



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

FY24 PROPOSED BUDGET

March 16, 2023

WINDSOR HEIGHTS MAYOR & CITY COUNCIL



Mayor
Mike Jones



Mayor Pro-Tem
Susan Skeries



Councilor
Threase Harms



Councilor
Lauren Campbell



Councilor
Joseph Jones



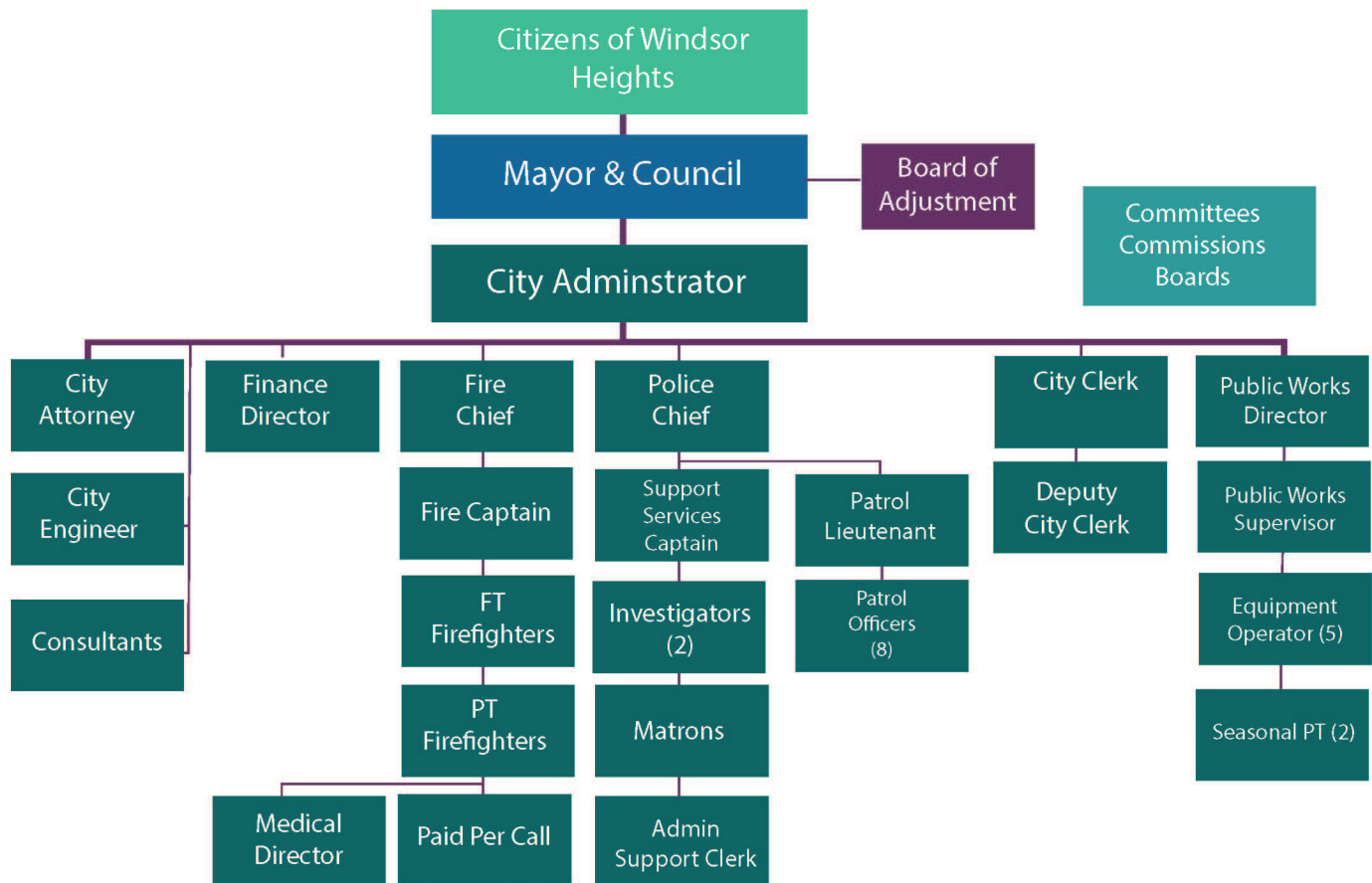
Councilor
Michael Libbie

TABLE OF CONTENTS

ORGANIZATION CHART	2
BUDGET SCHEDULE	3
COUNCIL GOALS & OBJECTIVES	4
EXECUTIVE SUMMARY	7
FINANCIAL SNAPSHOTS	9
DEPARTMENTAL EXPENDITURES	13
FY23 CAPITAL PROJECTS RECAP	20
ENTREPRISE FUNDS	23
STATE BUDGET FORMS (APPENDIX A)	26
EQUIPMENT REPLACEMENT PLAN (APPENDIX B)	38
CAPITAL IMPROVEMENT PLAN (APPENDIX C)	44

ORGANIZATION CHART

City of Windsor Heights Organization Chart



BUDGET SCHEDULE

FY24 BUDGET CALENDAR - UPDATED

Updated State Law requires reporting of the FY24 City Budget by 4/30/23.

December 2022

12/19/22 Budget Kickoff Meeting w/Council

January 2023

1/1/23-1/31/23 Staff works on budget documents

February 2023

2/6/23 Budget Presentation (w/updated CIP) to Council & Public Forum held

2/13/23-2/17/23 Individual meetings with Council (if requested)

Week of 2/13/23 Personnel & Finance Committee review proposed budget

2/20/23 A. City Council Budget/CIP Review Work Session
B. Council sets Capital Improvement Plan Public Hearing (to be held on 3/6)

March 2023

3/6/23 A. Capital Improvement Plan Public Hearing
B. Resolution for Capital Improvement Plan approved
C. Council sets Maximum Property Tax Public Hearing (to be held on 3/20)

3/20/23 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 4/3)

April 2023

4/3/23 Budget Public Hearing & Adoption of Final Budget

4/28/23 Approved Budget certified to Iowa Dept. of Management prior to 4/30

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.

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 while maintaining adequate staffing levels in all departments, including 24/7 paramedic staffing.

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 and seek to transition to fuel efficient vehicles as practical.

Objective D: The City should work to become the employer of choice for our employees, and perspective 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, 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 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 Program (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.

COUNCIL GOAL & OBJECTIVES CONT.

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: Identify and allocate resources to support ongoing employee training focused upon improving customer service.

Objective C: 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: Continue to invest, at the City level, in community events while fostering partnerships with the Foundation, Chamber of Commerce, and other community partners.

Objective C: Invest in community artwork.

Objective D: Continue implementation of the Colby Park plan; make decisions regarding 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: Invest in a comprehensive marketing plan for business attraction using the community survey results.

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

Objective C: 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.

Adopted by City Council on February 6, 2023

COUNCIL GOAL & OBJECTIVES CONT.

Objective E: Focus capital resources on improving safety and availability of pedestrian facilities.

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

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: Continue to communicate with residents through newsletters and look at other opportunities to communicate that will best serve the community.

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

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

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

Objective E: Highlight programs in the metro area that can benefit Windsor Heights' residents; Metro Home Program, Storm Water Best Management Reimbursement Program, Neighborhood Finance Corporation, etc.

EXECUTIVE SUMMARY

The FY24 proposed budget has a focus on investment in needed street projects, funding new staffing models and providing our current staff the tools they need to continue the excellent services they provide. Highlights:

No Change to Total Tax Levy Rate - Proposed

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 leave the overall tax levy the same while also continuing service offerings at a level expected from Windsor Heights residents. The Administration is proposing to leave the levy rate at 13.76541 per thousand of taxable valuation.

Change to FY24 Revenues (Figures 1 & 3)

Property tax revenues increased by 2.59%. It is estimated that the LOST revenues will decrease by 3.50% (about \$39,000) due to how the funds are calculated at the state level. All other major revenue streams are expected to increase in FY24. See Figure 1 for a breakdown.

Total FY24 revenues are estimated at \$11,575,036 - an overall increase of 11.36%. Proceeds from bonds are not included in this estimate.

Change to FY24 Expenses (Figures 2 & 4)

Total FY24 expenses (excluding Capital Projects and the ERP) are estimated at \$8,822,034. FY23 expenses were estimated at \$9,709,304. This is a decrease of -9.13%. See Figure 2 for a breakdown of the expenses. Of note:

- Our debt service payment on Bond 2020B went down by \$1,616,669 in FY24 due to the “front loading” of the payments in the first 3 years.
- Wages and Benefits show significant increases in Public Safety and General Government. This is due to the included funding of salaries and benefits for the two new Chief positions and the new City Administrator. Employee wages are also set to increase as required by the labor contracts.
- The Public Safety budget has an 88.49% increase in the Communications line. This is due to the fact that WestComm was paid in FY22 for both FY22 and FY23 through a budget amendment. This is the first time it has been budgeted within the Public Safety department.

Capital Investment Focused on Roads

The proposed Capital Projects for FY24 include 73rd Street - Phase 1, 68th Street South (full reconstruction), a Sidewalk Grant Program and the Equipment Replacement Plan purchases.

- 73rd Street – Phase 1: Bonding in the amount of \$10,110,000 and MPO funds in the amount of \$2,250,000 will pay for the project.
- 68th Street South – Funding is still to be determined for this project. Bonding could occur in combination with the use of unallocated Future Street Project Funds.
- Sidewalk Grant Program – Although the details for this program are not in place, unallocated Future Street Project Funds in the amount of \$50,000 have been budgeted.

EXECUTIVE SUMMARY CONT.

ERP Purchases for FY24

The City's Equipment Replacement Plan (ERP) is a part of the FY24 budget which details plans for equipment needs for Police, Fire/EMS, Streets, and IT. Included are the following:

Police

• Investigation Fleet Vehicle	\$ 55,000
• Investigation Fleet Vehicle	\$ 55,000
• Patrol Rifles	<u>\$ 20,000</u>
Total	\$130,000

Fire/EMS

• Turnout Gear (2)	\$ 6,000
• Fire Hose	<u>\$ 3,000</u>
Total	\$ 9,000

Streets

• Dump Box Asphalt Truck	\$ 45,000
• John Deere End Loader	\$175,000
• ½ Ton Pickup #1	<u>\$ 45,000</u>
Total	\$265,000

Systems & Technology

• Firewall	\$ 2,500
• UPS 3	\$ 3,300
• Workstations	\$ 10,000
• Software – Camera	<u>\$ 7,000</u>
Total	\$ 22,800

Local Option Sales Tax (LOST)

LOST funds are to be dedicated at 50% to reducing property taxes and 50% for any other use. For FY24, these funds have been allocated to the CEC and the ERP. Unallocated funds can be used for any project.

