141	2,264,977	2,927,209	537,135	2,002,126	0	9,292,588	2,597,040	11,889,628

LOCAL EMC SUPPORT

City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2025 - June 30, 2026

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 6 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.

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		0
Support of a Local Emerg.Mgmt.Comm.	9,500	9,429
TOTAL FOR FY 2026	9,500	9,429

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2024 - June 30, 2025

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2025	ACTUAL 2024
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,864,036	588,110						2,452,146	2,198,314
Jail	2								0	0
Emergency Management	3	10,700							10,700	9,777
Flood Control	4								0	0
Fire Department	5	228,873	182,440						411,313	414,299
Ambulance	6	826,050	51,926						877,976	724,458
Building Inspections	7	85,231	0						85,231	103,064
Miscellaneous Protective Services	8								0	0
Animal Control	9	5,500	0						5,500	3,541
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	3,020,390	822,476				0		3,842,866	3,453,453
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	0	791,160						791,160	600,823
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	0	46,000						46,000	45,884
Traffic Control and Safety	15	0	0						0	0
Snow Removal	16	0	130,660						130,660	141,571
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		29,400						29,400	12,690
TOTAL (lines 12 - 21)	22	0	997,220				0		997,220	800,968
HEALTH & SOCIAL SERVICES										
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	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0
CULTURE & RECREATION										
Library Services	31	67,600							67,600	65,564
Museum, Band and Theater	32								0	0
Parks	33	179,233	8,000						187,233	139,878
Recreation	34	130,244	3,000						133,244	149,999
Cemetery	35								0	0
Community Center, Zoo, & Marina	36	27,450							27,450	11,808
Other Culture and Recreation	37	50,000							50,000	0
TOTAL (lines 31 - 37)	38	454,527	11,000				0		465,527	367,249

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2024 - June 30, 2025

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2025	ACTUAL 2024
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39	0							0	0
Economic Development	40	2,607							2,607	368
Housing and Urban Renewal	41	52,290	0	0					52,290	18,707
Planning & Zoning	42								0	0
Other Com & Econ Development	43								0	0
TIF Rebates	44								0	0
TOTAL (lines 39 - 44)	45	54,897	0	0			0		54,897	19,075
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	131,174	5,100	0					136,274	144,059
Clerk, Treasurer, & Finance Adm.	47	698,633	121,220						819,853	836,127
Elections	48	1,500							1,500	1,503
Legal Services & City Attorney	49	50,000							50,000	39,080
City Hall & General Buildings	50								0	0
Tort Liability	51								0	0
Other General Government	52	7,500	0						7,500	0
TOTAL (lines 46 - 52)	53	888,807	126,320	0			0		1,015,127	1,020,769
DEBT SERVICE	54				2,110,544				2,110,544	1,524,908
Gov Capital Projects	55		0			6,664,718			6,664,718	4,075,317
TIF Capital Projects	56			0					0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		6,664,718	0		6,664,718	4,075,317
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	4,418,621	1,957,016	0	2,110,544	6,664,718	0		15,150,899	11,261,739
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							0	0	0
Sewer Utility	60							31,650	31,650	7,327
Electric Utility	61								0	0
Gas Utility	62								0	0
Airport	63								0	0
Landfill/Garbage	64							395,902	395,902	370,430
Transit	65								0	0
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68							332,470	332,470	110,968
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0
Enterprise DEBT SERVICE	70								0	0
Enterprise CAPITAL PROJECTS	71								0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73							760,022	760,022	488,725
TOTAL ALL EXPENDITURES (lines 58+73)	74	4,418,621	1,957,016	0	2,110,544	6,664,718	0	760,022	15,910,921	11,750,464
Regular Transfers Out	75	0	1,470,000		0	13,323		0	1,483,323	4,257,820
Internal TIF Loan Transfers Out	76			997,203					997,203	683,479
Total ALL Transfers Out	77	0	1,470,000	997,203	0	13,323	0	0	2,480,526	4,941,299
Total Expenditures and Other Fin Uses (lines 74+77)	78	4,418,621	3,427,016	997,203	2,110,544	6,678,041	0	760,022	18,391,447	16,691,763
Ending Fund Balance June 30	79	2,284,496	3,105,601	2,915,209	519,085	14,302,693	0	2,541,898	25,668,982	23,195,462

