

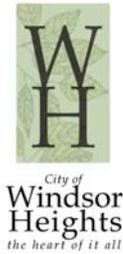
**FY 2011-2012
Proposed Budget
February 21, 2011**



**Windsor
Heights**
the heart of it all



**Windsor Heights
Community & Events Center
Dedicated July 13, 2010**



February 21, 2011

The Honorable Mayor and City Council Members
City of Windsor Heights
1133 66th Street
Windsor Heights, Iowa 50324

RE: FY 2011/2012 Budget and Tax Levy

Dear Mayor Sullivan and City Council Members:

Mayor:

Jerry Sullivan

Council

Members:

Diana Willits (Mayor
Pro Tem)
Steve Peterson
Charlene Butz
Betty Glover
David Jenison

City

Administrator:

Marketa George Oliver

Chief Financial

Officer:

Carrie Brannen

Police Chief:

Gary Walters

Fire Chief:

Christopher Cross

Director of

Public Works:

Jason VanAusdall

Parks and Special Events

Coordinator:

Tracy Levine

City Inspector:

Dave Breese

City Attorney:

Matt Brick

1133 66th Street
Windsor Heights, IA 50324
515/279-3662 phone
515-279-3664 fax
www.windsorheights.org

Submitted for your review and consideration is the 2011-2012 Proposed Budget for the City of Windsor Heights. The budget provides the financial plan for all City funds and activities for the fiscal year beginning July 1, 2011 and ending June 30, 2012. The tax levy rate is proposed to be \$13.31486, which is slightly less than the current levy rate of \$13.77121 per thousand dollars of taxable valuation. A graph showing an actual property in Windsor Heights and a 10-year history of City property taxes is included in your budget information.

Year-End Estimates

You will notice that year-end estimates are higher in some categories than originally budgeted. Debt service, for example contains a higher estimate than originally budgeted for due to the bond issue refunding. There are corresponding revenues to offset these costs. Also, due to flooding, there are increased costs in the emergency management area. Again, costs are offset with by anticipated reimbursement from the Federal Emergency Management Agency.

Grants, Donations, In-Kind Contributions

Also included in the year end estimate is a portion of reimbursement from the City's I-Jobs grant for the Colby Park project. The City garnered \$480,103 in grants, contributions and private donations in calendar year 2010. The City's new Parks and Special Events Coordinator was successful during the past calendar year of securing outside funding sources to assist with cost of special events and is working diligently to do so again in 2011-2012. In the FY 2012 capital projects budget, you can see that the City is planning to draw on the \$2,288,000 in grant funding to offset costs of the Hickman Roadway improvement project.

Personnel

The bulk of the City's budget is driven by personnel costs. The City currently employs 29, regular, full-time employees and one ½ time regular employee. The FY 2011 year end estimates are affected by the retirement of two employees. There is a small spike in personnel costs while both the retiring individual and her/his replacement are compensated simultaneously for a certain period of time. The City successfully recruited for a Chief Financial Officer in March, 2010 and promoted Captain McDaniel to the Police Chief in July.

Project Updates

This City continues to work on a number of large capital projects at the moment.

The final phase of the Colby Park project, the construction of the Community Center is nearing completion and the City anticipates finalizing the project before the end of fiscal year 2011.

Council and staff have also been involved in a number of meetings related to the Hickman Road project. The project consists of three areas: a roadway improvement project; an economic redevelopment effort and the development of a streetscaping plan. The streetscaping plan has been adopted. The preliminary design is finalized for Hickman Road and final design is nearing completion. Staff is planning for utility work in the Spring of 2011 and construction beginning in the Fall, 2011.

On the economic development front, the City currently owns the properties from 6300 Hickman through 6400 Hickman. The Community and Economic Development Committee of the Council and the full Council continue to discuss next steps for this area and during 2010, the City engaged a broker to market it. Demolition of the buildings is underway and staff will have any items or materials of value salvaged from them prior to demolition.

The City has also been working to bring its stormwater program to the next level. The 2010 Annual Report has been submitted to the Department of Natural Resources and the Environmental Protection Agency. A citizen stormwater advisory committee continues to meet and is currently reviewing and prioritizing projects and needs. The City commissioned a watershed assessment planning project during the year and capital needs will be identified through that plan.

City staff has also been working with an engineer to move forward with capital upgrades to the City's sanitary sewer district. Sewer line televising for 1/3 of the City has been completed and is currently underway for the rest of the City. The Urbandale-Windsor Heights Sanitary Sewer District is ultimately the financial decision maker on many of the larger projects and their assistance with the planning and the execution of the sewer improvement projects is greatly appreciated. We are hoping to have the entire City's sewers lined this year.

The City's joint project with the cities of Urbandale and Clive to build a joint fire training facility, enabling the City to train locally and more frequently, was dedicated this year and has been receiving a great deal of usage. With the availability of this facility, our fire fighters have had the opportunity for live fire training and we were able to offer a fire academy in house, which saved the City \$4,950.

2011/2012 Budget

Funds are included for the completion of the projects mentioned above. City staff will be seeking out grant funds to assist with future streetscaping plan implementation.

Policy Initiatives

Pursuant to the strategic priorities developed and adopted by the Mayor and Council in January of this year, City staff has been working to expand the City's housing programs, develop green initiatives, promote and highlight best practices, and develop and offer for adoption city-wide design standards. The City has entered into a partnership with the Neighborhood Finance Corporation which will enable the City to leverage the funds from the Urbandale-Windsor Heights Sanitary Sewer District to provide more assistance for more homeowners.