• Community Center	\$ 30,000
• Funding the Equipment Replacement Plan	\$ 355,000
• Unallocated FY24 (\$727,000) & FY23 (\$361,820)	<u>\$1,088,820</u>
Total	\$1,473,820

Future Street Project Funds

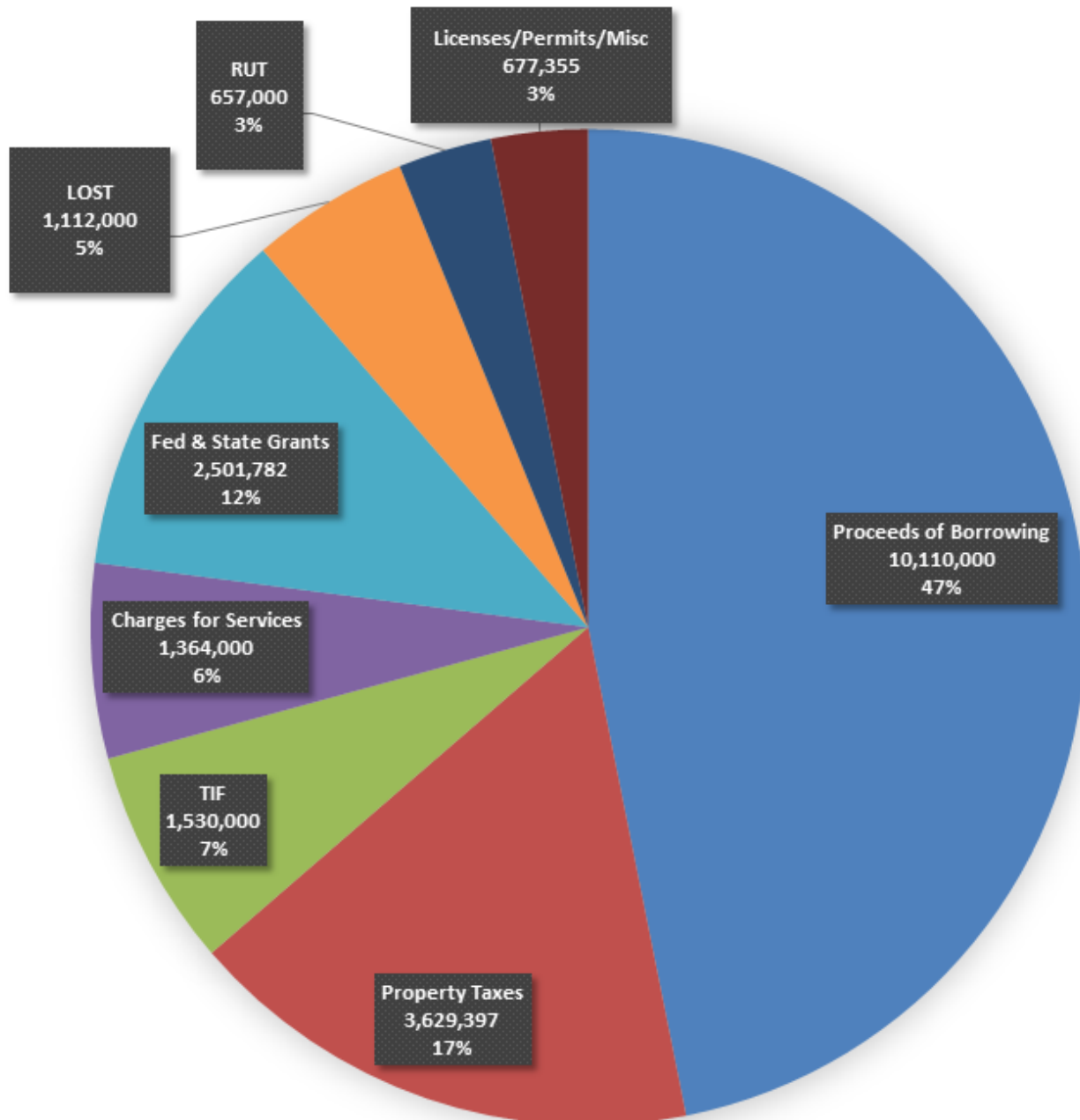
Funds received and put in reserve for future street projects will remain unallocated until the Council approves their use. These funds must be used for Street Infrastructure Projects.

• Sidewalk Grant Program	\$ 50,000
• Unallocated Balance in the Fund	<u>\$1,239,734</u>
Total	\$1,289,734

