



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

FY26 PROPOSED BUDGET

February 3, 2025

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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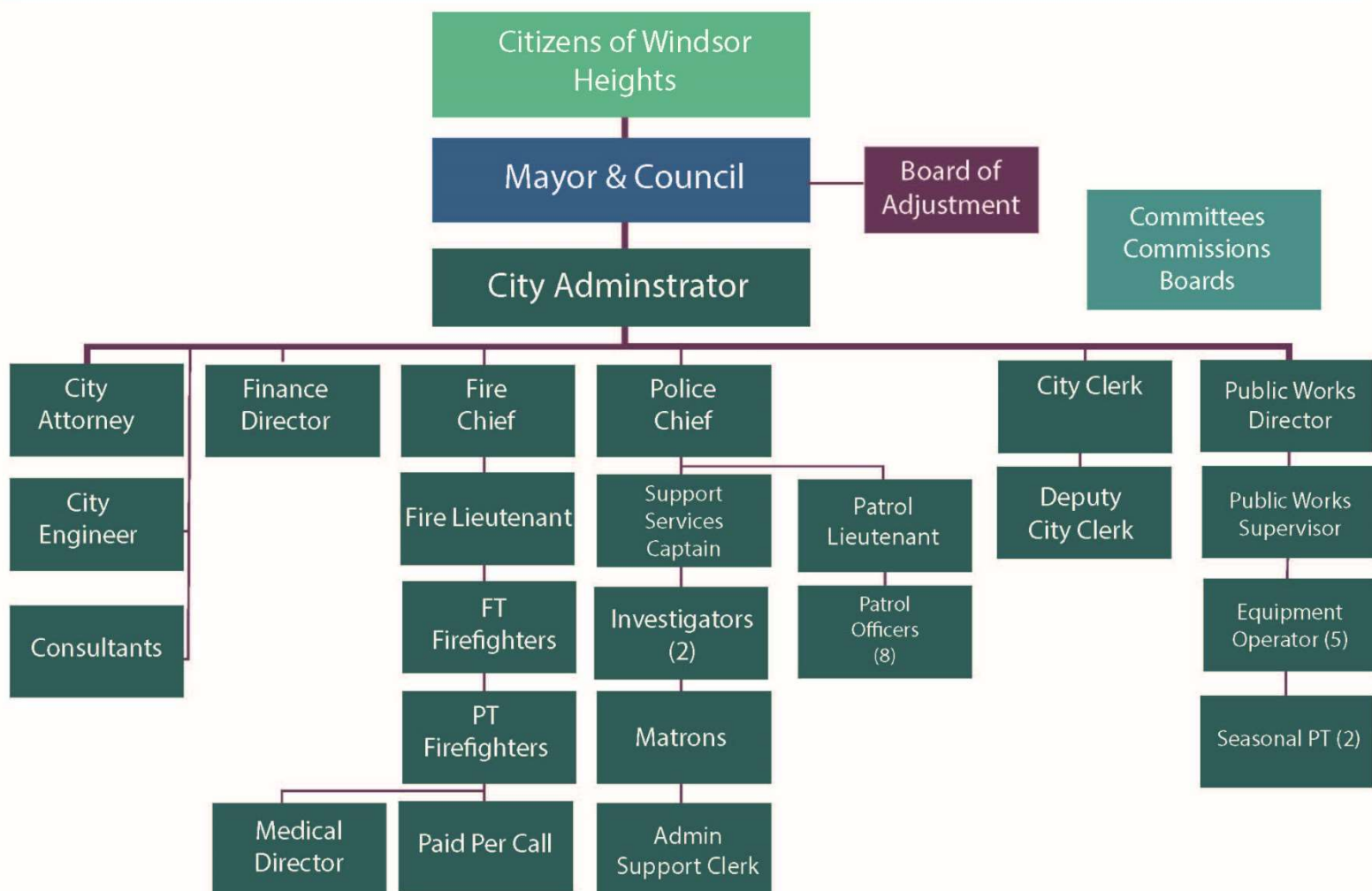
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ORGANIZATION CHART

City of Windsor Heights Organization Chart



BUDGET SCHEDULE

FY26 BUDGET CALENDAR

State Law requires reporting of the FY26 City Budget by 4/30/25.

January 2025

- 1/9/25 Personnel & Finance Committee review draft CIP/ERP
- 1/23/25 Draft ERP discussion at Council meeting

February 2025

- 2/3/25 Budget Kickoff Meeting (w/updated CIP/ERP) to Council & Public Forum held
- 2/4/25-2/12/25 Individual meetings with Council (if requested)
- Week of 2/10/25 Personnel & Finance Committee review proposed budget
- 2/17/25
 - A. City Council Budget/CIP/ERP Review Work Session
 - B. Council sets Capital Improvement Plan Public Hearing (to be held on 3/3)

March 2025

- 3/3/25
 - A. Capital Improvement Plan Public Hearing
 - B. Resolution for Capital Improvement Plan approved
 - C. Council sets Proposed Tax Rate Levy Public Hearing (to be held on 4/7)

April 2025

- 4/7/25
 - A. Public Hearing held on Proposed Tax Levy (Special Council meeting)
 - B. Set a date for the Budget Adoption Hearing (Regular Council meeting)
- 4/21/25
 - A. Hold Public Hearing on Budget Adoption
 - B. Adopt the FY26 Budget
- 4/30/25 Approved Budget certified to Iowa Dept. of Mgmt. and Polk County Auditor

COUNCIL GOALS & OBJECTIVES

Community Mission Statement

The mission of Windsor Heights is to provide our residents, businesses, and visitors with 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 December 18, 2023).

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 continue the 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 and periodically review and adjust utility capital improvement fund rates to generate sufficient revenue to implement scheduled CIP projects.

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

Objective D: Receive a clean fiscal year audit report.

Objective E: 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: 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.

COUNCIL GOALS & OBJECTIVES

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 in community events with community partners, including the Chamber of Commerce and provide funding to the Windsor Heights Foundation.

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.

Objective E: Consider policies and programs to expand and diversify the tree canopy of Windsor Heights both on public and private property.

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: Explore partnership opportunities with the Chamber to attract and retain businesses aligned with feedback from the community survey.

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, IT infrastructure and public facilities.

Objective A: Continue to update the Capital Improvement 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.

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

COUNCIL GOALS & OBJECTIVES

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: Continue to 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: Utilize marketing initiatives to show Windsor Heights is a destination for visitors in the Des Moines Metro.

Objective D: Continuously improve the City's website and data management processes to ensure relevant information is accessible to staff, elected officials and the public.

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 FY26 proposed budget has a focus on sustained investment in infrastructure projects and providing our staff with the tools they need to continue the excellent services they provide.

Highlights:

Proposed decrease of three cents (\$.03) to the Total Tax Levy Rate

The City has been actively working to decrease operational costs while appropriating funds for future capital needs. The city's FY26 general levy is proposed to decrease by three cents (\$.03) to \$14.20958 per thousand of taxable valuation.

Change to FY26 Revenues (Figures 1 & 3)

Property tax valuations increased by 2.30%. Revenue increased by 1.2% This is based on House File 718, which established the consolidated general fund levy - which constrains revenue increases based on taxable valuation growth, created the exemption for 65+ homeowners and doubled the exemption for veterans.

It is estimated that the LOST revenues will increase to \$1,540,800. All other major revenue streams are expected to increase in FY26. See Figure 1 for a breakdown.

Total FY26 revenues are estimated at \$11,620,120.

City Controlled Enterprise & Capital Improvement Fees

On July 1, 2024, Storm Water fees increased from \$5.5 per Equivalent Residential Unit (ERU) to \$9 per ERU to self-fund scheduled CIP storm water projects.

The water Capital Improvement Fee is set at \$2 per 1,000-gallon.

Franchise Fees are unchanged at 5% residential and 5% commercial.

The Annual Fee Schedule for calendar year 2025 went into effect on January 1, 2025.

Change to FY26 Expenses (Figures 2 & 4)

Total FY26 expenses (excluding Capital Projects, the ERP and Debt Service) are estimated at \$8,116,503. FY25 expenses were estimated at \$7,848,807. This is an increase of 3.41%. See Figure 2 for a breakdown of the expenses. Of note:

- The TIF Rebates line increased the budget by \$325,000. This line item will be reimbursed by TIF revenues.
- The Storm Water fund shows an increase of \$150,000 to account for the Wilshire Boulevard storm water project.
- Wages and Benefits show increases in all departments. Union employee wages are set to increase as per applicable labor contracts.

EXECUTIVE SUMMARY

Capital Investment Projects

The proposed new Capital Projects for FY26 include street reconstruction/mill & overlay projects, a storm water project, and the Equipment Replacement Plan purchases.

- 68th Street South (full reconstruction) – Bond funds already received will fund the project.
- 74th Street (full reconstruction) – Cash on hand will fund the project.
- Forest Court (mill and overlay) - Cash on hand will fund the project.
- University Avenue (sealing and striping) – TIF on hand will fund the project.
- Wilshire Boulevard (storm water project) – Storm water funds on hand will fund the project.

ERP Purchases for FY26

The City's Equipment Replacement Plan (ERP) is a part of the FY26 budget which details plans for equipment needs for Police, Fire/EMS, Streets, IT and the Community Center. Included are the following:

Police

| | |
|---|------------------|
| • Hybrid Investigation Fleet Vehicle | \$ 65,000 |
| • Laptop Replacement (2) for Mobile Use | <u>\$ 15,000</u> |
| Total | \$ 80,000 |

Fire/EMS

| | |
|----------------------------|------------------|
| • Turnout Gear (2) | \$ 7,750 |
| • Ambulance | \$ 400,000 |
| • Fire Hose | \$ 3,000 |
| • Mobile Data Terminal (2) | <u>\$ 15,000</u> |
| Total | \$ 425,750 |

Streets

| | |
|-------------------------------|------------------|
| • Dump Truck #6 (20% Deposit) | \$ 50,000 |
| • Class Five Pickup Truck | \$ 120,000 |
| • PW Shop Floor Repairs | <u>\$ 65,000</u> |
| Total | \$ 235,000 |

Systems & Technology

| | |
|---|-----------------|
| • Software - Workstations | \$ 7,500 |
| • Workstations | \$ 10,000 |
| • BodyCam Hard Drives | \$ 2,000 |
| • Firewall Software | \$ 1,200 |
| • City Hall Conf Room Camera/Microphone | <u>\$ 3,000</u> |
| Total | \$ 23,700 |

EXECUTIVE SUMMARY

Community Center

| | |
|-----------------------------------|------------------|
| • Appliance/Equipment Replacement | \$ 8,000 |
| • Table Replacement – Phase 2 | <u>\$ 20,000</u> |
| Total | \$ 28,000 |

Local Option Sales Tax (LOST)

LOST funds are to be dedicated 50% to reducing property taxes and 50% for any other use. For FY26, these funds have been allocated as follows:

| | |
|--|---------------------|
| • Community Center | \$ 30,000 |
| • Library | \$ 69,560 |
| • Funding the Equipment Replacement Plan | \$ 225,000 |
| • DART | \$ 16,874 |
| • 74 th Street Reconstruction Project | <u>\$ 1,199,366</u> |
| Total | \$ 1,540,800 |

Future Street Project Funds

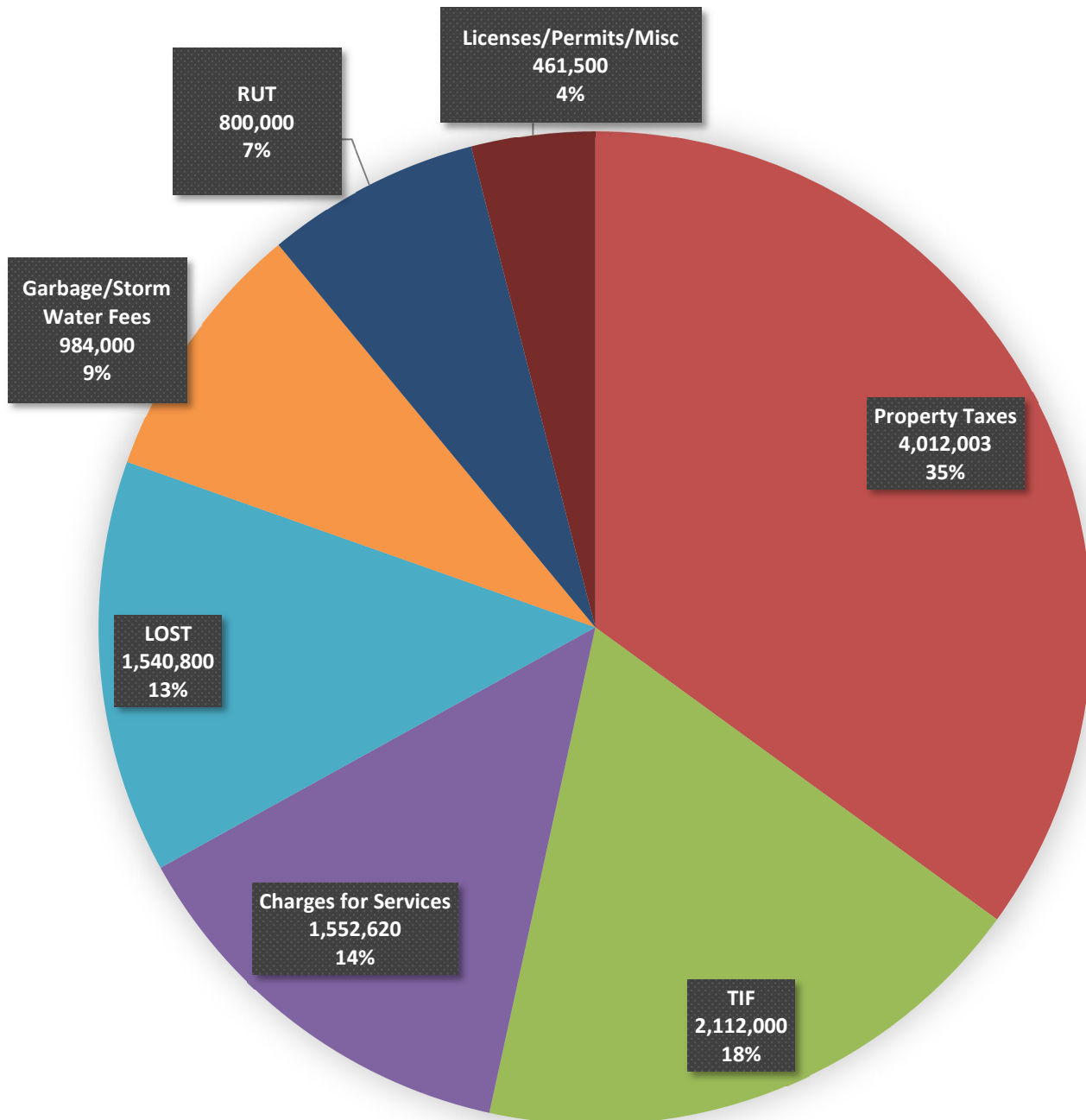
Funds received and put in reserve for future street projects will remain unallocated until the Council approves their use. These funds must be used for Street Infrastructure Projects.

| | |
|---|--------------|
| Unallocated Balance in the Fund | \$ 4,298,868 |
| Proposed uses - Forest Court Mill and Overlay Project, 74 th Street, Patio/Street Redesign Project | |

