

CITY OF WINDSOR HEIGHTS, IOWA

RESOLUTION NO. 16-0533

A RESOLUTION AMENDING THE ANNUAL BUDGET FOR THE FISCAL YEAR
ENDING JUNE 30, 2016

WHEREAS, the City Code provides for the budgetary process required of the City Council and City Administrator in submitting the budget and the Council's action and enforcement thereof; and

WHEREAS, State law requires the adoption of the any budget amendments for the fiscal year July 1, 2015 to June 30, 2016 by May 31st, 2016, and all conditions precedent required by State law including public hearing requirements have been fulfilled.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Windsor Heights, Iowa, that the budget amendment for the fiscal year ending June 30, 2016, as set forth in the attachment A BUDGET AMENDMENT be adopted.

PASSED AND APPROVED THIS 16th DAY OF MAY, 2016.

AYES:

NAYES:

ABSENT:

Diana Willits, Mayor/Interim City Administrator

ATTEST:

Marcia Woodke, Acting City Clerk

Amendment A

**Summary of Budget Amendment Details
FY 2016**

EXPENDITURES

Public Safety	Police	45,000 Full-Time Salaries; Overtime; PTO Payouts
	Fire	40,000 Full-Time Salaries; Part-Time Salaries; Bunker Gear
	Building Inspections	10,000 Professional Fees
General Gov't	Professional Svcs	40,000 Legal Services
Culture and Rec	Special Events	10,000 75th Anniversary / Swaelu
Trust and Agency	Police / Fire	50,000 Employee Benefits
	TOTAL EXPENDITURES	<u>195,000</u>

AMENDMENT PROCESS

NOTICE OF PUBLIC HEARING, AMENDMENT OF CURRENT CITY BUDGET: (Form 653.C1)

The Budget Amendment Instructions may be printed.

The Budget Amendment Form follows the same format as the Notice of Public Hearing on the original budget. **HOWEVER**, the amendment form **IS NOT** required to be submitted electronically. Budget amendment forms should be downloaded yearly from the Department of Management website - www.dom.state.ia.us/local/city/index.html.

Amendments are made to total program budgeted amounts adopted in the original budget certification or each subsequent amended budget. The first column of the notice entitled "Total Budget as Certified or Last Amended" will be automatically filled in with the information taken from the current budget for the first amendment of the year. For all subsequent amendments, the "Total Budget after Current Amendment" figures from the previous amendment will need to be entered manually. The only information required in the middle column entitled "Current Amendment" are the changes being made to the budget. All the boxes in the third column entitled "Total Budget after Current Amendment" establish the total budget after amendment and will be filled automatically by formula.

The "Amended Hearing Notice" is the form in which all data is entered. The first column is from the original budget or, if an amendment has already been done, it comes from the third column ("Total Budget after Current Amendment") of the previous amendment. The second column is for any changes either revenues or expenditures. The third column does the math and adds the value in the first column with the second column to arrive at the new revenue amount of total spending authority for a program or programs. To reduce a revenue or expenditure, simply enter a negative value in the second column in the amount you wish to lower that revenue or expenditure.

Again, a budget will have to be amended only if the budgeted expenditures for a ---PROGRAM --- or FUNCTION: (PUBLIC SAFETY, PUBLIC WORKS, HEALTH AND SOCIAL SERVICES, CULTURE AND RECREATION, COMMUNITY & ECONOMIC DEVELOPMENT, GENERAL GOVERNMENT, DEBT SERVICE, CAPITAL PROJECTS, BUSINESS TYPE ACTIVITIES) will exceed the amount originally budgeted FOR THAT PROGRAM.....

An amendment may not be necessary if only the budgeted expenditures for an individual capital project will be exceeded. The budget for the PROGRAM or FUNCTION is the controlling factor in determining if a budget amendment is needed.

Publication requirements for Amendments: Publication requirements are the same as for the annual budget: not less than **10 days** nor more than **20 days BEFORE** the date set for public hearing. For publishing cities (cities with a population over 200 as of the last official census), a file ready to be sent to the publisher can be created on the *Amend Notice Min. Newspaper* tab. This file will be formatted to meet the minimum publication guidelines for public notices. Pushing the "Publish Notice" button on the Amend Notice Min. Newspaper tab will create a separate Excel workbook file in the same folder as the budget amendment, which can be printed or emailed.

After the hearing has been held, complete the Amended Certification Resolution. Minor changes may occur, but the **total expenditures FOR THE PROGRAM shall not be greater than the amount published**. Be sure the city clerk and mayor have signed all places where their signatures are required.