FINANCIAL SNAPSHOTS

FY24 Budgeted Revenues

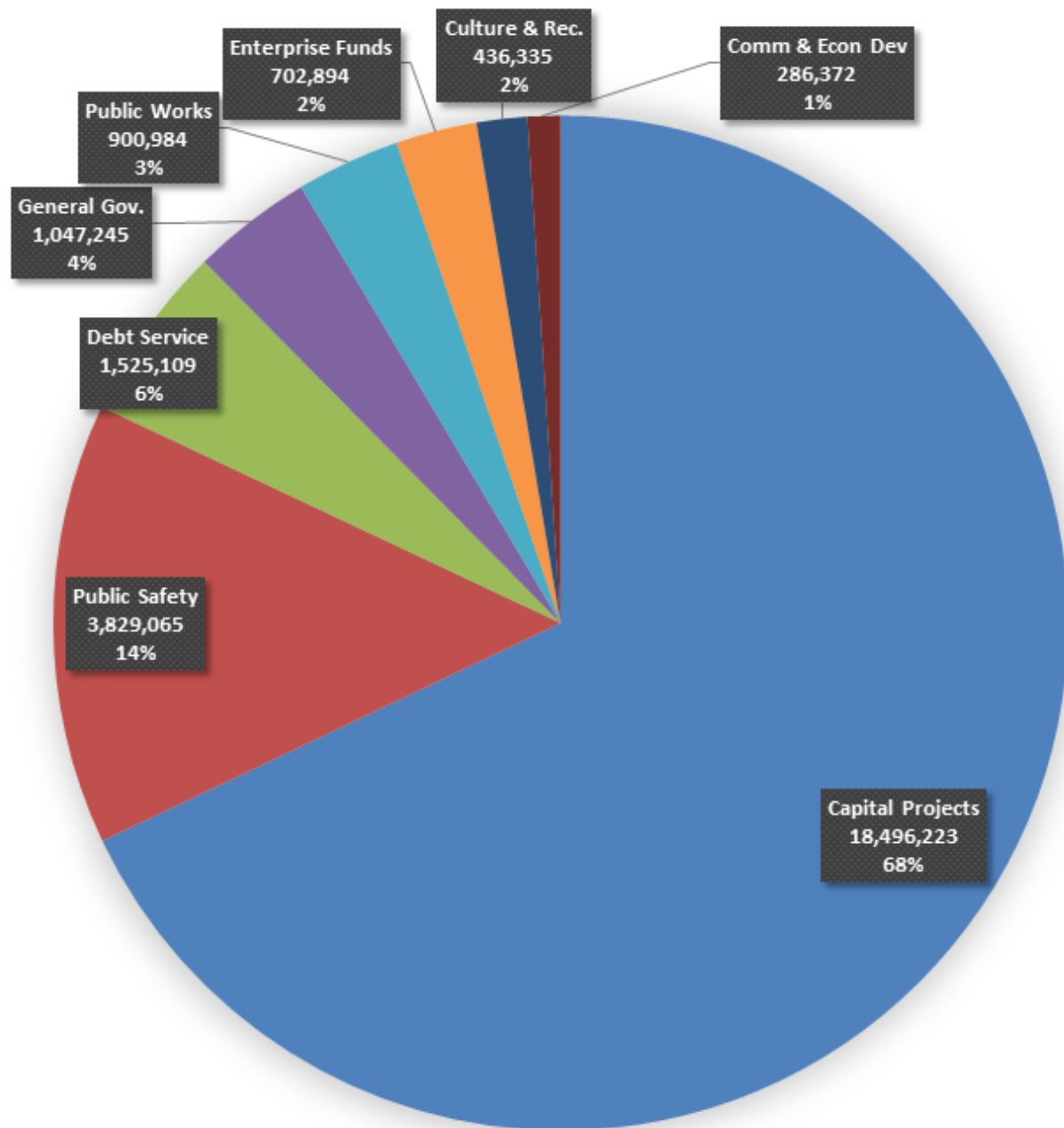
Figure 1



FINANCIAL SNAPSHOTS

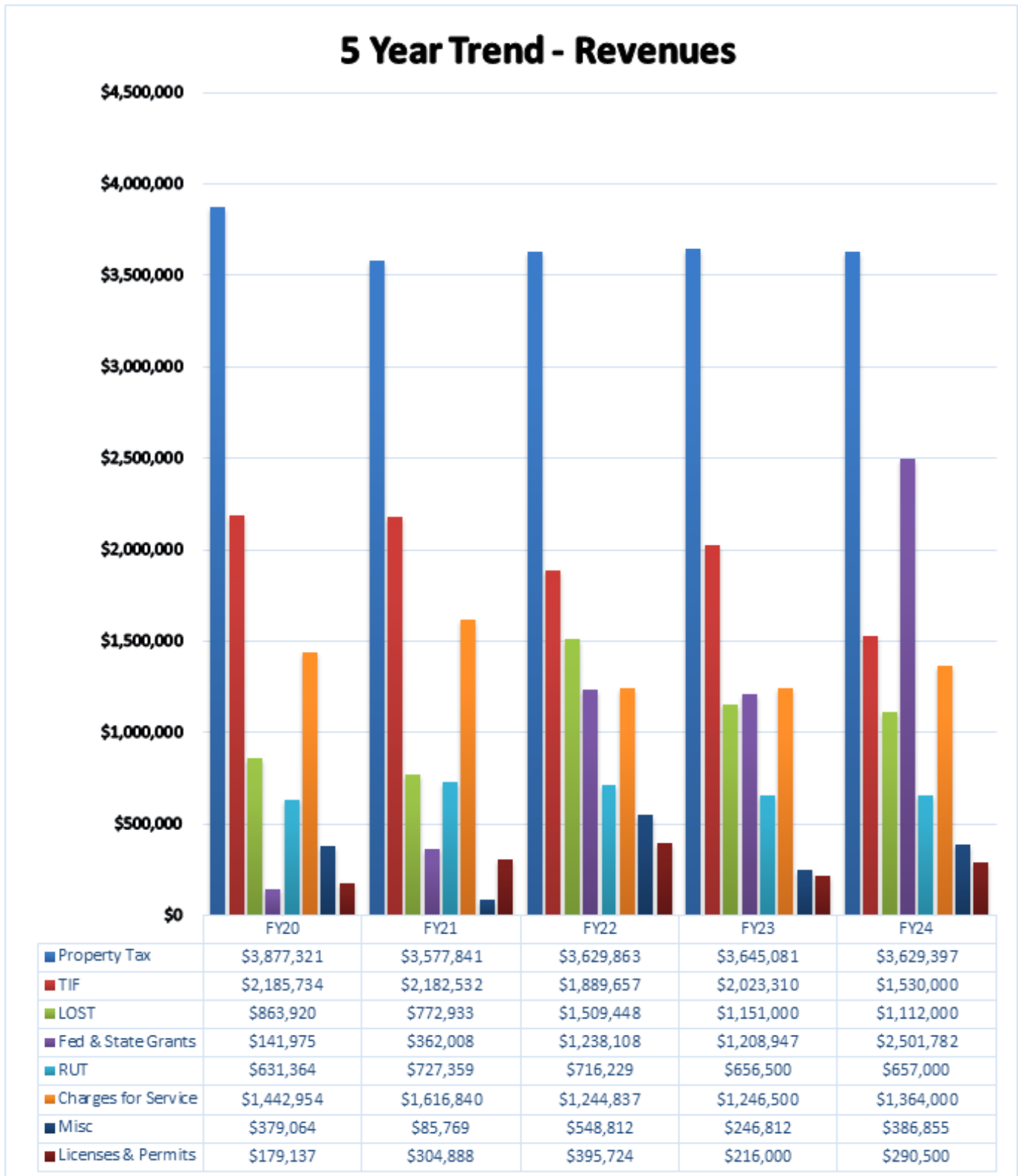
FY24 Budgeted Expenses

Figure 2



FINANCIAL SNAPSHOTS

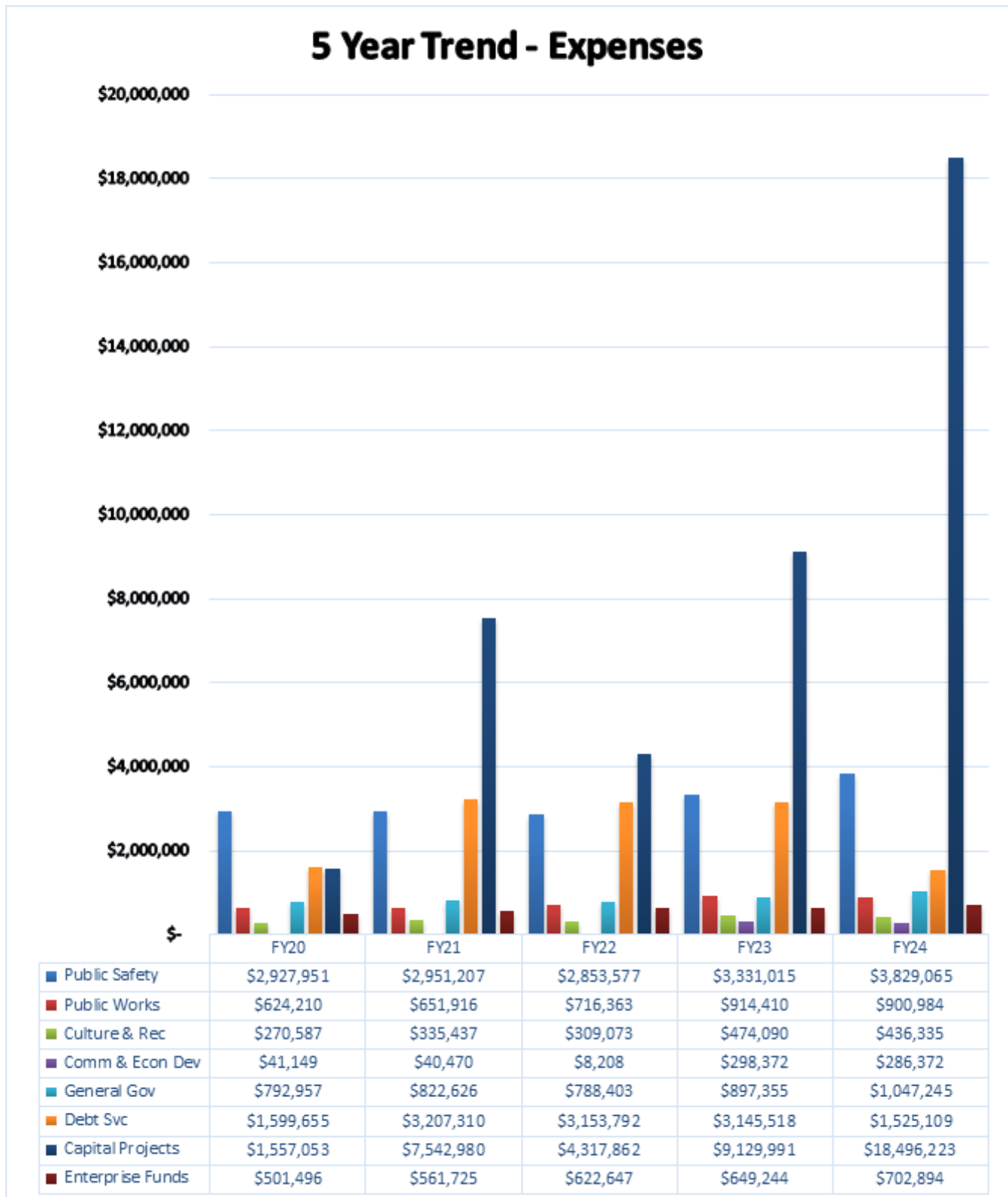
Figure 3



Notes: FY20, FY21 & FY22 are Actual; FY23 is as Budgeted; FY24 is as Proposed

FINANCIAL SNAPSHOTS

Figure 4



Notes: FY20, FY21 & FY22 are Actual; FY23 is as Budgeted; FY24 is as Proposed

DEPARTMENTAL EXPENDITURES

Public Safety

The Police Chief and Fire Chief manage five budgets combined, including Police, Fire, EMS, Emergency Management, and Animal Control. 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, nine (9) part-time employees, and three (3) paid-on-call employees.

The public safety teams provide 24-hour coverage, seven days a week, for law enforcement, fire, and EMS related incidents throughout the City of Windsor Heights. Fire Department calls were up 22% in calendar year 2022 over calendar year 2021 and a total increase of 47% since calendar year 2020 (before we joined WestComm). In 2022, we responded to 119 more incidents than in 2021, 237 more than in 2020. Police calls were up 3% in calendar year 2022 over calendar year 2021.

Activity	FY22	FY23	FY24	Change(%)
	Actual	Budgeted	Proposed	
Salaries and Benefits	\$2,381,040	\$2,800,095	\$3,027,045	8.11%
Training/Allowances/Dues	\$51,863	\$71,100	\$60,900	-14.34%
Building/Vehicle Repair & Maintenance/Communications	\$183,457	\$203,450	\$383,500	88.49%
Professional Fees/Contributions & Payments	\$121,438	\$130,000	\$194,000	49.23%
Operating Supplies	\$64,159	\$63,800	\$74,050	16.06%
Emergency Management	\$9,492	\$9,570	\$9,570	0.00%
Building Inspections	\$31,009	\$50,000	\$75,000	50%
Animal Control	\$3,567	\$3,000	\$5,000	66.66%
Total	\$2,846,025	\$3,331,015	\$3,829,065	14.95%

- Salary and benefits accounted for the vast majority of increases across Public Safety budgets. The cost for salaries and benefits for both the new Police and Fire Chiefs have been included. Employee benefits are funded through the Employee Benefits Fund, not through the General Fund. This needs to be taken into account when looking at this line item. Salaries and Benefits were cut by \$43,000 - these cuts were made to the Police and Fire Chief salary lines. They were originally entered into the budget at the top of the salary ranges.
- Building/Vehicle Repair & Maintenance/Communications increased due to the following: anticipated replacement of two air conditioning units and West Comm Dispatch costs of \$177,444.

DEPARTMENTAL EXPENDITURES

Public Safety Cont.

- The FY24 Police Department budget includes 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 increases; and equipment allowances to provide for scheduled FY24 ballistic vest replacements, fifty percent of which is reimbursed by a grant through the US Department of Justice.
- The FY24 Fire Department budget includes increases for salaries and benefits in accordance with the collective bargaining contract. 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 FY24 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 has increased, leading to additional funding being necessary for medical supplies. Additional costs of \$60,000 for the “state share” of the GEMT program are included in the Professional Fees/ Contributions & Payments line. Important to note, increased GEMT “state share” costs are a pass through, and we recover those expenditures in the GEMT revenues.
- Building Inspections increased by \$25,000 to account for an increase in use of our contractor. This account is a pass through account, and we will recover those expenditures in the Building Permit revenues. Building Permit revenues are set to increase \$25,000 also.

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	FY22	FY23	FY24	Change(%)
	Actual	Budgeted	Proposed	
Salaries and Benefits	\$413,937	\$537,210	\$507,584	-5.51%
Training/Allowances/Dues	\$7,116	\$10,400	\$10,400	0.00%
Building/Vehicle Repair & Maintenance	\$161,955	\$188,100	\$203,500	8.18%
Prof Fees/Contributions & Payments	\$18,903	\$40,000	\$43,500	8.75%
Operating Supplies	\$62,751	\$78,700	\$76,000	-3.43%
Street Maintenance	\$33,096	\$60,000	\$60,000	0.00%
Total	\$697,758	\$914,410	\$900,984	-1.46%

- The cost of health benefits was calculated differently for FY24 which resulted in a change to the percentage of the health benefit that is charged to the Public Works Department. This change has resulted in a decrease to the Salaries and Benefits line.
- The Building/Vehicle Repair & Maintenance line was increased by \$15,400 to account for the average costs of operating supplies increasing from vendors due to current shortages and high inflation.
- The \$3,500 increase in the Professional Fees line is to account for additional contracted services that may be needed for tree removal on city property.

