



W I N D S O R
H E I G H T S
the heart of it all

FY23 PROPOSED BUDGET

February 3, 2022

WINDSOR HEIGHTS MAYOR & CITY COUNCIL



Mayor
Mike Jones



Mayor Pro-Tem
Susan Skeries



Councilor
Threase Harms



Councilor
Lauren Campbell



Councilor
Joseph Jones



Councilor
Michael Libbie

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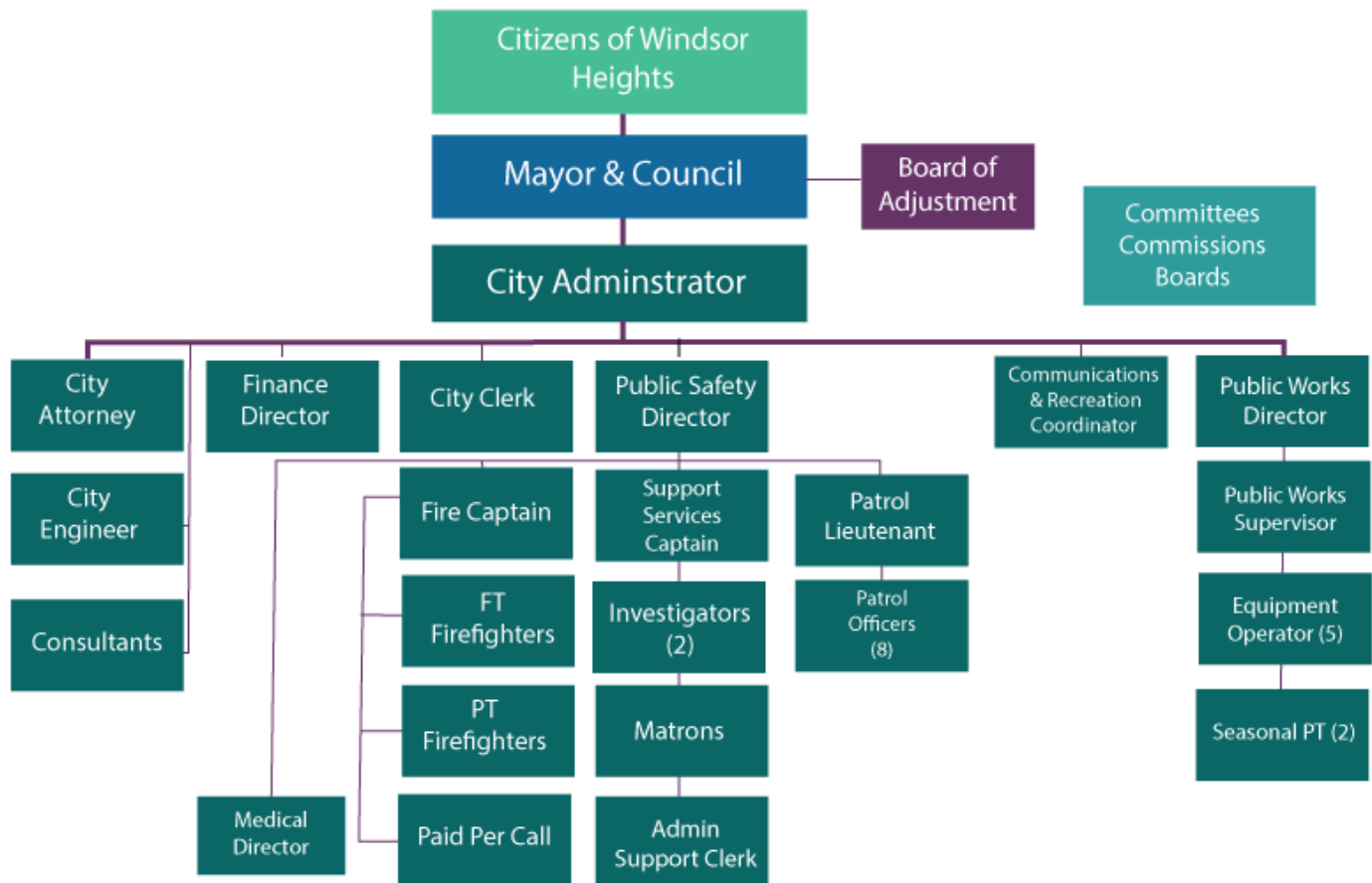
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ORGANIZATION CHART

City of Windsor Heights Organization Chart



BUDGET SCHEDULE

FY23 BUDGET PROCESS

State Law requires reporting of the FY23 City Budget by 3/31/22

December 2021

- | | |
|----------|--|
| 12/06/21 | Budget Kickoff Meeting w/Council |
| 12/08/21 | Public Works Committee reviews draft CIP |

January 2022

- | | |
|----------------|---------------------------------|
| 1/1/22-1/31/22 | Staff works on budget documents |
|----------------|---------------------------------|

February 2022

- | | |
|-----------------|---|
| 2/8/22 | Budget Presentation (w/draft CIP) to Council & Public Forum held |
| 2/8/22-2/13/22 | Individual meetings with Council (if requested) |
| Week of 2/14/22 | Personnel & Finance Committee review proposed budget |
| 2/21/22 | A. City Council Budget/CIP Review Work Session |
| | B. Council sets Maximum Property Tax Public Hearing (to be held on 3/7) |

March 2022

- | | |
|---------|---|
| 3/7/22 | A. Maximum Property Tax Public Hearing is held |
| | B. Resolution for Maximum Property Tax is approved |
| | C. Council sets Budget Public Hearing (to be held on 3/21) |
| 3/21/22 | Budget Public Hearing & Adoption of Final Budget |
| 3/31/22 | Approved Budget certified to Iowa Dept. of Management prior to 3/31 |

COUNCIL GOALS & OBJECTIVES

Community Mission Statement

The mission of Windsor Heights is to provide our residents, businesses and visitors a safe environment and exceptional city services through a team-oriented and fiscally responsible approach in order to create a unique, sustainably vibrant community (Adopted January 18, 2022).

Goal #1 – Focus City services, resources and cooperative partnerships on creating and maintaining a safe community for all residents, businesses and visitors.

Objective A: Recruit and train quality staff.

Objective B: Implement policies and practices leading to clean air and protection of water resources – i.e. expanding anti-smoking initiatives and membership in Central Iowa Water Trails efforts.

Objective C: Replace aging vehicles and equipment.

Objective E: The City should work to become the employer of choice for our employees, and prospective employees, by ensuring alignment of wages, benefits and employee support to create a positive and engaging work environment

Goal #2 – Develop and implement processes to ensure delivery of exceptional City services.

Objective A: Pursue shared and contracted services with neighboring community partners in service delivery on recreational programming, sewer system operation and maintenance, and traffic signal operation and maintenance.

Objective B: Revise the City's code of ordinances to address outdated regulations.

Objective C: Improve the City's enforcement of nuisance violations in an effort to cleanup of properties throughout the community.

Goal #3 – Protect the financial future of the City through reasonable and well-thought-out fiscal policies and adherence to generally accepted government finance practices.

Objective A: Update the Equipment Replacement Plan (ERP) annually.

Objective B: Update the Capital Improvement Plan (CIP) annually.

Objective C: Balance the continuation of basic municipal services with the addition of new program initiatives considering the availability of financial resources long-term.

Objective D: Establish a standard budgeting process that will institute continuity that will allow multi-year analysis and decision-making.

Objective E: Receive a clean fiscal year audit report.

Objective F: Investigate and pursue new revenue streams.

Goal #4 – Create and maintain a high-functioning City team of elected officials, professional staff and volunteer board members via regular and pertinent training and continuing education opportunities.

Objective A: Review and revise the Council and employee handbooks.

Objective B: Implement an all-electronic job application process.

Objective C: Identify and allocate resources to support ongoing employee training focused upon

COUNCIL GOAL & OBJECTIVES CONT.

improving customer service.

Objective D: Develop a retention and succession plan to prepare for future employee turnover.

Goal #5 – Build a unique and sustainably vibrant community that contributes to the overall character of the Greater Des Moines region.

Objective A: Invest in art and culture opportunities unique to the region in cooperation with Bravo.

Objective B: Launch a revised community concert series in partnership with the Foundation and Chamber of Commerce.

Objective C: Invest in community artwork.

Objective D: Begin implementation of the Parks Plan by creating a vision for Colby Park to include new and improved recreational opportunities; decide what to do with Lions Park; pursue new trails and bike hub facility; and initiate discussion for establishing a new northeast park amenity.

Goal #6 – Pursue a comprehensive economic development strategy that supports a healthy business sector and contributes to a better overall quality of life.

Objective A: Expand the City's economic development committee to include business and citizen representation.

Objective B: Conduct a community survey of what business sector additions would best serve Windsor Heights residents.

Objective C: Invest in a comprehensive marketing plan for business attraction.

Objective D: Build on the existing partnership with local development partners.

Objective E: Establish a source of funding in support of property redevelopment and rehabilitation. Specifically focus resources in support of minority-owned business grants.

Goal #7 – Plan and invest in City infrastructure to ensure the long-term viability of the community's roadways, utilities, parks and public facilities.

Objective A: Establish a long-term funding plan for streets, sewers, parks, storm sewers, city facility improvements, sidewalks/trailways, flood mitigation and other large scale investments.

Objective B: Expand existing community recreation options and pursue partnerships with the schools and other community organizations.

Objective C: Complete a long-term public facilities plan.

Objective D: Implement a plan to address Walnut Creek bank stabilization.

Objective E: Focus capital resources on improving safety and availability of pedestrian facilities including, specifically, lighting enhancements along the walking trailway.

Objective F: Research and identify green technologies that could be made available to residents and businesses as a way of addressing environmental concerns.

COUNCIL GOAL & OBJECTIVES CONT.

Goal #8 – Pursue initiatives aimed at growing Windsor Heights as a diverse and inclusive community.

Objective A: Identify new and emerging housing sector needs and develop strategies to pursue.

Objective B: Plan and hold new multi-cultural special events with community partners.

Objective C: Maintain City's commitment to unbiased policing and equal treatment of all residents regardless of age, race, sexual orientation or physical disability.

Objective D: Pursue grant opportunities to encourage the growth of minority-owned businesses.

Goal #9 – Continually strive to better communicate with Windsor Heights residents to achieve the most transparent government and understand citizen viewpoints.

Objective A: Deliver at least six newsletters to residents during the year.

Objective B: Maximize the use of social media to offer multiple methods of disseminating information to the public.

Objective C: Conduct a survey of residents to update survey results from 2017.

Objective D: Develop a marketing plan to establish Windsor Heights as a destination for residents in the region.

Objective E: Continuously improve the City's website to ensure accessibility by all.