RE-ESTIMATED REVENUES DETAIL

City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2024 - June 30, 2025

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2025	ACTUAL 2024
Taxes Levied on Property	1	2,330,781	476,251		1,106,276				3,913,308	3,639,837
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,330,781	476,251		1,106,276	0			3,913,308	3,639,837
Delinquent Property Taxes	4								0	0
TIF Revenues	5			2,292,137					2,292,137	1,903,358
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	18,344	3,749		6,865				28,958	24,126
Utility francise tax (Iowa Code Chapter 364.2)	7	0							0	0
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11	16,000							16,000	16,326
Other **Local Option Taxes**	12		1,440,000						1,440,000	1,348,479
Subtotal - Other City Taxes (lines 6 thru 12)	13	34,344	1,443,749		6,865	0			1,484,958	1,388,931
Licenses & Permits	14	416,500							416,500	388,003
Use of Money & Property	15	450,000	215	12,000		0			462,215	754,638
Intergovernmental:										
Federal Grants & Reimbursements	16	419,000	0			2,717,700		0	3,136,700	10,798
Road Use Taxes	17		760,000						760,000	741,858
Other State Grants & Reimbursements	18	76,619	11,306	13,145	23,203	0		0	124,273	76,652
Local Grants & Reimbursements	19					125,000			125,000	13,683
Subtotal - Intergovernmental (lines 16 thru 19)	20	495,619	771,306	13,145	23,203	2,842,700		0	4,145,973	842,991
Charges for Fees & Service:										
Water Utility	21							0	0	0
Sewer Utility	22							0	0	0
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27							358,000	358,000	339,164
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							625,600	625,600	382,393
Other Fees & Charges for Service	33	660,500	11,000			20,000			691,500	506,144
Subtotal - Charges for Service (lines 21 thru 33)	34	660,500	11,000		0	20,000	0	983,600	1,675,100	1,227,701
Special Assessments	35								0	0
Miscellaneous	36	193,750	40,000		0	500		0	234,250	111,482
Other Financing Sources: Regular Operating Transfers In	37	140,923	0			1,342,400		0	1,483,323	4,257,820
Internal TIF Loan Transfers In	38	0	0	0	997,203	0			997,203	683,479
Subtotal ALL Operating Transfers In	39	140,923	0	0	997,203	1,342,400	0	0	2,480,526	4,941,299
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0	0	0	0	3,760,000			3,760,000	8,538,165
Proceeds of Capital Asset Sales	41	0		0					0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	140,923	0	0	997,203	5,102,400	0	0	6,240,526	13,479,464
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	4,722,417	2,742,521	2,317,282	2,133,547	7,965,600	0	983,600	20,864,967	23,736,405
Beginning Fund Balance July 1	44	1,980,700	3,790,096	1,595,130	496,082	13,015,134	0	2,318,320	23,195,462	16,150,820
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	6,703,117	6,532,617	3,912,412	2,629,629	20,980,734	0	3,301,920	44,060,429	39,887,225

EXPENDITURES SCHEDULE PAGE 1

City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2025 - June 30, 2026

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
PUBLIC SAFETY											
Police Department/Crime Prevention	1	2,185,580	552,000						2,737,580	2,452,146	2,198,314
Jail	2								0	0	0
Emergency Management	3	10,700							10,700	10,700	9,777
Flood Control	4								0	0	0
Fire Department	5	247,980	252,000						499,980	411,313	414,299
Ambulance	6	892,200	54,000						946,200	877,976	724,458
Building Inspections	7	100,000	0						100,000	85,231	103,064
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	5,500	0						5,500	5,500	3,541
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	3,441,960	858,000				0		4,299,960	3,842,866	3,453,453
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	0	812,586						812,586	791,160	600,823
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	0	55,000						55,000	46,000	45,884
Traffic Control and Safety	15	0	0						0	0	0
Snow Removal	16	0	181,813						181,813	130,660	141,571
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		37,803						37,803	29,400	12,690
TOTAL (lines 12 - 21)	22	0	1,087,202				0		1,087,202	997,220	800,968
HEALTH & SOCIAL SERVICES											
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
CULTURE & RECREATION											
Library Services	31	69,560							69,560	67,600	65,564
Museum, Band and Theater	32								0	0	0
Parks	33	188,217	8,000						196,217	187,233	139,878
Recreation	34	180,953	3,000						183,953	133,244	149,999
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	27,450							27,450	27,450	11,808
Other Culture and Recreation	37	56,500							56,500	50,000	0
TOTAL (lines 31 - 37)	38	522,680	11,000				0		533,680	465,527	367,249

