

77-728

6D

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2019 - ENDING JUNE 30, 2020

Resolution No.: _____

The City of: Windsor Heights County Name: POLK Date Budget Adopted: _____
(Date) xx/xx/xx

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.

County Auditor Date Stamp		Telephone Number		Signature			
		January 1, 2018 Property Valuations				Last Official Census 4,860	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	223,894,533	2b		221,608,631
		DEBT SERVICE	3a	280,135,512	3b		277,849,290
	Ag Land	4a	0	4b	0		

Code Sec.	Dollar Limit	Purpose	(A)		(B)		(C)	
			Request with Utility Replacement		Property Taxes Levied		Rate	
384.1	8.10000	Regular General levy	5	1,813,546	1,795,030	43	8.10000	
(384)		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge	6		0	44	0	
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0	
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	30,226	29,917	47	0.13500	
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0	
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0	
12(15)	0.06750	Levee Impr. fund in special charter city	13		0	51	0	
12(17)	Amt Nec	Liability, property & self insurance costs	14	51,500	50,974	52	0.23002	
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	9,000	8,909	465	0.04020	
(384)		Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0	
12(2)	0.81000	Memorial Building	16		0	54	0	
12(3)	0.13500	Symphony Orchestra	17		0	55	0	
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0	
12(5)	As Voted	County Bridge	19		0	57	0	
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0	
12(9)	0.03375	Aid to a Transit Company	21		0	59	0	
12(16)	0.20500	Maintain Institution received by gift/devise	22		0	60	0	
12(18)	1.00000	City Emergency Medical District	463		0	466	0	
12(20)	0.27000	Support Public Library	23	60,452	59,834	61	0.27000	
28E.22	1.50000	Unified Law Enforcement	24		0	62	0	
		Total General Fund Regular Levies (5 thru 24)	25	1,964,724	1,944,664			
384.1	3.00375	Ag Land	26		0	63	0	
		Total General Fund Tax Levies (25 + 26)	27	1,964,724	1,944,664		Do Not Add	
		Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64	0	
384.6	Amt Nec	Police & Fire Retirement	29		0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	371,683	367,888		1.66008	
Rules	Amt Nec	Other Employee Benefits	31	734,890	727,386		3.28230	
		Total Employee Benefit Levies (29,30,31)	32	1,106,573	1,095,274	65	4.94238	
		Sub Total Special Revenue Levies (28+32)	33	1,106,573	1,095,274			
		Valuation						
386	As Req	With Gas & Elec						
		Without Gas & Elec						
	SSMID 1 (A)	(B)	34		0	66	0	
	SSMID 2 (A)	(B)	35		0	67	0	
	SSMID 3 (A)	(B)	36		0	68	0	
	SSMID 4 (A)	(B)	37		0	69	0	
	SSMID 5 (A)	(B)	555		0	565	0	
	SSMID 6 (A)	(B)	556		0	566	0	
	SSMID 7 (A)	(B)	1177		0	###	0	
	SSMID 8 (A)	(B)	1185		0	###	0	
		Total Special Revenue Levies	39	1,106,573	1,095,274			
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	786,258	779,842	70	2.80671	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0	
		Total Property Taxes (27+39+40+41)	42	3,857,555	3,819,780	72	16.52431	

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.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

[CHECK CITY VALUATIONS](#)
[Taxable Valuations By Class By Levy Authority](#)
[100% Valuations By Class By Levy Authority](#)

Commercial & Industrial Replacement Claim Estimation

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

The City of Windsor Heights

	(A) Commercial - Non-TIF	(B) Commerical - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1 Taxable	25,474,288	47,614,442	0	0
2 100% Assessed	33,497,261	47,712,439	0	0

REPLACEMENT \$		FILLS TO:
3 General Fund	\$70,403	REVENUES, LINE 18, COL (C)
4 Special Fund	\$39,653	REVENUES, LINE 18, COL (D)
5 Debt Fund	\$22,793	REVENUES, LINE 18, COL (F)
6 Capital Reserve Fund	\$0	REVENUES, LINE 18, COL (G)

REPLACEMENT PAYMENT PERCENTAGE

Beginning in FY 2017-2018, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.