FINANCIAL SNAPSHOTS

FY26 Budgeted Revenues

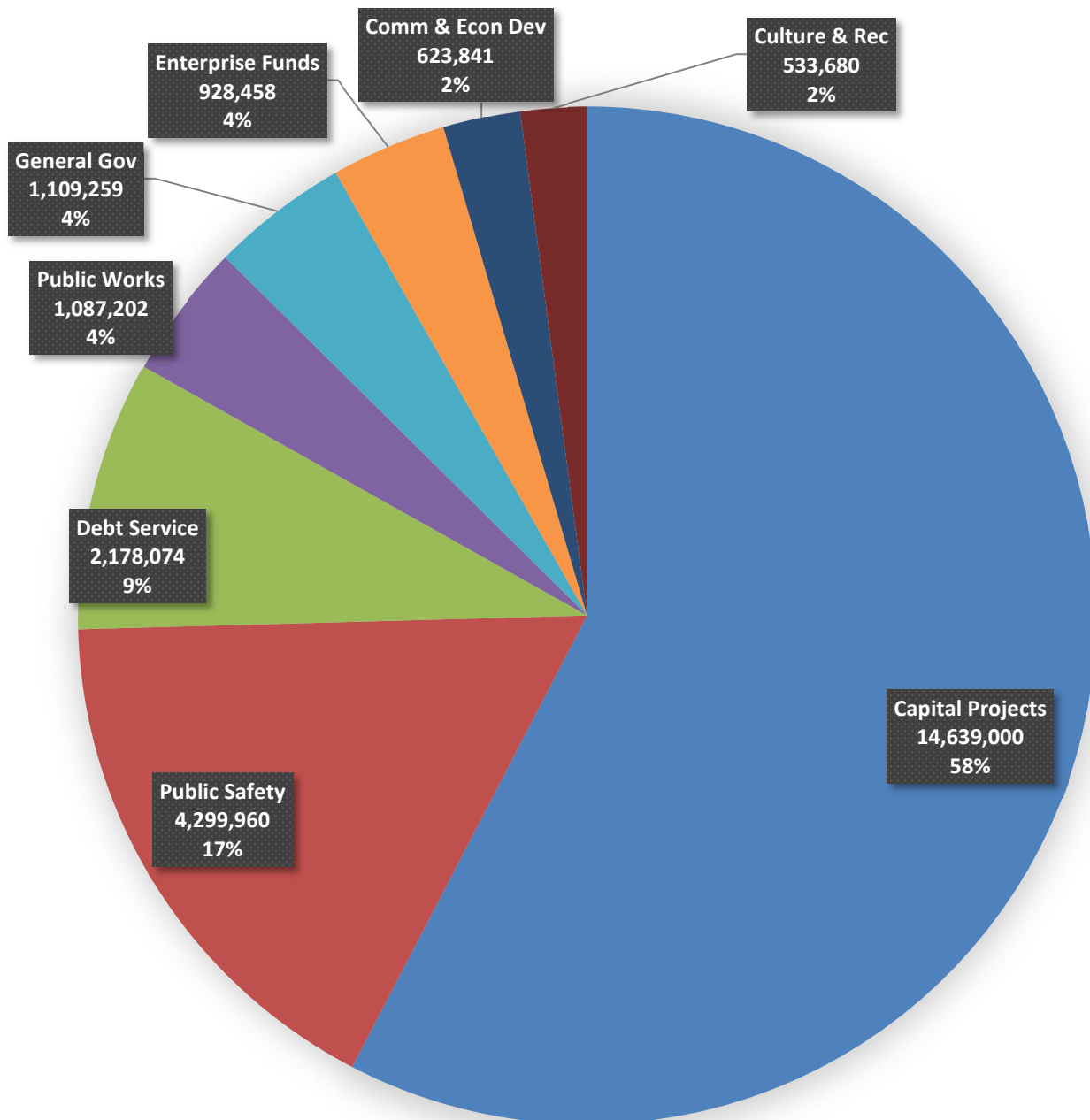
Figure 1



FINANCIAL SNAPSHOTS

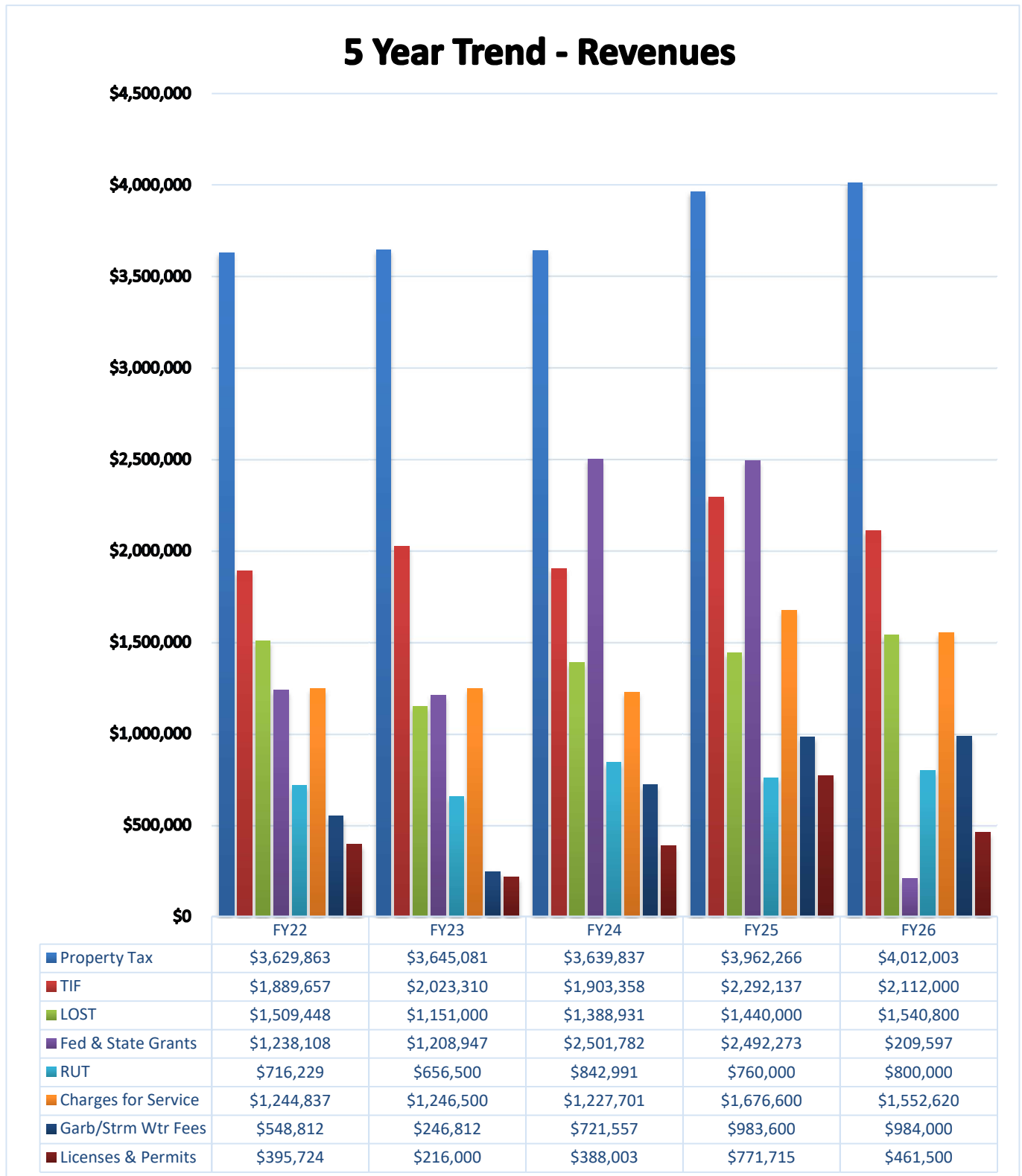
FY26 Budgeted Expenses

Figure 2



FINANCIAL SNAPSHOTS

Figure 3

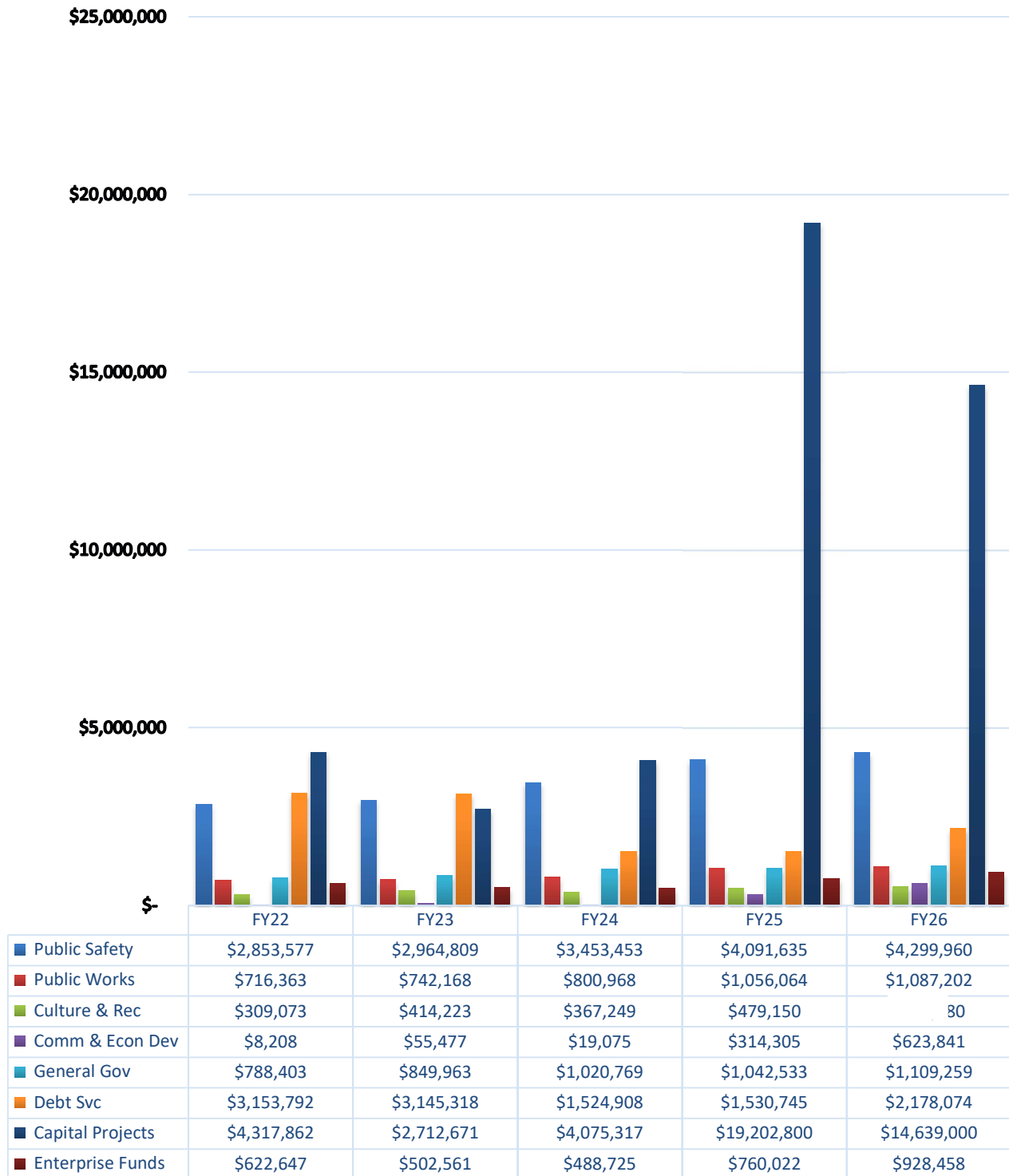


Notes: FY22, FY23 & FY24 are Actual; FY25 is as Budgeted; FY26 is as Proposed

FINANCIAL SNAPSHOTS

Figure 4

5 Year Trend - Expenses



Notes: FY22, FY23 & FY24 are Actual; FY25 is as Budgeted; FY26 is as Proposed

DEPARTMENTAL EXPENDITURES

Public Safety

The Police and Fire Chiefs manage five budgets combined, including Police, Fire, EMS, Emergency Management, and Animal Control. These budgets support the City's public safety operations and provide funding for 28E agreements related to Emergency Management and Animal Control.

The Police Department employs 14 full-time employees and 1 part-time officer. The Fire/EMS Department has 7 full-time employees, 19 part-time employees, and 5 paid-on-call employees.

| Activity | FY24 | FY25 | FY26 | Change(%) |
|--|----------------|-------------|-------------|-----------|
| | Actual | Budgeted | Proposed | |
| Salaries and Benefits | \$2,651,967.11 | \$3,223,841 | \$3,356,595 | 4.11% |
| Training/Allowances/Dues | \$72,769 | \$80,910 | \$74,910 | (7.42%) |
| Building/Vehicle Repair & Maintenance/Communications | \$345,589 | \$409,410 | \$421,255 | 2.89% |
| Professional Fees/Contributions & Payments | \$138,906 | \$198,000 | \$243,000 | 22.73% |
| Operating Supplies | \$78,455.49 | \$86,850 | \$87,800 | 1.09% |
| Emergency Management | \$9,497 | 10,700 | \$10,700 | 0.00% |
| Building Inspections | \$103,064 | \$100,000 | \$100,000 | 0.00% |
| Animal Control | \$3,541 | \$5,500 | \$5,500 | 0.00% |
| Total | \$3,403,788.60 | \$4,115,211 | \$4,299,760 | 4.48% |

- The FY26 Police Department budget includes increases in salaries and benefits that are in line with the collective bargaining contract. Moderate increases were requested in other areas due to the increased costs of goods and services.
- Within the Professional Fees line is the proposed Crisis Intervention Partnership with the City of Urbandale. The department would have access to social workers and specially trained law enforcement officers to respond to calls related to people in crisis, to assist unhoused individuals, to provide better follow-up, and to connect with other external resources on these types of incidents.
- The FY26 Fire Department budget includes increases in 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 to mirror actual job duties and significantly reduce worker compensation costs for the city. Please note that Ground Emergency Medical Transport (GEMT) costs are a "pass-through." The department recovers those expenditures in the GEMT revenues.

DEPARTMENTAL EXPENDITURES

Public Works

The Public Works budget includes expenditures for streets, right-of-way forestry, and snow removal. The equivalent of 4.25 FTEs is 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 | FY24 | FY25 | FY26 | Change(%) |
|---------------------------------------|-----------|-------------|-------------|-----------|
| | Actual | Budgeted | Proposed | |
| Salaries and Benefits | \$479,110 | \$589,464 | \$588,852 | (.10%) |
| Training/Allowances/Dues | \$7,431 | \$12,600 | \$15,000 | 19.04% |
| Building/Vehicle Repair & Maintenance | \$107,312 | \$185,000 | \$181,350 | (1.97%) |
| Prof Fees/Contributions & Payments | \$50,827 | \$63,000 | \$64,500 | 2.38% |
| Operating Supplies | \$72,558 | \$76,000 | \$76,000 | 0.00% |
| Street Maintenance | \$36,324 | \$75,000 | \$80,000 | 6.67% |
| Total | \$753,562 | \$1,001,064 | \$1,005,702 | .46% |

- Salary allocations were changed to better reflect the percentage of time that City Hall Staff are spending on Public Works functions. This change resulted in a decrease in the Salaries and Benefits line.
- The \$5,000 increase in the Street Maintenance line is to account for additional supplies needed for Public Works staff to provide maintenance services in-house for streets.
- Training/Allowance/Dues increased for additional staff training with the American Public Works Association (APWA) and Snow Plow Operator Training (SPOT).

DEPARTMENTAL EXPENDITURES

Culture & Recreation

Culture & Recreation encompasses a broad range of services within the city. These services include the operation and maintenance of our parks, the Community Event Center, and trails. Funding is also included for library services, outside organizations, the Des Moines Sister City program, and Special Events. The equivalent of 2.10 FTEs is funded out of the Culture & Recreation budget.

| Activity | FY24 | FY25 | FY26 | Change(%) |
|--|-----------|-----------|-----------|-----------|
| | Actual | Budgeted | Proposed | |
| Salaries and Benefits | \$117,518 | \$160,600 | \$189,970 | 18.28% |
| Building/Vehicle Repair & Maintenance | \$38,688 | \$84,700 | \$75,700 | (10.63%) |
| Professional Fees/Contributions & Payments | \$4,002 | \$25,700 | \$20,900 | (18.68%) |
| Operating Supplies | \$83,561 | \$93,000 | \$96,000 | 3.23% |
| Community Center/Zoo/Marina | \$11,807 | \$27,450 | \$27,450 | 0.00% |
| Special Events | \$43,356 | \$50,000 | \$55,000 | 10.00% |
| Library | \$65,564 | \$67,600 | \$69,560 | 2.90% |
| Total | \$364,496 | \$509,050 | \$534,580 | 5.02% |

- Salary allocations were changed to better reflect the percentage of time that City Hall and Public Works staff are spending on the CEC. These changes also reflect Public Works staff time spent in Colby Park with the new playground and splash pad operation and maintenance. These changes resulted in an increase in the Salaries & Benefits line.
- Building/Vehicle Repair and Professional Fees/Contributions & Payments were decreased this year to account for more precise budgeting in these line items.
- The Community Center/Zoo/Marina line is where funding resides for outside organization requests. There was no change from last year to this line item.
- The Special Events line was increased by \$5,000 due to current year fundraising by the Special Events Committee, according to the formula determined during the last budget season.