EXECUTIVE SUMMARY

The FY23 proposed budget for the City of Windsor Heights has been built to focus on cost containment/cost reduction to help reduce the burden on taxpayers; investment in sorely needed road projects; and improve service delivery. Highlights include:

- Overall Tax Levy Reduction (Goal 3C) – The City's tax levy is currently in the higher one-third of the Des Moines metro area. Lowering the overall levy will serve to reduce the financial burden on existing residents as well as position Windsor Heights better as a preferred business and housing location.
- Capital Investment (Goals 7A, 7C, 7D and 7E) – A long-term investment plan for the community's infrastructure needs was developed and presented to Council in 2020. Council chose to hold on adopting the plan until such time as a flood mitigation analysis was complete. The City's road network is in particular need of attention and has consistently ranked with the community as the top priority of the City.
- Employee Training (Goals 1A, 4C, 4D and 8C) – Employee training is an ongoing effort and supported by the budget each year. Because of the small staff size, it becomes necessary for employees to undertake multiple responsibilities and serve as backup to other positions. As such, the City is continually looking for cross-training opportunities. Newly proposed this year is the addition of Spanish language training for all City employees.
- Investing in Professional Planner Services (Goals 2B and 4C) – Communities with professional and efficient site plan/development processes are viewed as choice places to do business. Developers seek out such partnership opportunities and avoid communities that are disorganized or have standards that are burdensome or contradictory. Proposed in this budget is the addition of contracted professional planner services to manage an update of our development code, site plan review and as a resource for site development inquiries.
- Expanding Existing Community Events (Goals 5A and 5B) – The Movies in the Park and Nights in the Heights events are very popular and have a reach beyond just Windsor Heights. Some could make the argument that such events serve as tangential business development vehicles.
- Economic Development (Goals 6B, 6C, 6E and 9D) – Additional resources are proposed for a business survey, new marketing tools, and new façade grant programs. Staff has already begun to work with the Greater Des Moines Partnership in an effort to develop new initiatives.
- The employee benefits fund has accumulated a healthy reserve fund in recent years – well above what is recommended by GFOA best practices. Staff is recommending reducing this levy by \$0.71 to provide taxpayer relief in FY23. Staff is projecting that the fund will remain sustainable for at least the next 8-10 years after the levy reduction.

EXECUTIVE SUMMARY CONT.

- Building the Housing Sector (Goals 2C, 6E, 8A and 9D) – The Council has made it a priority to focus on developing programs to boost our housing sector including consistent code enforcement, neighborhood beautification and access to public transportation.
- New Technologies (Goals 1E, 4B, 4C and 4D) – Cloud-based payroll, employee communication and online employment applications will allow the City to be more customer friendly to current employees and recruitment activities.
- University Avenue Corridor Banners, Holiday Lights and Flower Displays (Goals 5C, 6C, 8B and 9D).

Proposed Reduction to Total Tax Levy Rate

The City has been blessed in recent years with much improved professional financial management and the City has been actively working to maintain operational costs while appropriating funds for future capital needs. As a result, the City is in a financial position to reduce the overall tax levy while also continuing basic service offerings at a level expected from Windsor Heights residents. The Administration is proposing an overall tax levy reduction of \$0.71 per thousand valuation. For the owner of a \$250,000 home in Windsor Heights (factoring in the 54.13% rollback), that means a tax reduction of approximately \$96.

Change to FY23 Revenues (Figure 2)

The pandemic's effect on our revenue streams in FY22 was minimal and in FY23 we expect the trend of recovery to continue. It is estimated that Road Use Tax revenues will increase by 4.96% (about \$31,000). The Community Center's bottom line will continue to improve by an estimated 3.35% with increased bookings and a new fee structure. All other major revenue streams are expected to increase with LOST revenues, in particular, increasing by 13.4% (\$136,000) in FY23.

Total FY23 revenues are estimated at \$10,394,150 - an overall increase of 0.93%.

Change to FY23 Expenses (Figure 4)

Total FY23 expenses (excluding capital and ERP) are estimated at \$9,691,804. FY22 expenses were estimated at \$9,371,723. This is an increase of 3.41% year over year. See Figure 2 for a breakdown of expenses. Of note:

- Employee wages are set to increase by an average 3.75% (as required by the labor contracts and inflation benchmarks).
- Employee health insurance costs are set to decrease by 6% (as approved by the Council on 12/6/21).
- Funds allocated but unspent for infrastructure and equipment needs stands at \$9,129,991

Capital Investment Focused on Roads

In adopting the budget for FY22 (current year), the Council decided to wait on pursuing new capital projects until completion of an analysis of the City's flood risk and options for mitigating future

EXECUTIVE SUMMARY CONT.

flood events. The analysis is complete, and a menu of flood mitigation options are available for consideration for the upcoming budget. Funding available for this effort, capital and ERP investment in FY23 is \$7,438,269 compared with \$4,500,000 in FY22 – an increase of 72%.

The Public Works Committee has reviewed the proposed CIP and is recommending available capital funds be devoted to flood mitigation projects (TBD), reconstruction of 73rd Street (phase I) and 68th Street (Timmons to Hickman)(second priority).

ERP Purchases for FY23

The City's Equipment Replacement Plan (ERP) is a part of the FY23 budget which details plans for equipment needs for Police, Fire/EMS, IT and Streets. Included are the following:

Police	
• Patrol Fleet Vehicle	\$ 63,000
• Plate Carriers and Panels	\$ 4,000
Total	\$ 67,000
Fire/EMS	
• Turnout Gear (2)	\$ 6,000
Total	\$ 6,000
Systems & Technology	
• Server NAS	\$ 3,000
• UPS 2	\$ 1,000
• Workstations	\$ 10,000
Total	\$ 14,000
Streets	
• International Dump Truck (2)	\$300,000
Total	\$300,000

Local Option Sales Tax (LOST)

LOST funds are to be dedicated to reducing the tax levy for the library, community center and liability insurance (as required by statute), as well as support future street projects and the ERP. All projects fulfill the ballot requirement of 50% Property Tax relief and 50% Other.

• Library	\$ 63,700
• Community Center	\$ 30,000
• Liability Insurance	\$ 95,000
• Debt Service - 2020A Bond	\$ 100,000
• Funding the Equipment Replacement Plan	\$ 345,000
• Funding Future Street Projects	\$1,383,526
• Emergency Management	\$ 9,000
Total	\$2,026,226

EXECUTIVE SUMMARY CONT.

Future Street Project Funds

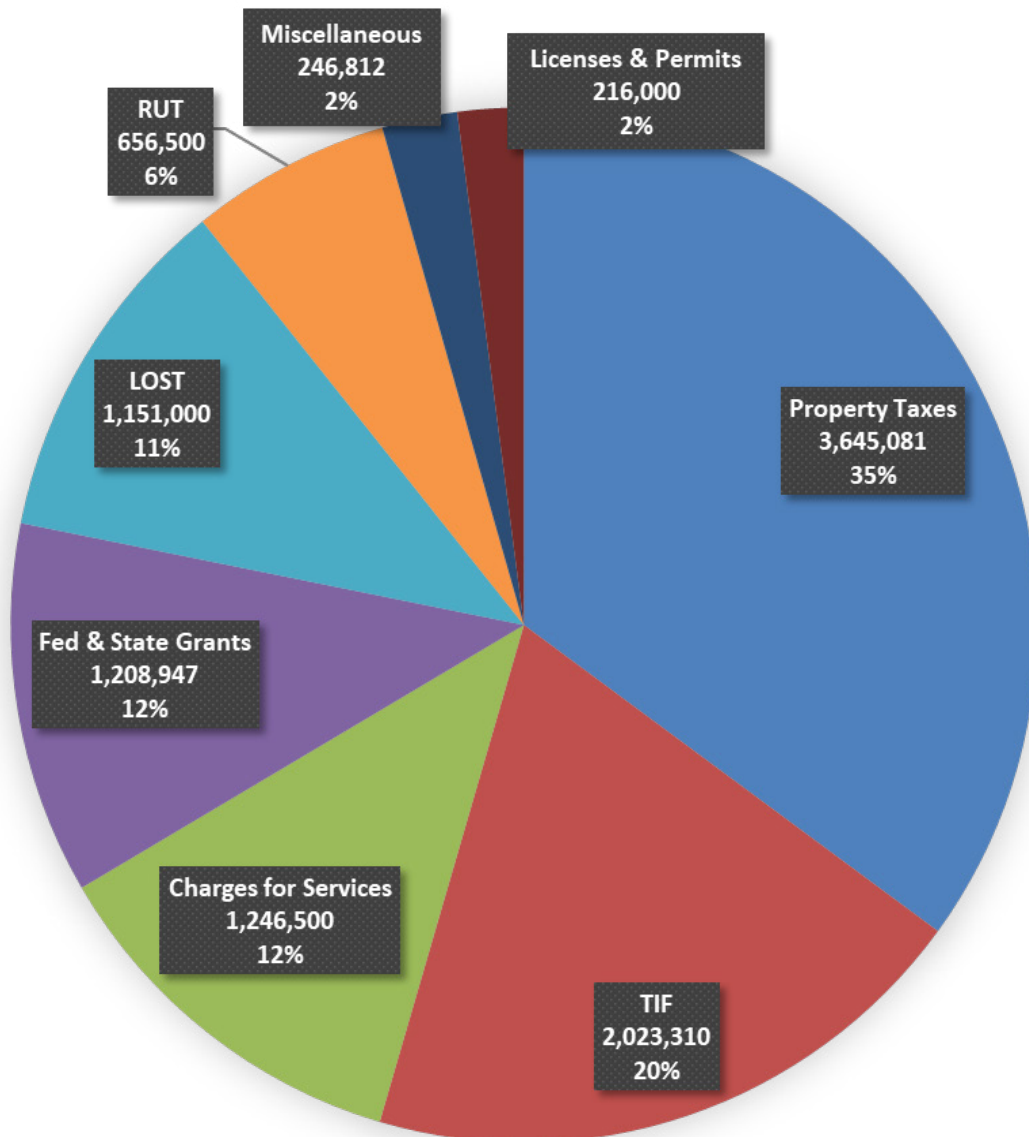
Funds received and put in reserve for future street projects will be budgeted but will remain unallocated until the Council approves the Capital Improvements Plan. There is a current balance in this fund of \$1,000,000.

• From LOST (unallocated FY22)	\$ 875,226
• From LOST (unallocated FY23)	\$ 508,300
• From ATE (General Fund)	\$ 1,578,000
• From University Ave Project (once final)	\$ 621,000
• From 2020 Streets Project (once final)	\$ 1,055,000
• Current Balance in the Fund	\$ 1,000,000
Total	\$ 5,637,526