To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an esitmation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.

100%

- 99%
- 98%
- 97%
- 96%
- 95%
- 94%

* Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.

	(A) General	(B) Special Revenue	(C) TIF Sp. Revenue	(D) Debt Service	(E) Capital Projects	(F) Proprietary
Other State Grants & Reimbursements	18	\$0				

Fund Balance Worksheet for City of **Windsor Heights**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2018										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	4,451,158	1,264,732	1,389,486	2,014,359	793,276	0	9,913,011	581,915	10,494,926
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	5,479,131	1,985,422	1,860,988	1,841,625	3,360,506	0	14,527,672	1,206,724	15,734,396
Actual Expenditures Except End Bal (pg 12, line 259) *	3	5,494,190	1,793,912	2,203,283	3,373,665	2,677,150	0	15,542,200	1,060,701	16,602,901
Ending Fund Balance June 30 (pg 12, line 270) *	4	4,436,099	1,456,242	1,047,191	482,319	1,476,632	0	8,898,483	727,938	9,626,421
(2)										
** Re-Estimated FY 2019										
Beginning Fund Balance	5	4,436,099	1,456,242	1,047,191	482,319	1,476,632	0	8,898,483	727,938	9,626,421
Re-Est Revenues	6	3,286,352	2,180,489	1,871,627	1,632,060	1,371,000	0	10,341,528	853,819	11,195,347
Re-Est Expenditures	7	5,205,294	2,097,072	0	1,608,716	1,391,200	0	10,302,282	780,944	11,083,226
Ending Fund Balance	8	2,517,157	1,539,659	2,918,818	505,663	1,456,432	0	8,937,729	800,813	9,738,542
(3)										
** Budget FY 2020										
Beginning Fund Balance	9	2,517,157	1,539,659	2,918,818	505,663	1,456,432	0	8,937,729	800,813	9,738,542
Revenues	10	3,220,000	2,072,681	3,142,387	1,622,949	2,910,000	0	12,968,017	888,819	13,856,836
Expenditures	11	3,177,290	1,975,195	3,979,213	1,600,156	0	0	10,731,854	785,897	11,517,751
Ending Fund Balance	12	2,559,867	1,637,145	2,081,992	528,456	4,366,432	0	11,173,892	903,735	12,077,627

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30,

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF Windsor Heights

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input style="width: 100px; height: 20px;" type="text"/>	<u>0</u>
2 Support of a Local Emerg.Mgmt.Comm.	9,000	8,909
3 TOTAL FOR FISCAL YEAR 2018	9,000	8,909

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2019

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2019	ACTUAL 2018
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,544,877	548,131						2,093,008	2,412,859
Jail	2								0	0
Emergency Management	3	9,000							9,000	8,870
Flood Control	4								0	0
Fire Department	5	358,165	214,504						572,669	727,307
Ambulance	6	175,515	46,972						222,487	56,272
Building Inspections	7	93,400	16,192						109,592	104,720
Miscellaneous Protective Services	8								0	0
Animal Control	9	800							800	263
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	2,181,757	825,799				0		3,007,556	3,310,291
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12		473,778						473,778	319,427
Parking - Meter and Off-Street	13								0	0
Street Lighting	14		65,000						65,000	71,001
Traffic Control and Safety	15		5,500						5,500	4,321
Snow Removal	16		163,422						163,422	126,914
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								0	0
TOTAL (lines 12 - 21)	22	0	707,700				0		707,700	521,663
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29	3,000							3,000	3,000
TOTAL (lines 23 - 29)	30	3,000	0				0		3,000	3,000
CULTURE & RECREATION										
Library Services	31	92,960							92,960	91,136
Museum, Band and Theater	32								0	0
Parks	33	151,016	28,370						179,386	150,593
Recreation	34	104,730	27,375						132,105	169,855
Cemetery	35								0	0
Community Center, Zoo, & Marina	36	3,200							3,200	4,623
Other Culture and Recreation	37								0	27,851
TOTAL (lines 31 - 37)	38	351,906	55,745				0		407,651	444,058