City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2025 - June 30, 2026

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	0							0	0	0
Economic Development	40	614,604							614,604	2,607	368
Housing and Urban Renewal	41	9,237	0	0					9,237	52,290	18,707
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
TIF Rebates	44								0	0	0
TOTAL (lines 39 - 44)	45	623,841	0	0			0		623,841	54,897	19,075
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	155,100	4,900	0					160,000	136,274	144,059
Clerk, Treasurer, & Finance Adm.	47	736,009	156,000						892,009	819,853	836,127
Elections	48	1,750							1,750	1,500	1,503
Legal Services & City Attorney	49	48,000							48,000	50,000	39,080
City Hall & General Buildings	50								0	0	0
Tort Liability	51								0	0	0
Other General Government	52	7,500	0						7,500	7,500	0
TOTAL (lines 46 - 52)	53	948,359	160,900	0			0		1,109,259	1,015,127	1,020,769
DEBT SERVICE	54				2,178,074				2,178,074	2,110,544	1,524,908
Gov Capital Projects	55		0			14,639,000			14,639,000	6,664,718	4,075,317
TIF Capital Projects	56			0					0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		14,639,000	0		14,639,000	6,664,718	4,075,317
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	5,536,840	2,117,102	0	2,178,074	14,639,000	0		24,471,016	15,150,899	11,261,739
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							0	0	0	0
Sewer Utility	60							0	0	31,650	7,327
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							431,656	431,656	395,902	370,430
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68							496,802	496,802	332,470	110,968
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	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							928,458	928,458	760,022	488,725
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	5,536,840	2,117,102	0	2,178,074	14,639,000	0	928,458	25,399,474	15,910,921	11,750,464
Regular Transfers Out	75	0	1,615,800		0	0		0	1,615,800	1,483,323	4,257,820
Internal TIF Loan / Repayment Transfers Out	76			2,100,000					2,100,000	997,203	683,479
Total ALL Transfers Out	77	0	1,615,800	2,100,000	0	0	0	0	3,715,800	2,480,526	4,941,299
Total Expenditures & Fund Transfers Out (lines 74+77)	78	5,536,840	3,732,902	2,100,000	2,178,074	14,639,000	0	928,458	29,115,274	18,391,447	16,691,763
Ending Fund Balance June 30	79	1,561,141	2,264,977	2,927,209	537,135	2,002,126	0	2,597,040	11,889,628	25,668,982	23,195,462

REVENUES DETAIL

City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2025 - June 30, 2026

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	2,400,533	476,363		1,106,418	0			3,983,314	3,913,308	3,639,837
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,400,533	476,363		1,106,418	0			3,983,314	3,913,308	3,639,837
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			2,100,000					2,100,000	2,292,137	1,903,358
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	18,329	3,637		6,723	0			28,689	28,958	24,126
Utility francise tax (Iowa Code Chapter 364.2)	7	0							0	0	0
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	24,000							24,000	16,000	16,326
Other Local Option Taxes	12		1,540,800						1,540,800	1,440,000	1,348,479
Subtotal - Other City Taxes (lines 6 thru 12)	13	42,329	1,544,437		6,723	0			1,593,489	1,484,958	1,388,931
Licenses & Permits	14	437,500							437,500	416,500	388,003
Use of Money & Property	15	450,000	370	12,000		0		0	462,370	462,215	754,638
Intergovernmental:											
Federal Grants & Reimbursements	16	107,000	0			0		0	107,000	3,136,700	10,798
Road Use Taxes	17		760,000						760,000	760,000	741,858
Other State Grants & Reimbursements	18	74,439	10,108		18,050				102,597	124,273	76,652
Local Grants & Reimbursements	19								0	125,000	13,683
Subtotal - Intergovernmental (lines 16 thru 19)	20	181,439	770,108	0	18,050	0		0	969,597	4,145,973	842,991
Charges for Fees & Service:											
Water Utility	21							0	0	0	0
Sewer Utility	22							0	0	0	0
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							358,000	358,000	358,000	339,164
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							625,600	625,600	625,600	382,393
Other Fees & Charges for Service	33	661,500	11,000			28,000			700,500	691,500	506,144
Subtotal - Charges for Service (lines 21 thru 33)	34	661,500	11,000		0	28,000	0	983,600	1,684,100	1,675,100	1,227,701
Special Assessments	35								0	0	0
Miscellaneous	36	198,750	90,000			101,000		0	389,750	234,250	111,482
Other Financing Sources:											
Regular Operating Transfers In	37	116,434				1,499,366			1,615,800	1,483,323	4,257,820
Internal TIF Loan Transfers In	38	325,000			1,064,933	710,067			2,100,000	997,203	683,479
Subtotal ALL Operating Transfers In	39	441,434	0	0	1,064,933	2,209,433	0	0	3,715,800	2,480,526	4,941,299
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0	0		0	0		0	0	3,760,000	8,538,165
Proceeds of Capital Asset Sales	41	0							0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	441,434	0	0	1,064,933	2,209,433	0	0	3,715,800	6,240,526	13,479,464
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	4,813,485	2,892,278	2,112,000	2,196,124	2,338,433	0	983,600	15,335,920	20,864,967	23,736,405
Beginning Fund Balance July 1	44	2,284,496	3,105,601	2,915,209	519,085	14,302,693	0	2,541,898	25,668,982	23,195,462	16,150,820
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	7,097,981	5,997,879	5,027,209	2,715,209	16,641,126	0	3,525,498	41,004,902	44,060,429	39,887,225