FINANCIAL SNAPSHOTS

FY23 Budgeted Revenues

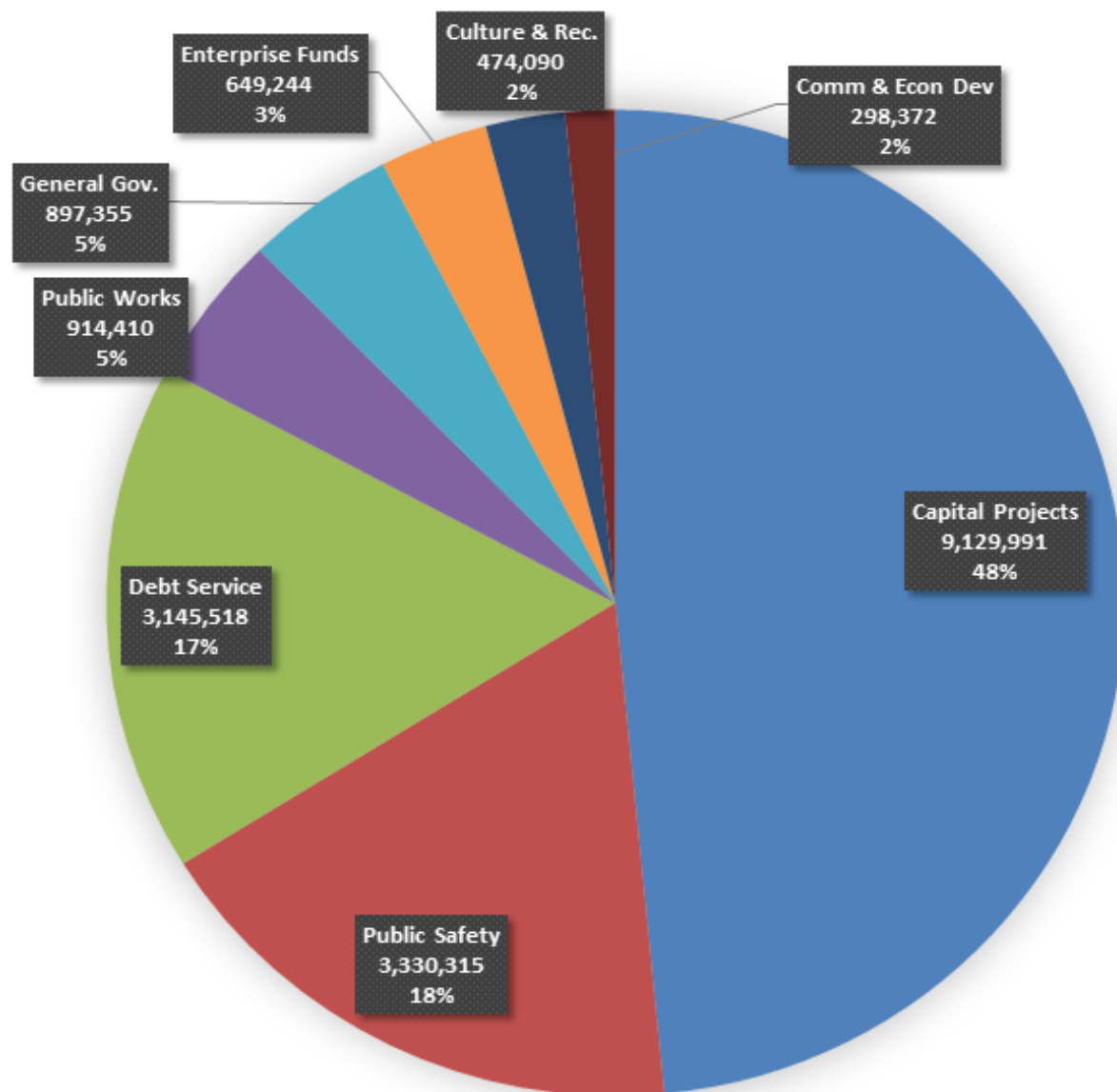
Figure 1



FINANCIAL SNAPSHOTS

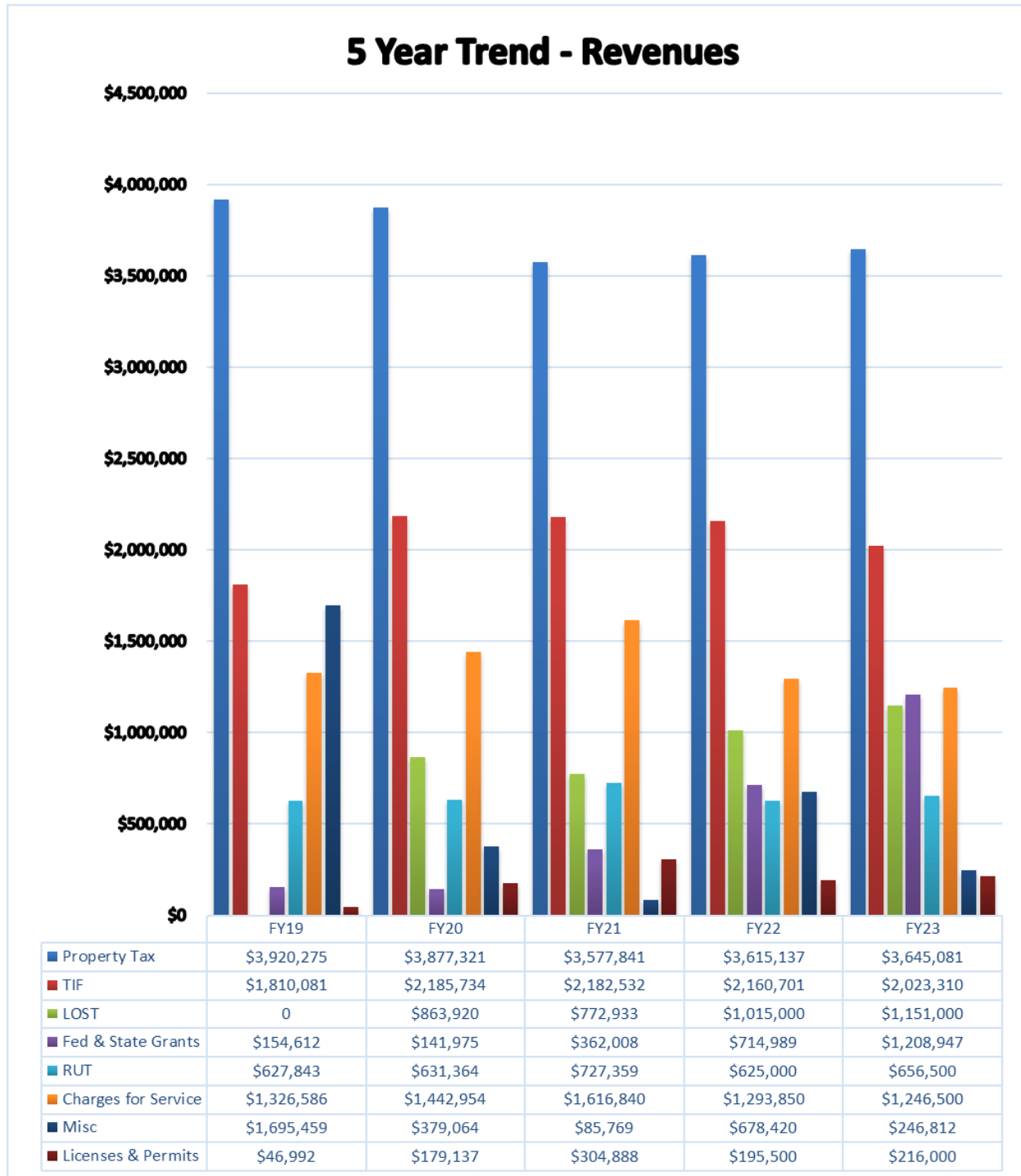
FY23 Budgeted Expenses

Figure 2



FINANCIAL SNAPSHOTS

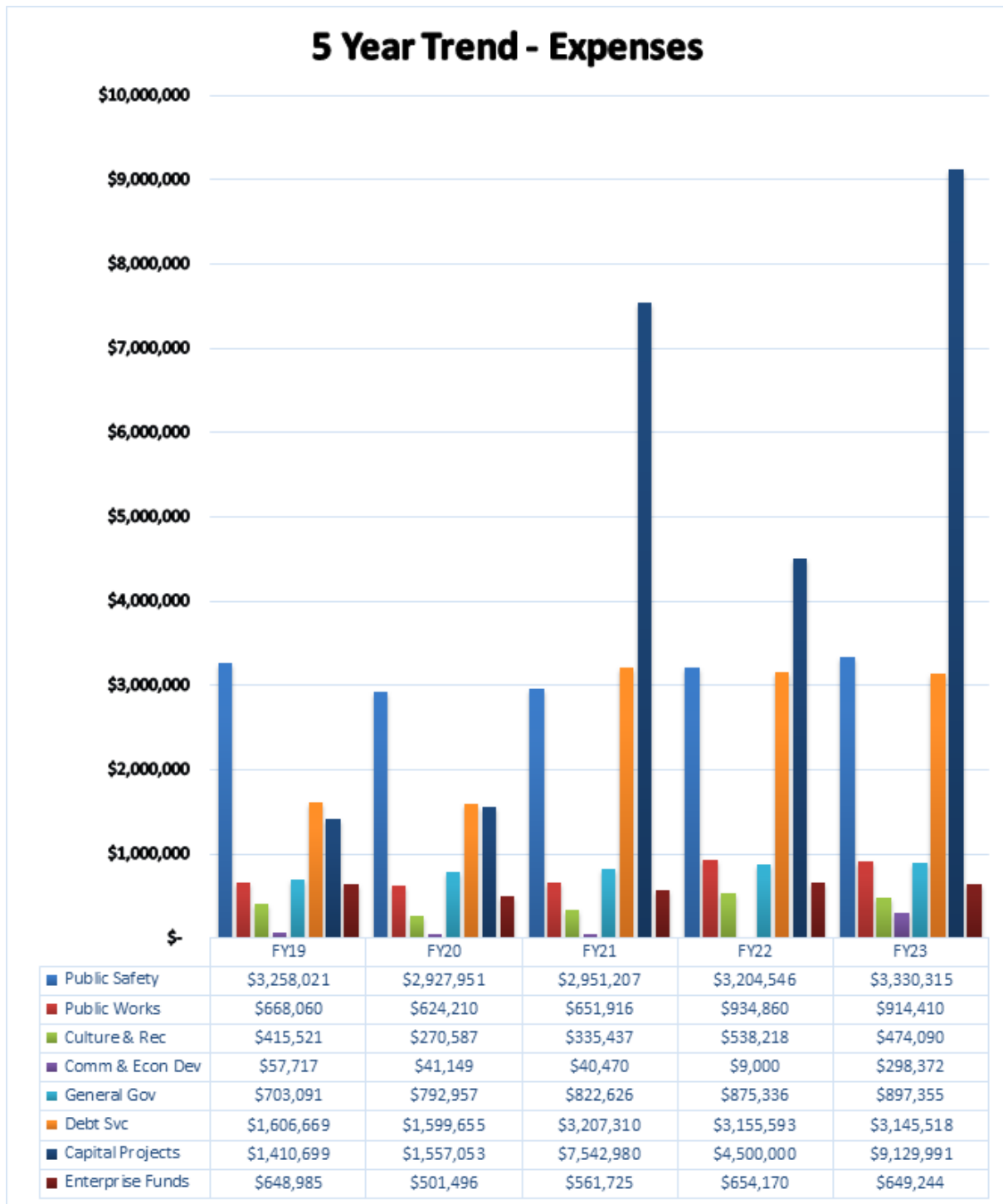
Figure 3



Notes: FY19, FY20 & FY21 are Actual; FY22 is as Budgeted; FY23 is as Proposed

FINANCIAL SNAPSHOTS

Figure 4



Notes: FY19, FY20 & FY21 are Actual; FY22 is as Budgeted; FY23 is as Proposed

DEPARTMENTAL EXPENDITURES

Public Safety

The Public Safety Director manages six budgets, including Police, Fire, EMS, Emergency Management, Animal Control, and Information Technology (budgeted under the General Government department). These budgets support our public safety operations of police, Fire, and EMS; and they provide funding for 28E agreements related to Emergency Management and Animal Control.

The Police Department currently employs fourteen (14) full-time employees, and the Fire/EMS Department currently employs seven (7) full-time employees, eight (8) part-time employees, and eight (8) paid-on-call employees. Fire/EMS calls for service increased 17% (118 calls) in calendar year 2021 over the same time period in calendar year 2020, leading to increased costs in Fire/EMS related consumables.

Activity	FY21	FY22	FY23	Changes (%)
	Actual	Budgeted	Proposed	
Salaries and Benefits	\$2,206,244	\$2,663,361	\$2,800,095	5.13%
Training/Allowances/Dues	\$55,836	\$72,900	\$71,100	-2.47%
Building/Vehicle Repair & Maintenance	\$471,769	\$215,215	\$203,450	-5.47%
Prof Fees/Contributions & Payments	\$104,230	\$130,000	\$130,000	0.00%
Operating Supplies	\$70,195	\$60,200	\$63,100	4.82%
Emergency Management	\$9,492	\$9,870	\$9,570	-3.04%
Building Inspections	\$31,548	\$50,000	\$50,000	0.00%
Animal Control	\$1,893	\$3,000	\$3,000	0.00%
Total	\$2,951,207	\$3,204,546	\$3,330,315	3.92%

- Salary and benefits accounted for the vast majority of increases across Public Safety budgets. Employee benefits are funded through the Employee Benefits Fund, not through the General Fund.