CITY OF Windsor Heights

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

		RE-ESTIMATED Fiscal Year Ending 2019						Fiscal Years		
GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2019	ACTUAL 2018
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39								0	0
Economic Development	40								0	0
Housing and Urban Renewal	41	27,512	122,838						150,350	75,600
Planning & Zoning	42								0	0
Other Com & Econ Development	43								0	0
	44									
TOTAL (lines 39 - 44)	45	27,512	122,838	0			0		150,350	75,600
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	93,454	6,303						99,757	109,490
Clerk, Treasurer, & Finance Adm.	47	437,300	115,687						552,987	500,789
Elections	48	4,000							4,000	5,413
Legal Services & City Attorney	49	75,000							75,000	65,664
City Hall & General Buildings	50								0	0
Tort Liability	51								0	0
Other General Government	52								0	0
TOTAL (lines 46 - 52)	53	609,754	121,990	0			0		731,744	681,356
DEBT SERVICE	54				1,608,716				1,608,716	3,328,473
Gov Capital Projects	55		250,000			1,346,200			1,596,200	2,677,149
TIF Capital Projects	56								0	55,972
TOTAL CAPITAL PROJECTS	57	0	250,000	0		1,346,200	0		1,596,200	2,733,121
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	3,173,929	2,084,072	0	1,608,716	1,346,200	0		8,212,917	11,097,562
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59								0	0
Sewer Utility	60							180,290	180,290	105,087
Electric Utility	61								0	0
Gas Utility	62								0	0
Airport	63								0	0
Landfill/Garbage	64							322,807	322,807	315,356
Transit	65								0	0
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68							277,847	277,847	160,859
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0
Enterprise DEBT SERVICE	70								0	0
Enterprise CAPITAL PROJECTS	71								0	37,500
Enterprise TIF CAPITAL PROJECTS	72								0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)	73							780,944	780,944	618,802
TOTAL ALL EXPENDITURES (lines 58+74)	74	3,173,929	2,084,072	0	1,608,716	1,346,200	0	780,944	8,993,861	11,716,364
Regular Transfers Out	75	58,000	13,000			45,000			116,000	2,683,254
Internal TIF Loan Transfers Out	76	1,973,365							1,973,365	2,203,283
Total ALL Transfers Out	77	2,031,365	13,000	0	0	45,000	0	0	2,089,365	4,886,537
Total Expenditures and Other Fin Uses (lines 73+74)	78	5,205,294	2,097,072	0	1,608,716	1,391,200	0	780,944	11,083,226	16,602,901
Ending Fund Balance June 30	79	2,517,157	1,539,659	2,918,818	505,663	1,456,432	0	800,813	9,738,542	9,626,421