ADOPTED BUDGET SUMMARY

City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2025 - June 30, 2026

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
Revenues & Other Financing Sources											
Taxes Levied on Property	1	2,400,533	476,363		1,106,418	0			3,983,314	3,913,308	3,639,837
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	2,400,533	476,363		1,106,418	0			3,983,314	3,913,308	3,639,837
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			2,100,000					2,100,000	2,292,137	1,903,358
Other City Taxes	6	42,329	1,544,437		6,723	0			1,593,489	1,484,958	1,388,931
Licenses & Permits	7	437,500	0					0	437,500	416,500	388,003
Use of Money and Property	8	450,000	370	12,000	0	0	0	0	462,370	462,215	754,638
Intergovernmental	9	181,439	770,108	0	18,050	0		0	969,597	4,145,973	842,991
Charges for Fees & Service	10	661,500	11,000		0	28,000	0	983,600	1,684,100	1,675,100	1,227,701
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	198,750	90,000		0	101,000	0	0	389,750	234,250	111,482
Sub-Total Revenues	13	4,372,051	2,892,278	2,112,000	1,131,191	129,000	0	983,600	11,620,120	14,624,441	10,256,941
Other Financing Sources:											
Total Transfers In	14	441,434	0	0	1,064,933	2,209,433	0	0	3,715,800	2,480,526	4,941,299
Proceeds of Debt	15	0	0	0	0	0		0	0	3,760,000	8,538,165
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	4,813,485	2,892,278	2,112,000	2,196,124	2,338,433	0	983,600	15,335,920	20,864,967	23,736,405
Expenditures & Other Financing Uses											
Public Safety	18	3,441,960	858,000	0			0		4,299,960	3,842,866	3,453,453
Public Works	19	0	1,087,202	0			0		1,087,202	997,220	800,968
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	522,680	11,000	0			0		533,680	465,527	367,249
Community and Economic Development	22	623,841	0	0			0		623,841	54,897	19,075
General Government	23	948,359	160,900	0			0		1,109,259	1,015,127	1,020,769
Debt Service	24	0	0	0	2,178,074		0		2,178,074	2,110,544	1,524,908
Capital Projects	25	0	0	0		14,639,000	0		14,639,000	6,664,718	4,075,317
Total Government Activities Expenditures	26	5,536,840	2,117,102	0	2,178,074	14,639,000	0		24,471,016	15,150,899	11,261,739
Business Type Proprietray: Enterprise & ISF	27							928,458	928,458	760,022	488,725
Total Gov & Bus Type Expenditures	28	5,536,840	2,117,102	0	2,178,074	14,639,000	0	928,458	25,399,474	15,910,921	11,750,464
Total Transfers Out	29	0	1,615,800	2,100,000	0	0	0	0	3,715,800	2,480,526	4,941,299
Total ALL Expenditures/Fund Transfers Out	30	5,536,840	3,732,902	2,100,000	2,178,074	14,639,000	0	928,458	29,115,274	18,391,447	16,691,763
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-723,355	-840,624	12,000	18,050	-12,300,567	0	55,142	-13,779,354	2,473,520	7,044,642
Beginning Fund Balance July 1	33	2,284,496	3,105,601	2,915,209	519,085	14,302,693	0	2,541,898	25,668,982	23,195,462	16,150,820
Ending Fund Balance June 30	34	1,561,141	2,264,977	2,927,209	537,135	2,002,126	0	2,597,040	11,889,628	25,668,982	23,195,462