DEPARTMENTAL EXPENDITURES

Public Safety

- The FY23 Police Department budget remained relatively flat with increases for salaries and benefits in line with the collective bargaining contract. Only modest increases were proposed outside of salaries and benefits in operating supplies due to increasing costs of goods; general insurance to add cyber coverage costs; and equipment allowances to provide for scheduled ballistic vest replacements, fifty percent of which is reimbursed by a grant through the US Department of Justice.
- The FY23 Fire Department budget also was held very consistent with the FY22 budget except for salaries and benefits in accordance with collective bargaining contracts. Also, as a reminder, salaries and benefits for Fire / EMS are split 10% to the Fire Department budget and 90% to the EMS budget in order to mirror actual job duties and significantly reduce workers compensation costs for the city.
- The FY23 EMS budget increased in salaries and benefits as noted above, as well as increases in GEMT payments and medical supplies. Our call volume is up, and the cost of medical supplies have skyrocketed, leading to additional funding being necessary for medical supplies and additional costs for the “state share” of the GEMT program. Important to note, increased GEMT “state share” costs are a pass through, and we recover those expenditures in the GEMT revenues. Otherwise, the EMS budget also remains relatively flat.

DEPARTMENTAL EXPENDITURES

Public Works

The Public Works budget includes expenditures for streets, right of way forestry, and snow removal. The equivalent of 4.05 FTE's are funded out of the Public Works Department. Also included in the Public Works operating budget is money for fuel and motor vehicle operations, repair for vehicles and equipment, minor contracted services, operating supplies, and facilities maintenance for the Public Works Shop.

Activity	FY21	FY22	FY23	Change (%)
	Actual	Budgeted	Proposed	
Salaries and Benefits	\$409,098	\$571,020	\$537,210	-5.92%
Training/Allowances/Dues	\$3,882	\$8,400	\$10,400	23.81%
Building/Vehicle Repair & Maintenance	\$118,145	\$181,240	\$188,100	3.79%
Professional Fees/Contributions and Payments	\$21,253	\$35,500	\$40,000	12.68%
Operating Supplies	\$56,737	\$78,700	\$78,700	0.00%
Street Maintenance	\$42,801	\$60,000	\$60,000	0.00%
Total	\$651,916	\$934,860	\$914,410	-2.19%

- The City is implementing new cost allocation practices (GFOA Best Practices) that provide better consistency and more precise budgeting. This change has resulted in a decrease to the Salaries and Benefits line.
- The Training/Allowances/Dues line has been increased by \$2,000 to allow for educational reimbursements.
- The shop needs new heaters and other miscellaneous improvements in the next fiscal year, which have been deferred due to uncertainty about the future of the Public Works facility.
- The 12.68% increase in the Professional Fees line is to account for additional contracted services that may be needed for tree removal.

DEPARTMENTAL EXPENDITURES

Culture & Recreation

Culture & Recreation encompasses a broad range of services within the city. This includes operation and maintenance of our parks, the community center, trails, and funding for library services. Funding is also included for Bravo, the Greater Des Moines Partnership, Des Moines Sister City program, and Special Events. The equivalent of 2.20 FTE's are funded out of the Culture & Recreation budget.

Activity	FY21	FY22	FY23	Change (%)
	Actual	Budgeted	Proposed	
Library	\$60,000	\$61,800	\$63,700	3.07%
Contributions & Payments	\$2,881	\$3,250	\$6,650	104.62%
Special Events	\$4,501	\$22,500	\$40,000	77.78%
Parks (including Forestry) & CEC Salaries and Benefits	\$116,625	\$212,218	\$153,590	-27.63%
Building/Vehicle Repair & Maintenance	\$42,356	\$64,700	\$76,500	18.24%
Professional Fees/Services	\$17,275	\$23,750	\$43,650	83.79%
Operating Supplies	\$91,799	\$150,000	\$90,000	-40.00%
Total	\$335,437	\$538,218	\$474,090	219.87%

- Our contribution to Bravo is based on a percentage of the Hotel/Motel tax we are expected to receive. An increase in the amount received is expected for FY23, thus the increase in the budget within Contributions and Payments.
- Special Events has been increased by \$17,500 per Council's request.
- The City is implementing new cost allocation practices (GFOA Best Practices) that provide better consistency and more precise budgeting. This change has resulted in a decrease to the Salaries and Benefits line.
- Professional Fees/Services were increased this year to account for any tree removal that may occur through contracted services.
- Operating Supplies were decreased by \$100,000 to remove funding for large projects from the operating budget. These funds are better accounted for in the Capital Projects fund when a project is identified by Council.
- Operating Supplies were increased by \$40,000 for holiday decorations along the newly completed University Avenue corridor.

DEPARTMENTAL EXPENDITURES

Community & Economic Development

The Community & Economic Development department contains any activity related to economic development, housing, and quality of life projects within the city. The balance of the money in the fund (\$254,349) has been budgeted for use in FY23, although no specific program has yet been identified.

Activity	FY21	FY22	FY23	Change (%)
	Actual	Budgeted	Proposed	
Metro Home Program	\$40,470	\$9,000	\$32,000	255.56%
Airport Funding	\$0	\$0	\$12,023	100.00%
Economic Development	\$0	\$0	\$254,349	100.00%
Total	\$40,470	\$9,000	\$298,372	3,215.24%

- The city funds the Metro Home program in collaboration with 7 other Metro cities. The purpose of the program is to preserve affordable housing in the community by providing assistance for housing repairs and correcting code violations. The program is on a 2-year cycle. We pay in the admin fee one year and then a cost share plus the admin fee on the opposite year.
- Request for support of the Des Moines International Airport terminal project was granted through Resolution 2022-03. We will pay \$12,023 per year starting in FY23 and ending in FY26
- Economic Development funding previously resided under Government Capital Projects in the budget. These funds have been moved here to better account for them.

DEPARTMENTAL EXPENDITURES

General Government

The General Government department encompasses many different functions. Included are the wages, benefits, training, and travel for the Mayor, Council, City Administrator, Clerk, Finance Officer, and the Communications coordinator. This department also budgets for elections, legal services, our annual audit, City Hall operating expenses, repairs, maintenance, and insurance. IT services are also included in this department, which maintains the citywide information technology infrastructure, including our servers. Professional Services, such as engineering, bond counsel, financial services, and web hosting are also part of the General Government budget. The equivalent of 3.50 FTE's are funded out of the General Government budget.

Activity	FY21	FY22	FY23	Change (%)
	Actual	Budgeted	Proposed	
Salaries and Benefits	\$493,088	\$498,136	\$514,655	3.32%
Training/Travel/Memberships	\$24,408	\$31,800	\$42,300	33.02%
Bldg Maintenance & Utilities	\$16,992	\$20,300	\$21,500	5.91%
Professional Services	\$195,472	\$205,700	\$211,500	2.82%
Operating Supplies	\$36,977	\$47,900	\$45,400	-5.22%
IT/Communications	\$55,689	\$71,500	\$62,000	-13.29%
Total	\$822,626	\$875,336	\$897,355	2.52%

- Salaries and benefits have a change of 3.32% to account for salary increases.
- Training/Travel/Memberships has an increase of \$10,500 to account for newly elected officials training and for travel and training that may occur due to cancellations that happened due to Covid.
- The IT/Communications decrease for FY23 is due to Laserfiche implementation in FY22, now complete.
- The increase in Professional Services is to account for increased fees for professional services and Spanish language training for all city staff.

DEPARTMENTAL EXPENDITURES

Debt Service

The Debt Service fund is where we account for any debt that the city owes. The city currently has four bonds outstanding, all of which are General Obligation Bonds.

Activity	FY21	FY22	FY23	Change (%)
	Actual	Budgeted	Proposed	
2016A Bond	\$137,825	\$137,525	\$133,325	-3.05%
2016B Bond	\$274,385	\$275,130	\$270,883	-1.54%
2017B Bond	\$408,500	\$0	\$0	
2020A Bond	\$1,105,388	\$837,444	\$846,783	1.12%
2020B Bond	\$1,281,212	\$1,905,494	\$1,894,527	-0.58%
Total	\$3,207,310	\$3,155,593	\$3,145,518	-0.32%

- 2016A, 2016B and 2020B are paid utilizing Tax Increment Financing (TIF).
- 2020A is paid utilizing the Debt Service Levy and Local Option Sales Tax funds.
- The last payment on bond 2017B was paid in FY21.
- Bond 2020B has a payment schedule that is “front loaded”. The payments were intentionally high in the first 3 years to pay off the debt quickly. Starting in FY24, the total payment will be \$277,658. This will allow us to use any Tax Increment Financing (TIF) that is available to pay for any new debt that may be acquired for the 73rd Street project.

DEPARTMENTAL EXPENDITURES

Capital Projects

Large-scale projects are accounted for under the Capital Projects fund. This is just the first step in implementing any project the city decides to undertake. All projects must also be included in the Capital Improvement Plan and then approved by Council.

The following projects have been budgeted for FY23:

Activity	Amount
	Proposed
Future Road Projects (current fund balance)	\$1,000,000
Future Road Projects (ATE funds)	\$1,578,000
Future Road Projects (LOST funds)	\$1,383,526
University Ave	\$1,657,787
2020 Streets Projects	\$1,305,824
73rd St Engineering - Phase 1	\$350,000
American Rescue Plan Act Fund	\$717,824
Walnut Creek Stream Stabilization	\$750,000
Equipment Revolving Plan - Police	\$67,000
Equipment Revolving Plan - Fire	\$6,000
Equipment Revolving Plan - Streets	\$300,000
Equipment Revolving Plan - IT	\$14,000
Total	\$9,129,991

- The funds included in the Future Road Projects line can be used for any street projects the Council approves.
- LOST funds include unallocated funds from FY22 - \$875,226 and funds from FY23 - \$508,300.
- Once the University Ave and 2020 Streets projects are finalized and closed out, the balance of these accounts can be used for Future Road Projects. The estimated balance from both projects that may be available is \$1,676,000. These funds are budgeted but may not be available if the projects are not finalized and closed out in FY23.
- The funds in the American Rescue Plan Act Fund have been designated for flood mitigation, although no specific project has been identified.

DEPARTMENTAL EXPENDITURES

Capital Projects Cont.

- The Walnut Creek Stream Stabilization project has been identified as a project that may be eligible for a grant through the Iowa Finance Authority. This grant has been applied for but will require a portion of the project be paid by the city (approximately \$200,000). The grant (if received) has been accounted for within our FY23 revenues. The entire cost of the project must be accounted for within our FY23 expenses, not just the portion that the city will be responsible for.

ENTERPRISE FUNDS

Sewer

The City entered into a 28E agreement with the City of Urbandale and the Urbandale Windsor Heights Sanitary District (UWHSD) in January of 2021 that gave responsibility for operation and maintenance of the sanitary sewer utility to the City of Urbandale. Any expenses accrued on sanitary sewer infrastructure are reimbursed by the UWHSD, which is 100% funded by sanitary sewer utility revenues. Although there are budgeted expenditures for this department, there is no actual realized cost to the City. The UWHSD funds operations through the sanitary sewer utility fee, which is collected and distributed by Des Moines Water Works.