Forward 2 PAPER copies of the certification resolution and one proof of publication (posted notice for cities under 200 population) to your county auditor as soon as possible after the hearing. The county auditor will forward one paper copy of the certification resolution to the Director of the Department of Management.

FILLING OUT THE FORMS

To fill out the amendment forms, basic financial and city amendment hearing information must be entered on the Amended Hearing Notice tab. The information from this tab will flow through to all other tabs.

AMENDED HEARING NOTICE tab

The first item to be input at the top of the Amended Hearing Notice tab is the name of the city whose budget is to be amended with these forms. Once the city name is entered, the county name(s) in which the city resides will automatically fill to the top center of the form. On the second line down at the top of the Amended Hearing Notice tab the place where the City Council will be meeting to consider this amendment. The third line from the top of the form contains two blanks. The first is for the time at which the hearing will be held (be sure to include AM or PM). The second blank is for the date of the hearing. Please enter this date in the MM/DD/YYYY format.

Immediately below the spaces for the time and date of the public hearing is a blank space following "June 30,". In this blank please enter the fiscal year of the budget that is being amended. For example, if the July 1, 2015 through June 30, 2016 budget was being amended, the year to input would be 2016.

Jun-15
Form 653.C1

NOTICE OF PUBLIC HEARING
AMENDMENT OF CURRENT CITY BUDGET

TYPE THE CITY NAME

The City Council of _____ in _____ County, Iowa
will meet at _____
at _____ on _____
(Hour) (Date)

for the purpose of amending the current budget of the city for the fiscal year ending June 30, _____
(Year)

by changing estimates of revenue and expenditure appropriations in the following functions for the reasons given.
Additional detail is available at the city clerk's office showing revenues and expenditures by fund type and by activity.

In the yellow box to the right of the public hearing information is a dropdown menu for selecting which amendment of the year this is. Cities are allowed to amend their budget as many times as needed during a fiscal year, so one of the functions of this dropdown is to track the number of amendments. The second function is to prompt the form to autofill the "Total budget as certified or last amended" column.

Please use the drop down menu below to select how many amendments the City will have filed during the fiscal year upon completion of this amendment:

Select Amendment #

- Select Amendment #
- 1 - First Amendment of Fiscal Year
- 2 - Second Amendment of Fiscal Year
- 3 - Third Amendment of Fiscal Year
- 4 - Fourth Amendment of Fiscal Year
- 5 - Fifth Amendment of Fiscal Year
- 6 - Sixth Amendment of Fiscal Year

For the first amendment of the year, the "Total budget as certified or last amended" will be automatically filled in from the budget data obtained from the budget submitted in March. For each succeeding amendment, the city is required to fill this information in from the "Total budget after current amendment" column on the previous certified amendment for the fiscal year.

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources			
Taxes Levied on Property	110,104,982		110,104,982
Less: Uncollected Property Taxes-Levy Year	453,095		453,095
Net Current Property Taxes	109,651,887	0	109,651,887
Delinquent Property Taxes	0		0
TIF Revenues	27,016,892		27,016,892
Other City Taxes	28,866,024		28,866,024
Licenses & Permits	3,810,850		3,810,850
Use of Money and Property	3,362,802		3,362,802
Intergovernmental	96,472,135		96,472,135
Charges for Services	103,852,780		103,852,780
Special Assessments	387,500		387,500
Miscellaneous	27,924,772		27,924,772
Other Financing Sources	66,891,989		66,891,989
Transfers In	92,026,626		92,026,626
Total Revenues and Other Sources	560,264,257	0	560,264,257
Expenditures & Other Financing Uses			
Public Safety	105,272,541		105,272,541

The "Current Amendment" column is where any increases in revenues & expenditures should be entered. This is where the actual changes that necessitated the amendment should be shown. Enter all amounts as positive, whole dollar amounts. The right most column, "Total Budget after Current Amendment", is the restated budget with the amended totals included. This column will represent the budgeted amounts that the city will use as the adopted budget for the rest of the fiscal year.

At the bottom of the Amended Hearing Notice tab is a space for the city to write in the reason that an amendment was necessary. Give as thorough an explanation of the changes that are being made in the limited space available. Directly below the explanation of amendment blank is a space for the city clerk or responsible budget officer to type in their name. Both of these blanks must be completed, as they are displayed on the hearing notice that is published or posted for citizens.