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	125,000	9,625	134,625	500		135,125	0
2016B Bond (Refunding)	2	2,815,000	GO	2016-0649	250,000	19,910	269,910	500		270,410	0
2020A Bond Allison/College/69th St	3	8,150,000	GO	2020-66	735,000	106,176	841,176	600			841,776
2020B University Ave	4	7,500,000	GO	2020-67	220,000	57,213	277,213	600		277,813	0
2024A 73rd St/68th St South	5	8,325,000	GO	2024-37	305,000	347,350	652,350	600		381,585	271,365
	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
TOTALS					1,635,000	540,274	2,175,274	2,800	0	1,064,933	1,113,141

LONG TERM DEBT SCHEDULE - LT DEBT2

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
	31		-				0				0
	32		-				0				0
	33		-				0				0
	34		-				0				0
	35		-				0				0
	36		-				0				0
	37		-				0				0
	38		-				0				0
	39		-				0				0
	40		-				0				0
	41		-				0				0
	42		-				0				0
	43		-				0				0
	44		-				0				0
	45		-				0				0
	46		-				0				0
	47		-				0				0
	48		-				0				0
	49		-				0				0
	50		-				0				0
	51		-				0				0
	52		-				0				0
	53		-				0				0
	54		-				0				0
	55		-				0				0
	56		-				0				0
	57		-				0				0
	58		-				0				0
	59		-				0				0
	60		-				0				0
TOTALS					1,635,000	540,274	2,175,274	2,800	0	1,064,933	1,113,141

LONG TERM DEBT SCHEDULE - LT DEBT3

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
	61		-				0				0
	62		-				0				0
	63		-				0				0
	64		-				0				0
	65		-				0				0
	66		-				0				0
	67		-				0				0
	68		-				0				0
	69		-				0				0
	70		-				0				0
	71		-				0				0
	72		-				0				0
	73		-				0				0
	74		-				0				0
	75		-				0				0
	76		-				0				0
	77		-				0				0
	78		-				0				0
	79		-				0				0
	80		-				0				0
	81		-				0				0
	82		-				0				0
	83		-				0				0
	84		-				0				0
	85		-				0				0
	86		-				0				0
	87		-				0				0
	88		-				0				0
	89		-				0				0
	90		-				0				0
TOTALS					1,635,000	540,274	2,175,274	2,800	0	1,064,933	1,113,141

LONG TERM DEBT SCHEDULE - LT DEBT4

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
	91		-				0				0
	92		-				0				0
	93		-				0				0
	94		-				0				0
	95		-				0				0
	96		-				0				0
	97		-				0				0
	98		-				0				0
	99		-				0				0
	100		-				0				0
	101		-				0				0
	102		-				0				0
	103		-				0				0
	104		-				0				0
	105		-				0				0
	106		-				0				0
	107		-				0				0
	108		-				0				0
	109		-				0				0
	110		-				0				0
	111		-				0				0
	112		-				0				0
	113		-				0				0
	114		-				0				0
	115		-				0				0
	116		-				0				0
	117		-				0				0
	118		-				0				0
	119		-				0				0
	120		-				0				0
TOTALS					1,635,000	540,274	2,175,274	2,800	0	1,064,933	1,113,141

LONG TERM DEBT SCHEDULE - LT DEBT5

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
	121		-				0				0
	122		-				0				0
	123		-				0				0
	124		-				0				0
	125		-				0				0
	126		-				0				0
	127		-				0				0
	128		-				0				0
	129		-				0				0
	130		-				0				0
	131		-				0				0
	132		-				0				0
	133		-				0				0
	134		-				0				0
	135		-				0				0
	136		-				0				0
	137		-				0				0
	138		-				0				0
	139		-				0				0
	140		-				0				0
	141		-				0				0
	142		-				0				0
	143		-				0				0
	144		-				0				0
	145		-				0				0
	146		-				0				0
	147		-				0				0
	148		-				0				0
	149		-				0				0
	150		-				0				0
TOTALS					1,635,000	540,274	2,175,274	2,800	0	1,064,933	1,113,141