Activity	FY21	FY22	FY23	Change (%)
	Actual	Budgeted	Proposed	
Salaries and Benefits	\$22,891	\$34,500	\$0	-100.00%
Building/Vehicle Repair & Maintenance	\$4,643	\$5,400	\$5,400	0.00%
Prof Fees/Contributions & Payments	\$5,938	\$18,250	\$18,250	0.00%
Operating Supplies	\$3,159	\$2,000	\$2,600	30.00%
Sewer Maintenance	\$7,659	\$2,000	\$2,000	0.00%
Total	\$44,290	\$62,150	\$28,250	-54.55%

- We no longer budget any salaries or benefits because Urbandale Public Works handles operation and maintenance of the system
- The City budgets for operating supplies, miscellaneous items, and pays for Iowa One Call ticketing services for underground utility locates.

ENTERPRISE FUNDS

Garbage

Garbage and recycling is an Enterprise fund that is managed by Metro Waste Authority. They handle all aspects of the collection and then invoice the city for payment. The city receives a check every month from Des Moines Water Works for fees they have collected from residents for garbage and recycling. We then pay Metro Waste Authority for these fees. All rates are set by Metro Waste Authority.

Activity	FY21	FY22	FY23	Change (%)
	Actual	Budgeted	Proposed	
Garbage & Recycling Fees	\$272,345	\$322,000	\$358,000	11.18%
Derecho Cleanup	\$137,163	\$0	\$0	
Total	\$409,508	\$322,000	\$358,000	11.18%

ENTERPRISE FUNDS

Storm Water

The Storm Water operating budget is used to pay for expenses incurred maintaining the City's storm sewer infrastructure and maintaining compliance with the City's MS4 permit through the Department of Natural Resources. The Storm Water operating budget is used to fund 1.25 FTE's. Examples of work done is reconstruction of intakes, replacement of failed pipes and structures, and street sweeping.

Activity	FY21	FY22	FY23	Change (%)
	Actual	Budgeted	Proposed	
Salaries and Benefits	\$38,117	\$135,170	\$118,944	-12.00%
Prof Fees/Contributions & Payments	\$50,131	\$52,000	\$57,000	9.62%
Operating Supplies	\$7,442	\$7,850	\$12,050	53.50%
Storm Water Capital Outlay	\$12,237	\$75,000	\$75,000	0.00%
Total	\$107,927	\$270,020	\$262,994	-2.60%

- The City is implementing new cost allocation practices (GFOA Best Practices) that provide better consistency and more precise budgeting. This change has resulted in a decrease to the Salaries and Benefits line.
- The Professional Fees line was increased by \$5,000 to accommodate storm water related items in anticipation of continued discussions surrounding flooding and flood mitigation.
- The Operating Supplies line was increased by \$4,200 due to an increase in insurance and supply costs.

BUDGET RECOGNITION



February 4, 2022

Mayor Jones, Mayor Pro-Tem Skeries, Councilors Jones, Harms, Campbell and Libbie,

This budget document represents a significant amount of work. It starts with you, our elected leaders, first by setting the direction of the organization with the FY Goals & Objectives in December and going forward during your deliberation on the proposed spending plan. Thank you for your dedication and your support of City staff.

As is the case with all City projects, the budget proposal for FY23 would not have been possible without the hard work of everyone on our leadership team. Special recognition is appropriate, though, for Finance Director Rachelle Swisher. Her leadership and expertise are key to the development of this proposed spending plan for the organization. Chief McCluskey and Dalton Jacobus who lead their respective departments – Public Safety and Public Works – deserve credit for always being keenly focused on how their departments are performing financially as well as operationally. Travis Cooke's contribution to developing the General Government budget, managing the City's employee benefit programs, and ensuring all legally required public notices are met is also very much appreciated. And finally, thanks to Whitney Tucker for the new budget format we are introducing this year.

Sincerely,

Dennis Durham
City Administrator

STATE BUDGET FORMS (APPENDIX A)

FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
The City of: WINDSOR HEIGHTS County Name: POLK COUNTY

Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

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.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	254,728,097	2b	252,560,028	
DEBT SERVICE	3a	312,801,170	3b	310,633,101	
Ag Land	4a	0			

City Number: 77-728

Last Official Census: 5,252

TAXES LEVIED

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW		Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5	2,063,298	2,045,736	43 8.10000
Non-Voted Other Permissible Levies							
Contract for use of Bridge	0.67500			6		0	44 0.00000
Opr & Maint publicly owned Transit	0.95000			7		0	45 0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8		0	46 0.00000
Opr & Maint of City owned Civic Center	0.13500			9		0	47 0.00000
Planning a Sanitary Disposal Project	0.06750			10		0	48 0.00000
Aviation Authority (under sec.330A.15)	0.27000			11		0	49 0.00000
Levee Impr. fund in special charter city	0.06750			13		0	51 0.00000
Liability, property & self insurance costs	Amt Nec			14		0	52 0.00000
Support of a Local Emerg.Mgmt.Comm.	Amt Nec			462		0	465 0.00000
Voted Other Permissible Levies							
Instrumental/Vocal Music Groups	0.13500			15		0	53 0.00000
Memorial Building	0.81000			16		0	54 0.00000
Symphony Orchestra	0.13500			17		0	55 0.00000
Cultural & Scientific Facilities	0.27000			18		0	56 0.00000
County Bridge	As Voted			19		0	57 0.00000
Missi or Missouri River Bridge Const.	1.35000			20		0	58 0.00000
Aid to a Transit Company	0.03375			21		0	59 0.00000
Maintain Institution received by gift/devise	0.20500			22		0	60 0.00000
City Emergency Medical District	1.00000			463		0	466 0.00000
Support Public Library	0.27000			23		0	61 0.00000
Unified Law Enforcement	1.50000			24		0	62 0.00000
Total General Fund Regular Levies (5 thru 24)				25	2,063,298	2,045,736	
Ag Land	3.00375			26			63 0.00000
Total General Fund Tax Levies (25 + 26)				27	2,063,298	2,045,736	
Special Revenue Levies							
Emergency (if general fund at levy limit)	0.27000			28		0	64 0.00000
Police & Fire Retirement	Amt Nec			29		0	0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30	335,000	332,149	1.31513
Other Employee Benefits	Amt Nec			31	500,000	495,745	1.96288
Total Employee Benefit Levies (29,30,31)				32	835,000	827,894	65 3.27801
Sub Total Special Revenue Levies (28+32)				33	835,000	827,894	
As Req		With Gas & Elec Valuation	Without Gas & Elec Valuation				
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
Total Special Revenue Levies				39	835,000	827,894	
Debt Service Levy 76.10(6)	Amt Nec			40	746,783	741,605	70 2.38740
Capital Projects (Capital Improv. Reserve)	0.67500			41		0	71 0.00000
Total Property Taxes (27+39+40+41)				42	3,645,081	3,615,235	72 13.76541

(Signature)

(Date)

(County Auditor)

(Date)

STATE BUDGET FORMS CONT. (APPENDIX A)

NOTICE OF PUBLIC HEARING - CITY OF WINDSOR HEIGHTS - PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2022 - June 30, 2023

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

Meeting Date: 3/7/2022 **Meeting Time:** 06:00 PM **Meeting Location:** ZOOM: <https://us02web.zoom.us/j/87899939074> Meeting ID: 878 9993 9074 Phone: 312 626 6799

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

	Current Year Certified Property Tax 2021 - 2022	Budget Year Effective Property Tax 2022 - 2023	Budget Year Proposed Maximum Property Tax 2022 - 2023	Annual % CHG
Regular Taxable Valuation	239,950,971	254,728,097	254,728,097	
Tax Levies:				
Regular General	1,943,603	1,943,603	2,063,298	
Contract for Use of Bridge	0	0	0	0
Opr & Maint Publicly Owned Transit	0	0	0	0
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	0	0	0	0
Opr & Maint of City-Owned Civic Center	0	0	0	0
Planning a Sanitary Disposal Project	0	0	0	0
Liability, Property & Self-Insurance Costs	0	0	0	0
Support of Local Emer. Mgmt. Commission	0	0	0	0
Emergency	0	0	0	0
Police & Fire Retirement	0	0	0	0
FICA & IPERS	371,683	371,683	335,000	
Other Employee Benefits	584,890	584,890	500,000	
Total Tax Levy	2,900,176	2,900,176	2,898,298	-0.06
Tax Rate	12.08654	11.38538	11.37801	

Explanation of significant increases in the budget:

The budget will decrease in FY23 due to less revenue requested from FICA & IPERS and Other Employee Benefits levies.

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

STATE BUDGET FORMS CONT. (APPENDIX A)

FUND BALANCE

City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2022 - June 30, 2023

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2021										
Beginning Fund Balance July 1	1	4,032,129	3,168,497	1,037,096	518,238	15,087,010	0	23,842,970	1,335,545	25,178,515
Actual Revenues Except Beg Balance	2	3,465,475	2,613,172	2,182,532	3,228,946	1,952,935	0	13,443,060	934,926	14,377,986
Actual Expenditures Except End Balance	3	3,364,995	3,015,826	2,101,823	3,207,310	8,517,817	0	20,207,771	653,716	20,861,487
Ending Fund Balance June 30	4	4,132,609	2,765,843	1,117,805	539,874	8,522,128	0	17,078,259	1,616,755	18,695,014
Re-Estimated FY 2022										
Beginning Fund Balance	5	4,132,609	2,765,843	1,117,805	539,874	8,522,128	0	17,078,259	1,616,755	18,695,014
Re-Est Revenues	6	3,182,988	2,707,384	2,160,701	3,052,020	2,314,068	0	13,417,161	812,850	14,230,011
Re-Est Expenditures	7	3,611,278	2,625,947	2,316,149	3,155,593	5,440,000	0	17,148,967	654,170	17,803,137
Ending Fund Balance	8	3,704,319	2,847,280	962,357	436,301	5,396,196	0	13,346,453	1,775,435	15,121,888
Budget FY 2023										
Beginning Fund Balance	9	3,704,319	2,847,280	962,357	436,301	5,396,196	0	13,346,453	1,775,435	15,121,888
Revenues	10	3,370,180	2,730,190	2,023,310	3,164,605	4,529,026	0	15,817,311	720,500	16,537,811
Expenditures	11	5,255,225	4,254,543	2,298,435	3,145,518	9,129,991	0	24,083,712	899,244	24,982,956
Ending Fund Balance	12	1,819,274	1,322,927	687,232	455,388	795,231	0	5,080,052	1,596,691	6,676,743

STATE BUDGET FORMS CONT. (APPENDIX A)

LOCAL EMC SUPPORT

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2022 - June 30, 2023

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.