Explanation of increases or decreases in revenue estimates, appropriations, or available cash:

<=== ENTER REASON(S) FOR AMENDMENT

There will be no increase in tax levies to be paid in the current fiscal year named above related to the proposed budget amendment. Any increase in expenditures set out above will be met from the increased non-property tax revenues and cash balances not budgeted or considered in this current budget.

<=== TYPE NAME OF CITY CLERK/FINANCE OFFICER

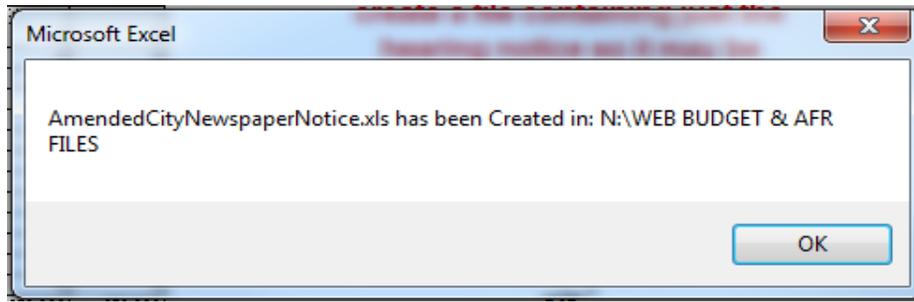
City Clerk/ Finance Officer Name

AMEND NOTICE MIN NEWSPAPER tab

The Amend Notice Min Newspaper tab is intended to create a separate Excel file that can be emailed or printed and taken to the local newspaper for publishing. This page is an exact copy of the Amended Hearing Notice tab, except that it has been reduced in size to meet the minimum requirements for a published public notice under the Iowa Code. To create the separate Excel file for sending to the publisher, click on the "Publish Form" button.

NOTICE OF PUBLIC HEARING AMENDMENT OF CURRENT CITY BUDGET	
Form 653.C1	
The City Council of _____ in _____ County, Iowa	
will meet at _____	
at _____ on _____	
{hour} {Date}	
,for the purpose of amending the current budget of the city for the fiscal year ending June 30, _____	
	{year}
by changing estimates of revenue and expenditure appropriations in the following programs for the reasons given. Additional detail is available at the city clerk's office showing revenues and expenditures by fund type and by activity.	
	Publish Form

Once the button has been clicked, a new file will be created and saved to the same folder that the amendment file is in. The name and location of the new file will appear in a pop-up box on screen.



The Min Newspaper notice form can also be printed in the same manner as any other tab in Excel, by going to the file tab and selecting "Print..." (2010 & 2013), going to the Office Button and selecting "Print..." (2007), or Selecting "Print..." from the File menu (2003 & earlier).

AMENDED CERTIFICATION tab

The Amended Certification page is completed after the public hearing has been held, and the budget amendment has been adopted via resolution by the City Council. Most of the Amended Certification tab will populate from the Amended Hearing Notice tab. There are a few blanks at the top of the page and few blanks at the bottom of the page that need to be filled in. At the top of the page, the number of the resolution that adopted the amendment should be entered

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. _____

Just below the blank for the resolution number are three blanks that require dates to be entered. The first blank should be filled by the date the previous budget or amendment of the budget was adopted. The date that the notice of public hearing was published or posted should be entered in the second blank. The third blank should be filled by the date that the public hearing took place.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. _____

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, NO FY ON NOTICE
(AS AMENDED LAST ON _____.)

Be it Resolved by the Council of the City of _____
Section 1. Following notice published _____ <== ENTER PUBLICATION/POSTING DATE
and the public hearing held _____ the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

At the bottom of the page, the date that the amendment adoption was completed should be entered. The first blank the day of the month should be entered. The second blank should be filled with the month and year. This date may be the same or may be different that the public hearing date. An amendment to the budget can be adopted anytime after the public hearing.

Beginning Fund Balance July 1	30	0	0	0
Ending Fund Balance June 30	31	0	0	0

Passed this _____ day of _____

(Day) (Month/Year)

Signature
City Clerk/Finance Officer
Signature
Mayor

PUBLICATION DAY CALCULATOR

To assist in the calculation of the hearing notice period (not less than 10, no more than 20 days prior to the hearing date) a publication calculator has been added to the budget amendment forms. The Publication Day Calculator will give you the 10th and 20th day prior to the hearing date, so that you will know for sure that your publication/posting is with in the legal parameters. Simply enter the date that the city is planning on holding the budget amendment public hearing, and the earliest and latest dates that you can publish/post the notice will appear above.