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 2.15 FTE's is funded out of the Culture & Recreation budget.

Activity	FY22	FY23	FY24	Change(%)
	Actual	Budgeted	Proposed	
Library	\$61,800	\$63,700	\$65,564	2.92%
Contributions & Payments	\$5,729	\$6,650	\$7,250	9.02%
Special Events	\$13,238	\$40,000	\$40,000	0.00%
Parks (including Forestry)/CEC Salaries & Benefits	\$96,167	\$153,590	\$121,321	-21.00%
Building/Vehicle Repair & Maintenance	\$42,356	\$76,500	\$76,500	0.00%
Professional Fees	\$13,221	\$43,650	\$29,200	-33.10%
Operating Supplies	\$96,168	\$90,000	\$96,500	7.22%
Total	\$328,679	\$474,090	\$436,335	-7.96%

- 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 FY24, thus the increase in the budget within Contributions and Payments.
- The cost of health benefits was calculated differently for FY24 which resulted in a change to the percentage of the health benefit that is charged to the Parks and Community Center Departments. This change has resulted in a decrease to the Salaries and Benefits line.
- Professional Fees/Services was decreased this year to account for more precise budgeting in the Forestry - Contracted Services line item.
- The Operating Supplies line was increased by \$6,500 to account for the average costs of operating supplies increasing from vendors due to current shortages and high inflation.
- Salaries and Benefits was cut by \$25,000 - out of the CEC Salaries line.

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.

Activity	FY22	FY23	FY24	Change(%)
	Actual	Budgeted	Proposed	
Metro Home Program	\$8,208	\$32,000	\$20,000	-37.5%
Airport Funding	\$0	\$12,023	\$12,023	0.00%
Economic Development	\$0	\$254,349	\$254,349	0.00%
Total	\$8,208	\$298,372	\$286,372	-4.02%

- 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.
- 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 was budgeted for FY23, but no program has been identified. The funds will be budgeted for use in FY24.

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 Deputy Clerk. 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 4 FTE's and the Mayor and Council are funded out of the General Government budget.

Activity	FY22	FY23	FY24	Change(%)
	Actual	Budgeted	Proposed	
Salaries and Benefits	\$493,088	\$514,655	\$607,145	17.97%
Training/Travel/Memberships	\$39,931	\$42,300	\$71,000	67.84%
Building Maintenance & Utilities	\$36,292	\$21,500	\$22,500	4.65%
Professional Services	\$127,526	\$211,500	\$204,000	-3.66%
Operating Supplies	\$34,484	\$45,400	\$38,200	-15.85%
IT/Communications	\$67,272	\$62,000	\$104,400	68.38%
Total	\$798,593	\$897,355	\$1,047,245	16.70%

- Salary and benefits accounted for the vast majority of the increases across the General Government budget. The cost of salaries and benefits for the new City Administrator have been included at the highest salary and benefits level. The cost of health benefits was calculated differently for FY24 which resulted in a change to the percentage of the health insurance benefit that is charged to the General Government budget. This change has resulted in an increase to the Salaries and Benefits line.
- Training/Travel/Memberships was increased by \$28,700 to account for elected officials travel, training and conference expenses.
- There is an increase in the IT/Communications line for the following reasons: A monthly newsletter is being produced at an annual cost of \$22,600; New Laserfiche features and additional software implementation; and, all IT operations will be handled in FY24 by Aureon – this line now reflects the total of these costs.
- Professional Services was cut by \$35,000 - out of the Legal Services line.

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	FY22	FY23	FY24	Change(%)
	Actual	Budgeted	Proposed	
2016A Bond	\$135,525	\$133,325	\$135,738	1.80%
2016B Bond	\$275,130	\$270,883	\$271,183	.11%
2020A Bond	\$837,543	\$846,783	\$840,430	-.75%
2020B Bond	\$1,905,594	\$1,894,527	\$277,758	-85.33%
Total	\$3,153,792	\$3,145,518	1,525,109	-51.51%

- 2016A, 2016B and 2020B are paid utilizing Tax Increment Financing (TIF).
- 2020A is paid utilizing the Debt Service Levy.
- 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 the new debt that will be acquired for the 73rd Street project.
- The 73rd Street project bonding will take place in the spring of 2024.

DEPARTMENTAL EXPENDITURES

FY23 Capital Projects Recap

This chart represents the Capital Projects that were budgeted for FY23. Having the status and funding source of the FY23 projects will help when looking at the Capital Projects that are proposed for FY24.

Project	FY23 Budgeted	Status	Funding Source
73 rd Street – Phase 1 Design	\$350,000	In Progress	Funds in the Account
73 rd Street Raise Grant	\$80,000	In Progress	Future Street Project Funds
Fire Engine (original item budgeted was Flood Mitigation)	\$717,824	Completed	ARPA Funds
University Avenue	\$300,000	In Progress	2020B Bonds
2020 Streets Projects	\$50,000	In Progress	2020A Bonds
68 th Street North (full reconstruction)	\$2,461,720	In Progress	Future Street Project Funds
2023 HMA Overlay	\$215,110	In Progress	LOST Funds
2023 PCC Patching	\$507,196	In Progress	LOST Funds
Public Safety Parking Lot	\$272,272	In Progress	LOST Funds
Colby Park Design Work	\$515,500	In Progress	ATE Funds
Colby Park Phase 1	\$1,200,000	New for FY23	ATE Funds/Prairie Meadows Grant/LOST
Dog Park Fence & Updates	\$85,000	New for FY23	LOST Funds
Equipment Revolving Plan - Police	\$67,000	In Progress	ERP Funds
Equipment Revolving Plan – Fire/EMS	\$6,000	In Progress	ERP Funds
Equipment Revolving Plan - Streets	\$300,000	In Progress	ERP Funds
Equipment Revolving Plan - IT	\$14,000	In Progress	ERP Funds
Total	\$7,141,622		

- 73rd Street Raise Grant – Future Street Project Funds have been allocated.
- The Fire Engine was purchased using ARPA Funds. The money that was allocated for the Fire Engine in the ERP will be transferred to Flood Mitigation – which was the original intent of the ARPA funds.
- Colby Park Design Work will be paid for with ATE Funds.
- Colby Park Phase 1 – see CIP attachment for included items in Phase 1. This project will be paid for as follows: ATE Funds in the amount of \$1,062,500, a Prairie Meadows grant in the amount of \$20,000 and LOST funds in the amount of \$117,500.
- Total FY23 Capital Projects amount as budgeted was \$9,129,961. Projects to date total \$7,141,622. The balance of funds unallocated will be used for FY24 budgeting purposes.

DEPARTMENTAL EXPENDITURES

FY24 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.

Project	FY24 Proposed	Status	Funding Source
73 rd Street – Phase 1	\$12,696,000	New for FY24	Bonding, MPO Funds
68 th Street South (full reconstruction)	TBD	New for FY24	To Be Determined
Sidewalk Grant Program	\$50,000	New for FY24	Future Street Project Funds
University Avenue	\$300,000	In Progress	2020B Bonds
2020 Streets Projects	\$50,000	In Progress	2020A Bonds
68 th Street North (full reconstruction)	\$1,472,580	FY23 Start	Future Street Project Funds
2023 HMA Overlay	\$107,555	FY23 Start	LOST Funds
2023 PCC Patching	\$253,598	FY23 Start	LOST Funds
Public Safety Parking Lot	\$136,136	FY23 Start	LOST Funds
Colby Park Phase 1	\$600,000	FY23 Start	ATE Funds
Equipment Revolving Plan - Police	\$130,000	New for FY24	ERP Funds
Equipment Revolving Plan – Fire/EMS	\$9,000	New for FY24	ERP Funds
Equipment Revolving Plan - Streets	\$340,000	New for FY24	ERP Funds
Equipment Revolving Plan - IT	\$22,800	New for FY24	ERP Funds
To Be Determined	\$1,239,734	TBD	Future Street Project Funds - \$1,239,734
To Be Determined	\$1,088,820	TBD	LOST Funds - \$1,088,820
Total	\$18,496,223		

- 73rd Street – Phase 1: MPO Funds in the amount of \$2,250,000 have been allocated.
- 68th Street South: Funding is to be determined.
- The Sidewalk Grant Program: No program is currently in place. Decisions on how the program will work will need to be made.

DEPARTMENTAL EXPENDITURES

Capital Projects Cont.

- All projects with the status of In Progress or FY23 Start are expected to be finished in FY24. The dollar figures shown represent the amount that is needed to complete the project.
- Future Street Project Funds in the amount of \$1,239,734 can be used for any street project. These funds are budgeted but will need to be allocated when a project is identified.
- LOST Funds in the amount of \$1,088,820 can be used for any project. These funds are budgeted but will need to be allocated when a project is identified.

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	FY22	FY23	FY24	Change(%)
	Actual	Budgeted	Proposed	
Salaries and Benefits	\$0	\$0	\$0	0.00%
Building/Vehicle Repair & Maintenance	\$6,114	\$5,400	\$8,000	48.14%
Prof Fees/Contributions & Payments	\$1,016	\$18,250	\$1,750	-90.41%
Operating Supplies	\$704	\$2,600	\$2,600	0.00%
Sewer Maintenance	\$0	\$2,000	\$19,000	850.00%
Total	\$7,834	\$28,250	\$31,350	10.97%

- We no longer budget any wages 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	FY22	FY23	FY24	Change(%)
	Actual	Budgeted	Proposed	
Garbage & Recycling Fees	\$331,273	\$358,000	\$379,000	5.86%
Total	\$331,273	\$358,000	\$379,000	5.86%

ENTERPRISE FUNDS

Storm Water

The Storm Water operating budget is used to pay for expenses incurred while 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	FY22	FY23	FY24	Change(%)
	Actual	Budgeted	Proposed	
Salaries and Benefits	\$62,065	\$118,944	\$88,294	-25.76%
Prof Fees/Contributions & Payments	\$173,485	\$62,000	\$60,500	-2.41%
Operating Supplies	\$5,454	\$7,050	\$18,750	165.95%
Storm Water Capital Outlay	\$42,534	\$75,000	\$125,000	66.66%
Total	\$283,538	\$262,994	\$292,544	11.23%

- The cost of health benefits was calculated differently for FY24 which resulted in a change to the percentage of the health benefit that is charged to the Storm Water fund. This change has resulted in a decrease to the Salaries and Benefits line.
- The Operating Supplies line was increased by \$11,700 to account for the average costs of operating supplies increasing from vendors due to current shortages and high inflation.
- Storm Water Capital Outlay was increased by \$50,000 to pay for televising storm sewers.