DEPARTMENTAL EXPENDITURES

Community & Economic Development

The Community & Economic Development department contains any activity related to economic development, housing, and transportation initiatives.

| Activity | FY24 | FY25 | FY26 | Change(%) |
|-----------------------------------|----------|-----------|-----------|-----------|
| | Actual | Budgeted | Proposed | |
| Mid-Iowa Planning Alliance - MIPA | \$18,707 | \$38,968 | \$9,237 | (75.60%) |
| Transportation Funding | \$12,023 | \$12,023 | \$28,897 | 140.37% |
| Economic Development | \$396 | \$263,314 | \$260,707 | 3.52% |
| TIF Reimbursements | \$0.00 | \$0.00 | \$325,000 | 100% |
| Total | \$31,126 | \$314,305 | \$623,841 | 98.48% |

- The city funds the Mid Iowa Planning Alliance – MIPA (previously the Metro Home program) in collaboration with 7 other Metro cities. The FY26 expenditure includes administrative expenses only. The FY27 expenditure is estimated at \$40,000.
- Request for support of the Des Moines International Airport terminal project was granted through Resolution 2022-03. We have paid \$12,023 per year starting in FY23 and will stop funding in FY26. Also included in the Transportation Funding line is the payment to DART in the amount of \$16,874.
- The Economic Development line has a current balance of \$260,707. This amount has been budgeted for FY26. Expenses incurred through January 30, 2025, are \$2,607.
- TIF Reimbursements is a new line that has been added. This line will house any TIF eligible expenses. Examples would be salaries, attorney's fees and development agreements. All items paid out of this line will be reimbursed by TIF. An amendment to the FY25 Budget will be done for these expenses.

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 Director, 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 equivalents of 4 FTEs, the Mayor, and Council are funded out of the General Government budget.

| Activity | FY24 | FY25 | FY26 | Change(%) |
|----------------------------------|-----------|-------------|-------------|-----------|
| | Actual | Budgeted | Proposed | |
| Salaries and Benefits | \$496,146 | \$517,187 | \$573,315 | 10.85% |
| Training/Travel/Memberships | \$60,717 | \$54,700 | \$54,300 | (0.73%) |
| Building Maintenance & Utilities | \$21,644 | \$24,600 | \$24,300 | (1.22%) |
| Professional Services | \$307,950 | \$315,150 | \$307,000 | (2.59%) |
| Operating Supplies | \$27,607 | \$38,700 | \$39,200 | 1.29% |
| IT/Communications | \$83,385 | \$106,800 | \$106,000 | (0.75%) |
| Total | \$997,449 | \$1,057,137 | \$1,104,115 | 4.44% |

- Salary allocations were changed to better reflect the percentage of time that City Hall Staff spend on Public Works functions, the Community Center, Storm Water, and Garbage. These functions will now be paid for by their respective Enterprise Funds.
- A portion of the increase in the Salaries and Benefits line is for the City Clerk and Finance Director salary changes, after approval of the salary study by Council on 1/17/25.

DEPARTMENTAL EXPENDITURES

Debt Service

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

| Activity | FY24 | FY25 | FY26 | Change(%) |
|------------|-------------|-------------|-------------|-----------|
| | Actual | Budgeted | Proposed | |
| 2016A Bond | \$135,638 | \$138,038 | \$135,125 | (2.11%) |
| 2016B Bond | \$271,083 | \$271,023 | \$270,410 | (0.23%) |
| 2020A Bond | \$840,430 | \$843,840 | \$841,776 | (0.24%) |
| 2020B Bond | \$277,758 | \$277,844 | \$277,813 | (0.01%) |
| 2024A Bond | - | \$579,799 | \$652,950 | 12.62% |
| Total | \$1,524,909 | \$2,110,544 | \$2,178,074 | 4.20% |

- 2016A, 2016B and 2020B are paid utilizing Tax Increment Financing (TIF).
- 2020A is paid utilizing the Debt Service Levy.
- 2024A is paid utilizing a combination of Tax Increment Financing (TIF) and Debt Service Levy.

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.

| Project | FY26 Proposed | Status | Funding Source |
|-----------------------------------|---------------|-------------|------------------------|
| 73 rd Street – Phase 1 | \$5,101,526 | In Progress | Bond & MPO Funds |
| Colby Park | \$350,000 | In Progress | TIF |
| Colby Park Water Access | \$225,000 | FY26 | Grant of \$125,000/TIF |
| University Ave Sealing/Striping | \$255,000 | FY25 Start | TIF |
| 68 th Street North | \$150,000 | In Progress | Project Funds |
| 68 th Street South | \$3,132,129 | FY25 Start | Bond Funds |
| 74 th Street | \$2,684,900 | FY26 | Future Streets Fund |
| Forest Court | \$650,000 | FY26 | Future Streets Fund |
| Sidewalk Grant Program | \$47,995 | Ongoing | Project Funds |
| Patio/Street Redesign Project | \$50,000 | FY26 | Future Streets Fund |
| Public Safety Building Repairs | \$1,200,000 | TBD | LOST |
| Wilshire Blvd Storm Sewer | \$150,000 | FY26 | Storm Water Fund |
| Total Capital Projects | \$13,996,550 | | |
| Equipment Replacement Plan | FY26 Proposed | Status | Funding Source |
| Police | \$80,000 | FY26 | ERP Funds |
| Fire/EMS | \$425,750 | FY26 | ERP Funds |
| Streets | \$235,000 | FY26 | ERP Funds |
| IT | \$23,700 | FY26 | ERP Funds |
| CEC | \$28,000 | FY26 | ERP Funds/LOST |
| Total Equip Replacement Plan | \$792,450 | | |

DEPARTMENTAL EXPENDITURES

- 73rd Street – Phase 1: MPO Funds in the amount of \$2,250,000 have been allocated and bonding occurred in the Spring of FY24 for the project.
- Colby Park: TIF funds will be used for any work left to be done on the project.
- Colby Park ICON Water Access: A grant in the amount of \$125,000 and TIF will be used.
- University Ave: TIF funds will be used for the sealing and striping projects.
- 68th Street North: Project funds already on hand will be used for any work left on the project.
- 68th Street South: Bond funds are in place to pay for the project.
- 74th Street: Future Streets funds will be used to pay for the reconstruction project.
- Forest Court: Future Streets funds will be used to pay for the mill and overlay project.
- The Sidewalk Grant Program: Project funds are in place to pay for any grant requests.
- Patio/Street Redesign: Future Streets Funds will be used for the project.
- Public Safety Building Repairs: LOST will be used once project details are determined.

Funding Sources Available:

TIF: \$1,167,454

Future Street Projects Fund: \$4,298,868

ENTERPRISE FUNDS

Garbage

Garbage and recycling are 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 | FY24 | FY25 | FY26 | Change(%) |
|--------------------------|-----------|-----------|-----------|-----------|
| | Actual | Budgeted | Proposed | |
| Garbage & Recycling Fees | \$347,030 | \$390,152 | \$394,000 | 0.99% |
| Storm Cleanup | \$23,400 | \$0.00 | \$30,000 | 100% |
| Wages – Fulltime | \$0 | \$5,750 | \$7,656 | 33.14% |
| Total | \$370,430 | \$395,902 | \$431,656 | 9.03% |

- Storm Cleanup was not budgeted in FY25, but we incurred expenses of \$27,632.45. The proposed amount for FY26 is \$30,000.
- Wages were increased due to the addition of FICA/IPERS being allocated from this fund.

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 1.30 FTEs. Examples of work done include reconstruction of intakes, replacement of failed pipes and structures, and street sweeping.

| Activity | FY23 | FY24 | FY25 | Change(%) |
|------------------------------------|-----------|-----------|-----------|-----------|
| | Actual | Budgeted | Proposed | |
| Salaries and Benefits | \$75,663 | \$110,220 | \$110,352 | .11% |
| Operating Supplies | \$2,748 | \$23,750 | \$23,750 | 0.00% |
| Prof Fees/Contributions & Payments | \$34,004 | \$62,000 | \$76,200 | 21.29% |
| Storm Water Capital Outlay | \$3,543 | \$136,500 | \$286,500 | 209.89% |
| Total | \$115,958 | \$332,470 | \$496,802 | 49.42% |

- Salary allocations were changed to better reflect the percentage of time that City Hall Staff spend on storm water functions. These changes resulted in a small increase in the Salaries and Benefits line.
- The Prof Fees/Contributions & Payments line was increased by \$13,200 to account for additional engineering and survey work for planned storm sewer replacements.
- Storm Water Capital Outlay was increased by \$150,000 to pay for the Wilshire Boulevard storm sewer project.

STATE BUDGET FORMS (APPENDIX A)

FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES

The City of : WINDSOR HEIGHTS County Name: POLK COUNTY

Adopted On: (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.

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

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

Consolidated General Fund Levy Calculation

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

TAXES LEVIED

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

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

(City Representative)

(Date)

(County Auditor)

(Date)

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

Meeting Date: Meeting Time: Meeting Location:

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

City Website (if available)
www.windsorheights.org

City Telephone Number

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

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$100,000 Actual/Assessed Valuation.

Reasons for tax increase if proposed exceeds the current:

Increases in property insurance costs, wages and benefits.

FUND BALANCE

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

| | | GENERAL | SPECIAL REVENUES | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | TOTAL GOVERNMENT | PROPRIETARY | GRAND TOTAL |
|------------------------------|----|-----------|------------------|----------------------|--------------|------------------|-----------|------------------|-------------|-------------|
| Annual Report FY 2024 | | | | | | | | | | |
| | | | | | | | | | | |
| | 1 | 2,526,925 | 3,143,163 | 375,159 | 450,403 | 7,672,306 | 0 | 14,167,956 | 1,982,864 | 16,150,820 |
| | 2 | 4,154,131 | 2,778,821 | 1,903,450 | 1,570,587 | 12,505,235 | 0 | 22,912,224 | 824,181 | 23,736,405 |
| | 3 | 4,700,356 | 2,131,888 | 683,479 | 1,524,908 | 7,162,407 | 0 | 16,203,038 | 488,725 | 16,691,763 |
| | 4 | 1,980,700 | 3,790,096 | 1,595,130 | 496,082 | 13,015,134 | 0 | 20,877,142 | 2,318,320 | 23,195,462 |
| Re-Estimated FY 2025 | | | | | | | | | | |
| | | | | | | | | | | |
| | 5 | 1,980,700 | 3,790,096 | 1,595,130 | 496,082 | 13,015,134 | 0 | 20,877,142 | 2,318,320 | 23,195,462 |
| | 6 | 4,722,417 | 2,742,521 | 2,317,282 | 3,130,750 | 7,965,600 | 0 | 20,878,570 | 983,600 | 21,862,170 |
| | 7 | 4,418,621 | 3,427,016 | 997,203 | 2,110,544 | 6,678,041 | 0 | 17,631,425 | 760,022 | 18,391,447 |
| | 8 | 2,284,496 | 3,105,601 | 2,915,209 | 1,516,288 | 14,302,693 | 0 | 24,124,287 | 2,541,898 | 26,666,185 |
| Budget FY 2026 | | | | | | | | | | |
| | | | | | | | | | | |
| | 9 | 2,284,496 | 3,105,601 | 2,915,209 | 1,516,288 | 14,302,693 | 0 | 24,124,287 | 2,541,898 | 26,666,185 |
| | 10 | 4,813,485 | 2,892,278 | 2,112,000 | 2,196,124 | 2,338,432 | 0 | 14,352,319 | 983,600 | 15,335,919 |
| | 11 | 5,536,840 | 3,732,902 | 2,100,000 | 2,178,074 | 14,639,000 | 0 | 28,186,816 | 928,458 | 29,115,274 |
| | 12 | 1,561,141 | 2,264,977 | 2,927,209 | 1,534,338 | 2,002,125 | 0 | 10,289,790 | 2,597,040 | 12,886,830 |

LOCAL EMC SUPPORT

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

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 6 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer. Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

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

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

| GOVERNMENT ACTIVITIES CONT. | GENERAL | SPECIAL REVENUE | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | RE-ESTIMATED 2025 | ACTUAL 2024 |
|-------------------------------------|---------|-----------------|----------------------|--------------|------------------|-----------|-------------|-------------------|-------------|
| PUBLIC SAFETY | | | | | | | | | |
| Police Department/Crime Prevention | 1 | 1,864,036 | 588,110 | | | | | 2,452,146 | 2,198,314 |
| Jail | 2 | | | | | | | 0 | 0 |
| Emergency Management | 3 | 10,700 | | | | | | 10,700 | 9,777 |
| Flood Control | 4 | | | | | | | 0 | 0 |
| Fire Department | 5 | 228,873 | 182,440 | | | | | 411,313 | 414,299 |
| Ambulance | 6 | 826,050 | 51,926 | | | | | 877,976 | 724,458 |
| Building Inspections | 7 | 85,231 | 0 | | | | | 85,231 | 103,064 |
| Miscellaneous Protective Services | 8 | | | | | | | 0 | 0 |
| Animal Control | 9 | 5,500 | 0 | | | | | 5,500 | 3,541 |
| Other Public Safety | 10 | | | | | | | 0 | 0 |
| TOTAL (lines 1 - 10) | 11 | 3,020,390 | 822,476 | | | 0 | | 3,842,866 | 3,453,453 |
| PUBLIC WORKS | | | | | | | | | |
| Roads, Bridges, & Sidewalks | 12 | 0 | 791,160 | | | | | 791,160 | 600,823 |
| Parking - Meter and Off-Street | 13 | | | | | | | 0 | 0 |
| Street Lighting | 14 | 0 | 46,000 | | | | | 46,000 | 45,884 |
| Traffic Control and Safety | 15 | 0 | 0 | | | | | 0 | 0 |
| Snow Removal | 16 | 0 | 130,660 | | | | | 130,660 | 141,571 |
| Highway Engineering | 17 | | | | | | | 0 | 0 |
| Street Cleaning | 18 | | | | | | | 0 | 0 |
| Airport (if not Enterprise) | 19 | | | | | | | 0 | 0 |
| Garbage (if not Enterprise) | 20 | | | | | | | 0 | 0 |
| Other Public Works | 21 | | 29,400 | | | | | 29,400 | 12,690 |
| TOTAL (lines 12 - 21) | 22 | 0 | 997,220 | | | 0 | | 997,220 | 800,968 |
| HEALTH & SOCIAL SERVICES | | | | | | | | | |
| Welfare Assistance | 23 | | | | | | | 0 | 0 |
| City Hospital | 24 | | | | | | | 0 | 0 |
| Payments to Private Hospitals | 25 | | | | | | | 0 | 0 |
| Health Regulation and Inspection | 26 | | | | | | | 0 | 0 |
| Water, Air, and Mosquito Control | 27 | 0 | | | | | | 0 | 0 |
| Community Mental Health | 28 | | | | | | | 0 | 0 |
| Other Health and Social Services | 29 | 0 | | | | | | 0 | 0 |
| TOTAL (lines 23 - 29) | 30 | 0 | 0 | | | 0 | | 0 | 0 |
| CULTURE & RECREATION | | | | | | | | | |
| Library Services | 31 | 67,600 | | | | | | 67,600 | 65,564 |
| Museum, Band and Theater | 32 | | | | | | | 0 | 0 |
| Parks | 33 | 179,233 | 8,000 | | | | | 187,233 | 139,878 |
| Recreation | 34 | 130,244 | 3,000 | | | | | 133,244 | 149,999 |
| Cemetery | 35 | | | | | | | 0 | 0 |
| Community Center, Zoo, & Marina | 36 | 27,450 | | | | | | 27,450 | 11,808 |
| Other Culture and Recreation | 37 | 50,000 | | | | | | 50,000 | 0 |
| TOTAL (lines 31 - 37) | 38 | 454,527 | 11,000 | | | 0 | | 465,527 | 367,249 |