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

RE-ESTIMATED REVENUES DETAIL
RE-ESTIMATED Fiscal Year Ending 2019

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2019	ACTUAL 2018
Taxes Levied on Property	1	1,956,413	1,095,116		786,588				3,838,117	3,594,045
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,956,413	1,095,116		786,588	0			3,838,117	3,594,045
Delinquent Property Taxes	4								0	0
TIF Revenues	5			1,871,627					1,871,627	1,860,988
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	20,466	11,457		6,757				38,680	40,124
Utility franchise tax (Iowa Code Chapter 364.2)	7	260,000							260,000	273,131
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11	25							25	937
Other Local Option Taxes	12								0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	280,491	11,457		6,757	0			298,705	314,192
Licenses & Permits	14	70,900							70,900	73,268
Use of Money & Property	15	3,500							3,500	10,758
Intergovernmental:										
Federal Grants & Reimbursements	16	13,000							13,000	11,610
Road Use Taxes	17		590,490						590,490	620,088
Other State Grants & Reimbursements	18	70,711	39,581		23,344				133,636	126,890
Local Grants & Reimbursements	19								0	39,381
Subtotal - Intergovernmental (lines 16 thru 19)	20	83,711	630,071	0	23,344	0		0	737,126	797,969
Charges for Fees & Service:										
Water Utility	21	15,000							15,000	324,735
Sewer Utility	22							192,350	192,350	172,832
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27							351,469	351,469	363,503
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32								0	345,654
Other Fees & Charges for Service	33	257,000	6,140					310,000	573,140	278,956
Subtotal - Charges for Service (lines 21 thru 33)	34	272,000	6,140		0	0	0	853,819	1,131,959	1,485,680
Special Assessments	35								0	0
Miscellaneous	36	444,048	44,000			666,000			1,154,048	2,602,103
Other Financing Sources:										
Regular Operating Transfers In	37	58,000	13,000			45,000			116,000	2,683,254
Internal TIF Loan Transfers In	38	117,289	380,705		815,371	660,000			1,973,365	2,203,283
Subtotal ALL Operating Transfers In	39	175,289	393,705	0	815,371	705,000	0	0	2,089,365	4,886,537
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	108,856
Proceeds of Capital Asset Sales	41								0	0
Subtotal-Other Financing Sources (lines 36 thru 39)	42	175,289	393,705	0	815,371	705,000	0	0	2,089,365	4,995,393
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	3,286,352	2,180,489	1,871,627	1,632,060	1,371,000	0	853,819	11,195,347	15,734,396
Beginning Fund Balance July 1	44	4,436,099	1,456,242	1,047,191	482,319	1,476,632	0	727,938	9,626,421	10,494,926
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	7,722,451	3,636,731	2,918,818	2,114,379	2,847,632	0	1,581,757	20,821,768	26,229,322

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2020

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2020	RE-ESTIMATED 2019	ACTUAL 2018
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,520,777	561,526						2,082,303	2,093,008	2,412,859
Jail	2								0	0	0
Emergency Management	3	8,870							8,870	9,000	8,870
Flood Control	4								0	0	0
Fire Department	5	421,420	246,064						667,484	572,669	727,307
Ambulance	6	168,050	24,140						192,190	222,487	56,272
Building Inspections	7	89,330	16,903						106,233	109,592	104,720
Miscellaneous Protective Services	8		11,140						11,140	0	0
Animal Control	9	900							900	800	263
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	2,209,347	859,773				0		3,069,120	3,007,556	3,310,291
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		361,152						361,152	473,778	319,427
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		67,000						67,000	65,000	71,001
Traffic Control and Safety	15		5,500						5,500	5,500	4,321
Snow Removal	16		263,061						263,061	163,422	126,914
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20								0	0	0
Other Public Works	21		135,000						135,000	0	0
TOTAL (lines 12 - 21)	22	0	831,713				0		831,713	707,700	521,663
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	3,000							3,000	3,000	3,000
TOTAL (lines 23 - 29)	30	3,000	0				0		3,000	3,000	3,000
CULTURE & RECREATION											
Library Services	31	92,992							92,992	92,960	91,136
Museum, Band and Theater	32								0	0	0
Parks	33	99,874	21,198						121,072	179,386	150,593
Recreation	34	129,280							129,280	132,105	169,855
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,200							3,200	3,200	4,623
Other Culture and Recreation	37								0	0	27,851
TOTAL (lines 31 - 37)	38	325,346	21,198				0		346,544	407,651	444,058