STATE BUDGET FORMS (APPENDIX A)

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024
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	252,327,870	2b	250,204,096	
DEBT SERVICE	3a	309,840,215	3b	307,716,441	
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	2,043,856	2,026,653	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	118,700	117,701	52 0.47042
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	65,564	65,013	61 0.25984
Unified Law Enforcement	1.50000			24		0	62 0.00000
Total General Fund Regular Levies (5 thru 24)				25	2,228,120	2,209,367	
Ag Land	3.00375			26			63 0.00000
Total General Fund Tax Levies (25 + 26)				27	2,228,120	2,209,367	
Special Revenue Levies							
Emergency (if general fund at levy limit)	0.27000			28	29,582	29,334	64 0.11724
Police & Fire Retirement	Amt Nec			29		0	0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30	328,347	325,583	1.30127
Other Employee Benefits	Amt Nec			31	202,918	201,209	0.80418
Total Employee Benefit Levies (29,30,31)				32	531,265	526,792	65 2.10545
Sub Total Special Revenue Levies (28+32)				33	560,847	556,126	
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	560,847	556,126	
Debt Service Levy 76.10(6)	Amt Nec			40	840,430	834,669	70 2.71246
Capital Projects (Capital Improv. Reserve)	0.67500			41		0	71 0.00000
Total Property Taxes (27+39+40+41)				42	3,629,397	3,600,162	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, 2023 - June 30, 2024

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

Meeting Date: 3/20/2023 **Meeting Time:** 06:00 PM **Meeting Location:** 1133 66th Street, Windsor Heights IA 50324

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

City Website (if available)
windsorheights.org

City Telephone Number
(515) 279-3662

	Current Year Certified Property Tax 2022 - 2023	Budget Year Effective Property Tax 2023 - 2024	Budget Year Proposed Maximum Property Tax 2023 - 2024	Annual % CHG
Regular Taxable Valuation	254,728,097	252,327,870	252,327,870	
Tax Levies:				
Regular General	2,063,298	2,063,298	2,043,856	
Contract for Use of Bridge			0	
Opr & Maint Publicly Owned Transit			0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.			0	
Opr & Maint of City-Owned Civic Center			0	
Planning a Sanitary Disposal Project			0	
Liability, Property & Self-Insurance Costs			118,700	
Support of Local Emer. Mgmt. Commission			0	
Emergency			29,582	
Police & Fire Retirement			0	
FICA & IPERS	335,000	335,000	328,347	
Other Employee Benefits	497,453	497,453	202,918	
Total Tax Levy	2,895,751	2,895,751	2,723,403	-5.95
Tax Rate	11.36801	11.47614	10.79311	

Explanation of significant increases in the budget:

There is no increase in the budget. This page does NOT reflect the entire tax levy rate. Not shown are the Voted Other Permissible Levies and the Debt Service Levy.

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, 2023 - June 30, 2024

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2022									
Beginning Fund Balance July 1	1 4,132,048	2,765,842	1,117,805	539,874	8,522,066	0	17,077,635	1,616,581	18,694,216
Actual Revenues Except Beg Balance	2 3,566,129	3,359,491	1,889,657	3,031,287	3,256,465	0	15,103,029	718,421	15,821,450
Actual Expenditures Except End Balance	3 3,498,071	2,721,107	2,316,149	3,153,792	5,106,931	0	16,796,050	622,647	17,418,697
Ending Fund Balance June 30	4 4,200,106	3,404,226	691,313	417,369	6,671,600	0	15,384,614	1,712,355	17,096,969
Re-Estimated FY 2023									
Beginning Fund Balance	5 4,200,106	3,404,226	691,313	417,369	6,671,600	0	15,384,614	1,712,355	17,096,969
Re-Est Revenues	6 3,370,180	2,821,286	2,023,310	3,164,605	3,977,578	0	15,356,959	720,500	16,077,459
Re-Est Expenditures	7 5,264,225	3,491,823	2,398,435	3,145,518	4,544,912	0	18,844,913	549,244	19,394,157
Ending Fund Balance	8 2,306,061	2,733,689	316,188	436,456	6,104,266	0	11,896,660	1,883,611	13,780,271
Budget FY 2024									
Beginning Fund Balance	9 2,306,061	2,733,689	316,188	436,456	6,104,266	0	11,896,660	1,883,611	13,780,271
Revenues	10 3,724,424	2,402,717	1,532,443	1,531,129	13,850,320	0	23,041,033	729,000	23,770,033
Expenditures	11 4,543,327	3,466,424	684,679	1,525,109	18,496,223	0	28,715,762	702,894	29,418,656
Ending Fund Balance	12 1,487,158	1,669,982	1,163,932	442,476	1,458,363	0	6,221,931	1,909,717	8,131,648

STATE BUDGET FORMS CONT. (APPENDIX A)

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1
City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,611,625	607,300						2,218,925	1,968,782
Jail	2								0	0
Emergency Management	3	9,570							9,570	9,196
Flood Control	4								0	0
Fire Department	5	160,300	195,570						355,870	317,682
Ambulance	6	602,950	40,000						642,950	523,247
Building Inspections	7	75,000	0						75,000	31,010
Miscellaneous Protective Services	8								0	0
Animal Control	9	3,000	0						3,000	3,660
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	2,462,445	842,870				0		3,305,315	2,853,577
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	0	527,201						527,201	485,128
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	0	67,000						67,000	45,233
Traffic Control and Safety	15	0							0	0
Snow Removal	16	0	146,449						146,449	164,073
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		28,260						28,260	21,929
TOTAL (lines 12 - 21)	22	0	768,910				0		768,910	716,363
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27	0							0	0
Community Mental Health	28								0	0
Other Health and Social Services	29	0							0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0
CULTURE & RECREATION										
Library Services	31	63,700							63,700	61,800
Museum, Band and Theater	32								0	0
Parks	33	178,821	8,000						186,821	113,074
Recreation	34	156,519	6,900						163,419	128,469
Cemetery	35								0	0
Community Center, Zoo, & Marina	36	6,650							6,650	5,730
Other Culture and Recreation	37	40,000							40,000	0
TOTAL (lines 31 - 37)	38	445,690	14,900				0		460,590	309,073

STATE BUDGET FORMS CONT. (APPENDIX A)

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2
City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
COMMUNITY & ECONOMIC DEVELOPMENT									
Community Beautification	39	0						0	0
Economic Development	40	0						0	0
Housing and Urban Renewal	41	32,000	0	0				32,000	8,208
Planning & Zoning	42							0	0
Other Com & Econ Development	43							0	0
TIF Rebates	44							0	0
TOTAL (lines 39 - 44)	45	32,000	0	0		0		32,000	8,208
GENERAL GOVERNMENT									
Mayor, Council, & City Manager	46	102,200	5,400	0				107,600	108,270
Clerk, Treasurer, & Finance Adm.	47	543,890	128,965					672,855	625,828
Elections	48							0	967
Legal Services & City Attorney	49	65,000						65,000	52,603
City Hall & General Buildings	50							0	0
Tort Liability	51							0	0
Other General Government	52	15,000	0					15,000	735
TOTAL (lines 46 - 52)	53	726,090	134,365	0		0		860,455	788,403
DEBT SERVICE									
Gov Capital Projects	54			3,145,518				3,145,518	3,153,792
TIF Capital Projects	55		0		4,544,912			4,544,912	4,317,862
TOTAL CAPITAL PROJECTS	56			0				0	0
TOTAL Governmental Activities Expenditures (lines 53+54+55+56)	57	0	0	0	4,544,912	0		4,544,912	4,317,862
TOTAL Governmental Activities Expenditures (lines 53+54+55+56)	58	3,666,225	1,761,045	0	4,544,912	0		13,117,700	12,147,278
BUSINESS TYPE ACTIVITIES, Proprietary: Enterprise & Budgeted ISF									
Water Utility	59							0	0
Sewer Utility	60						28,250	28,250	7,836
Electric Utility	61							0	0
Gas Utility	62							0	0
Airport	63							0	0
Landfill/Garbage	64						358,000	358,000	331,273
Transit	65							0	0
Cable TV, Internet & Telephone	66							0	0
Housing Authority	67							0	0
Storm Water Utility	68						162,994	162,994	283,538
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0
Enterprise DEBT SERVICE	70							0	0
Enterprise CAPITAL PROJECTS	71							0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73						549,244	549,244	622,647
TOTAL ALL EXPENDITURES (lines 58+73)	74	3,666,225	1,761,045	0	4,544,912	0	549,244	13,666,944	12,769,925
Regular Transfers Out	75	1,598,000	1,730,778		0			3,328,778	2,332,623
Internal TIF Loan Transfers Out	76			2,398,435				2,398,435	2,316,149
Total ALL Transfers Out	77	1,598,000	1,730,778	2,398,435	0	0	0	5,727,213	4,648,772
Total Expenditures and Other Fin Uses (lines 74+77)	78	5,264,225	3,491,823	3,145,518	4,544,912	0	549,244	19,394,157	17,418,697
Ending Fund Balance June 30	79	2,306,061	2,733,689	316,188	6,104,266	0	1,883,611	13,780,271	17,096,969

STATE BUDGET FORMS CONT. (APPENDIX A)

RE-ESTIMATED REVENUES DETAIL
City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2022 - June 30, 2023