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

| | GOVERNMENT ACTIVITIES CONT. | GENERAL | SPECIAL REVENUE | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | RE-ESTIMATED 2025 | ACTUAL 2024 |
|--|---|---------|-----------------|----------------------|--------------|------------------|-----------|-------------|-------------------|-------------|
| | COMMUNITY & ECONOMIC DEVELOPMENT | | | | | | | | | |
| | Community Beautification | 39 | 0 | | | | | | 0 | 0 |
| | Economic Development | 40 | 2,607 | | | | | | 2,607 | 368 |
| | Housing and Urban Renewal | 41 | 52,290 | 0 | 0 | | | | 52,290 | 18,707 |
| | Planning & Zoning | 42 | | | | | | | 0 | 0 |
| | Other Com & Econ Development | 43 | | | | | | | 0 | 0 |
| | TIF Rebates | 44 | | | | | | | 0 | 0 |
| | TOTAL (lines 39 - 44) | 45 | 54,897 | 0 | 0 | | 0 | | 54,897 | 19,075 |
| | GENERAL GOVERNMENT | | | | | | | | | |
| | Mayor, Council, & City Manager | 46 | 131,174 | | 0 | | | | 136,274 | 144,059 |
| | Clerk, Treasurer, & Finance Adm. | 47 | 698,633 | 121,220 | | | | | 819,853 | 836,127 |
| | Elections | 48 | 1,500 | | | | | | 1,500 | 1,503 |
| | Legal Services & City Attorney | 49 | 50,000 | | | | | | 50,000 | 39,080 |
| | City Hall & General Buildings | 50 | | | | | | | 0 | 0 |
| | Tort Liability | 51 | | | | | | | 0 | 0 |
| | Other General Government | 52 | 7,500 | 0 | | | | | 7,500 | 0 |
| | TOTAL (lines 46 - 52) | 53 | 888,807 | 126,320 | 0 | | 0 | | 1,015,127 | 1,020,769 |
| | DEBT SERVICE | | | | | | | | | |
| | Gov Capital Projects | 54 | | | | | | | 2,110,544 | 1,524,908 |
| | TIF Capital Projects | 55 | | 0 | | 6,664,718 | | | 6,664,718 | 4,075,317 |
| | TOTAL CAPITAL PROJECTS | 56 | | | 0 | | | | | 0 |
| | TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54) | 57 | 0 | 0 | 0 | 6,664,718 | 0 | | 6,664,718 | 4,075,317 |
| | BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF | 58 | 4,418,621 | 1,957,016 | 0 | 6,664,718 | 0 | | 15,150,899 | 11,261,739 |
| | Water Utility | 59 | | | | | | 0 | 0 | 0 |
| | Sewer Utility | 60 | | | | | | 31,650 | 31,650 | 7,327 |
| | Electric Utility | 61 | | | | | | | 0 | 0 |
| | Gas Utility | 62 | | | | | | | 0 | 0 |
| | Airport | 63 | | | | | | | 0 | 0 |
| | Landfill/Garbage | 64 | | | | | 395,902 | | 395,902 | 370,430 |
| | Transit | 65 | | | | | | | 0 | 0 |
| | Cable TV, Internet & Telephone | 66 | | | | | | | 0 | 0 |
| | Housing Authority | 67 | | | | | | | 0 | 0 |
| | Storm Water Utility | 68 | | | | | | 332,470 | 332,470 | 110,968 |
| | Other Business Type (city hosp., ISF, parking, etc.) | 69 | | | | | | | 0 | 0 |
| | Enterprise DEBT SERVICE | 70 | | | | | | | 0 | 0 |
| | Enterprise CAPITAL PROJECTS | 71 | | | | | | | 0 | 0 |
| | Enterprise TIF CAPITAL PROJECTS | 72 | | | | | | | 0 | 0 |
| | TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72) | 73 | | | | | | 760,022 | 760,022 | 488,725 |
| | TOTAL ALL EXPENDITURES (lines 58+73) | 74 | 4,418,621 | 1,957,016 | 0 | 6,664,718 | 0 | 760,022 | 15,910,921 | 11,750,464 |
| | Regular Transfers Out | 75 | 0 | 1,470,000 | | | | 0 | 1,483,323 | 4,257,820 |
| | Internal TIF Loan Transfers Out | 76 | | | 997,203 | | | | 997,203 | 683,479 |
| | Total ALL Transfers Out | 77 | 0 | 1,470,000 | 997,203 | | 0 | 0 | 2,480,526 | 4,941,299 |
| | Total Expenditures and Other Fin Uses (lines 74+77) | 78 | 4,418,621 | 3,427,016 | 2,110,544 | 6,678,041 | 0 | 760,022 | 18,391,447 | 16,691,763 |
| | Ending Fund Balance June 30 | 79 | 2,284,496 | 3,105,601 | 2,915,209 | 14,302,693 | 0 | 2,541,898 | 26,666,185 | 23,195,462 |

RE-ESTIMATED REVENUES DETAIL

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

| REVENUES & OTHER FINANCING SOURCES | | GENERAL | SPECIAL REVENUE | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | RE-ESTIMATED 2025 | ACTUAL 2024 |
|--|----|-----------|-----------------|----------------------|--------------|------------------|-----------|-------------|-------------------|-------------|
| Taxes Levied on Property | 1 | 2,330,781 | 476,251 | | 1,106,276 | | | | 3,913,308 | 3,639,837 |
| Less: Uncollected Property Taxes - Levy Year | 2 | | | | | | | | | 0 |
| Net Current Property Taxes (line 1 minus line 2) | 3 | 2,330,781 | 476,251 | | 1,106,276 | 0 | | | 3,913,308 | 3,639,837 |
| Delinquent Property Taxes | 4 | | | | | | | | 0 | 0 |
| TIF Revenues | 5 | | | 2,292,137 | | | | | 2,292,137 | 1,903,358 |
| Other City Taxes: | | | | | | | | | | |
| Utility Tax Replacement Excise Taxes | 6 | 18,344 | 3,749 | | 6,865 | | | | 28,958 | 24,126 |
| Utility franchise tax (Iowa Code Chapter 364.2) | 7 | 0 | | | | | | | 0 | 0 |
| Parimutuel wager tax | 8 | | | | | | | | 0 | 0 |
| Gaming wager tax | 9 | | | | | | | | 0 | 0 |
| Mobile Home Taxes | 10 | | | | | | | | 0 | 0 |
| Hotel/Motel Taxes | 11 | 16,000 | | | | | | | 16,000 | 16,326 |
| Other Local Option Taxes | | | 1,440,000 | | | | | | 1,440,000 | 1,348,479 |
| Subtotal - Other City Taxes (lines 6 thru 12) | 13 | 34,344 | 1,443,749 | | 6,865 | 0 | | | 1,484,958 | 1,388,931 |
| Licenses & Permits | 14 | 416,500 | | | | | | | 416,500 | 388,003 |
| Use of Money & Property | 15 | 450,000 | 215 | 12,000 | | 0 | | | 462,215 | 754,638 |
| Intergovernmental: | | | | | | | | | | |
| Federal Grants & Reimbursements | 16 | 419,000 | 0 | | | 2,717,700 | | 0 | 3,136,700 | 10,798 |
| Road Use Taxes | 17 | | 760,000 | | | | | | 760,000 | 741,858 |
| Other State Grants & Reimbursements | 18 | 76,619 | 11,306 | 13,145 | 23,203 | 0 | | 0 | 124,273 | 76,652 |
| Local Grants & Reimbursements | 19 | | | | | 125,000 | | | 125,000 | 13,683 |
| Subtotal - Intergovernmental (lines 16 thru 19) | 20 | 495,619 | 771,306 | 13,145 | 23,203 | 2,842,700 | | 0 | 4,145,973 | 842,991 |
| Charges for Fees & Service: | | | | | | | | | | |
| Water Utility | 21 | | | | | | | 0 | 0 | 0 |
| Sewer Utility | 22 | | | | | | | 0 | 0 | 0 |
| Electric Utility | 23 | | | | | | | | 0 | 0 |
| Gas Utility | 24 | | | | | | | | 0 | 0 |
| Parking | 25 | | | | | | | | 0 | 0 |
| Airport | 26 | | | | | | | | 0 | 0 |
| Landfill/Garbage | 27 | | | | | | | 358,000 | 358,000 | 339,164 |
| Hospital | 28 | | | | | | | | 0 | 0 |
| Transit | 29 | | | | | | | | 0 | 0 |
| Cable TV, Internet & Telephone | 30 | | | | | | | | 0 | 0 |
| Housing Authority | 31 | | | | | | | | 0 | 0 |
| Storm Water Utility | 32 | | | | | | | 625,600 | 625,600 | 382,393 |
| Other Fees & Charges for Service | 33 | 660,500 | 11,000 | | | 20,000 | | | 691,500 | 506,144 |
| Subtotal - Charges for Service (lines 21 thru 33) | 34 | 660,500 | 11,000 | | 0 | 20,000 | 0 | 983,600 | 1,675,100 | 1,227,701 |
| Special Assessments | 35 | | | | | | | | 0 | 0 |
| Miscellaneous | 36 | 193,750 | 40,000 | | 0 | 500 | | 0 | 234,250 | 111,482 |
| Other Financing Sources: | | | | | | | | | | |
| Regular Operating Transfers In | 37 | 140,923 | 0 | | 997,203 | 1,342,400 | | 0 | 2,480,526 | 4,257,820 |
| Internal TIF Loan Transfers In | 38 | 0 | 0 | 0 | 997,203 | 0 | | | 997,203 | 683,479 |
| Subtotal ALL Operating Transfers In | 39 | 140,923 | 0 | 0 | 1,994,406 | 1,342,400 | 0 | 0 | 3,477,729 | 4,941,299 |
| Proceeds of Debt (Excluding TIF Internal Borrowing) | 40 | 0 | 0 | 0 | 0 | 3,760,000 | | | 3,760,000 | 8,538,165 |
| Proceeds of Capital Asset Sales | 41 | 0 | | 0 | | | | | 0 | 0 |
| Subtotal-Other Financing Sources (lines 36 thru 38) | 42 | 140,923 | 0 | 0 | 1,994,406 | 5,102,400 | 0 | 0 | 7,237,729 | 13,479,464 |
| Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) | 43 | 4,722,417 | 2,742,521 | 2,317,282 | 3,130,750 | 7,965,600 | 0 | 983,600 | 21,862,170 | 23,736,405 |
| Beginning Fund Balance July 1 | 44 | 1,980,700 | 3,790,096 | 1,595,130 | 496,082 | 13,015,134 | 0 | 2,318,320 | 23,195,462 | 16,150,820 |
| TOTAL REVENUES & BEGIN BALANCE (lines 41+42) | 45 | 6,703,117 | 6,532,617 | 3,912,412 | 3,626,832 | 20,980,734 | 0 | 3,301,920 | 45,057,632 | 39,887,225 |

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

| GOVERNMENT ACTIVITIES | GENERAL | SPECIAL REVENUES | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | BUDGET 2026 | RE-ESTIMATED 2025 | ACTUAL 2024 |
|-------------------------------------|--------------|------------------|----------------------|--------------|------------------|-----------|-------------|-------------|-------------------|-------------|
| PUBLIC SAFETY | | | | | | | | | | |
| Police Department/Crime Prevention | 1 2,185,580 | 552,000 | | | | | | 2,737,580 | 2,452,146 | 2,198,314 |
| Jail | 2 | | | | | | | 0 | 0 | 0 |
| Emergency Management | 3 10,700 | | | | | | | 10,700 | 10,700 | 9,777 |
| Flood Control | 4 | | | | | | | 0 | 0 | 0 |
| Fire Department | 5 247,980 | 252,000 | | | | | | 499,980 | 411,313 | 414,299 |
| Ambulance | 6 892,200 | 54,000 | | | | | | 946,200 | 877,976 | 724,458 |
| Building Inspections | 7 100,000 | 0 | | | | | | 100,000 | 85,231 | 103,064 |
| Miscellaneous Protective Services | 8 | | | | | | | 0 | 0 | 0 |
| Animal Control | 9 5,500 | 0 | | | | | | 5,500 | 5,500 | 3,541 |
| Other Public Safety | 10 | | | | | | | 0 | 0 | 0 |
| TOTAL (lines 1 - 10) | 11 3,441,960 | 858,000 | | | | 0 | | 4,299,960 | 3,842,866 | 3,453,453 |
| PUBLIC WORKS | | | | | | | | | | |
| Roads, Bridges, & Sidewalks | 12 0 | 812,586 | | | | | | 812,586 | 791,160 | 600,823 |
| Parking - Meter and Off-Street | 13 | | | | | | | 0 | 0 | 0 |
| Street Lighting | 14 0 | 55,000 | | | | | | 55,000 | 46,000 | 45,884 |
| Traffic Control and Safety | 15 0 | 0 | | | | | | 0 | 0 | 0 |
| Snow Removal | 16 0 | 181,813 | | | | | | 181,813 | 130,660 | 141,571 |
| Highway Engineering | 17 | | | | | | | 0 | 0 | 0 |
| Street Cleaning | 18 | | | | | | | 0 | 0 | 0 |
| Airport | 19 | | | | | | | 0 | 0 | 0 |
| Garbage (if not Enterprise) | 20 | | | | | | | 0 | 0 | 0 |
| Other Public Works | 21 | 37,803 | | | | | | 37,803 | 29,400 | 12,690 |
| TOTAL (lines 12 - 21) | 22 0 | 1,087,202 | | | | 0 | | 1,087,202 | 997,220 | 800,968 |
| HEALTH & SOCIAL SERVICES | | | | | | | | | | |
| Welfare Assistance | 23 | | | | | | | 0 | 0 | 0 |
| City Hospital | 24 | | | | | | | 0 | 0 | 0 |
| Payments to Private Hospitals | 25 | | | | | | | 0 | 0 | 0 |
| Health Regulation and Inspection | 26 | | | | | | | 0 | 0 | 0 |
| Water, Air, and Mosquito Control | 27 0 | | | | | | | 0 | 0 | 0 |
| Community Mental Health | 28 | | | | | | | 0 | 0 | 0 |
| Other Health and Social Services | 29 0 | | | | | | | 0 | 0 | 0 |
| TOTAL (lines 23 - 29) | 30 0 | 0 | | | | 0 | | 0 | 0 | 0 |
| CULTURE & RECREATION | | | | | | | | | | |
| Library Services | 31 69,560 | | | | | | | 69,560 | 67,600 | 65,564 |
| Museum, Band and Theater | 32 | | | | | | | 0 | 0 | 0 |
| Parks | 33 188,217 | 8,000 | | | | | | 196,217 | 187,233 | 139,878 |
| Recreation | 34 180,953 | 3,000 | | | | | | 183,953 | 133,244 | 149,999 |
| Cemetery | 35 | | | | | | | 0 | 0 | 0 |
| Community Center, Zoo, & Marina | 36 27,450 | | | | | | | 27,450 | 27,450 | 11,808 |
| Other Culture and Recreation | 37 56,500 | | | | | | | 56,500 | 50,000 | 0 |
| TOTAL (lines 31 - 37) | 38 522,680 | 11,000 | | | | 0 | | 533,680 | 465,527 | 367,249 |