LONG TERM DEBT SCHEDULE - LT DEBT6

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
	151		-				0				0
	152		-				0				0
	153		-				0				0
	154		-				0				0
	155		-				0				0
	156		-				0				0
	157		-				0				0
	158		-				0				0
	159		-				0				0
	160		-				0				0
	161		-				0				0
	162		-				0				0
	163		-				0				0
	164		-				0				0
	165		-				0				0
	166		-				0				0
	167		-				0				0
	168		-				0				0
	169		-				0				0
	170		-				0				0
	171		-				0				0
	172		-				0				0
	173		-				0				0
	174		-				0				0
	175		-				0				0
	176		-				0				0
	177		-				0				0
	178		-				0				0
	179		-				0				0
	180		-				0				0
TOTALS					1,635,000	540,274	2,175,274	2,800	0	1,064,933	1,113,141

LONG TERM DEBT SCHEDULE - LT DEBT7

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
	181		-				0				0
	182		-				0				0
	183		-				0				0
	184		-				0				0
	185		-				0				0
	186		-				0				0
	187		-				0				0
	188		-				0				0
	189		-				0				0
	190		-				0				0
	191		-				0				0
	192		-				0				0
	193		-				0				0
	194		-				0				0
	195		-				0				0
	196		-				0				0
	197		-				0				0
	198		-				0				0
	199		-				0				0
	200		-				0				0
	201		-				0				0
	202		-				0				0
	203		-				0				0
	204		-				0				0
	205		-				0				0
	206		-				0				0
	207		-				0				0
	208		-				0				0
	209		-				0				0
	210		-				0				0
TOTALS					1,635,000	540,274	2,175,274	2,800	0	1,064,933	1,113,141

LONG TERM DEBT SCHEDULE - GRAND TOTALS

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

	Principal Due FY 2026	Interest Due FY 2026	Total Obligation Due FY 2026	Bond Reg./ Paying Agent Fees Due FY 2026	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	1,635,000	540,274	2,175,274	2,800	0	1,064,933	1,113,141
NON GO - TOTAL	0	0	0	0	0	0	0
GRAND - TOTAL	1,635,000	540,274	2,175,274	2,800	0	1,064,933	1,113,141

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2025 - June 30, 2026

City of: WINDSOR HEIGHTS

The City Council will conduct a public hearing on the proposed Budget at: 1133 66th Street, Windsor Heights IA 50324 Meeting Date: 4/21/2025
Meeting Time: 06:00 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of , any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult https://dom.iowa.gov/local-budget-appeals.

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: 14.20958

The estimated tax levy rate per $1000 valuation on Agricultural property 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

		Budget FY 2026	Re-estimated FY 2025	Actual FY 2024
Revenues & Other Financing Sources				
Taxes Levied on Property	1	3,983,314	3,913,308	3,639,837
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	3,983,314	3,913,308	3,639,837
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	2,100,000	2,292,137	1,903,358
Other City Taxes	6	1,593,489	1,484,958	1,388,931
Licenses & Permits	7	437,500	416,500	388,003
Use of Money and Property	8	462,370	462,215	754,638
Intergovernmental	9	969,597	4,145,973	842,991
Charges for Fees & Service	10	1,684,100	1,675,100	1,227,701
Special Assessments	11	0	0	0
Miscellaneous	12	389,750	234,250	111,482
Other Financing Sources	13	0	3,760,000	8,538,165
Transfers In	14	3,715,800	2,480,526	4,941,299
Total Revenues and Other Sources	15	15,335,920	20,864,967	23,736,405
Expenditures & Other Financing Uses				
Public Safety	16	4,299,960	3,842,866	3,453,453
Public Works	17	1,087,202	997,220	800,968
Health and Social Services	18	0	0	0
Culture and Recreation	19	533,680	465,527	367,249
Community and Economic Development	20	623,841	54,897	19,075
General Government	21	1,109,259	1,015,127	1,020,769
Debt Service	22	2,178,074	2,110,544	1,524,908
Capital Projects	23	14,639,000	6,664,718	4,075,317
Total Government Activities Expenditures	24	24,471,016	15,150,899	11,261,739
Business Type / Enterprises	25	928,458	760,022	488,725
Total ALL Expenditures	26	25,399,474	15,910,921	11,750,464
Transfers Out	27	3,715,800	2,480,526	4,941,299
Total ALL Expenditures/Transfers Out	28	29,115,274	18,391,447	16,691,763
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-13,779,354	2,473,520	7,044,642
Beginning Fund Balance July 1	30	25,668,982	23,195,462	16,150,820
Ending Fund Balance June 30	31	11,889,628	25,668,982	23,195,462