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
Taxes Levied on Property	1 2,045,736	827,894		741,605				3,615,235	3,614,980
Less: Uncollected Property Taxes - Levy Year	2								0
Net Current Property Taxes (line 1 minus line 2)	3 2,045,736	827,894		741,605				3,615,235	3,614,980
Delinquent Property Taxes	4								0
TIF Revenues	5		2,023,310					2,023,310	1,889,657
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6 17,562	7,106		5,178				29,846	14,883
Utility franchise tax (Iowa Code Chapter 364.2)	7 0								0
Parimutuel wager tax	8								0
Gaming wager tax	9								0
Mobile Home Taxes	10								0
Hotel/Motel Taxes	11 12,000							12,000	14,803
Other Local Option Taxes	12	1,242,096						1,242,096	1,509,448
Subtotal - Other City Taxes (lines 6 thru 12)	13 29,562	1,249,202		5,178	0			1,283,942	1,539,134
Licenses & Permits	14 216,000							216,000	395,724
Use of Money & Property	15 9,200	12	0					9,212	24,389
Intergovernmental:									
Federal Grants & Reimbursements	16 125,000	0			725,000		0	850,000	368,728
Road Use Taxes	17	656,500						656,500	716,229
Other State Grants & Reimbursements	18 82,882	21,678	0	19,387	0		0	123,947	869,380
Local Grants & Reimbursements	19								0
Subtotal - Intergovernmental (lines 16 thru 19)	20 207,882	678,178	0	19,387	725,000		0	1,630,447	1,954,337
Charges for Fees & Service:									
Water Utility	21							0	0
Sewer Utility	22							0	0
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	329,015
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	387,421
Other Fees & Charges for Service	33 502,500	11,000			12,500			526,000	528,401
Subtotal - Charges for Service (lines 21 thru 33)	34 502,500	11,000		0	12,500	0	720,500	1,246,500	1,244,837
Special Assessments	35								0
Miscellaneous	36 170,600	55,000		0	100,000		0	325,600	509,620
Other Financing Sources:									
Regular Operating Transfers In	37 188,700	0		2,398,435	3,140,078		0	3,328,778	2,332,623
Internal TIF Loan Transfers In	38 0	0	0	2,398,435	0			2,398,435	2,316,149
Subtotal ALL Operating Transfers In	39 188,700	0	0	2,398,435	3,140,078	0	0	5,727,213	4,648,772
Proceeds of Debt (Excluding TIF Internal Borrowing)	40 0	0	0	0	0			0	0
Proceeds of Capital Asset Sales	41 0	0	0	0	0			0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42 188,700	0	0	2,398,435	3,140,078	0	0	5,727,213	4,648,772
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43 3,370,180	2,821,286	2,023,310	3,164,605	3,977,578	0	720,500	16,077,459	15,821,450
Beginning Fund Balance July 1	44 4,200,106	3,404,226	691,313	417,369	6,671,600	0	1,712,355	17,096,969	18,694,216

STATE BUDGET FORMS CONT. (APPENDIX A)

EXPENDITURES SCHEDULE PAGE 1
City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
PUBLIC SAFETY										
Police Department/Crime Prevention	1 1,782,900	626,300						2,409,200	2,218,925	1,968,782
Jail	2							0	0	0
Emergency Management	3 10,200							10,200	9,570	9,196
Flood Control	4							0	0	0
Fire Department	5 199,850	224,570						424,420	355,870	317,682
Ambulance	6 876,175	40,000						916,175	642,950	523,247
Building Inspections	7 75,000	0						75,000	75,000	31,010
Miscellaneous Protective Services	8							0	0	0
Animal Control	9 5,500	0						5,500	3,000	3,660
Other Public Safety	10							0	0	0
TOTAL (lines 1 - 10)	11 2,949,625	890,870				0		3,840,495	3,305,315	2,853,577
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12 0	664,984						664,984	527,201	485,128
Parking - Meter and Off-Street	13							0	0	0
Street Lighting	14 0	67,000						67,000	67,000	45,233
Traffic Control and Safety	15 0	0						0	0	0
Snow Removal	16 0	158,000						158,000	146,449	164,073
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	29,000						29,000	28,260	21,929
TOTAL (lines 12 - 21)	22 0	918,984				0		918,984	768,910	716,363
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23							0	0	0
City Hospital	24							0	0	0
Payments to Private Hospitals	25							0	0	0
Health Regulation and Inspection	26							0	0	0
Water, Air, and Mosquito Control	27 0							0	0	0
Community Mental Health	28							0	0	0
Other Health and Social Services	29 0							0	0	0
TOTAL (lines 23 - 29)	30 0	0				0		0	0	0
CULTURE & RECREATION										
Library Services	31 65,564							65,564	63,700	61,800
Museum, Band and Theater	32							0	0	0
Parks	33 176,621	8,000						184,621	186,821	113,074
Recreation	34 128,500	6,900						135,400	163,419	128,469
Cemetery	35							0	0	0
Community Center, Zoo, & Marina	36 7,250							7,250	6,650	5,730
Other Culture and Recreation	37 40,000							40,000	40,000	0
TOTAL (lines 31 - 37)	38 417,935	14,900				0		432,835	460,590	309,073

STATE BUDGET FORMS CONT. (APPENDIX A)

EXPENDITURES SCHEDULE PAGE 2
City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39 0									
Economic Development	40 266,372							266,372		0
Housing and Urban Renewal	41 20,000	0	0					20,000	32,000	8,208
Planning & Zoning	42								0	0
Other Com & Econ Development	43								0	0
TIF Rebates	44								0	0
TOTAL (lines 39 - 44)	45 286,372	0	0			0		286,372	32,000	8,208
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46 122,300	5,400						127,700	107,600	108,270
Clerk, Treasurer, & Finance Adm.	47 655,595	162,450						818,045	672,855	625,828
Elections	48 1,500							1,500	0	967
Legal Services & City Attorney	49 65,000							65,000	65,000	52,603
City Hall & General Buildings	50								0	0
Tort Liability	51								0	0
Other General Government	52 15,000	0						15,000	15,000	735
TOTAL (lines 46 - 52)	53 859,395	167,850	0			0		1,027,245	860,455	788,403
DEBT SERVICE				1,525,109				1,525,109	3,145,518	3,153,792
Gov Capital Projects	55 0	0			18,496,223			18,496,223	4,544,912	4,317,862
TIF Capital Projects	56								0	0
TOTAL CAPITAL PROJECTS	57 0	0			18,496,223	0		18,496,223	4,544,912	4,317,862
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58 4,513,327	1,992,604	0	1,525,109	18,496,223	0		26,527,263	13,117,700	12,147,278
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59									
Sewer Utility	60						0		0	0
Electric Utility	61						31,350	31,350	28,250	7,836
Gas Utility	62								0	0
Airport	63								0	0
Landfill/Garbage	64						379,000	379,000	358,000	331,273
Transit	65								0	0
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68						292,544	292,544	162,994	283,538
Other Business Type (city hosp., ISF, parking, etc.)	69						0		0	0
Enterprise DEBT SERVICE	70								0	0
Enterprise CAPITAL PROJECTS	71								0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73						702,894	702,894	549,244	622,647
TOTAL ALL EXPENDITURES (lines 58 + 73)	74 4,513,327	1,992,604	0	1,525,109	18,496,223	0	702,894	27,230,157	13,666,944	12,769,925
Regular Transfers Out	75 30,000	1,473,820		0	0			1,503,820	3,328,778	2,332,623
Internal TIF Loan / Repayment Transfers Out	76		684,679					684,679	2,398,435	2,316,149
Total ALL Transfers Out	77 30,000	1,473,820	684,679	0	0	0	0	2,188,499	5,727,213	4,648,772
Total Expenditures & Fund Transfers Out (lines 74+77)	78 4,543,327	3,466,424	684,679	1,525,109	18,496,223	0	702,894	29,418,656	19,394,157	17,418,697
Ending Fund Balance June 30	79 1,487,158	1,669,982	1,163,952	442,476	1,458,363	0	1,909,717	8,131,648	13,780,271	17,096,969

STATE BUDGET FORMS CONT. (APPENDIX A)

REVENUES DETAIL
City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2023 - June 30, 2024

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
Taxes Levied on Property	1 2,209,367	556,126		834,669				3,600,162	3,615,235	3,614,980
Less: Uncollected Property Taxes - Levy Year										
Net Current Property Taxes (line 1 minus line 2)	2 2,209,367	556,126		834,669				3,600,162	3,615,235	3,614,980
Delinquent Property Taxes	4							0	0	0
TIF Revenues	5		1,530,000					1,530,000	2,023,310	1,889,657
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6 18,753	4,721		5,761	0			29,235	29,846	14,883
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 14,000							14,000	12,000	14,803
Other Local Option Taxes	12	1,112,000						1,112,000	1,242,096	1,509,448
Subtotal - Other City Taxes (lines 6 thru 12)	13 32,753	1,116,721		5,761	0			1,155,235	1,283,942	1,539,134
Licenses & Permits	14 290,500							290,500	216,000	395,724
Use of Money & Property	15 100,000	105		0				100,105	9,212	24,389
Intergovernmental:										
Federal Grants & Reimbursements	16 118,000	0			2,250,000			2,368,000	850,000	368,728
Road Use Taxes	17	657,000						657,000	656,500	716,229
Other State Grants & Reimbursements	18 120,054	5,265	2,443	6,020				133,782	123,947	869,380
Local Grants & Reimbursements	19							0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20 238,054	662,265	2,443	6,020	2,250,000			3,158,782	1,630,447	1,954,337
Charges for Fees & Service:										
Water Utility	21							0	0	0
Sewer Utility	22							0	0	0
Electric Utility	23							0	0	0
Gas Utility	24							0	0	0
Parking	25							0	0	0
Airport	26							0	0	0
Landfill/Garbage	27							354,000	350,500	329,015
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							375,000	370,000	387,421
Other Fees & Charges for Service	33 608,000	11,000			16,000			635,000	526,000	528,401
Subtotal - Charges for Service (lines 21 thru 33)	34 608,000	11,000		0	16,000			729,000	1,246,500	1,244,837
Special Assessments	35							0	0	0
Miscellaneous	36 215,750	56,500			500			272,750	325,600	509,620
Other Financing Sources:										
Regular Operating Transfers In	37 30,000				1,473,820			1,503,820	3,328,778	2,332,623
Internal TIF Loan Transfers In	38			684,679				684,679	2,398,435	2,316,149
Subtotal ALL Operating Transfers In	39 30,000	0	0	684,679	1,473,820			2,188,499	5,727,213	4,648,772
Proceeds of Debt (Excluding TIF Internal Borrowing)	40 0	0		0	10,110,000			10,110,000	0	0
Proceeds of Capital Asset Sales	41 0							0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42 30,000	0	0	684,679	11,583,820			12,298,499	5,727,213	4,648,772
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43 3,724,424	2,402,717	1,532,443	1,531,129	13,850,320	0	729,000	23,770,033	16,077,459	15,821,450
Beginning Fund Balance July 1	44 2,306,061	2,733,689	316,188	436,456	6,104,266	0	1,883,611	13,780,271	17,096,969	18,694,216
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45 6,030,485	5,136,406	1,848,631	1,967,585	19,954,586	0	2,612,611	37,550,304	33,174,428	34,515,666