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

| | GOVERNMENT ACTIVITIES | GENERAL | SPECIAL REVENUES | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | BUDGET 2026 | RE-ESTIMATED 2025 | ACTUAL 2024 |
|----|--|-----------|------------------|----------------------|--------------|------------------|-----------|-------------|-------------|-------------------|-------------|
| | COMMUNITY & ECONOMIC DEVELOPMENT | | | | | | | | | | |
| 39 | Community Beautification | 0 | | | | | | | 0 | 0 | 0 |
| 40 | Economic Development | 614,604 | | | | | | | 614,604 | 2,607 | 368 |
| 41 | Housing and Urban Renewal | 9,237 | 0 | 0 | | | | | 9,237 | 52,290 | 18,707 |
| 42 | Planning & Zoning | | | | | | | | 0 | 0 | 0 |
| 43 | Other Com & Econ Development | | | | | | | | 0 | 0 | 0 |
| 44 | TIF Rebates | | | | | | | | 0 | 0 | 0 |
| 45 | TOTAL (lines 39 - 44) | 623,841 | 0 | 0 | | | 0 | | 623,841 | 54,897 | 19,075 |
| | GENERAL GOVERNMENT | | | | | | | | | | |
| 46 | Mayor, Council, & City Manager | 155,100 | 4,900 | 0 | | | | | 160,000 | 136,274 | 144,059 |
| 47 | Clerk, Treasurer, & Finance Adm. | 736,009 | 156,000 | | | | | | 892,009 | 819,853 | 836,127 |
| 48 | Elections | 1,750 | | | | | | | 1,750 | 1,500 | 1,503 |
| 49 | Legal Services & City Attorney | 48,000 | | | | | | | 48,000 | 50,000 | 39,080 |
| 50 | City Hall & General Buildings | | | | | | | | 0 | 0 | 0 |
| 51 | Tort Liability | | | | | | | | 0 | 0 | 0 |
| 52 | Other General Government | 7,500 | 0 | | | | | | 7,500 | 7,500 | 0 |
| 53 | TOTAL (lines 46 - 52) | 948,359 | 160,900 | 0 | | | 0 | | 1,109,259 | 1,015,127 | 1,020,769 |
| 54 | DEBT SERVICE | | | | 2,178,074 | | | | 2,178,074 | 2,110,544 | 1,524,908 |
| 55 | Gov Capital Projects | | 0 | | | 14,639,000 | | | 14,639,000 | 6,664,718 | 4,075,317 |
| 56 | TIF Capital Projects | | | 0 | | | | | 0 | 0 | 0 |
| 57 | TOTAL CAPITAL PROJECTS | 0 | 0 | 0 | | 14,639,000 | 0 | | 14,639,000 | 6,664,718 | 4,075,317 |
| 58 | TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57) | 5,536,840 | 2,117,102 | 0 | 2,178,074 | 14,639,000 | 0 | | 24,471,016 | 15,150,899 | 11,261,739 |
| | BUSINESS TYPE ACTIVITIES | | | | | | | | | | |
| | Proprietary: Enterprise & Budgeted ISF | | | | | | | | | | |
| 59 | Water Utility | | | | | | | 0 | 0 | 0 | 0 |
| 60 | Sewer Utility | | | | | | | 0 | 0 | 31,650 | 7,327 |
| 61 | Electric Utility | | | | | | | | 0 | 0 | 0 |
| 62 | Gas Utility | | | | | | | 0 | 0 | 0 | 0 |
| 63 | Airport | | | | | | | | 0 | 0 | 0 |
| 64 | Landfill/Garbage | | | | | | | 431,656 | 431,656 | 395,902 | 370,430 |
| 65 | Transit | | | | | | | | 0 | 0 | 0 |
| 66 | Cable TV, Internet & Telephone | | | | | | | | 0 | 0 | 0 |
| 67 | Housing Authority | | | | | | | | 0 | 0 | 0 |
| 68 | Storm Water Utility | | | | | | | 496,802 | 496,802 | 332,470 | 110,968 |
| 69 | Other Business Type (city hosp., ISF, parking, etc.) | | | | | | | 0 | 0 | 0 | 0 |
| 70 | Enterprise DEBT SERVICE | | | | | | | | 0 | 0 | 0 |
| 71 | Enterprise CAPITAL PROJECTS | | | | | | | | 0 | 0 | 0 |
| 72 | Enterprise TIF CAPITAL PROJECTS | | | | | | | | 0 | 0 | 0 |
| 73 | TOTAL Business Type Expenditures (lines 59 - 72) | | | | | | | | | | |
| 74 | TOTAL ALL EXPENDITURES (lines 58 + 73) | 5,536,840 | 2,117,102 | 0 | 2,178,074 | 14,639,000 | 0 | | 25,399,474 | 15,910,921 | 11,750,464 |
| 75 | Regular Transfers Out | 0 | 1,615,800 | | 0 | 0 | | 0 | 1,615,800 | 1,483,323 | 4,257,820 |
| 76 | Internal TIF Loan / Repayment Transfers Out | | | 2,100,000 | | | | | 2,100,000 | 997,203 | 683,479 |
| 77 | Total ALL Transfers Out | 0 | 1,615,800 | 2,100,000 | 0 | 0 | 0 | 0 | 3,715,800 | 2,480,526 | 4,941,299 |
| 78 | Total Expenditures & Fund Transfers Out (lines 74+77) | 5,536,840 | 3,732,902 | 2,100,000 | 2,178,074 | 14,639,000 | 0 | 928,458 | 29,115,274 | 18,391,447 | 16,691,763 |
| 79 | Ending Fund Balance June 30 | 1,561,141 | 2,264,977 | 2,927,209 | 1,534,338 | 2,002,125 | 0 | 2,597,040 | 12,886,830 | 26,666,185 | 23,195,462 |

REVENUES DETAIL

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

| | GENERAL | SPECIAL REVENUES | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | BUDGET 2026 | RE-ESTIMATED 2025 | ACTUAL 2024 |
|--|---------|------------------|----------------------|--------------|------------------|-----------|-------------|-------------|-------------------|-------------|
| REVENUES & OTHER FINANCING SOURCES | | | | | | | | | | |
| Taxes Levied on Property | 1 | 2,400,533 | 476,363 | | | 0 | | 3,983,314 | 3,913,308 | 3,639,837 |
| Less: Uncollected Property Taxes - Levy Year | 2 | | | | | | | 0 | 0 | 0 |
| Net Current Property Taxes (line 1 minus line 2) | 3 | 2,400,533 | 476,363 | | | 0 | | 3,983,314 | 3,913,308 | 3,639,837 |
| Delinquent Property Taxes | 4 | | | | | | | 0 | 0 | 0 |
| TIF Revenues | 5 | | | 2,100,000 | | | | 2,100,000 | 2,292,137 | 1,903,358 |
| Other City Taxes: | | | | | | | | | | |
| Utility Tax Replacement Excise Taxes | 6 | 18,329 | 3,637 | | | 0 | | 28,689 | 28,958 | 24,126 |
| 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 | 24,000 | | | | | | 24,000 | 16,000 | 16,326 |
| Other Local Option Taxes | 12 | | 1,540,800 | | | | | 1,540,800 | 1,440,000 | 1,348,479 |
| Subtotal - Other City Taxes (lines 6 thru 12) | 13 | 42,329 | 1,544,437 | | | 0 | | 1,593,489 | 1,484,958 | 1,388,931 |
| Licenses & Permits | 14 | 437,500 | | | | | | 437,500 | 416,500 | 388,003 |
| Use of Money & Property | 15 | 450,000 | 370 | 12,000 | | 0 | | 462,370 | 462,215 | 754,638 |
| Intergovernmental: | | | | | | | | | | |
| Federal Grants & Reimbursements | 16 | 107,000 | 0 | | | 0 | | 107,000 | 3,136,700 | 10,798 |
| Road Use Taxes | 17 | | 760,000 | | | | | 760,000 | 760,000 | 741,858 |
| Other State Grants & Reimbursements | 18 | 74,439 | 10,108 | 18,050 | | | | 102,597 | 124,273 | 76,652 |
| Local Grants & Reimbursements | 19 | | | | | | | | 125,000 | 13,683 |
| Subtotal - Intergovernmental (lines 16 thru 19) | 20 | 181,439 | 770,108 | 0 | | 0 | | 969,597 | 4,145,973 | 842,991 |
| Charges for Fees & Service: | | | | | | | | | | |
| Water Utility | 21 | | | | | | | 0 | 0 | 0 |
| Sewer Utility | 22 | | | | | | | 0 | 0 | 0 |
| Electric Utility | 23 | | | | | | | 0 | 0 | 0 |
| Gas Utility | 24 | | | | | | | 0 | 0 | 0 |
| Parking | 25 | | | | | | | 0 | 0 | 0 |
| Airport | 26 | | | | | | | 0 | 0 | 0 |
| Landfill/Garbage | 27 | | | | | | 358,000 | 358,000 | 358,000 | 339,164 |
| Hospital | 28 | | | | | | | 0 | 0 | 0 |
| Transit | 29 | | | | | | | 0 | 0 | 0 |
| Cable TV, Internet & Telephone | 30 | | | | | | | 0 | 0 | 0 |
| Housing Authority | 31 | | | | | | | 0 | 0 | 0 |
| Storm Water Utility | 32 | | | | | | 625,600 | 625,600 | 625,600 | 382,393 |
| Other Fees & Charges for Service | 33 | 661,500 | 11,000 | | 28,000 | | | 700,500 | 691,500 | 506,144 |
| Subtotal - Charges for Service (lines 21 thru 33) | 34 | 661,500 | 11,000 | 0 | 28,000 | 0 | 983,600 | 1,684,100 | 1,675,100 | 1,227,701 |
| Special Assessments | 35 | | | | | | | 0 | 0 | 0 |
| Miscellaneous | 36 | 198,750 | 90,000 | | 101,000 | | | 389,750 | 234,250 | 111,482 |
| Other Financing Sources: | | | | | | | | | | |
| Regular Operating Transfers In | 37 | 116,434 | | | 1,499,366 | | | 1,615,800 | 2,480,526 | 4,257,820 |
| Internal TIF Loan Transfers In | 38 | 325,000 | | | 710,066 | | | 2,099,999 | 997,203 | 683,479 |
| Subtotal ALL Operating Transfers In | 39 | 441,434 | 0 | 0 | 2,209,432 | 0 | 0 | 3,715,799 | 3,477,729 | 4,941,299 |
| Proceeds of Debt (Excluding TIF Internal Borrowing) | 40 | 0 | 0 | | 0 | | | 0 | 3,760,000 | 8,538,165 |
| Proceeds of Capital Asset Sales | 41 | 0 | | | | | | 0 | 0 | 0 |
| Subtotal-Other Financing Sources (lines 38 thru 40) | 42 | 441,434 | 0 | 1,064,933 | 2,209,432 | 0 | 0 | 3,715,799 | 7,237,729 | 13,479,464 |
| Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41) | 43 | 4,813,485 | 2,892,278 | 2,112,000 | 2,338,432 | 0 | 983,600 | 15,335,919 | 21,862,170 | 23,736,405 |
| Beginning Fund Balance July 1 | 44 | 2,284,496 | 3,105,601 | 2,915,209 | 14,302,693 | 0 | 2,541,898 | 26,666,185 | 23,195,462 | 16,150,820 |
| TOTAL REVENUES & BEGIN BALANCE (lines 42+43) | 45 | 7,097,981 | 5,997,879 | 5,027,209 | 16,641,125 | 0 | 3,525,498 | 42,002,104 | 45,057,632 | 39,887,225 |

ADOPTED BUDGET SUMMARY

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

| | GENERAL | SPECIAL REVENUES | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | BUDGET 2026 | RE-ESTIMATED 2025 | ACTUAL 2024 |
|---|--------------|------------------|----------------------|--------------|------------------|-----------|-------------|-------------|-------------------|-------------|
| Revenues & Other Financing Sources | | | | | | | | | | |
| Taxes Levied on Property | 1 2,400,533 | 476,363 | | 1,106,418 | 0 | | | 3,983,314 | 3,913,308 | 3,639,837 |
| Less: Uncollected Property Taxes-Levy Year | 2 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| Net Current Property Taxes | 3 2,400,533 | 476,363 | | 1,106,418 | 0 | | | 3,983,314 | 3,913,308 | 3,639,837 |
| Delinquent Property Taxes | 4 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| TIF Revenues | 5 | | 2,100,000 | | | | | 2,100,000 | 2,292,137 | 1,903,358 |
| Other City Taxes | 6 42,329 | 1,544,437 | | 6,723 | 0 | | | 1,593,489 | 1,484,958 | 1,388,931 |
| Licenses & Permits | 7 437,500 | 0 | | | | | 0 | 437,500 | 416,500 | 388,003 |
| Use of Money and Property | 8 450,000 | 370 | 12,000 | 0 | 0 | 0 | 0 | 462,370 | 462,215 | 754,638 |
| Intergovernmental | 9 181,439 | 770,108 | 0 | 18,050 | 0 | | 0 | 969,597 | 4,145,973 | 842,991 |
| Charges for Fees & Service | 10 661,500 | 11,000 | | 0 | 28,000 | 0 | 983,600 | 1,684,100 | 1,675,100 | 1,227,701 |
| Special Assessments | 11 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 |
| Miscellaneous | 12 198,750 | 90,000 | | 0 | 101,000 | 0 | 0 | 389,750 | 234,250 | 111,482 |
| Sub-Total Revenues | 13 4,372,051 | 2,892,278 | 2,112,000 | 1,131,191 | 129,000 | 0 | 983,600 | 11,620,120 | 14,624,441 | 10,256,941 |
| Other Financing Sources: | | | | | | | | | | |
| Total Transfers In | 14 441,434 | 0 | 0 | 1,064,933 | 2,209,432 | 0 | 0 | 3,715,799 | 3,477,729 | 4,941,299 |
| Proceeds of Debt | 15 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 3,760,000 | 8,538,165 |
| Proceeds of Capital Asset Sales | 16 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues and Other Sources | 17 4,813,485 | 2,892,278 | 2,112,000 | 2,196,124 | 2,338,432 | 0 | 983,600 | 15,335,919 | 21,862,170 | 23,736,405 |
| Expenditures & Other Financing Uses | | | | | | | | | | |
| Public Safety | 18 3,441,960 | 858,000 | 0 | | | 0 | | 4,299,960 | 3,842,866 | 3,453,453 |
| Public Works | 19 0 | 1,087,202 | 0 | | | 0 | | 1,087,202 | 997,220 | 800,968 |
| Health and Social Services | 20 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| Culture and Recreation | 21 522,680 | 11,000 | 0 | | | 0 | | 533,680 | 465,527 | 367,249 |
| Community and Economic Development | 22 623,841 | 0 | 0 | | | 0 | | 623,841 | 54,897 | 19,075 |
| General Government | 23 948,359 | 160,900 | 0 | | | 0 | | 1,109,259 | 1,015,127 | 1,020,769 |
| Debt Service | 24 0 | 0 | 0 | 2,178,074 | | 0 | | 2,178,074 | 2,110,544 | 1,524,908 |
| Capital Projects | 25 0 | 0 | 0 | | 14,639,000 | 0 | | 14,639,000 | 6,664,718 | 4,075,317 |
| Total Government Activities Expenditures | 26 5,536,840 | 2,117,102 | 0 | 2,178,074 | 14,639,000 | 0 | 928,458 | 24,471,016 | 15,150,899 | 11,261,739 |
| Business Type Proprietary: Enterprise & ISF | 27 | | | | | | | 928,458 | 760,022 | 488,725 |
| Total Gov & Bus Type Expenditures | 28 5,536,840 | 2,117,102 | 0 | 2,178,074 | 14,639,000 | 0 | 928,458 | 25,399,474 | 15,910,921 | 11,750,464 |
| Total Transfers Out | 29 0 | 1,615,800 | 2,100,000 | 0 | 0 | 0 | 0 | 3,715,800 | 2,480,526 | 4,941,299 |
| Total ALL Expenditures/Fund Transfers Out | 30 5,536,840 | 3,732,902 | 2,100,000 | 2,178,074 | 14,639,000 | 0 | 928,458 | 29,115,274 | 18,391,447 | 16,691,763 |
| Excess Revenues & Other Sources Over | 31 | | | | | | | | | |
| (Under) Expenditures/Transfers Out | 32 -723,355 | -840,624 | 12,000 | 18,050 | -12,300,568 | 0 | 55,142 | -13,779,355 | 3,470,723 | 7,044,642 |
| Beginning Fund Balance July 1 | 33 2,284,496 | 3,105,601 | 2,915,209 | 1,516,288 | 14,302,693 | 0 | 2,541,898 | 26,666,185 | 23,195,462 | 16,150,820 |
| Ending Fund Balance June 30 | 34 1,561,141 | 2,264,977 | 2,927,209 | 1,534,338 | 2,002,125 | 0 | 2,597,040 | 12,886,830 | 26,666,185 | 23,195,462 |