	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.	0	0
TOTAL FOR FY 2023	0	0

STATE BUDGET FORMS CONT. (APPENDIX A)

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE- ESTIMATED 2022	ACTUAL 2021
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,573,300	621,711						2,195,011	2,022,707
Jail	2								0	0
Emergency Management	3	9,870							9,870	9,492
Flood Control	4								0	0
Fire Department	5	167,920	142,570						310,490	418,795
Ambulance	6	547,130	89,045						636,175	466,772
Building Inspections	7	50,000							50,000	31,548
Miscellaneous Protective Services	8								0	0
Animal Control	9	3,000							3,000	1,893
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	2,351,220	853,326				0		3,204,546	2,951,207
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12		521,675						521,675	410,089
Parking - Meter and Off-Street	13								0	0
Street Lighting	14		67,000						67,000	46,678
Traffic Control and Safety	15		5,500						5,500	3,135
Snow Removal	16		306,185						306,185	192,014
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		34,500						34,500	0
TOTAL (lines 12 - 21)	22	0	934,860				0		934,860	651,916
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
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0
CULTURE & RECREATION										
Library Services	31	61,800							61,800	60,000
Museum, Band and Theater	32								0	0
Parks	33	244,567	15,185						259,752	148,408
Recreation	34	177,341	13,575						190,916	124,149
Cemetery	35								0	0
Community Center, Zoo, & Marina	36	3,250							3,250	2,880
Other Culture and Recreation	37	22,500							22,500	0
TOTAL (lines 31 - 37)	38	509,458	28,760				0		538,218	335,437

STATE BUDGET FORMS CONT. (APPENDIX A)

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE- ESTIMATED 2022	ACTUAL 2021
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39								0	0
Economic Development	40								0	0
Housing and Urban Renewal	41	9,000							9,000	40,470
Planning & Zoning	42								0	0
Other Com & Econ Development	43								0	0
TIF Rebates	44								0	0
TOTAL (lines 39 - 44)	45	9,000	0	0			0		9,000	40,470
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	99,000	6,471						105,471	86,770
Clerk, Treasurer, & Finance Adm.	47	523,600	127,265						650,865	613,825
Elections	48	4,000							4,000	0
Legal Services & City Attorney	49	100,000							100,000	115,268
City Hall & General Buildings	50								0	0
Tort Liability	51								0	0
Other General Government	52	15,000							15,000	6,763
TOTAL (lines 46 - 52)	53	741,600	133,736	0			0		875,336	822,626
DEBT SERVICE	54				3,155,593				3,155,593	3,207,310
Gov Capital Projects	55		0			4,500,000			4,500,000	7,542,980
TIF Capital Projects	56								0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		4,500,000	0		4,500,000	7,542,980
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	3,611,278	1,950,682	0	3,155,593	4,500,000	0		13,217,553	15,551,946
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF										
Water Utility	59								0	0
Sewer Utility	60							62,150	62,150	44,290
Electric Utility	61								0	0
Gas Utility	62								0	0
Airport	63								0	0
Landfill/Garbage	64							322,000	322,000	409,508
Transit	65								0	0
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68								0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							270,020	270,020	107,927
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							654,170	654,170	561,725
TOTAL ALL EXPENDITURES (lines 58+73)	74	3,611,278	1,950,682	0	3,155,593	4,500,000	0	654,170	13,871,723	16,113,671
Regular Transfers Out	75	0	675,265			940,000			1,615,265	2,645,993
Internal TIF Loan Transfers Out	76			2,316,149					2,316,149	2,101,823
Total ALL Transfers Out	77	0	675,265	2,316,149	0	940,000	0	0	3,931,414	4,747,816
Total Expenditures and Other Fin Uses (lines 74+77)	78	3,611,278	2,625,947	2,316,149	3,155,593	5,440,000	0	654,170	17,803,137	20,861,487
Ending Fund Balance June 30	79	3,704,319	2,847,280	962,357	436,301	5,396,196	0	1,775,435	15,121,888	18,695,014

STATE BUDGET FORMS CONT. (APPENDIX A)

RE-ESTIMATED REVENUES DETAIL

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2021 - June 30, 2022

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
Taxes Levied on Property	1	1,927,303	948,552		710,154				3,586,009	3,545,958
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,927,303	948,552		710,154	0			3,586,009	3,545,958
Delinquent Property Taxes	4								0	0
TIF Revenues	5			2,160,701					2,160,701	2,182,532
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	16,300	8,021		4,807				29,128	31,883
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0
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	9,381
Other Local Option Taxes	12		1,015,000						1,015,000	772,933
Subtotal - Other City Taxes (lines 6 thru 12)	13	25,300	1,023,021		4,807	0			1,053,128	814,197
Licenses & Permits	14	195,500							195,500	304,888
Use of Money & Property	15	8,300							8,300	7,943
Intergovernmental:										
Federal Grants & Reimbursements	16	125,000				359,528			484,528	10,787
Road Use Taxes	17		625,000						625,000	727,359
Other State Grants & Reimbursements	18	85,285	34,346		20,910	89,920			230,461	328,649
Local Grants & Reimbursements	19								0	22,572
Subtotal - Intergovernmental (lines 16 thru 19)	20	210,285	659,346	0	20,910	449,448		0	1,339,989	1,089,367
Charges for Fees & Service:										
Water Utility	21								0	1,925
Sewer Utility	22							92,350	92,350	46,324
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27							350,500	350,500	329,031
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							370,000	370,000	385,411
Other Fees & Charges for Service	33	465,000	11,000			5,000			481,000	854,149
Subtotal - Charges for Service (lines 21 thru 33)	34	465,000	11,000		0	5,000	0	812,850	1,293,850	1,616,840
Special Assessments	35								0	0
Miscellaneous	36	169,500	52,000			439,620			661,120	68,445
Other Financing Sources:										
Regular Operating Transfers In	37	181,800	13,465			1,420,000			1,615,265	2,645,993
Internal TIF Loan Transfers In	38				2,316,149				2,316,149	2,101,823
Subtotal ALL Operating Transfers In	39	181,800	13,465	0	2,316,149	1,420,000	0	0	3,931,414	4,747,816
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0
Proceeds of Capital Asset Sales	41								0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	181,800	13,465	0	2,316,149	1,420,000	0	0	3,931,414	4,747,816
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	3,182,988	2,707,384	2,160,701	3,052,020	2,314,068	0	812,850	14,230,011	14,377,986
Beginning Fund Balance July 1	44	4,132,609	2,765,843	1,117,805	539,874	8,522,128	0	1,616,755	18,695,014	25,178,515
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	7,315,597	5,473,227	3,278,506	3,591,894	10,836,196	0	2,429,605	32,925,025	39,556,501

STATE BUDGET FORMS CONT. (APPENDIX A)

EXPENDITURES SCHEDULE PAGE 1

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,611,625	607,300						2,218,925	2,195,011	2,022,707
Jail	2								0	0	0
Emergency Management	3	9,570							9,570	9,870	9,492
Flood Control	4								0	0	0
Fire Department	5	160,300	195,570						355,870	310,490	418,795
Ambulance	6	602,950	90,000						692,950	636,175	466,772
Building Inspections	7	50,000	0						50,000	50,000	31,548
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	3,000	0						3,000	3,000	1,893
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	2,437,445	892,870				0		3,330,315	3,204,546	2,951,207
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		527,201						527,201	521,675	410,089
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		67,000						67,000	67,000	46,678
Traffic Control and Safety	15		5,500						5,500	5,500	3,135
Snow Removal	16		286,449						286,449	306,185	192,014
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		28,260						28,260	34,500	0
TOTAL (lines 12 - 21)	22	0	914,410				0		914,410	934,860	651,916
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
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31	63,700							63,700	61,800	60,000
Museum, Band and Theater	32								0	0	0
Parks	33	178,821	14,900						193,721	259,752	148,408
Recreation	34	156,519	13,500						170,019	190,916	124,149
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	6,650							6,650	3,250	2,880
Other Culture and Recreation	37	40,000							40,000	22,500	0
TOTAL (lines 31 - 37)	38	445,690	28,400				0		474,090	538,218	335,437

STATE BUDGET FORMS CONT. (APPENDIX A)

EXPENDITURES SCHEDULE PAGE 2

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40		266,372						266,372	0	0
Housing and Urban Renewal	41	32,000							32,000	9,000	40,470
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	32,000	266,372	0			0		298,372	9,000	40,470
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	102,200	6,300						108,500	105,471	86,770
Clerk, Treasurer, & Finance Adm.	47	543,890	128,965						672,855	650,865	613,825
Elections	48	1,000							1,000	4,000	0
Legal Services & City Attorney	49	100,000							100,000	100,000	115,268
City Hall & General Buildings	50								0	0	0
Tort Liability	51								0	0	0
Other General Government	52	15,000							15,000	15,000	6,763
TOTAL (lines 46 - 52)	53	762,090	135,265	0			0		897,355	875,336	822,626
DEBT SERVICE	54				3,145,518				3,145,518	3,155,593	3,207,310
Gov Capital Projects	55					9,129,991			9,129,991	4,500,000	7,542,980
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		9,129,991	0		9,129,991	4,500,000	7,542,980
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	3,677,225	2,237,317	0	3,145,518	9,129,991	0		18,190,051	13,217,553	15,551,946
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60							28,250	28,250	62,150	44,290
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							358,000	358,000	322,000	409,508
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68							262,994	262,994	270,020	107,927
Other Business Type (city hosp., ISF, parking, etc.)	69								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							649,244	649,244	654,170	561,725
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	3,677,225	2,237,317	0	3,145,518	9,129,991	0	649,244	18,839,295	13,871,723	16,113,671
Regular Transfers Out	75	1,578,000	2,017,226						250,000	3,845,226	2,645,993
Internal TIF Loan / Repayment Transfers Out	76			2,298,435					2,298,435	2,316,149	2,101,823
Total ALL Transfers Out	77	1,578,000	2,017,226	2,298,435	0	0	0	250,000	6,143,661	3,931,414	4,747,816
Total Expenditures & Fund Transfers Out (lines 74+77)	78	5,255,225	4,254,543	2,298,435	3,145,518	9,129,991	0	899,244	24,982,956	17,803,137	20,861,487
Ending Fund Balance June 30	79	1,819,274	1,322,927	687,232	455,388	795,231	0	1,596,691	6,676,743	15,121,888	18,695,014

STATE BUDGET FORMS CONT. (APPENDIX A)

REVENUES DETAIL

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2022 - June 30, 2023

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE- ESTIMATED 2022	ACTUAL 2021
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	2,045,736	827,894		741,605	0			3,615,235	3,586,009	3,545,958
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,045,736	827,894		741,605	0			3,615,235	3,586,009	3,545,958
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			2,023,310					2,023,310	2,160,701	2,182,532
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	17,562	7,106		5,178	0			29,846	29,128	31,883
Utility franchise 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	12,000							12,000	9,000	9,381
Other Local Option Taxes	12		1,151,000						1,151,000	1,015,000	772,933
Subtotal - Other City Taxes (lines 6 thru 12)	13	29,562	1,158,106		5,178	0			1,192,846	1,053,128	814,197
Licenses & Permits	14	216,000							216,000	195,500	304,888
Use of Money & Property	15	9,200	12						9,212	8,300	7,943
Intergovernmental:											
Federal Grants & Reimbursements	16	125,000				860,000			985,000	484,528	10,787
Road Use Taxes	17		656,500						656,500	625,000	727,359
Other State Grants & Reimbursements	18	82,882	21,678		19,387				123,947	230,461	328,649
Local Grants & Reimbursements	19					100,000			100,000	0	22,572
Subtotal - Intergovernmental (lines 16 thru 19)	20	207,882	678,178	0	19,387	960,000		0	1,865,447	1,339,989	1,089,367
Charges for Fees & Service:											
Water Utility	21								0	0	1,925
Sewer Utility	22							0	0	92,350	46,324
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	350,500	329,031
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	370,000	385,411
Other Fees & Charges for Service	33	502,500	11,000			12,500			526,000	481,000	854,149
Subtotal - Charges for Service (lines 21 thru 33)	34	502,500	11,000		0	12,500	0	720,500	1,246,500	1,293,850	1,616,840
Special Assessments	35								0	0	0
Miscellaneous	36	170,600	55,000						225,600	661,120	68,445
Other Financing Sources:											
Regular Operating Transfers In	37	188,700			100,000	3,556,526			3,845,226	1,615,265	2,645,993
Internal TIF Loan Transfers In	38				2,298,435				2,298,435	2,316,149	2,101,823
Subtotal ALL Operating Transfers In	39	188,700	0	0	2,398,435	3,556,526	0	0	6,143,661	3,931,414	4,747,816
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	188,700	0	0	2,398,435	3,556,526	0	0	6,143,661	3,931,414	4,747,816
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	3,370,180	2,730,190	2,023,310	3,164,605	4,529,026	0	720,500	16,537,811	14,230,011	14,377,986
Beginning Fund Balance July 1	44	3,704,319	2,847,280	962,357	436,301	5,396,196	0	1,775,435	15,121,888	18,695,014	25,178,515
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	7,074,499	5,577,470	2,985,667	3,600,906	9,925,222	0	2,495,935	31,659,699	32,925,025	39,556,501