STATE BUDGET FORMS CONT. (APPENDIX A)

ADOPTED BUDGET SUMMARY
City Name: WINDSOR HEIGHTS
Fiscal Year July 1, 2023 - June 30, 2024

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
Revenues & Other Financing Sources										
Taxes Levied on Property	1 2,209,367	556,126		834,669	0			3,600,162	3,615,235	3,614,980
Less: Uncollected Property Taxes-Levy Year	2 0	0		0	0			0	0	0
Net Current Property Taxes	3 2,209,367	556,126		834,669	0			3,600,162	3,615,235	3,614,980
Delinquent Property Taxes	4 0	0		0	0			0	0	0
TIF Revenues	5		1,530,000							
Other City Taxes	6 32,753	1,116,721		5,761	0			1,530,000	2,023,310	1,889,657
Licenses & Permits	7 290,500							1,155,235	1,283,942	1,539,134
Use of Money and Property	8 100,000	105	0	0	0	0	0	290,500	216,000	395,724
Intergovernmental	9 238,054	662,265	2,443	6,020	2,250,000			0 100,105	9,212	24,389
Charges for Fees & Service	10 608,000	11,000			16,000	0	729,000	3,158,782	1,630,447	1,954,337
Special Assessments	11 0	0		0	0	0	0	1,364,000	1,246,500	1,244,837
Miscellaneous	12 215,750	56,500		0	500	0	0	272,750	325,600	509,620
Sub-Total Revenues	13 3,694,424	2,402,717	1,532,443	846,450	2,266,500	0	729,000	11,471,534	10,350,246	11,172,678
Other Financing Sources:										
Total Transfers In	14 30,000	0		684,679	1,473,820	0		2,188,499	5,727,213	4,648,772
Proceeds of Debt	15 0	0	0	0	10,110,000		0	10,110,000	0	0
Proceeds of Capital Asset Sales	16 0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17 3,724,424	2,402,717	1,532,443	1,531,129	13,850,320	0	729,000	23,770,033	16,077,459	15,821,450
Expenditures & Other Financing Uses										
Public Safety	18 2,949,625	890,870	0			0		3,840,495	3,305,315	2,853,577
Public Works	19 0	918,984	0			0		918,984	768,910	716,363
Health and Social Services	20 0	0	0			0		0	0	0
Culture and Recreation	21 417,935	14,900	0			0		432,835	460,590	309,073
Community and Economic Development	22 286,372	0	0			0		286,372	32,000	8,208
General Government	23 859,395	167,850	0			0		1,027,245	860,455	788,403
Debt Service	24 0	0	0	1,525,109		0		1,525,109	3,145,518	3,153,792
Capital Projects	25 0	0	0		18,496,223	0		18,496,223	4,544,912	4,317,862
Total Government Activities Expenditures	26 4,513,327	1,992,604	0	1,525,109	18,496,223	0		26,527,263	13,117,700	12,147,278
Business Type Proprietary: Enterprise & ISF	27						702,894	702,894	549,244	622,647
Total Gov & Bus Type Expenditures	28 4,513,327	1,992,604	0	1,525,109	18,496,223	0	702,894	27,230,157	13,666,944	12,769,925
Total Transfers Out	29 30,000	1,473,820	684,679	0	0	0	0	2,188,499	5,727,213	4,648,772
Total ALL Expenditures/Fund Transfers Out	30 4,543,327	3,466,424	684,679	1,525,109	18,496,223	0	702,894	29,418,656	19,394,157	17,418,697
Excess Revenues & Other Sources Over	31									
(Under) Expenditures/Transfers Out	32 -818,903	-1,063,707	847,764	6,020	-4,645,903	0	26,106	-5,648,623	-3,316,698	-1,597,247
Beginning Fund Balance July 1	33 2,306,061	2,733,689	316,188	436,456	6,104,266	0	1,883,611	13,780,271	17,096,969	18,694,216
Ending Fund Balance June 30	34 1,487,158	1,669,982	1,163,952	442,476	1,458,363	0	1,909,717	8,131,648	13,780,271	17,096,969

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	120,000	15,138	135,138	600		135,738	0
2016B Bond (Refunding)	2 2,815,000	GO	2016-0649	240,000	30,583	270,583	600		271,183	0
2020A Bond Allison/College/69th St	3 8,500,000	GO	2020-66	700,000	139,830	839,830	600			840,430
2020B University Ave	4 7,500,000	GO	2020-67	210,000	67,158	277,158	600		277,758	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				1,270,000	252,709	1,522,709	2,400	0	684,679	840,430

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 2024	Interest Due FY 2024	Total Obligation Due FY 2024	Bond Reg./ Paying Agent Fees Due FY 2024	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	1,270,000	252,709	1,522,709	2,400	0	684,679	840,430
NON GO - TOTAL	0	0	0	0	0	0	0
GRAND - TOTAL	1,270,000	252,709	1,522,709	2,400	0	684,679	840,430

PROPOSED

EQUIPMENT REPLACEMENT PLAN (APPENDIX B)

Police

Updated 3/15/2023

			Budgeted	Actual	Running
Revenues		2021-22			
	Transfer In	\$70,000			\$223,286.79
Expenses					
Auto Equipment	Patrol Fleet Vehicle		\$60,000	\$0.00	\$223,286.79
Other Capital Equipment	Investigative Camera #1		\$4,500	\$0.00	\$223,286.79
	Body Worn Cameras		\$15,500	\$17,126.40	\$206,160.39
	Pepperball - Less Lethal Systems		\$2,000	\$2,992.99	\$203,167.40
Revenues		2022-23			
	Transfer In	\$70,000			\$273,167.40
Expenses					
Auto Equipment	Patrol Fleet Vehicles (one is from FY22)		\$63,000	\$137,636.70	\$135,530.70
Other Capital Equipment	Plate Carriers and Panels		\$4,000	\$4,000.00	\$131,530.70
Revenues		2023-24			
	Transfer In	\$75,000			\$206,530.70
Expenses					
Auto Equipment	Invest/CMD/Emergency Response Vehicle		\$55,000	\$55,000.00	\$151,530.70
	Invest/CMD/Emergency Response Vehicle		\$55,000	\$55,000.00	\$96,530.70
Other Capital Equipment	Patrol Rifles		\$20,000	\$20,000.00	\$76,530.70
Revenues		2024-25			
	Transfer In	\$75,000			\$151,530.70
Expenses					
Auto Equipment	Invest/CMD/Emergency Response Vehicle		\$55,000	\$55,000.00	\$96,530.70
Other Capital Equipment	Law Enforcement Portable Radios				\$96,530.70
Revenues		2025-26			
	Transfer In	\$75,000			\$171,530.70
Expenses					
Auto Equipment	Patrol Fleet Vehicle		\$70,000	\$70,000.00	\$101,530.70
Other Capital Equipment	Portable Shelter - Tent		\$2,000	\$2,000.00	\$99,530.70
	Body Worn Cameras		\$10,000	\$10,000.00	\$89,530.70
Revenues		2026-27			
	Transfer In	\$75,000			\$164,530.70
Expenses					
Auto Equipment	Patrol Fleet Vehicle		\$70,000	\$70,000.00	\$94,530.70
Other Capital Equipment	Facility Interview Cameras		\$9,000	\$9,000.00	\$85,530.70
	RAD gear		\$4,500	\$4,500.00	\$81,030.70
Revenues		2027-28			
	Transfer In	\$75,000			\$156,030.70
Expenses					
Auto Equipment	Patrol Fleet Vehicle		\$70,000	\$70,000.00	\$86,030.70
Other Capital Equipment	Plate Carriers and Panels		\$2,000	\$2,000.00	\$84,030.70
	Civil Disobedience Kits		\$3,000	\$3,000.00	\$81,030.70
	Plate Carriers and Panels		\$2,000	\$2,000.00	\$79,030.70
	Patrol Ballistic Helmets		\$1,300	\$1,300.00	\$77,730.70
Revenues		2028-29			
	Transfer In	\$80,000			\$157,730.70
Expenses					
Auto Equipment	Patrol Fleet Vehicle		\$70,000	\$70,000.00	\$87,730.70
Other Capital Equipment	Body Worn Cameras (5)		\$10,000	\$10,000.00	\$77,730.70
	Taser - Less Lethal (4)		\$8,000	\$8,000.00	\$69,730.70
	Pepperball - Less Lethal (2)		\$2,000	\$2,000.00	\$67,730.70

Revenues		2029-30			
	Transfer In	\$80,000			\$147,730.70
Expenses					
Auto Equipment	Invest/CMD/Emergency Response Vehicle	\$55,000	\$55,000.00		\$92,730.70
Other Capital Equipment	Mobile Radios - Fleet Vehicles	\$52,000	\$52,000.00		\$40,730.70
Revenues		2030-31			
	Transfer In	\$80,000			\$120,730.70
Expenses					
Auto Equipment	Invest/CMD/Emergency Response Vehicle	\$55,000	\$55,000.00		\$65,730.70
Other Capital Equipment	Shotguns (8)	\$8,000	\$8,000.00		\$57,730.70
Revenues		2031-32			
	Transfer In	\$80,000			\$137,730.70
Expenses					
Auto Equipment	Patrol Fleet Vehicle	\$70,000	\$70,000.00		\$67,730.70
Other Capital Equipment	Investigative Camera #2	\$5,000	\$5,000.00		\$62,730.70
	Body Worn Cameras	\$11,000	\$11,000.00		\$51,730.70
Revenues		2032-33			
	Transfer In	\$80,000			\$131,730.70
Expenses					
Auto Equipment	Patrol Fleet Vehicle	\$70,000	\$70,000.00		\$61,730.70
Other Capital Equipment					