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2020

Fiscal Years

GOVERNMENT ACTIVITIES CONT. (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2020 (J)	RE-ESTIMATED 2019 (K)	ACTUAL 2018 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40								0	0	0
Housing and Urban Renewal	41	7,737							7,737	150,350	75,600
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	7,737	0	0			0		7,737	150,350	75,600
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	97,315	6,303						103,618	99,757	109,490
Clerk, Treasurer, & Finance Adm.	47	455,545	108,208						563,753	552,987	500,789
Elections	48	4,000							4,000	4,000	5,413
Legal Services & City Attorney	49	75,000							75,000	75,000	65,664
City Hall & General Buildings	50								0	0	0
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	631,860	114,511	0			0		746,371	731,744	681,356
DEBT SERVICE	54			0	1,600,156				1,600,156	1,608,716	3,328,473
Gov Capital Projects	55								0	1,596,200	2,677,149
TIF Capital Projects	56								0	0	55,972
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	1,596,200	2,733,121
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	3,177,290	1,827,195	0	1,600,156	0	0		6,604,641	8,212,917	11,097,562
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60							189,334	189,334	180,290	105,087
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							337,818	337,818	322,807	315,356
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68							258,745	258,745	277,847	160,859
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	37,500
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							785,897	785,897	780,944	618,802
TOTAL ALL EXPENDITURES (lines 58+74)	74	3,177,290	1,827,195	0	1,600,156	0	0	785,897	7,390,538	8,993,861	11,716,364
Regular Transfers Out	75		148,000						148,000	116,000	2,683,254
Internal TIF Loan / Repayment Transfers Out	76			3,979,213					3,979,213	1,973,365	2,203,283
Total ALL Transfers Out	77	0	148,000	3,979,213	0	0	0	0	4,127,213	2,089,365	4,886,537
Total Expenditures & Fund Transfers Out (lines 75+76)	78	3,177,290	1,975,195	3,979,213	1,600,156	0	0	785,897	11,517,751	11,083,226	16,602,901
Ending Fund Balance June 30	79	2,559,867	1,637,145	2,081,992	528,456	4,366,432	0	903,735	12,077,627	9,738,542	9,626,421

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending 2020

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2020 (J)	RE-ESTIMATED 2019 (K)	ACTUAL 2018 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	1,944,664	1,095,274		779,842	0			3,819,780	3,838,117	3,594,045
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,944,664	1,095,274		779,842	0			3,819,780	3,838,117	3,594,045
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			3,142,387					3,142,387	1,871,627	1,860,988
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	20,060	11,299		6,416	0			37,775	38,680	40,124
Utility franchise tax (Iowa Code Chapter 364.2)	7	260,000							260,000	260,000	273,131
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	25							25	25	937
Other Local Option Taxes	12								0	0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	280,085	11,299		6,416	0			297,800	298,705	314,192
Licenses & Permits	14	71,900							71,900	70,900	73,268
Use of Money & Property	15	10,000							10,000	3,500	10,758
Intergovernmental:											
Federal Grants & Reimbursements	16	9,400							9,400	13,000	11,610
Road Use Taxes	17		622,000						622,000	590,490	620,088
Other State Grants & Reimbursements	18	70,403	39,653	0	22,793	0			132,849	133,636	126,890
Local Grants & Reimbursements	19	1,000	2,000						3,000	0	39,381
Subtotal - Intergovernmental (lines 16 thru 19)	20	80,803	663,653	0	22,793	0		0	767,249	737,126	797,969
Charges for Fees & Service:											
Water Utility	21								0	15,000	324,735
Sewer Utility	22							192,350	192,350	192,350	172,832
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							351,469	351,469	351,469	363,503
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							345,000	345,000	0	345,654
Other Fees & Charges for Service	33	311,500	1,140						312,640	573,140	278,956
Subtotal - Charges for Service (lines 21 thru 33)	34	311,500	1,140		0	0	0	888,819	1,201,459	1,131,959	1,485,680
Special Assessments	35								0	0	0
Miscellaneous	36	373,048	46,000						419,048	1,154,048	2,602,103
Other Financing Sources:											
Regular Operating Transfers In	37		38,000			110,000			148,000	116,000	2,683,254
Internal TIF Loan Transfers In	38	148,000	217,315		813,898	2,800,000			3,979,213	1,973,365	2,203,283
Subtotal ALL Operating Transfers In	39	148,000	255,315	0	813,898	2,910,000	0	0	4,127,213	2,089,365	4,886,537
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	108,856
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	148,000	255,315	0	813,898	2,910,000	0	0	4,127,213	2,089,365	4,995,393
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	3,220,000	2,072,681	3,142,387	1,622,949	2,910,000	0	888,819	13,856,836	11,195,347	15,734,396
Beginning Fund Balance July 1	44	2,517,157	1,539,659	2,918,818	505,663	1,456,432	0	800,813	9,738,542	9,626,421	10,494,926
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	5,737,157	3,612,340	6,061,205	2,128,612	4,366,432	0	1,689,632	23,595,378	20,821,768	26,229,322