LONG TERM DEBT SCHEDULE - LT DEBT1

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

| Debt Name | Amount of Issue | Type of Debt Obligation | Debt Resolution Number | Principal Due FY | Interest Due FY | Total Obligation Due FY | Bond Reg./ Paying Agent Fees Due FY | Reductions due to Refinancing or Prepayment of Certified Debt | Paid from Funds OTHER THAN Current Year Debt Service Taxes | Amount Paid Current Year Debt Service Levy |
|------------------------------------|-----------------|-------------------------|------------------------|------------------|-----------------|-------------------------|-------------------------------------|---|--|--|
| 2016A Bond (Refunding) | 1 1,405,000 | GO | 2016-0651 | 125,000 | 9,625 | 134,625 | 500 | | 135,125 | 0 |
| 2016B Bond (Refunding) | 2 2,815,000 | GO | 2016-0649 | 250,000 | 19,910 | 269,910 | 500 | | 270,410 | 0 |
| 2020A Bond Allison/College/69th St | 3 8,500,000 | GO | 2020-66 | 735,000 | 106,176 | 841,176 | 600 | | | 841,776 |
| 2020B University Ave | 4 7,500,000 | GO | 2020-67 | 220,000 | 57,213 | 277,213 | 600 | | 277,813 | 0 |
| 2024A 73rd St/68th St South | 5 8,370,000 | GO | 2024-20 | 305,000 | 347,350 | 652,350 | 600 | | 381,585 | 271,365 |
| | 6 - | - | | | | 0 | | | | 0 |
| | 7 - | - | | | | 0 | | | | 0 |
| | 8 - | - | | | | 0 | | | | 0 |
| | 9 - | - | | | | 0 | | | | 0 |
| | 10 - | - | | | | 0 | | | | 0 |
| | 11 - | - | | | | 0 | | | | 0 |
| | 12 - | - | | | | 0 | | | | 0 |
| | 13 - | - | | | | 0 | | | | 0 |
| | 14 - | - | | | | 0 | | | | 0 |
| | 15 - | - | | | | 0 | | | | 0 |
| | 16 - | - | | | | 0 | | | | 0 |
| | 17 - | - | | | | 0 | | | | 0 |
| | 18 - | - | | | | 0 | | | | 0 |
| | 19 - | - | | | | 0 | | | | 0 |
| | 20 - | - | | | | 0 | | | | 0 |
| | 21 - | - | | | | 0 | | | | 0 |
| | 22 - | - | | | | 0 | | | | 0 |
| | 23 - | - | | | | 0 | | | | 0 |
| | 24 - | - | | | | 0 | | | | 0 |
| | 25 - | - | | | | 0 | | | | 0 |
| | 26 - | - | | | | 0 | | | | 0 |
| | 27 - | - | | | | 0 | | | | 0 |
| | 28 - | - | | | | 0 | | | | 0 |
| | 29 - | - | | | | 0 | | | | 0 |
| | 30 - | - | | | | 0 | | | | 0 |
| TOTALS | | | | 1,635,000 | 540,274 | 2,175,274 | 2,800 | 0 | 1,064,933 | 1,113,141 |

LONG TERM DEBT SCHEDULE - GRAND TOTALS

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

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

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026

City of: **WINDSOR HEIGHTS**

The City Council will conduct a public hearing on the proposed Budget at: (entered upon publish) Meeting Date: (entered upon publish) Meeting Time: (entered upon publish)

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

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

| | | | | |
|---|----|---|----------------------|----------------|
| The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library. | | | | |
| The estimated Total tax levy rate per \$1000 valuation on regular property | | | | 14.20958 |
| The estimated tax levy rate per \$1000 valuation on Agricultural property is | | | | 0 |
| At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. | | | | |
| Phone Number (entered upon publish) | | City Clerk/Finance Officer's NAME (entered upon publish) | | |
| | | Budget FY 2026 | Re-estimated FY 2025 | Actual FY 2024 |
| Revenues & Other Financing Sources | | | | |
| Taxes Levied on Property | 1 | 3,983,314 | 3,913,308 | 3,639,837 |
| Less: Uncollected Property Taxes-Levy Year | 2 | 0 | 0 | 0 |
| Net Current Property Taxes | 3 | 3,983,314 | 3,913,308 | 3,639,837 |
| Delinquent Property Taxes | 4 | 0 | 0 | 0 |
| TIF Revenues | 5 | 2,100,000 | 2,292,137 | 1,903,358 |
| Other City Taxes | 6 | 1,593,489 | 1,484,958 | 1,388,931 |
| Licenses & Permits | 7 | 437,500 | 416,500 | 388,003 |
| Use of Money and Property | 8 | 462,370 | 462,215 | 754,638 |
| Intergovernmental | 9 | 969,597 | 4,145,973 | 842,991 |
| Charges for Fees & Service | 10 | 1,684,100 | 1,675,100 | 1,227,701 |
| Special Assessments | 11 | 0 | 0 | 0 |
| Miscellaneous | 12 | 389,750 | 234,250 | 111,482 |
| Other Financing Sources | 13 | 0 | 3,760,000 | 8,538,165 |
| Transfers In | 14 | 3,715,799 | 3,477,729 | 4,941,299 |
| Total Revenues and Other Sources | 15 | 15,335,919 | 21,862,170 | 23,736,405 |
| Expenditures & Other Financing Uses | | | | |
| Public Safety | 16 | 4,299,960 | 3,842,866 | 3,453,453 |
| Public Works | 17 | 1,087,202 | 997,220 | 800,968 |
| Health and Social Services | 18 | 0 | 0 | 0 |
| Culture and Recreation | 19 | 533,680 | 465,527 | 367,249 |
| Community and Economic Development | 20 | 623,841 | 54,897 | 19,075 |
| General Government | 21 | 1,109,259 | 1,015,127 | 1,020,769 |
| Debt Service | 22 | 2,178,074 | 2,110,544 | 1,524,908 |
| Capital Projects | 23 | 14,639,000 | 6,664,718 | 4,075,317 |
| Total Government Activities Expenditures | 24 | 24,471,016 | 15,150,899 | 11,261,739 |
| Business Type / Enterprises | 25 | 928,458 | 760,022 | 488,725 |
| Total ALL Expenditures | 26 | 25,399,474 | 15,910,921 | 11,750,464 |
| Transfers Out | 27 | 3,715,800 | 2,480,526 | 4,941,299 |
| Total ALL Expenditures/Transfers Out | 28 | 29,115,274 | 18,391,447 | 16,691,763 |
| Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out | 29 | -13,779,355 | 3,470,723 | 7,044,642 |
| Beginning Fund Balance July 1 | 30 | 26,666,185 | 23,195,462 | 16,150,820 |
| Ending Fund Balance June 30 | 31 | 12,886,830 | 26,666,185 | 23,195,462 |

EQUIPMENT REPLACEMENT PLAN (APPENDIX B)

Police

Updated 1/23/2025

| | | Budgeted | Actual | Running |
|-------------------------|---------------------------------------|----------|--------|--------------|
| Revenues | | | | \$135,530.70 |
| | Transfer In | | | |
| Expenses | | | | |
| Auto Equipment | Patrol Marked Vehicle | | | |
| | | | | |
| Revenues | | | | |
| | Transfer In | | | |
| Expenses | | | | |
| Auto Equipment | Hybrid Invest Unmarked Vehicle | | | |
| | | | | |
| Revenues | | | | |
| | Transfer In | | | |
| Expenses | | | | |
| Auto Equipment | Hybrid Unmarked Fleet Vehicle | | | |
| Other Capital Equipment | Laptop replacement (2) for mobile use | | | |
| | | | | |
| Revenues | | | | |
| | Transfer In | | | |
| Expenses | | | | |
| Auto Equipment | Hybrid Patrol Fleet Vehicle | | | |
| Other Capital Equipment | PSB Backup Generator | | | |
| | | | | |
| Revenues | | | | |
| | Transfer In | | | |
| Expenses | | | | |
| Auto Equipment | Hybrid Unmarked Fleet Vehicle | | | |
| Other Capital Equipment | Safety/Tactical Helmet Replacement | | | |
| | | | | |
| Revenues | | | | |
| | Transfer In | | | |
| Expenses | | | | |
| Auto Equipment | Hybrid Patrol Fleet Vehicle | | | |
| Other Capital Equipment | PSB Backup Generator | | | |
| | | | | |
| Revenues | | | | |
| | Transfer In | | | |
| Expenses | | | | |
| Auto Equipment | Hybrid Patrol Fleet Vehicle | | | |
| Other Capital Equipment | In Car & Body Camera System Upgrade | | | |
| | | | | |
| Revenues | | | | |
| | Transfer In | | | |
| Expenses | | | | |
| Auto Equipment | Hybrid Patrol Fleet Vehicle | | | |
| Other Capital Equipment | Duty Weapon Replacement | | | |
| | | | | |
| Revenues | | | | |
| | Transfer In | | | |
| Expenses | | | | |
| Auto Equipment | Hybrid Patrol Fleet Vehicle | | | |
| | | | | |
| Revenues | | | | |
| | Transfer In | | | |
| Expenses | | | | |
| Auto Equipment | Hybrid Patrol Fleet Vehicle | | | |
| Other Capital Equipment | | | | |

Fire and EMS

| | | | | Budgeted | Actual | Running |
|-------------------------|-----------------------------------|-------------------------|--|----------------|--------------|----------------|
| | | | | | | \$1,251,871.54 |
| Revenues | | | | 2023-24 | | |
| | Transfer In | | | \$75,000 | | \$1,326,871.54 |
| Expenses | | | | | | |
| Auto Equipment | Pierce Fire Engine | | | \$700,000 | \$705,733.00 | \$621,138.54 |
| Other Capital Equipment | Turnout Gear (2) | | | \$6,000 | \$6,950.00 | \$614,188.54 |
| | Ballistic PPE | | | \$7,000 | \$7,200.00 | \$606,988.54 |
| Revenues | | | | 2024-25 | | |
| | Transfer In | | | \$75,000 | | \$681,988.54 |
| Expenses | | | | | | |
| Other Capital Equipment | Turnout Gear (2) | | | \$7,500 | \$7,500.00 | \$674,488.54 |
| Revenues | | | | 2025-26 | | |
| | Transfer In | Proceeds from 2 Engines | | \$100,000 | | \$774,488.54 |
| Expenses | | | | | | |
| Auto Equipment | 2012 Ford Wheeled Coach Ambulance | | | \$400,000 | \$400,000.00 | \$374,488.54 |
| Other Capital Equipment | Turnout Gear (2) | | | \$7,750 | \$7,750.00 | \$366,738.54 |
| | Fire Hose | | | \$3,000 | \$3,000.00 | \$363,738.54 |
| | Mobile Data Terminal (2) | | | \$15,000 | \$15,000.00 | \$348,738.54 |
| Revenues | | | | 2026-27 | | |
| | Transfer In | | | \$75,000 | | \$423,738.54 |
| Expenses | | | | | | |
| Auto Equipment | 2014 Chevy Tahoe – Paramedic SUV | | | \$75,000 | \$75,000.00 | \$348,738.54 |
| Other Capital Equipment | Turnout Gear (2) | | | \$7,750 | \$7,750.00 | \$340,988.54 |
| Revenues | | | | 2027-28 | | |
| | Transfer In | | | \$75,000 | | \$415,988.54 |
| Expenses | | | | | | |
| Auto Equipment | Shared Resource Ambulance Deposit | | | \$85,000 | \$85,000.00 | \$330,988.54 |
| Other Capital Equipment | Turnout Gear (2) | | | \$8,000 | \$8,000.00 | \$322,988.54 |
| | Fire Hose | | | \$3,100 | \$3,100.00 | \$319,888.54 |
| Revenues | | | | 2028-29 | | |
| | Transfer In | | | \$80,000 | | \$399,888.54 |
| Expenses | | | | | | |
| Auto Equipment | Shared Resource Ambulance Balance | | | \$340,000 | \$340,000.00 | \$59,888.54 |
| Other Capital Equipment | Turnout Gear (2) | | | \$8,000 | \$8,000.00 | \$51,888.54 |
| | Mobile Date Terminal | | | \$7,500 | \$7,500.00 | \$44,388.54 |
| Revenues | | | | 2029-30 | | |
| | Transfer In | | | \$50,000 | | \$94,388.54 |
| Expenses | | | | | | |
| Auto Equipment | Fire Hose | | | \$3,200 | \$3,200.00 | \$91,188.54 |
| Other Capital Equipment | Turnout Gear (2) | | | \$8,000 | \$8,000.00 | \$83,188.54 |
| Revenues | | | | 2030-31 | | |
| | Transfer In | | | \$50,000 | | \$133,188.54 |
| Expenses | | | | | | |
| Auto Equipment | 2019 Ford Expedition | | | \$75,000 | \$75,000.00 | \$58,188.54 |
| Other Capital Equipment | Turnout Gear (2) | | | \$8,000 | \$8,000.00 | \$50,188.54 |
| | Mobile Data Terminal | | | \$7,500 | \$7,500.00 | \$42,688.54 |
| Revenues | | | | 2031-32 | | |
| | Transfer In | | | \$50,000 | | \$92,688.54 |
| Expenses | | | | | | |
| Auto Equipment | Fire Hose | | | \$3,300 | \$3,300.00 | \$89,388.54 |

| | | | | | |
|------------------------------------|------------------|------------|---------------|------------|-------------|
| Other Capital Equipment | Turnout Gear (2) | | \$8,000 | \$8,000.00 | \$81,388.54 |
| Fire and EMS Unscheduled | | | | | |
| SCBA Compressor | | 2034 | \$40,000 | | |
| Mobile Radios, Phones and Scanners | | | As needed | | |
| Portable Radios (18) | | | Every 7 years | | |
| SCBA's and Bottles | | 2031, 2032 | \$180,000 | | |
| Primary Engine - E552 | | 2036 | \$600,000 | | |
| 2024 Chevy Paramedic SUV | | 2034 | \$65,000 | | |
| 2023 Ford Wheeled Coach Ambulance | | 2033 | \$475,000 | | |