PUBLICATION DATE CALCULATOR

Earliest Publication Date _____

Latest Publication Date _____

Proposed Hearing Date <== Enter Date

PUBLICATION DATE CALCULATOR

Earliest Publication Date 7/11/2015

Latest Publication Date 7/21/2015

Proposed Hearing Date

**NOTICE OF PUBLIC HEARING
AMENDMENT OF CURRENT CITY BUDGET**

The City Council of Windsor Heights in POLK County, Iowa
will meet at 1133 66th St, Windsor Heights, IA 50324
at 6:00 p.m. on 5/16/2016
(hour) (Date)

,for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2016
(year)

by changing estimates of revenue and expenditure appropriations in the following functions for the reasons given.
Additional detail is available at the city clerk's office showing revenues and expenditures by fund type and by activity.

		Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources				
Taxes Levied on Property	1	2,969,819		2,969,819
Less: Uncollected Property Taxes-Levy Year	2	0		0
Net Current Property Taxes	3	2,969,819	0	2,969,819
Delinquent Property Taxes	4	0		0
TIF Revenues	5	1,788,608		1,788,608
Other City Taxes	6	325,527		325,527
Licenses & Permits	7	47,870		47,870
Use of Money and Property	8	2,100		2,100
Intergovernmental	9	901,863		901,863
Charges for Services	10	1,037,985		1,037,985
Special Assessments	11	0		0
Miscellaneous	12	553,786		553,786
Other Financing Sources	13	0		0
Transfers In	14	1,845,329		1,845,329
Total Revenues and Other Sources	15	9,472,887	0	9,472,887
Expenditures & Other Financing Uses				
Public Safety	16	2,723,973	145,000	2,868,973
Public Works	17	551,552		551,552
Health and Social Services	18	3,000		3,000
Culture and Recreation	19	429,502	10,000	439,502
Community and Economic Development	20	221,806		221,806
General Government	21	720,185	40,000	760,185
Debt Service	22	1,960,383		1,960,383
Capital Projects	23	1,100,000		1,100,000
Total Government Activities Expenditures	24	7,710,401	195,000	7,905,401
Business Type / Enterprises	25	615,499		615,499
Total Gov Activities & Business Expenditures	26	8,325,900	195,000	8,520,900
Transfers Out	27	1,845,329		1,845,329
Total Expenditures/Transfers Out	28	10,171,229	195,000	10,366,229
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	29	-698,342	-195,000	-893,342
Beginning Fund Balance July 1	30	8,098,190		8,098,190
Ending Fund Balance June 30	31	7,399,848	-195,000	7,204,848

Explanation of increases or decreases in revenue estimates, appropriations, or available cash:

The City conducted an analysis regarding public safety staffing and a potential merger, resulting in the Council's decision to enhance the staffing of the City's public safety departments (police and fire) and an increase of expenses for both in the general fund and T & A. The City's building official separated employment necessitating contracting these services. The City is involved in many projects and has experienced some staffing issues requiring greater use of legal counsel, and the Council decided to engage a consultant to assist with the 75th

There will be no increase in tax levies to be paid in the current fiscal year named above related to the proposed budget amendment. Any increase in expenditures set out above will be met from the increased non-property tax revenues and cash balances not budgeted or considered in this current budget.

Brett Klein

City Clerk/ Finance Officer Name

**NOTICE OF PUBLIC HEARING
AMENDMENT OF CURRENT CITY BUDGET**

Form 653.C1

The City Council of Windsor Heights in POLK County, Iowa
will meet at 1133 66th St, Windsor Heights, IA 50324
at 6:00 p.m. on 5/16/2016
(hour) (Date)

,for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2016
(year)

by changing estimates of revenue and expenditure appropriations in the following programs for the reasons given. Additional detail is available at the city clerk's office showing revenues and expenditures by fund type and by activity.