CITY OF Windsor Heights
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2020

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2020 (J)	RE-ESTIMATED 2019 (K)	ACTUAL 2018 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	1,944,664	1,095,274		779,842	0			3,819,780	3,838,117	3,594,045
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,944,664	1,095,274		779,842	0			3,819,780	3,838,117	3,594,045
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			3,142,387					3,142,387	1,871,627	1,860,988
Other City Taxes	6	280,085	11,299		6,416	0			297,800	298,705	314,192
Licenses & Permits	7	71,900	0					0	71,900	70,900	73,268
Use of Money and Property	8	10,000	0	0	0	0	0	0	10,000	3,500	10,758
Intergovernmental	9	80,803	663,653	0	22,793	0		0	767,249	737,126	797,969
Charges for Fees & Service	10	311,500	1,140		0	0	0	888,819	1,201,459	1,131,959	1,485,680
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	373,048	46,000		0	0	0	0	419,048	1,154,048	2,602,103
Sub-Total Revenues	13	3,072,000	1,817,366	3,142,387	809,051	0	0	888,819	9,729,623	9,105,982	10,739,003
Other Financing Sources:											
Total Transfers In	14	148,000	255,315	0	813,898	2,910,000	0	0	4,127,213	2,089,365	4,886,537
Proceeds of Debt	15	0	0	0	0	0		0	0	0	108,856
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	3,220,000	2,072,681	3,142,387	1,622,949	2,910,000	0	888,819	13,856,836	11,195,347	15,734,396
Expenditures & Other Financing Uses											
Public Safety	18	2,209,347	859,773	0			0		3,069,120	3,007,556	3,310,291
Public Works	19	0	831,713	0			0		831,713	707,700	521,663
Health and Social Services	20	3,000	0	0			0		3,000	3,000	3,000
Culture and Recreation	21	325,346	21,198	0			0		346,544	407,651	444,058
Community and Economic Development	22	7,737	0	0			0		7,737	150,350	75,600
General Government	23	631,860	114,511	0			0		746,371	731,744	681,356
Debt Service	24	0	0	0	1,600,156		0		1,600,156	1,608,716	3,328,473
Capital Projects	25	0	0	0		0	0		0	1,596,200	2,733,121
Total Government Activities Expenditures	26	3,177,290	1,827,195	0	1,600,156	0	0	0	6,604,641	8,212,917	11,097,562
Business Type Proprietary: Enterprise & ISF	27							785,897	785,897	780,944	618,802
Total Gov & Bus Type Expenditures	28	3,177,290	1,827,195	0	1,600,156	0	0	785,897	7,390,538	8,993,861	11,716,364
Total Transfers Out	29	0	148,000	3,979,213	0	0	0	0	4,127,213	2,089,365	4,886,537
Total ALL Expenditures/Fund Transfers Out	30	3,177,290	1,975,195	3,979,213	1,600,156	0	0	785,897	11,517,751	11,083,226	16,602,901
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	42,710	97,486	-836,826	22,793	2,910,000	0	102,922	2,339,085	112,121	-868,505
Beginning Fund Balance July 1	33	2,517,157	1,539,659	2,918,818	505,663	1,456,432	0	800,813	9,738,542	9,626,421	10,494,926
Ending Fund Balance June 30	34	2,559,867	1,637,145	2,081,992	528,456	4,366,432	0	903,735	12,077,627	9,738,542	9,626,421