Public Works

| | | | Budgeted | Actual | Running |
|-----------------|--|------------------|-----------|--------------|--------------|
| | | | | | \$571,500.00 |
| Revenues | | 2023-2024 | | | |
| | Transfer in RUT | \$30,000 | | | \$601,500.00 |
| | Transfer In | \$45,000 | | | \$646,500.00 |
| Expenses | | | | | |
| Equipment | End Loader | | \$250,000 | \$129,259.00 | \$517,241.00 |
| Revenues | | 2024-25 | | | |
| | Transfer in RUT | \$30,000 | | | \$547,241.00 |
| | Transfer In | \$45,000 | | | \$592,241.00 |
| Expenses | | | | | |
| Equipment | Dump Truck #5 | | \$200,000 | \$243,885.65 | \$348,355.35 |
| | Tar Machine | | \$65,000 | \$65,698.82 | \$282,656.53 |
| Revenues | | 2025-26 | | | |
| | Transfer in RUT | \$75,000 | | | \$357,656.53 |
| | Transfer In | \$60,000 | | | \$417,656.53 |
| Expenses | | | | | |
| Equipment | Class 5 Pickup | | \$120,000 | \$120,000.00 | \$297,656.53 |
| | Dump Truck #6 - 20% Deposit | | \$50,000 | \$50,000.00 | \$247,656.53 |
| | PW Shop Floor Repair | | \$65,000 | \$65,000.00 | \$182,656.53 |
| Revenues | | 2026-27 | | | |
| | Transfer in RUT | \$100,000 | | | \$282,656.53 |
| | Transfer In | \$75,000 | | | \$357,656.53 |
| Expenses | | | | | |
| | John Deere Mower | | \$38,000 | \$38,000.00 | \$319,656.53 |
| | 1/2 Ton Pickup #3 | | \$55,000 | \$55,000.00 | \$264,656.53 |
| | Dump Truck #6 - Final Payment | | \$200,000 | \$200,000.00 | \$64,656.53 |
| Revenues | | 2027-28 | | | |
| | Transfer in RUT | \$40,000 | | | \$104,656.53 |
| | Transfer In | \$60,000 | | | \$164,656.53 |
| Expenses | | | | | |
| Equipment | John Deere Z950M Zero Turn Mower | | \$22,000 | \$22,000.00 | \$142,656.53 |
| | 1/2 Ton Pickup #2 | | \$55,000 | \$55,000.00 | \$87,656.53 |
| | Boom Truck #7 | | \$80,000 | \$80,000.00 | \$7,656.53 |
| Revenues | | 2028-29 | | | |
| | Transfer in RUT | \$40,000 | | | \$127,656.53 |
| | Transfer In | \$60,000 | | | \$187,656.53 |
| Expenses | | | | | |
| Equipment | 1 Ton Chevy Truck #8 | | \$55,000 | \$55,000.00 | \$132,656.53 |
| | PW Locker Room Remodel | | \$100,000 | \$100,000.00 | \$32,656.53 |
| Revenues | | 2029-30 | | | |
| | Transfer In RUT | \$40,000 | | | \$72,656.53 |
| | Transfer In | \$60,000 | | | \$132,656.53 |
| Expenses | | | | | |
| | John Deere 1575 Riding Mower | | \$40,000 | \$40,000.00 | \$92,656.53 |
| | Univ. Ave Traffic Signals (\$50,000 TIF Funded) | | | | \$92,656.53 |
| | | | | | \$52,656.53 |
| Revenues | | 2030-31 | | | |
| | Transfer In RUT | \$40,000 | | | \$92,656.53 |
| | Transfer In | \$60,000 | | | \$152,656.53 |
| Expenses | | | | | |
| Equipment | 73rd Street Traffic Signals (\$200,000 TIF Funded) | | | | \$152,656.53 |
| | Kubota UTV 1100 with implements | | \$40,000 | \$40,000.00 | \$112,656.53 |

Systems & Technology

| | | Budgeted | | Actual | Running |
|------------------|---------------------------------------|----------|-------------|--------|-------------|
| | | | | | \$49,929.53 |
| Revenues | | 2023-24 | | | |
| | Transfer In | \$20,000 | | | \$69,929.53 |
| Expenses | | | | | |
| Office Equipment | UPS 3 | \$5,000 | \$4,706.25 | | \$65,223.28 |
| | Workstations | \$10,000 | \$7,882.87 | | \$57,340.41 |
| | Firewall | \$2,500 | \$1,500.70 | | \$55,839.71 |
| | Server | \$15,000 | \$15,792.17 | | \$40,047.54 |
| Revenues | | 2024-25 | | | |
| | Transfer In | \$15,000 | | | \$55,047.54 |
| Expenses | | | | | |
| Office Equipment | Firewall | \$10,000 | \$5,179.80 | | \$49,867.74 |
| | Cameras - PSB/CEC | \$7,000 | \$8,261.06 | | \$41,606.68 |
| | Server Upgrades | \$20,000 | \$25,210.63 | | \$16,396.05 |
| Revenues | | 2025-26 | | | |
| | Transfer In | \$30,000 | | | \$46,396.05 |
| Expenses | | | | | |
| Office Equipment | Software - Workstations | \$7,500 | \$7,500.00 | | \$38,896.05 |
| | Workstations | \$10,000 | \$10,000.00 | | \$28,896.05 |
| | BodyCam Raid5 Harddrives 6TB | \$2,000 | \$2,000.00 | | \$26,896.05 |
| | Firewall Software | \$1,200 | \$1,200.00 | | \$25,696.05 |
| | City Hall Conf Room Camera/Microphone | \$3,000 | \$3,000.00 | | \$22,696.05 |
| Revenues | | 2026-27 | | | |
| | Transfer In | \$30,000 | | | \$52,696.05 |
| Expenses | | | | | |
| Office Equipment | Network Switches | \$2,000 | \$2,000.00 | | \$50,696.05 |
| | Software - Mail | \$3,500 | \$3,500.00 | | \$47,196.05 |
| | Workstations | \$10,000 | \$10,000.00 | | \$37,196.05 |
| | Firewall Software | \$1,200 | \$1,200.00 | | \$35,996.05 |
| Revenues | | 2027-28 | | | |
| | Transfer In | \$40,000 | | | \$75,996.05 |
| Expenses | | | | | |
| Office Equipment | CEC Switch | \$1,500 | \$1,500.00 | | \$74,496.05 |
| | Workstations | \$10,000 | \$10,000.00 | | \$64,496.05 |
| | Firewall Software | \$1,200 | \$1,200.00 | | \$63,296.05 |
| | Council AV | \$30,000 | \$30,000.00 | | \$33,296.05 |
| | UPS Replacements | \$2,500 | \$2,500.00 | | \$30,796.05 |
| Revenues | | 2028-29 | | | |
| | Transfer In | \$30,000 | | | \$60,796.05 |
| Expenses | | | | | |
| Office Equipment | Phone System Cloud Changeover | \$10,000 | \$10,000.00 | | \$50,796.05 |
| | Workstations | \$10,000 | \$10,000.00 | | \$40,796.05 |
| | Firewall Software and Replacement | \$3,000 | \$3,000.00 | | \$37,796.05 |
| | Camera Replacements & Software Change | \$21,000 | \$21,000.00 | | \$16,796.05 |
| Revenues | | 2029-30 | | | |
| | Transfer In | \$30,000 | | | \$46,796.05 |
| Expenses | | | | | |
| Office Equipment | Server NAS | \$3,000 | \$3,000.00 | | \$43,796.05 |
| | UPS 1 | \$1,000 | \$1,000.00 | | \$42,796.05 |
| | Workstations | \$10,000 | \$10,000.00 | | \$32,796.05 |
| | Phone Software | \$9,000 | \$9,000.00 | | \$23,796.05 |
| | Access Points Replacements | \$2,500 | \$2,500.00 | | \$21,296.05 |
| | Firewall Software | \$1,200 | \$1,200.00 | | \$20,096.05 |

| | | | | |
|------------------|---------------------------------------|----------------|-------------|-------------|
| Revenues | | 2030-31 | | |
| | Transfer In | \$30,000 | | \$50,096.05 |
| Expenses | | | | |
| Office Equipment | UPS Replacements | \$1,000 | \$1,000.00 | \$49,096.05 |
| | Workstations | \$11,000 | \$11,000.00 | \$38,096.05 |
| | Server Host Replacement (WHHV CTY 24) | \$15,000 | \$15,000.00 | \$23,096.05 |
| | Firewall Software & Replacement | \$3,000 | \$3,000.00 | \$20,096.05 |
| | Phone Software | \$9,000 | \$9,000.00 | \$11,096.05 |

| | | | | |
|------------------|-------------------|----------------|-------------|-------------|
| Revenues | | 2031-32 | | |
| | Transfer In | \$25,000 | | \$36,096.05 |
| Expenses | | | | |
| Office Equipment | Workstations | \$11,000 | \$11,000.00 | \$25,096.05 |
| | Firewall Software | \$1,200 | \$1,200.00 | \$23,896.05 |
| | Phone Software | \$9,000 | \$9,000.00 | \$14,896.05 |

| | | | | |
|------------------|-------------------|----------------|-------------|-------------|
| Revenues | | 2032-33 | | |
| | Transfer In | \$25,000 | | \$39,896.05 |
| Expenses | | | | |
| Office Equipment | Workstations | \$11,000 | \$11,000.00 | \$28,896.05 |
| | Firewall Software | \$1,200 | \$1,200.00 | \$27,696.05 |
| | Phone Software | \$9,000 | \$9,000.00 | \$18,696.05 |

| | | | | |
|--------------------|------------|---------|--|--|
| Unscheduled | | | | |
| Desktops (18) | 4 annually | \$3,000 | | |
| Laptops (10) | 3 annually | \$3,900 | | |
| Monitors (31) | 6 annually | \$800 | | |
| CH Copier | | Lease | | |

Community Event Center

| | | Budgeted | | Actual | Running |
|-----------|---------------------------------|-------------|--------------|--------|--------------|
| | | | | | \$118,322.89 |
| Revenues | | 2023-24 | | | |
| | CEC Revenue (actual) | \$17,870 | | | \$136,192.89 |
| | Transfer In | | | | \$136,192.89 |
| Expenses | | | | | |
| Equipment | Audio/Visual Equipment Final | \$14,153 | \$14,152.50 | | \$122,040.39 |
| Revenues | | 2024-25 | | | |
| | CEC Revenue (estimated) | \$20,000.00 | | | \$142,040.39 |
| | Transfer In | \$100,000 | | | \$242,040.39 |
| Expenses | | | | | |
| Equipment | Solar Panels | \$100,000 | \$100,000.00 | | \$142,040.39 |
| | Table Replacement - Phase 1 | \$40,000 | \$40,000.00 | | \$102,040.39 |
| | Appliance/Equipment Replacement | \$8,000 | \$8,000.00 | | \$94,040.39 |
| Revenues | | 2025-26 | | | |
| | CEC Revenue (estimated) | \$20,000.00 | | | \$114,040.39 |
| | Transfer In | | | | \$114,040.39 |
| Expenses | | | | | |
| Equipment | Appliance/Equipment Replacement | \$8,000 | \$8,000.00 | | \$106,040.39 |
| | Table Replacement - Phase 2 | \$20,000 | \$20,000.00 | | \$86,040.39 |
| Revenues | | 2026-27 | | | |
| | CEC Revenue (estimated) | \$20,000.00 | | | \$106,040.39 |
| | Transfer In | | | | \$106,040.39 |
| Expenses | | | | | |
| Equipment | Appliance/Equipment Replacement | \$8,000 | \$8,000.00 | | \$98,040.39 |
| | Table Replacement - Phase 3 | \$18,000 | \$18,000.00 | | \$80,040.39 |
| Revenues | | 2027-28 | | | |
| | CEC Revenue (estimated) | \$20,000.00 | | | \$100,040.39 |
| | Transfer In | | | | \$100,040.39 |
| Expenses | | | | | |
| Equipment | Banquet Chair Replacement | \$15,000 | \$15,000.00 | | \$85,040.39 |
| | Solar Invertors | \$5,000 | \$5,000.00 | | \$80,040.39 |
| | Appliance/Equipment Replacement | \$8,000 | \$8,000.00 | | \$72,040.39 |
| Revenues | | 2028-29 | | | |
| | CEC Revenue (estimated) | \$20,000.00 | | | \$92,040.39 |
| | Transfer In | | | | \$92,040.39 |
| Expenses | | | | | |
| Equipment | Appliance/Equipment Replacement | \$8,000 | \$8,000.00 | | \$84,040.39 |
| Revenues | | 2029-30 | | | |
| | CEC Revenue (estimated) | \$20,000.00 | | | \$104,040.39 |
| | Transfer In | | | | \$104,040.39 |
| Expenses | | | | | |
| Equipment | Appliance/Equipment Replacement | \$8,000 | \$8,000.00 | | \$96,040.39 |
| Revenues | | 2030-31 | | | |
| | CEC Revenue (estimated) | \$20,000.00 | | | \$116,040.39 |
| | Transfer In | | | | \$116,040.39 |
| Expenses | | | | | |
| Equipment | Appliance/Equipment Replacement | \$8,000 | \$8,000.00 | | \$108,040.39 |
| | Solar Invertor Replacements | \$5,000 | \$5,000.00 | | \$103,040.39 |
| | Large Kitchen Refresh | \$75,000 | \$75,000.00 | | \$28,040.39 |

CAPITAL IMPROVEMENT PLAN (APPENDIX C)

| DRAFT WINDSOR HEIGHTS 10 YEAR CIP (FY26-36) | | | | | | | | | | | | | | | |
|---|--------------------------------------|------------|--|---|--|---------------------------|-------------|----------------------|-----------|---------------------|-----------------------|-------|----------------------|--|-------------------------|
| Project Type | Project Name | PCI Rating | Project Description | Project Reasoning | Planned Construction Year (FY) Projects may start/end on adjoining Fiscal Year | Funding Source Estimates | | | | | | Sewer | Total Estimated Cost | External Funding Sources | Source/Date Information |
| | | | | | | Stormwater Funding Source | Storm Water | Water Funding Source | Water | City (GF, TIF, RUT) | Funding Source | | | | |
| Reconstruction | 68th St. South & Mott | 38 | School St to University Ave. Storm sewer installation, sanitary spot repairs, pedestrian connection to School St and Colby Park. | DMWW priority due to main breaks and need to upsize watermain. Need sidewalk to Colby Park. Poor Pavement Conditions as noted on the PCI. Incorporate recommendations of the Stormwater Management Plan - > portions of Figure #12. | 2025-2026 | Stormwater/TIF | \$407,571 | DMWW/TIF | \$420,300 | \$2,872,129 | 2024 Bond (Debt Levy) | | \$3,700,000 | | Excel Tab 2023 |
| | 74th Street | 40 | 74th St Wishire to College. Full depth removal and replacement of the road, replacement of significant storm sewer and subdrains, sanitary sewer spot repairs. | DMWW high priority due to main breaks and need to update main size. Several intakes in need of reconstruciton causing undermining to road. Overlay insufficient. | 2025-26 (storm sewer) 2026-27 (road reconstruction) | Stormwater | \$630,400 | DMWW | \$284,700 | \$2,684,900 | Cash/LOSST/2024 Bond | | \$3,600,000 | | Excel Tab 2024 |
| | 67th Street | 33 | School St to University Ave. Storm sewer installation, sanitary spot repairs, pedestrian connection to School St and Colby Park. | DMWW upgrade main from 6" to 8". Poor Pavement Conditions as noted on the PCI. Incorporate recommendations of the Stormwater Management Plan -> portions of Figure #12. | 2028 | Stormwater | \$452,000 | DMWW | \$420,300 | \$2,927,700 | Cash/LOSST | | \$3,800,000 | | Excel Tab 2024 |
| | 64th Street - (Forest Ct. to Sunset) | 30.5-43 | Forest Ct. to Sunset Includes sanitary sewer spot repairs, installation of storm sewer and connections into nearest available structures, and water main replacement. | Poor pavement conditions, lack of storm sewer, resident and council request. Project may be broken up into phases and shall be coordinated with school schedule. | 2029 | Stormwater | \$307,100 | DMWW | \$227,200 | \$1,865,700 | 2029 Bond | | \$2,400,000 | | Excel Tab 2024 |
| | 76th Street and Marilyn Drive. | 44 | 76th St. and Marilyn from College to City Limits. Includes sanitary sewer spot repairs, watermain replacment and replacement of storm water and sub drains. | Poor pavement conditions as noted on the PCI. Several intakes on flat spots in need or rebuilding that have caused undermining to road. | 2030 | Stormwater | \$354,500 | DMWW | \$381,800 | \$2,963,700 | 2029 Bond | | \$3,700,000 | | Excel Tab 2024 |
| Reconstruction | Washington Ave. 70th-73rd St. | 31 | Reconstruction of Washington Ave between 73rd and 70th. Installation of sidewalk and storm sewer to 70th. | Poor pavement conditions noted in PCI. | 2033 | Stormwater | \$275,900 | DMWW | \$266,900 | \$2,257,200 | TBD | | \$2,800,000 | | Excel Tab 2023 |
| | Carpenter Avenue | 44 | 64th Street to 65th Street. Full depth removal and replacement of the road, installation of some storm sewer and subdrains, sanitary sewer spot repairs. | Pavement conditions as noted on the PCI, shorter section of street that may be able to get completed sooner as funding allows. If paired with Elmcrest Ave, may get more favorable bids. | 2034 | Stormwater | \$117,214 | DMWW | \$16,068 | \$863,629 | TBD | | \$1,200,000 | | Excel Tab 2020 |
| | 73rd Street - (South of University) | 17-23 | University to Center Street. Includes potential realignment of 73rd St to accommodate pedestrian facilities between Buffalo Road and Center Street, storm sewer improvements, sanitary sewer point repairs. Grant Dependent Signalization Upgrades and potential Ped. Bridge | Poor Pavement Conditions as noted on the PCI. Improve walkability through the corridor. Signal upgrades. | Unscheduled (2030-2031) | Stormwater/RAISE/TIF | \$1,978,630 | DMWW | \$0 | \$16,321,370 | Future Bond (TIF) | | \$19,000,000 | STBG: 2024\$700,000 STBG 2025 applied. 2025 RAISE Applied | Excel Tab 2020 |