Fire and EMS

			Budgeted	Actual	Running
Revenues		2021-22			
	Transfer In	\$165,000			\$378,354.93
Expenses					
Auto Equipment	Extrication Equipment	\$40,000	\$34,871.90		\$343,483.03
Other Capital Equipment	Turnout Gear (2)	\$4,000			\$343,483.03
	Fire Hose	\$3,000			\$343,483.03
Revenues		2022-23			
	Transfer In	\$215,000			\$558,483.03
Expenses					
Auto Equipment					
Other Capital Equipment	Turnout Gear (2)	\$6,000	\$4,024.65		\$554,458.38
Revenues		2023-24			
	Transfer In	\$215,000			\$769,458.38
Expenses					
Auto Equipment					
Other Capital Equipment	Turnout Gear (2)	\$6,000	\$6,000.00		\$763,458.38
	Fire Hose	\$3,000	\$3,000.00		\$760,458.38
	Transfer out to Flood Mitigation (cost of fire engine purchased in FY23)	\$700,000	\$705,733.00		\$54,725.38
Revenues		2024-25			
	Transfer In	\$175,000			\$229,725.38
Expenses					
Auto Equipment	Portable Radios (18)				\$229,725.38
Other Capital Equipment	Turnout Gear (2)	\$6,000	\$6,000.00		\$223,725.38
Revenues		2025-26			
	Transfer In	\$175,000			\$398,725.38
Expenses					
Auto Equipment	2012 Ford Wheeled Coach Ambulance	\$310,000	\$310,000.00		\$88,725.38
Other Capital Equipment	Turnout Gear (2)	\$6,000	\$6,000.00		\$82,725.38
	Fire Hose	\$3,000	\$3,000.00		\$79,725.38

Revenues		2026-27			
	Transfer In	\$80,000			\$159,725.38
Expenses					
Auto Equipment	2014 Chevy Command Tahoe – Paramedic SUV	\$70,000	\$70,000.00		\$89,725.38
Other Capital Equipment	Turnout Gear (2)	\$6,000	\$6,000.00		\$83,725.38
Revenues		2027-28			
	Transfer In	\$45,000			\$128,725.38
Expenses					
Auto Equipment					
Other Capital Equipment	Turnout Gear (2)	\$6,000	\$6,000.00		\$122,725.38
	Fire Hose	\$3,000	\$3,000.00		\$119,725.38
Revenues		2028-29			
	Transfer In	\$45,000			\$164,725.38
Expenses					
Auto Equipment					
Other Capital Equipment	Turnout Gear (2)	\$6,000	\$6,000.00		\$158,725.38
Revenues		2029-30			
	Transfer In	\$45,000			\$203,725.38
Expenses					
Auto Equipment					
Other Capital Equipment	Fire Hose	\$3,000	\$3,000.00		\$200,725.38
	Turnout Gear (2)	\$6,000	\$6,000.00		\$194,725.38
Revenues		2030-31			
	Transfer In	\$45,000			\$239,725.38
Expenses					
Auto Equipment	2019 Ford Expedition	\$70,000	\$70,000.00		\$169,725.38
Other Capital Equipment	Cardiac Monitors/AED's	\$45,000	\$45,000.00		\$124,725.38
	Turnout Gear (2)	\$6,000	\$6,000.00		\$118,725.38
Public Works					
Revenues		2021-22	Budgeted	Actual	Running
	Transfer In	\$225,000			\$531,500.00
Expenses					
Equipment	John Deere 444H Endloader		\$150,000	\$0.00	\$531,500.00
Revenues		2022-23			
	Transfer In RUT	\$10,000			\$541,500.00
	Transfer In	\$30,000			\$571,500.00
Expenses					
Equipment	International Dump Truck		\$250,000	\$250,000.00	\$321,500.00
	John Deere 1445 Riding Mower		\$38,000	\$38,000.00	\$283,500.00
Revenues		2023-24			
	Transfer in RUT	\$30,000			\$313,500.00
	Transfer In	\$45,000			\$358,500.00
Expenses					
Equipment	Dump Box Asphalt Truck		\$45,000	\$45,000.00	\$313,500.00
	International Dump Truck		\$250,000	\$250,000.00	\$63,500.00
	1/2 Ton Pickup #1		\$45,000	\$45,000.00	\$18,500.00
Revenues		2024-25			
	Transfer in RUT	\$210,000			\$228,500.00
	Transfer In	\$45,000			\$273,500.00
Expenses					
Equipment	John Deere 326D Skid Loader		\$60,000	\$60,000.00	\$213,500.00
	John Deere End Loader		\$200,000	\$200,000.00	\$13,500.00
Revenues		2025-26			
	Transfer in RUT	\$25,000			\$38,500.00
	Transfer In	\$45,000			\$83,500.00
Expenses					
Equipment	Chevy 3500 Silverado HD		\$35,000	\$35,000.00	\$48,500.00

		Monroe Snow Blades w/11" Attachments	\$8,000	\$8,000.00	\$40,500.00
		Monroe Snow Blades w/11" Attachments	\$8,000	\$8,000.00	\$32,500.00
		UB Hydraulic Concrete Breaker UB303H	\$8,200	\$8,200.00	\$24,300.00
Revenues			2026-27		
	Transfer in RUT		\$25,000		\$49,300.00
	Transfer In		\$45,000		\$94,300.00
Expenses - None					
Revenues			2027-28		
	Transfer in RUT		\$25,000		\$119,300.00
	Transfer In		\$45,000		\$164,300.00
Expenses					
Equipment		Ford Boom Truck #7	\$60,000	\$60,000.00	\$104,300.00
		1/2 ton Pickup #2	\$45,000	\$45,000.00	\$59,300.00
		1/2 Ton Pickup #3	\$45,000	\$45,000.00	\$14,300.00
Revenues			2028-29		
	Transfer in RUT		\$25,000		\$39,300.00
	Transfer In		\$45,000		\$84,300.00
Expenses					
Equipment		John Deere Z950M - Zero Turn Mower	\$15,000	\$15,000.00	\$69,300.00
Revenues			2029-30		
	Transfer In RUT		\$25,000		\$94,300.00
	Transfer In		\$45,000		\$139,300.00
Expenses					
Revenues			2030-31		
	Transfer In RUT		\$25,000		\$164,300.00
	Transfer In		\$45,000		\$209,300.00
Expenses					
Equipment		John Deere 1575 Riding Mower	\$40,000	\$40,000.00	\$169,300.00
		Western V Blade 9'6"	\$8,000	\$8,000.00	\$161,300.00
		Western V Blade 9'	\$8,000	\$8,000.00	\$153,300.00
		Kubota UTV 1100 with implements	\$40,000	\$40,000.00	\$113,300.00
Systems & Technology				Budgeted	Actual
Revenues			2021-22		
	Transfer In		\$20,000		\$77,875.44
Expenses					
Office Equipment		Server 3	\$5,000	\$2,130.12	\$75,745.32
		UPS 1	\$1,000	\$2,027.50	\$73,717.82
		Workstations	\$10,000	\$11,442.64	\$62,275.18
		Software - Migration	\$12,000	\$10,290.00	\$51,985.18
Revenues			2022-23		
	Transfer In		\$20,000		\$71,985.18
Expenses					
Office Equipment		Server NAS	\$3,000	\$2,758.25	\$69,226.93
		UPS 2	\$1,000	\$800.40	\$68,426.53
		Workstations	\$10,000	\$13,152.00	\$55,274.53
Revenues			2023-24		
	Transfer In		\$20,000		\$75,274.53
Expenses					
Office Equipment		UPS 3	\$3,300	\$3,300.00	\$71,974.53
		Workstations	\$10,000	\$10,000.00	\$61,974.53
		Firewall	\$2,500	\$2,500.00	\$59,474.53
		Software - Camera	\$7,000	\$7,000.00	\$52,474.53
Revenues			2024-25		
	Transfer In		\$20,000		\$72,474.53
Expenses					
Office Equipment		Workstations	\$10,000	\$10,000.00	\$62,474.53
		Copier - PSB	\$8,000	\$8,000.00	\$54,474.53

Revenues		2025-26			
	Transfer In		\$20,000		\$74,474.53
Expenses					
Office Equipment	Server 4		\$12,000	\$12,000.00	\$62,474.53
	Software - Workstations		\$7,500	\$7,500.00	\$54,974.53
	Workstations		\$10,000	\$10,000.00	\$44,974.53
Revenues		2026-27			
	Transfer In		\$20,000		\$64,974.53
Expenses					
Office Equipment	Server - 1		\$12,000	\$12,000.00	\$52,974.53
	Network Switches		\$2,000	\$2,000.00	\$50,974.53
	Software - Mail		\$3,500	\$3,500.00	\$47,474.53
	Workstations		\$10,000	\$10,000.00	\$37,474.53
Revenues		2027-28			
	Transfer In		\$25,000		\$62,474.53
Expenses					
Office Equipment	Server - 2		\$12,000	\$12,000.00	\$50,474.53
	CEC Switch		\$1,500	\$1,500.00	\$48,974.53
	Workstations		\$10,000	\$10,000.00	\$38,974.53
	Firewall		\$1,500	\$1,500.00	\$37,474.53
Revenues		2028-29			
	Transfer In		\$30,000		\$67,474.53
Expenses					
Office Equipment	Server 3		\$12,000	\$12,000.00	\$55,474.53
	Phone System		\$18,000	\$18,000.00	\$37,474.53
	UPS 1		\$1,000	\$1,000.00	\$36,474.53
	Workstations		\$10,000	\$10,000.00	\$26,474.53
	Council A/V		\$12,000	\$12,000.00	\$14,474.53
Revenues		2029-30			
	Transfer In		\$25,000		\$39,474.53
Expenses					
Office Equipment	Server NAS		\$2,000	\$2,000.00	\$37,474.53
	UPS 2		\$1,000	\$1,000.00	\$36,474.53
	Workstations		\$10,000	\$10,000.00	\$26,474.53
	Software - Camera		\$7,000	\$7,000.00	\$19,474.53
	Access Points		\$2,000	\$2,000.00	\$17,474.53
Revenues		2030-31			
	Transfer In		\$25,000		\$42,474.53
Expenses					
Office Equipment	UPS 3		\$1,000	\$1,000.00	\$41,474.53
	Workstations		\$10,000	\$10,000.00	\$31,474.53
	Software - Server 2		\$3,500	\$3,500.00	\$27,974.53
Revenues		2031-32			
	Transfer In		\$25,000		\$52,974.53
Expenses					
Office Equipment	Workstations		\$10,000	\$10,000.00	\$42,974.53
	Firewall		\$1,500	\$1,500.00	\$41,474.53
	Software - Office		\$7,500	\$7,500.00	\$33,974.53
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)