STATE BUDGET FORMS CONT. (APPENDIX A)

ADOPTED BUDGET SUMMARY

City Name: WINDSOR HEIGHTS

Fiscal Year July 1, 2022 - June 30, 2023

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE- ESTIMATED 2022	ACTUAL 2021
Revenues & Other Financing Sources											
Taxes Levied on Property	1	2,045,736	827,894		741,605	0			3,615,235	3,586,009	3,545,958
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	2,045,736	827,894		741,605	0			3,615,235	3,586,009	3,545,958
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			2,023,310					2,023,310	2,160,701	2,182,532
Other City Taxes	6	29,562	1,158,106		5,178	0			1,192,846	1,053,128	814,197
Licenses & Permits	7	216,000	0					0	216,000	195,500	304,888
Use of Money and Property	8	9,200	12	0	0	0	0	0	9,212	8,300	7,943
Intergovernmental	9	207,882	678,178	0	19,387	960,000		0	1,865,447	1,339,989	1,089,367
Charges for Fees & Service	10	502,500	11,000		0	12,500	0	720,500	1,246,500	1,293,850	1,616,840
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	170,600	55,000		0	0	0	0	225,600	661,120	68,445
Sub-Total Revenues	13	3,181,480	2,730,190	2,023,310	766,170	972,500	0	720,500	10,394,150	10,298,597	9,630,170
Other Financing Sources:											
Total Transfers In	14	188,700	0	0	2,398,435	3,556,526	0	0	6,143,661	3,931,414	4,747,816
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	3,370,180	2,730,190	2,023,310	3,164,605	4,529,026	0	720,500	16,537,811	14,230,011	14,377,986
Expenditures & Other Financing Uses											
Public Safety	18	2,437,445	892,870	0			0		3,330,315	3,204,546	2,951,207
Public Works	19	0	914,410	0			0		914,410	934,860	651,916
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	445,690	28,400	0			0		474,090	538,218	335,437
Community and Economic Development	22	32,000	266,372	0			0		298,372	9,000	40,470
General Government	23	762,090	135,265	0			0		897,355	875,336	822,626
Debt Service	24	0	0	0	3,145,518		0		3,145,518	3,155,593	3,207,310
Capital Projects	25	0	0	0		9,129,991	0		9,129,991	4,500,000	7,542,980
Total Government Activities Expenditures	26	3,677,225	2,237,317	0	3,145,518	9,129,991	0		18,190,051	13,217,553	15,551,946
Business Type Proprietary: Enterprise & ISF	27							649,244	649,244	654,170	561,725
Total Gov & Bus Type Expenditures	28	3,677,225	2,237,317	0	3,145,518	9,129,991	0	649,244	18,839,295	13,871,723	16,113,671
Total Transfers Out	29	1,578,000	2,017,226	2,298,435	0	0	0	250,000	6,143,661	3,931,414	4,747,816
Total ALL Expenditures/Fund Transfers Out	30	5,255,225	4,254,543	2,298,435	3,145,518	9,129,991	0	899,244	24,982,956	17,803,137	20,861,487
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-1,885,045	-1,524,353	-275,125	19,087	-4,600,965	0	-178,744	-8,445,145	-3,573,126	-6,483,501
Beginning Fund Balance July 1	33	3,704,319	2,847,280	962,357	436,301	5,396,196	0	1,775,435	15,121,888	18,695,014	25,178,515
Ending Fund Balance June 30	34	1,819,274	1,322,927	687,232	455,388	795,231	0	1,596,691	6,676,743	15,121,888	18,695,014

STATE BUDGET FORMS CONT. (APPENDIX A)

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	17,725	132,725	600		133,325	0
2016B Bond (Refunding)	2	2,815,000	GO	2016-0649	235,000	35,283	270,283	600		270,883	0
2020A Bond Allison/College/69th St	3	8,500,000	GO	2020-66	690,000	156,183	846,183	600		100,000	746,783
2020B University Ave	4	7,500,000	GO	202-67	1,785,000	108,927	1,893,927	600		1,894,527	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
TOTALS					2,825,000	318,118	3,143,118	2,400	0	2,398,735	746,783

STATE BUDGET FORMS CONT. (APPENDIX A)

LONG TERM DEBT SCHEDULE - GRAND TOTALS

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

	Principal Due FY 2023	Interest Due FY 2023	Total Obligation Due FY 2023	Bond Reg./ Paying Agent Fees Due FY 2023	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	2,825,000	318,118	3,143,118	2,400	0	2,398,735	746,783
NON GO - TOTAL	0	0	0	0	0	0	0
GRAND - TOTAL	2,825,000	318,118	3,143,118	2,400	0	2,398,735	746,783

STATE BUDGET FORMS CONT. (APPENDIX A)

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2022 - June 30, 2023

City of: WINDSOR HEIGHTS

The City Council will conduct a public hearing on the proposed Budget at: Zoom; Meeting ID: 898 0589 4584, Passcode: 121163, Phone: 312-626-6799

Meeting Date: 3/21/2022 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-gov-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 13.76541

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

		Budget FY 2023	Re-estimated FY 2022	Actual FY 2021
Revenues & Other Financing Sources				
Taxes Levied on Property	1	3,615,235	3,586,009	3,545,958
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	3,615,235	3,586,009	3,545,958
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	2,023,310	2,160,701	2,182,532
Other City Taxes	6	1,192,846	1,053,128	814,197
Licenses & Permits	7	216,000	195,500	304,888
Use of Money and Property	8	9,212	8,300	7,943
Intergovernmental	9	1,865,447	1,339,989	1,089,367
Charges for Fees & Service	10	1,246,500	1,293,850	1,616,840
Special Assessments	11	0	0	0
Miscellaneous	12	225,600	661,120	68,445
Other Financing Sources	13	0	0	0
Transfers In	14	6,143,661	3,931,414	4,747,816
Total Revenues and Other Sources	15	16,537,811	14,230,011	14,377,986
Expenditures & Other Financing Uses				
Public Safety	16	3,330,315	3,204,546	2,951,207
Public Works	17	914,410	934,860	651,916
Health and Social Services	18	0	0	0
Culture and Recreation	19	474,090	538,218	335,437
Community and Economic Development	20	298,372	9,000	40,470
General Government	21	897,355	875,336	822,626
Debt Service	22	3,145,518	3,155,593	3,207,310
Capital Projects	23	9,129,991	4,500,000	7,542,980
Total Government Activities Expenditures	24	18,190,051	13,217,553	15,551,946
Business Type / Enterprises	25	649,244	654,170	561,725
Total ALL Expenditures	26	18,839,295	13,871,723	16,113,671
Transfers Out	27	6,143,661	3,931,414	4,747,816
Total ALL Expenditures/Transfers Out	28	24,982,956	17,803,137	20,861,487
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-8,445,145	-3,573,126	-6,483,501
Beginning Fund Balance July 1	30	15,121,888	18,695,014	25,178,515
Ending Fund Balance June 30	31	6,676,743	15,121,888	18,695,014

EQUIPMENT REPLACEMENT PLAN (APPENDIX B)

Police

Updated 12/21/2021

			Budgeted	Actual	Running
Revenues		2021-22			
	Transfer In	\$70,000			\$223,286.79
Expenses					
Auto Equipment	Patrol Fleet Vehicle		\$60,000	\$60,000.00	\$163,286.79
Other Capital Equipment	Investigative Camera #1		\$4,500	\$4,500.00	\$158,786.79
	Body Worn Cameras		\$15,500	\$17,126.40	\$141,660.39
	Pepperball - Less Lethal Systems		\$2,000	\$2,000.00	\$139,660.39
Revenues		2022-23			
	Transfer In	\$70,000			\$209,660.39
Expenses					
Auto Equipment	Patrol Fleet Vehicle		\$63,000	\$63,000.00	\$146,660.39
Other Capital Equipment	Plate Carriers and Panels		\$4,000	\$4,000.00	\$142,660.39
Revenues		2023-24			
	Transfer In	\$70,000			\$212,660.39
Expenses					
Auto Equipment	Invest/CMD/Emergency Response Vehicle		\$38,000	\$38,000.00	\$174,660.39
	Invest/CMD/Emergency Response Vehicle		\$38,000	\$38,000.00	\$136,660.39
Other Capital Equipment	Patrol Rifles		\$16,200	\$16,200.00	\$120,460.39
Revenues		2024-25			
	Transfer In	\$70,000			\$190,460.39
Expenses					
Auto Equipment	Invest/CMD/Emergency Response Vehicle		\$38,000	\$38,000.00	\$152,460.39
Other Capital Equipment	Law Enforcement Portable Radios		\$72,000	\$72,000.00	\$80,460.39
Revenues		2025-26			
	Transfer In	\$70,000			\$150,460.39
Expenses					
Auto Equipment	Patrol Fleet Vehicle		\$65,000	\$65,000.00	\$85,460.39
Other Capital Equipment	Portable Shelter - Tent		\$1,500	\$1,500.00	\$83,960.39
	Body Worn Cameras		\$8,000	\$8,000.00	\$75,960.39
Revenues		2026-27			
	Transfer In	\$70,000			\$145,960.39
Expenses					
Auto Equipment	Patrol Fleet Vehicle		\$65,000	\$65,000.00	\$80,960.39
Other Capital Equipment	Facility Interview Cameras		\$9,000	\$9,000.00	\$71,960.39
	RAD gear		\$4,500	\$4,500.00	\$67,460.39
Revenues		2027-28			
	Transfer In	\$70,000			\$137,460.39
Expenses					
Auto Equipment	Patrol Fleet Vehicle		\$65,000	\$65,000.00	\$72,460.39
Other Capital Equipment	Plate Carriers and Panels		\$2,000	\$2,000.00	\$70,460.39
	Civil Disobedience Kits		\$3,000	\$3,000.00	\$67,460.39
	Plate Carriers and Panels		\$2,000	\$2,000.00	\$65,460.39
	Patrol Ballistic Helmets		\$1,300	\$1,300.00	\$64,160.39
Revenues		2028-29			
	Transfer In	\$70,000			\$134,160.39
Expenses					
Auto Equipment	Patrol Fleet Vehicle		\$65,000	\$65,000.00	\$69,160.39
Other Capital Equipment	Body Worn Cameras (5)		\$8,000	\$8,000.00	\$61,160.39
	Taser - Less Lethal (4)		\$8,000	\$8,000.00	\$53,160.39
	Pepperball - Less Lethal (2)		\$2,000	\$2,000.00	\$51,160.39
Revenues		2029-30			