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|----------------|----------------------------------|----|--|---|-------------|------------|-----------|------|-----------|-------------|-----|--|-------------|--|----------------|
| Reconstruction | Elmcrest Dr - (64th-65th) | 42 | 64th Street to 65th Street. Full depth removal and replacement of the road, installation of some storm sewer and subdrains, sanitary sewer spot repairs. | Pavement conditions as noted on the PCI, shorter section of street that may be able to get completed sooner as funding allows. If paired with Carpenter Ave, may get more favorable bids. | Unscheduled | Stormwater | \$117,214 | DMWW | \$16,068 | \$863,629 | TBD | | \$1,200,000 | | Excel Tab 2020 |
| | Elmcrest Dr - (66th-68th) | 45 | 66th St to 68th St. Full depth removal and replacement of the road, installation of some storm sewer and subdrains, sanitary sewer spot repairs. | Pavement conditions as noted on the PCI, shorter section of street that may be able to get completed sooner as funding allows. | Unscheduled | Stormwater | \$62,521 | DMWW | \$10,712 | \$971,547 | TBD | | \$1,200,000 | | Excel Tab 2020 |
| | Elmcrest Dr - (66th to dead-end) | 41 | 66th Street east to the dead end. Full depth removal and replacement of the road and sanitary sewer spot repairs. | | Unscheduled | Stormwater | \$15,600 | DMWW | \$16,068 | \$620,678 | TBD | | \$700,000 | | Excel Tab 2020 |
| | Timmons Ave | 32 | 66th St to 68th St | | Unscheduled | Stormwater | \$60,000 | DMWW | \$95,500 | \$724,500 | TBD | | \$880,000 | | Excel Tab 2024 |
| | 64th St. - (College to Sunset) | 43 | College Ave to Sunset | | Unscheduled | Stormwater | \$40,000 | DMWW | \$250,000 | | TBD | | \$2,000,000 | | |
| | 64th St. (South of University) | 39 | South of University to Lamar Place | Pavement conditions as noted on the PCI, creation of storm water connectino from The Windsor. | Unscheduled | Stormwater | \$550,000 | DMWW | \$500,000 | \$3,170,000 | TBD | | \$4,220,000 | | Excel Tab 2024 |
| | 79th St. | 45 | 79th St Between College Drive and Marilyn Drive | | Unscheduled | Stormwater | \$217,300 | DMWW | \$221,700 | \$1,751,000 | TBD | | \$2,190,000 | | Excel Tab 2024 |

| Project Type | Project Name | | Project Description | Project Reasoning | Planned Construction Year (FY) Projects may start before or be completed after noted Fiscal Year | Stormwater Funding Source | Storm Water | Water Funding Source | Water | City (GF, TIF, RUT) | Funding Source | | Total Estimated Cost | External Funding Sources | Source Information |
|---------------------------|--|--|--|---|--|---------------------------|-------------|----------------------|-------|---------------------|----------------|--|----------------------|--------------------------|--------------------|
| Overlays / Mill & Overlay | Forest Court Mill and Overlay (64th to 66th) | | From 64th St to 66th St. Mill off the existing road surface and overlay with a 2" asphalt cap. Full depth patches would be completed as needed. | Pavement conditions as noted on the PCI, shorter section of street that may be able to get completed sooner as funding allows. Roads be rerevaluated for full reconstruction as construction date approaches. | 2025-2026 | | | | | \$400,000 | RUT/LOST | | \$400,000 | | |
| | Mott Ave Mill and Overlay (64th to 65th) | | 64th to 65th Street. Mill off the existing road surface and overlay with a 2" asphalt cap. Full depth patches would be completed as needed. | | 2028 | | | | | \$250,000 | RUT/LOST | | \$250,000 | | |
| | 77th St. (Marilyn to College) | | 77th Street from Marilyn Drive to College Drive. Mill and overlay the roadway. | | 2028 | | | | | \$650,000 | RUT/LOST | | \$650,000 | | |
| | Luin Lane | | Entirety of Luin Lane between both ends of College Drive. Mill and overlay the roadway. | | 2034 | | | | | \$400,000 | RUT/LOST | | \$250,000 | | |
| | 75th St. (Wilshire to College) | | 75th St from Wilshire Blvd to College Drive. Mill and overlay the roadway. | | 2036 | | | | | \$288,400 | RUT/LOST | | \$288,400 | | |
| | Colby Ave Mill and Overlay (70th to 73rd) | | 70th to 73rd St. Mill off the existing road surface and overlay with a 2" asphalt cap. Full depth patches would be completed as needed. | | Unscheduled | | | | | \$741,600 | RUT/LOST | | \$741,600 | | |
| | Plaza Circle Full Depth Asphalt | | Plaza Circle south of College Drive to the dead end. Reconstruction | | Unscheduled | | | | | \$700,000 | RUT/LOST | | \$700,000 | | Excel Tab 2024 |
| | Plaza Hills Overlays - Phase 7+ | | 78th St, 79th St, and 80th St between College Drive and Marilyn Drive. 80th Circle north of College Drive. Mill and overlay the roadway. 78th St and 79th St do not require milling, just overlay. | | Unscheduled | | | | | \$1,545,000 | RUT/LOST | | \$1,545,000 | | |

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| Pavement Preservation | Residential Street Cracksealing | | Cracksealing of asphalt residential roads | | Ongoing | | | | | TBD | RUT | | | | |
| | University Ave Sealing | | Sealing along asphalted portions of University Ave to extend life of road | | 2025-2026 | | | | | \$120,000 | TIF | | \$120,000 | | |
| | University Ave Striping | | Pavement striping within corporate limits | | 2025-2026 | | | | | \$120,000 | TIF | | \$120,000 | | |
| | Wilshire Blvd | | PCC patching and reconstruction. Primary focus immediately west of 70th St. and immediately west of 73rd. | | 2027 | | | | | \$250,000 | RUT/LOST | | \$250,000 | | |
| | Colby Ave (66th to 68th) | | 66th St to 68th St.Mill out half the depth of existing pavement at failed joints and replace. Similar to work done on 70th Street south of Hickman in 2018. | | 2027 | | | | | \$123,600 | RUT/LOST | | \$123,600 | | |
| | 66th Street (Forest to Del Matro) | | Joint sealing of 66th Street from Forest Court to Del Matro. | | 2027 | | | | | \$61,800 | RUT/LOST | | \$61,800 | | |
| | 70th St. PCC Patching | | Misc PCC Patching | | 2028 | | | | | \$500,000 | RUT/LOST | | \$500,000 | | |
| | 70th St.Crack Sealing | | Crack sealing along entire duration of 70th St. | | 2029 | | | | | \$80,000 | RUT/LOST | | \$80,000 | | |

| | Project Name | | Project Description | Project Reasoning | Planned Construction Year (FY) Projects may start before or be completed after noted Fiscal Year | Stormwater Funding Source | Storm Water | Water Funding Source | Water | City (GF, TIF, RUT) | Funding Source | | Total Estimated Cost | External Funding Sources | Source Information |
|----------------------|---|--|---|---|--|---------------------------|-------------|----------------------|-------|---------------------|----------------|--|----------------------|--------------------------|--|
| Storm Water Projects | Wilshire Blvd Storm Sewer | | Replace the storm sewer on private property between Wilshire and Sunrise. Abandon the pipe on private property and install new sewer on Wilshire to connect to 73rd St. | Stormwater Management Plan | 2025-2026 | Stormwater Fund | \$150,000 | | | | | | \$150,000 | | https://www.windsorheights.org/345/Stormwater-Management |
| | Storm Sewer Televising | | Televis final section of City storm sewer | System maintenance | 2026 | Stormwater Fund | \$50,000 | | | | | | \$50,000 | | |
| | Colby Park Storm Sewer | | Installation of storm sewer from School Street to the creek. | Must be completed prior to pickleball phase. Stormwater Management Plan, Figure #11 | 2027 | Stormwater Fund/TIF | \$430,000 | | | | | | \$430,000 | | |
| | 65th St. Storm sewer addition | | Connection from The Windsor storm retention basin, 65th St. and Public Safety Building storm sewer | Provide stormsewer connections on 65th St. and connection to The Windsor overflow | 2027 | Stormwater Fund | \$670,000 | | | | | | \$670,000 | | |
| | Washington Ave, 70th St, and Northwest Drive Storm Sewer Improvements | | Installation of storm sewer along Northwest Drive, 69th St, Washington Ave, and 70th Street in order to increase carrying capacity. Can be split into two phases as needed. | Stormwater Management Plan, Figure #2 | 2032 | Stormwater Fund | \$1,500,000 | | | | | | \$1,500,000 | | |
| | Colby Avenue and Forest Court Storm Sewer Improvements | | Increase size and install new storm sewer on Forest Ct from 68th St to 73rd St. Install storm sewer at the intersection of 70th St. and Colby Ave. | Stormwater Management Plan, Figure #11 | 2034 | Stormwater Fund | \$1,650,000 | | | | | | \$1,650,000 | | |

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| Streambank Stabilization | North Walnut Creek Streambank Stabilization - Project 1 | | Protecting storm sewer outfall adjacent to trail west of 1816 75th St. Incorporated in 74th St. project. | Protect public infrastructure and private structures that are at risk of being damaged by continued erosion of the streambank on North Walnut Creek. | 2025-2026 | Stormwater Fund | \$150,000 | | | | 74th St. Project Expense | | \$150,000 | | https://windsorheights.org/DocumentCenter/View/1906/Final-Report---North-Walnut-Creek-Stabilization-Study?bidId= |
| | North Walnut Creek Streambank Stabilization - Project 2 | | Protect storm sewer and sanitary serwer infrastructure encroaching into creek bank through addition of rip rap. | | 2029 | Stormwater/Sewer Fund | \$100,000 | | | | | | \$100,000 | | |
| | North Walnut Creek Streambank Stabilization - Phase 3 | | Protect public infrastructure and private structures that are at risk of being damaged by continued erosion of the streambank on North Walnut Creek. | | Unscheduled | Stormwater Fund | \$500,000 | | | | | | \$500,000 | | |
| | North Walnut Creek Streambank Stabilization - Phase 4 | | | | Unscheduled | Stormwater Fund | \$500,000 | | | | | | \$500,000 | | |

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| Flood Reduction | Property buy-outs | | Possible result of the flood resliency study | | Unscheduled | | | | | TBD | | | \$4,635,000 | Federal monies not currently available | https://www.windsorheights.org/813/Flood-Information |
| | Levee construction | | | | Unscheduled | | | | | TBD | | | \$6,798,000 | | |
| | Creek channel clear and grub | | | | Unscheduled | | | | | TBD | | | \$11,330,000 | | |

| | Project Name | | Project Description | Project Reasoning | Planned Construction Year (FY) Projects may start before or be completed after noted Fiscal Year | Stormwater Funding Source | Storm Water | Water Funding Source | Water | City (GF, TIF, RUT) | Funding Source | | Total Estimated Cost | External Funding Sources | Source Information |
|-----------------|---|--|---|--|---|------------------------------|----------------|-------------------------|-------|------------------------|----------------|--|----------------------------|-------------------------------------|-----------------------|
| Park and Trails | Water Trails Access Point in Colby Park | | Construct an interactive and immersive feature along Walnut Creek in Colby Park as part of the Greater Des Moines Water Trails projects. | Park Master Plan | 2025-2026 | | | | | \$150,000 | TIF | | \$175,000 | \$125,000 Grant Awarded | |
| | Public Art Installation 1 | | TBD | TBD On Public Art Plan. | 2026 | | | | | TBD | TBD | | \$30,000 | | |
| | 63rd St. Sign and Barrier | | City Signage and stone barrier along 63rd St. immediately north of I235 | Safety & Signage | 2026 | | | | | \$65,000 | TIF | | \$65,000 | | |
| | Trail Reconstruction adjacent to Colby Park | | Replace 2,500' of deteriorated asphalt trail with concrete trail to WalMart Parking lot. Areas north of these will be impacted and replaced by WRA project. | Grant Opportunity | Subject to Grant | | | | | \$110,000 | TIF | | \$220,000 | Grant Applied For | |
| | Parking Parking Lot | | Grind and resurface Colby Park parking lot & restore bioswale | Necessary maintenance | 2028 | Stormwater Fund | \$25,000 | | | \$425,000 | TIF | | \$450,000 | | Excel tab 2024 |
| | Public Art Installation 2 | | TBD | TBD On Public Art Plan. | 2029 | | | | | TBD | TBD | | \$30,000 | | |
| | Park Tennis Court Phase | | Includes the following: Construct new tennis and pickleball courts. | Park Master Plan | 2031-32 (Timeline subject to RAISE Grant) | | | | | \$1,500,000 | TIF | | \$1,500,000 | | |
| | North of CEC & Fitness Circuit Park Plan | | Includes the following: Add north amenity event space; Install landscape improvements; Construct fitness circuit and install equipment. | Park Master Plan | Unscheduled | | | | | \$800,000 | TIF | | \$800,000 | | |
| | Sherwood Forest Path Connection | | Replacement of grass path to Sherwood Forest. | Subject to Development Agreement on Sherwood Forest | Unscheduled | | | | | \$108,000 | GF | | \$108,000 | | |
| | Community Garden | | Install a community garden. | Council Input | Unscheduled | | | | | TBD | GF | | \$20,000 | | |
| | Lion's Park Refresh and Reconfigure | | Public Works proposing minor improvements 2024-2025 | Park Master Plan | Unscheduled | | | | | TBD | GF | | TBD | | |
| | Trail Connection over Walnut Creek south of I-235 | | Connect the trail systems between WDM, DSM, and Windsor Heights. This is currently in the feasibility study stage. | Park Master Plan | Unscheduled | | | | | TBD | TIF | | TBD | Included in RAISE Grant Application | |
| | Trail Reconstruction Phase 1 | | I-235 to Center St. | Necessary maintenance | Unscheduled | | | | | TBD | GF | | \$450,000 | TAP Grant Applied For | Excel Tab 2024 |
| | Trail Reconstruction Phase 2 | | TBD | Necessary maintenance | Unscheduled | | | | | TBD | GF | | TBD | | |
| | | | | | | | | | | | | | | | |
| Facilities | Public Safety Remodel | | Repurpose under utilized space and undertake necessary maintenance of existing facilities. | Repurpose under utilized space to accommodate gendered spaces, sleeping quarters and office needs. Replace aging roof and hvac syssem. Enhance staff safety and improve better employee retention. | Unscheduled | | | | | TBD | TBD | | In excess of \$1000000 | | Space Use Analysis |