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources			
Taxes Levied on Property	1 2,969,819	0	2,969,819
Less: Uncollected Property Taxes-Levy Year	2 0	0	0
Net Current Property Taxes	3 2,969,819	0	2,969,819
Delinquent Property Taxes	4 0	0	0
TIF Revenues	5 1,788,608	0	1,788,608
Other City Taxes	6 325,527	0	325,527
Licenses & Permits	7 47,870	0	47,870
Use of Money and Property	8 2,100	0	2,100
Intergovernmental	9 901,863	0	901,863
Charges for Services	10 1,037,985	0	1,037,985
Special Assessments	11 0	0	0
Miscellaneous	12 553,786	0	553,786
Other Financing Sources	13 0	0	0
Transfers In	14 1,845,329	0	1,845,329
Total Revenues and Other Sources	15 9,472,887	0	9,472,887
Expenditures & Other Financing Uses			
Public Safety	16 2,723,973	145,000	2,868,973
Public Works	17 551,552	0	551,552
Health and Social Services	18 3,000	0	3,000
Culture and Recreation	19 429,502	10,000	439,502
Community and Economic Development	20 221,806	0	221,806
General Government	21 720,185	40,000	760,185
Debt Service	22 1,960,383	0	1,960,383
Capital Projects	23 1,100,000	0	1,100,000
Total Government Activities Expenditures	24 7,710,401	195,000	7,905,401
Business Type / Enterprises	25 615,499	0	615,499
Total Gov Activities & Business Expenditures	26 8,325,900	195,000	8,520,900
Transfers Out	27 1,845,329	0	1,845,329
Total Expenditures/Transfers Out	28 10,171,229	195,000	10,366,229
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out for Fiscal Year	29 -698,342	-195,000	-893,342
Beginning Fund Balance July 1	30 8,098,190	0	8,098,190
Ending Fund Balance June 30	31 7,399,848	-195,000	7,204,848

Explanation of increases or decreases in revenue estimates, appropriations, or available cash:

The City conducted an analysis regarding public safety staffing and a potential merger, resulting in the Council's decision to enhance the staffing of the City's public safety departments (police and fire) and an increase of expenses for both in the general fund and T & A. The City's building official separated employment necessitating contracting these services. The City is involved in many projects and has experienced some staffing issues requiring greater use of legal counsel, and the Council decided to engage a consultant to assist with the 75th celebration.

There will be no increase in tax levies to be paid in the current fiscal year named above. Any increase in expenditures set out above will be met from the increased non-property tax revenues and cash balances not budgeted or considered in this current budget. This will provide for a balanced budget.

Brett Klein

City Clerk/Finance Officer

77-728

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION - FY 2016 - AMENDMENT #1

To the Auditor of _____ POLK _____ County, Iowa:

The City Council of Windsor Heights in said County/Counties met on 5/16/2016, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. _____

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2016
(AS AMENDED LAST ON _____.)

Be it Resolved by the Council of the City of Windsor Heights

Section 1. Following notice published 4/29/2016

and the public hearing held, 5/16/2016 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources			
Taxes Levied on Property 1	2,969,819	0	2,969,819
Less: Uncollected Property Taxes-Levy Year 2	0	0	0
Net Current Property Taxes 3	2,969,819	0	2,969,819
Delinquent Property Taxes 4	0	0	0
TIF Revenues 5	1,788,608	0	1,788,608
Other City Taxes 6	325,527	0	325,527
Licenses & Permits 7	47,870	0	47,870
Use of Money and Property 8	2,100	0	2,100
Intergovernmental 9	901,863	0	901,863
Charges for Services 10	1,037,985	0	1,037,985
Special Assessments 11	0	0	0
Miscellaneous 12	553,786	0	553,786
Other Financing Sources 13	0	0	0
Transfers In 14	1,845,329	0	1,845,329
Total Revenues and Other Sources 15	9,472,887	0	9,472,887
Expenditures & Other Financing Uses			
Public Safety 16	2,723,973	145,000	2,868,973
Public Works 17	551,552	0	551,552
Health and Social Services 18	3,000	0	3,000
Culture and Recreation 19	429,502	10,000	439,502
Community and Economic Development 20	221,806	0	221,806
General Government 21	720,185	40,000	760,185
Debt Service 22	1,960,383	0	1,960,383
Capital Projects 23	1,100,000	0	1,100,000
Total Government Activities Expenditures 24	7,710,401	195,000	7,905,401
Business Type / Enterprises 25	615,499	0	615,499
Total Gov Activities & Business Expenditures 26	8,325,900	195,000	8,520,900
Transfers Out 27	1,845,329	0	1,845,329
Total Expenditures/Transfers Out 28	10,171,229	195,000	10,366,229
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year 29	-698,342	-195,000	-893,342
Beginning Fund Balance July 1 30	8,098,190	0	8,098,190
Ending Fund Balance June 30 31	7,399,848	-195,000	7,204,848

Passed this 16th day of May, 2016
(Day) (Month/Year)

Signature
City Clerk/Finance Officer

Signature
Mayor

PUBLICATION DATE CALCULATOR

Earliest Publication Date 4/26/2016

Latest Publication Date 5/6/2016

Proposed Hearing Date **5/16/2016**