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 1

City Name: Windsor Heights

Fiscal Year
2020

Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2020 (F)	Interest Due FY 2020 +(G)	Bond Reg./ Paying Agent Fees Due FY 2020 +(H)	Total Obligation Due FY 2020 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)
(1) 2016A Bond (Refunding)	1,405,000	GO	07/01/2016	16-0651	110,000	24,525	500	135,025	135,025	0
(2) 2016B Bond (Refunding)	2,815,000	GO	07/01/2016	16-0649	225,000	48,048	500	273,548	273,548	0
(3) 2017B Bond(Refunding)	1,550,000	GO	06/07/2017	17-0634	390,000	14,825	500	405,325	405,325	0
(4) 2014A Bond	3,090,000	GO	01/01/2014	13-1277	140,000	79,220	500	219,720		219,720
(5) 2014 (City Hall)	325,000	GO	02/17/2015	15-0216	75,000	938	500	76,438		76,438
(6) 2017A Bond	1,210,000	GO	06/07/2017	17-633	480,000	9,600	500	490,100		490,100
(7)		NO SELECTION						0		0
(8)		NO SELECTION						0		0
(9)		NO SELECTION						0		0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						0		0
TOTALS					1,420,000	177,156	3,000	1,600,156	813,898	786,258

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2019 - ENDING JUNE 30, 2020

City of Windsor Heights, Iowa

The City Council will conduct a public hearing on the proposed Budget at Council Chambers, 1133 66th Street
on 3/4/2019 at 6:00 p.m.
(Date) xx/xx/xx (hour)

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 \$ 16.52431

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 0

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

515-279-3662
phone number

Travis Cooke
City Clerk/Finance Officer's NAME

		Budget FY 2020	Re-estimated FY 2019	Actual FY 2018
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	3,819,780	3,838,117	3,594,045
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	3,819,780	3,838,117	3,594,045
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	3,142,387	1,871,627	1,860,988
Other City Taxes	6	297,800	298,705	314,192
Licenses & Permits	7	71,900	70,900	73,268
Use of Money and Property	8	10,000	3,500	10,758
Intergovernmental	9	767,249	737,126	797,969
Charges for Fees & Service	10	1,201,459	1,131,959	1,485,680
Special Assessments	11	0	0	0
Miscellaneous	12	419,048	1,154,048	2,602,103
Other Financing Sources	13	0	0	108,856
Transfers In	14	4,127,213	2,089,365	4,886,537
Total Revenues and Other Sources	15	13,856,836	11,195,347	15,734,396
Expenditures & Other Financing Uses				
Public Safety	16	3,069,120	3,007,556	3,310,291
Public Works	17	831,713	707,700	521,663
Health and Social Services	18	3,000	3,000	3,000
Culture and Recreation	19	346,544	407,651	444,058
Community and Economic Development	20	7,737	150,350	75,600
General Government	21	746,371	731,744	681,356
Debt Service	22	1,600,156	1,608,716	3,328,473
Capital Projects	23	0	1,596,200	2,733,121
Total Government Activities Expenditures	24	6,604,641	8,212,917	11,097,562
Business Type / Enterprises	25	785,897	780,944	618,802
Total ALL Expenditures	26	7,390,538	8,993,861	11,716,364
Transfers Out	27	4,127,213	2,089,365	4,886,537
Total ALL Expenditures/Transfers Out	28	11,517,751	11,083,226	16,602,901
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	2,339,085	112,121	-868,505
Beginning Fund Balance July 1	30	9,738,542	9,626,421	10,494,926
Ending Fund Balance June 30	31	12,077,627	9,738,542	9,626,421