	Transfer In		\$70,000		\$121,160.39
Expenses					
Auto Equipment	Invest/CMD/Emergency Response Vehicle		\$40,000	\$40,000.00	\$81,160.39
Other Capital Equipment	Mobile Radios - Fleet Vehicles		\$52,000	\$52,000.00	\$29,160.39
Revenues		2030-31			
	Transfer In		\$70,000		\$99,160.39
Expenses					
Auto Equipment	Invest/CMD/Emergency Response Vehicle		\$40,000	\$40,000.00	\$59,160.39
Other Capital Equipment	Shotguns (8)		\$8,000	\$8,000.00	\$51,160.39
Revenues		2031-32			
	Transfer In		\$70,000		\$121,160.39
Expenses					
Auto Equipment	Patrol Fleet Vehicle		\$65,000	\$65,000.00	\$56,160.39
Other Capital Equipment	Investigative Camera #2		\$5,000	\$5,000.00	\$51,160.39
	Body Worn Cameras		\$11,000	\$11,000.00	\$40,160.39
Revenues		2032-33			
	Transfer In		\$70,000		\$110,160.39
Expenses					
Auto Equipment	Patrol Fleet Vehicle		\$65,000	\$65,000.00	\$45,160.39
Other Capital Equipment					
Fire and EMS					
				Budgeted	Actual
Revenues		2021-22			Running
	Transfer In		\$165,000		\$378,354.93
Expenses					
Auto Equipment	Extrication Equipment		\$40,000	\$35,734.00	\$342,620.93
Other Capital Equipment	Turnout Gear (2)		\$4,000	\$4,000.00	\$338,620.93
	Fire Hose		\$3,000	\$3,000.00	\$335,620.93
Revenues		2022-23			
	Transfer In		\$215,000		\$550,620.93
Expenses					
Auto Equipment					
Other Capital Equipment	Turnout Gear (2)		\$6,000	\$6,000.00	\$544,620.93
Revenues		2023-24			
	Transfer In		\$215,000		\$759,620.93
Expenses					
Auto Equipment					
Other Capital Equipment	Turnout Gear (2)		\$6,000	\$6,000.00	\$753,620.93
	Fire Hose		\$3,000	\$3,000.00	\$750,620.93
	1993 Pierce Fire Engine		\$700,000	\$700,000.00	\$50,620.93
Revenues		2024-25			
	Transfer In		\$165,000		\$215,620.93
Expenses					
Auto Equipment	Portable Radios (18)		\$72,000	\$72,000.00	\$143,620.93
Other Capital Equipment	Turnout Gear (2)		\$6,000	\$6,000.00	\$137,620.93
Revenues		2025-26			
	Transfer In		\$165,000		\$302,620.93
Expenses					
Auto Equipment	2012 Ford Wheeled Coach Ambulance		\$275,000	\$275,000.00	\$27,620.93
Other Capital Equipment	Turnout Gear (2)		\$6,000	\$6,000.00	\$21,620.93
	Fire Hose		\$3,000	\$3,000.00	\$18,620.93
Revenues		2026-27			
	Transfer In		\$125,000		\$143,620.93

Expenses					
Auto Equipment	2014 Chevy Command Tahoe – Paramedic SUV	\$65,000	\$65,000.00	\$78,620.93	
Other Capital Equipment	Turnout Gear (2)	\$6,000	\$6,000.00	\$72,620.93	
Revenues		2027-28			
	Transfer In	\$50,000		\$122,620.93	
Expenses					
Auto Equipment					
Other Capital Equipment	Turnout Gear (2)	\$6,000	\$6,000.00	\$116,620.93	
	Fire Hose	\$3,000	\$3,000.00	\$113,620.93	
Revenues		2028-29			
	Transfer In	\$50,000		\$163,620.93	
Expenses					
Auto Equipment					
Other Capital Equipment	Turnout Gear (2)	\$6,000	\$6,000.00	\$157,620.93	
Revenues		2029-30			
	Transfer In	\$50,000		\$207,620.93	
Expenses					
Auto Equipment					
Other Capital Equipment	Fire Hose	\$3,000	\$3,000.00	\$204,620.93	
	Turnout Gear (2)	\$6,000	\$6,000.00	\$198,620.93	
Revenues		2030-31			
	Transfer In	\$50,000		\$248,620.93	
Expenses					
Auto Equipment	2019 Ford Expedition	\$65,000	\$65,000.00	\$183,620.93	
Other Capital Equipment	Cardiac Monitors/AED's	\$45,000	\$45,000.00	\$138,620.93	
	Turnout Gear (2)	\$6,000	\$6,000.00	\$132,620.93	
Public Works			Budgeted	Actual	Running
Revenues		2021-22			
	Transfer In	\$225,000			\$531,500.00
Expenses					
Equipment	John Deere 444H Endloader		\$150,000	\$150,000.00	\$381,500.00
Revenues		2022-23			
	Transfer In RUT	\$10,000			\$391,500.00
	Transfer In	\$30,000			\$421,500.00
Expenses					
Equipment	International Dump Truck	\$150,000	\$150,000.00	\$271,500.00	
	International Dump Truck	\$150,000	\$150,000.00	\$121,500.00	\$121,500.00
Revenues		2023-24			
	Transfer in RUT	\$10,000			\$131,500.00
	Transfer In	\$30,000			\$161,500.00
Expenses					
Equipment	Dump Box Asphalt Truck	\$45,000	\$45,000.00	\$116,500.00	
Revenues		2024-25			
	Transfer in RUT	\$10,000			\$126,500.00
	Transfer In	\$30,000			\$156,500.00
Expenses					
Equipment	John Deere 326D Skid Loader	\$60,000	\$60,000.00	\$96,500.00	
Revenues		2025-26			
	Transfer in RUT	\$10,000			\$106,500.00
	Transfer In	\$30,000			\$136,500.00
Expenses					
Equipment	Chevy 3500 Silverado HD	\$35,000	\$35,000.00	\$101,500.00	
	Monroe Snow Blades w/11" Attachments	\$8,000	\$8,000.00	\$93,500.00	
	Monroe Snow Blades w/11" Attachments	\$8,000	\$8,000.00	\$85,500.00	
	UB Hydraulic Concrete Breaker UB303H	\$8,200	\$8,200.00	\$77,300.00	

Revenues		2026-27			
	Transfer in RUT	\$10,000			\$87,300.00
	Transfer In	\$40,000			\$127,300.00
Expenses - None					
Revenues		2027-28			
	Transfer in RUT	\$10,000			\$137,300.00
	Transfer In	\$40,000			\$177,300.00
Expenses					
Equipment	Ford Boom Truck #7	\$50,000	\$50,000.00		\$127,300.00
	1/2 ton Pickup #2	\$35,000	\$35,000.00		\$92,300.00
	1/2 Ton Pickup #3	\$35,000	\$35,000.00		\$57,300.00
Revenues		2028-29			
	Transfer in RUT	\$10,000			\$67,300.00
	Transfer In	\$30,000			\$97,300.00
Expenses					
Equipment	John Deere Z950M - Zero Turn Mower	\$12,500	\$12,500.00		\$84,800.00
Revenues		2029-30			
	Transfer In RUT	\$10,000			\$94,800.00
	Transfer In	\$30,000			\$124,800.00
Expenses					
Revenues		2030-31			
	Transfer In RUT	\$10,000			\$134,800.00
	Transfer In	\$30,000			\$164,800.00
Expenses					
Equipment	John Deere 1575 Riding Mower	\$35,000	\$35,000.00		\$129,800.00
	Western V Blade 9'6"	\$6,500.00	\$6,500.00		\$123,300.00
	Western V Blade 9'	\$6,500.00	\$6,500.00		\$116,800.00
	Kubota UTV 1100 with implements	\$30,000.00	\$30,000.00		\$86,800.00

Systems & Technology			Budgeted	Actual	Running
Revenues		2021-22			
	Transfer In	\$20,000			\$77,875.44
Expenses					
Office Equipment	Server 3		\$5,000	\$5,000.00	\$72,875.44
	UPS 1		\$1,000	\$1,000.00	\$71,875.44
	Workstations		\$10,000	\$10,000.00	\$61,875.44
	Software - Migration		\$12,000	\$10,290.00	\$51,585.44
Revenues		2022-23			
	Transfer In	\$20,000			\$71,585.44
Expenses					
Office Equipment	Server NAS		\$3,000	\$3,000.00	\$68,585.44
	UPS 2		\$1,000	\$1,000.00	\$67,585.44
	Workstations		\$10,000	\$10,000.00	\$57,585.44
Revenues		2023-24			
	Transfer In	\$20,000			\$77,585.44
Expenses					
Office Equipment	UPS 3		\$2,000	\$2,000.00	\$75,585.44
	Workstations		\$10,000	\$10,000.00	\$65,585.44
	Firewall		\$1,500	\$1,500.00	\$64,085.44
	Software - Camera		\$7,000	\$7,000.00	\$57,085.44
Revenues		2024-25			
	Transfer In	\$20,000			\$77,085.44
Expenses					
Office Equipment	Workstations		\$10,000	\$10,000.00	\$67,085.44
	Copier - PSB		\$8,000	\$8,000.00	\$59,085.44
Revenues		2025-26			
	Transfer In	\$20,000			\$79,085.44
Expenses					
Office Equipment	Server 4		\$12,000	\$12,000.00	\$67,085.44
	Software - Workstations		\$7,500	\$7,500.00	\$59,585.44
	Workstations		\$10,000	\$10,000.00	\$49,585.44
Revenues		2026-27			
	Transfer In	\$20,000			\$69,585.44
Expenses					
Office Equipment	Server - 1		\$12,000	\$12,000.00	\$57,585.44
	Network Switches		\$2,000	\$2,000.00	\$55,585.44
	Software - Mail		\$3,500	\$3,500.00	\$52,085.44
	Workstations		\$10,000	\$10,000.00	\$42,085.44
Revenues		2027-28			
	Transfer In	\$25,000			\$67,085.44
Expenses					
Office Equipment	Server - 2		\$12,000	\$12,000.00	\$55,085.44
	CEC Switch		\$1,500	\$1,500.00	\$53,585.44
	Workstations		\$10,000	\$10,000.00	\$43,585.44
	Firewall		\$1,500	\$1,500.00	\$42,085.44
Revenues		2028-29			
	Transfer In	\$30,000			\$72,085.44
Expenses					
Office Equipment	Server 3		\$12,000	\$12,000.00	\$60,085.44
	Phone System		\$18,000	\$18,000.00	\$42,085.44
	UPS 1		\$1,000	\$1,000.00	\$41,085.44
	Workstations		\$10,000	\$10,000.00	\$31,085.44

	Council A/V		\$12,000	\$12,000.00	\$19,085.44
Revenues		2029-30			
	Transfer In	\$25,000			\$44,085.44
Expenses					
Office Equipment	Server NAS	\$2,000	\$2,000.00	\$42,085.44	
	UPS 2	\$1,000	\$1,000.00	\$41,085.44	
	Workstations	\$10,000	\$10,000.00	\$31,085.44	
	Software - Camera	\$7,000	\$7,000.00	\$24,085.44	
	Access Points	\$2,000	\$2,000.00	\$22,085.44	
Revenues		2030-31			
	Transfer In	\$25,000			\$47,085.44
Expenses					
Office Equipment	UPS 3	\$1,000	\$1,000.00	\$46,085.44	
	Workstations	\$10,000	\$10,000.00	\$36,085.44	
	Software - Server 2	\$3,500	\$3,500.00	\$32,585.44	
Revenues		2031-32			
	Transfer In	\$25,000			\$57,585.44
Expenses					
Office Equipment	Workstations	\$10,000	\$10,000.00	\$47,585.44	
	Firewall	\$1,500	\$1,500.00	\$46,085.44	
	Software - Office	\$7,500	\$7,500.00	\$38,585.44	
Unscheduled					
Desktops (18)	4 annually	\$2,800			
Laptops (10)	3 annually	\$3,900			
Monitors (31)	6 annually	\$775			
CH Copier	Lease				

CAPITAL IMPROVEMENT PLAN (APPENDIX C)