The City also employs two, regular “part-time” employees, one who is the crossing guard at Clive Elementary and one who handles cleaning services and some part-time police officers. Of the 29 current FTE’s, 15 are in the Police Department (although two of those employees provide support to all areas of the City), 7 in Public Works (including Building Inspector), 3 in Fire, and 3 in Administration and Community and Economic Development and 1 in Parks and Recreation. Approximately 20 to 25, *paid per call* employees comprise the rest of the employees in the Fire Department. An organizational chart is included in your packet.

Reserve Levels

I am pleased to report that the City’s General Fund reserve levels remain healthy. The City’s general fund reserve currently is carrying a few of the other funds that currently have a negative balance. It is the plan to begin to bring most of those funds out of a negative balance beginning in FY 2012. One of the funds in a negative balance is the Stormwater fund and Council took action to adjust rates in April, 2010 and then to restructure Commercial charges in January, 2011. Once we have a few months of history on commercial rate collections under the new structure, staff will feed that information into the City’s stormwater rate model and provide that information to the Citizen Stormwater Advisory Committee and the Council for consideration on any additional action that might need to be taken.

The TIF fund remains in a negative balance and will likely remain that way until 2015. The City’s debt service levels decrease significantly after FY 2015, slowly allowing the fund to come back into a positive balance. The City’s general fund reserve levels have been reinforced by the TIF fund issuance of a bond to repay an internal debt obligation. This repayment enables the general fund to carry the TIF fund until it can begin to right itself in 2015. The City retained its AA2 bond rating on the 2011 bond issue. This is the highest bond rating a city of Windsor Heights’ size can achieve. It should be noted that when the City refunding bond issues in calendar year 2011, the City achieved a savings of \$25,000 by its ability to undertake the refunding in the allotted time.

General Fund

The General Fund supports the bulk of the City’s operations. The Police, Fire and Administrative operations are funded primarily with General Fund and Trust and Agency dollars and revenue from a franchise fee. Some grants and donations are also included in the General Fund. Other General Fund revenues consist of property taxes, licenses and permits, hotel/motel taxes, fines and forfeits, miscellaneous revenues and charges for services. Other funds, such as water, stormwater, TIF and employee benefits, are charged an administrative service fee to offset the support provided by administration staff. This is reflected in the budget through transfers. Staff intends to bring forward an ordinance for Council discussion to return the City’s Cable Franchise fee to 5%. (This revenue is part of the "Utility Franchise Fees".) When the transition was made to a State Franchise agreement, the franchise fee amount for Windsor Heights was inadvertently lowered to 3% and in order to return it to 5%, the City must adopt legislation. This represents approximately \$10-12,000 in revenue annually.

Hotel/Motel tax dollars used to fund cultural contributions and fulfill the City’s 28E agreement with the Convention and Visitors Bureau and the agreement with BRAVO, however as those funds are nearly non-existent, the general fund supports cultural contributions. The budget includes a contribution to the Convention and Visitors Bureau of \$1,500 in FY 2012 and of \$1,500 for Bravo.

Other Funds

Public Works operations are funded partially with Road Use Tax and General Fund dollars for Parks, Recreation and Special Events. Donations and revenue from special events help fund Parks and Special Events operations. Community Development and capital projects are predominantly funded by proceeds from bonds, which are repaid using Tax Increment Financing and with grants, when possible.

City staff members and I have made every effort to budget revenues conservatively while providing room for contingencies in realistic expenditure estimates. Staff works continually to identify any opportunities for cost containment or reduction and revenue enhancement. There are budget highlights provided by Department Directors and best practice examples are part of those highlights. We have always and plan to continue to actively pursue grants and donations to accomplish any number of the Council's priorities. In the past ten years, the City has received more than \$7.3 million in grants and donations. This equates to nearly \$391 per household per year. We are fortunate not only to have an energetic and talented staff but also have an outstanding base of volunteers who dedicated their time and their expertise to enrich the community. Windsor Heights benefits considerably from their efforts.

Debt Service

A graph showing the long-term outlook for the City's debt service projections is included with this document.

Tax Rate/Residential Rollback

The projected tax rate is \$13.31486 per \$1,000 of taxable valuation. This rate is slightly less than last year. Combined with the residential rollback rate, the average homeowner in Windsor Heights will pay a total of \$1048.84 in City property taxes, which is \$34.74 above the 2011 amount of \$1,014.40. The stability of the City levy rate and the amount of taxes a property owner will actually pay is a primary objective in our budgeting.

With the City property taxes of \$1048.84, this means that for approximately \$87 per month, the citizens and visitors of Windsor Heights receive 24 hour police and fire protection; emergency medical services; two renovated recreational facilities and additional parks programming; road repair and reconstruction; a housing rehabilitation program for low-to-moderate income homeowners; a sewer rehabilitation program open to all home owners; snow removal; and a host of other services and protections.

It has been our pleasure to work with Council and City staff members in developing this budget. This budget represents the culmination of Council priorities and financial planning. The citizenry of Windsor Heights is served well and the City's financial condition is the direct result of the Council's conscientiousness in serving as stewards of the public's money. This budget reflects a great deal of hard work and difficult choices that the Council has undertaken past and present. The oversight of the City's finances is likely the most arduous task of any public official. The diligent attention that the Council continues to pay to financial issues is creating a more stable, long-term financial plan for the City.

Sincerely,

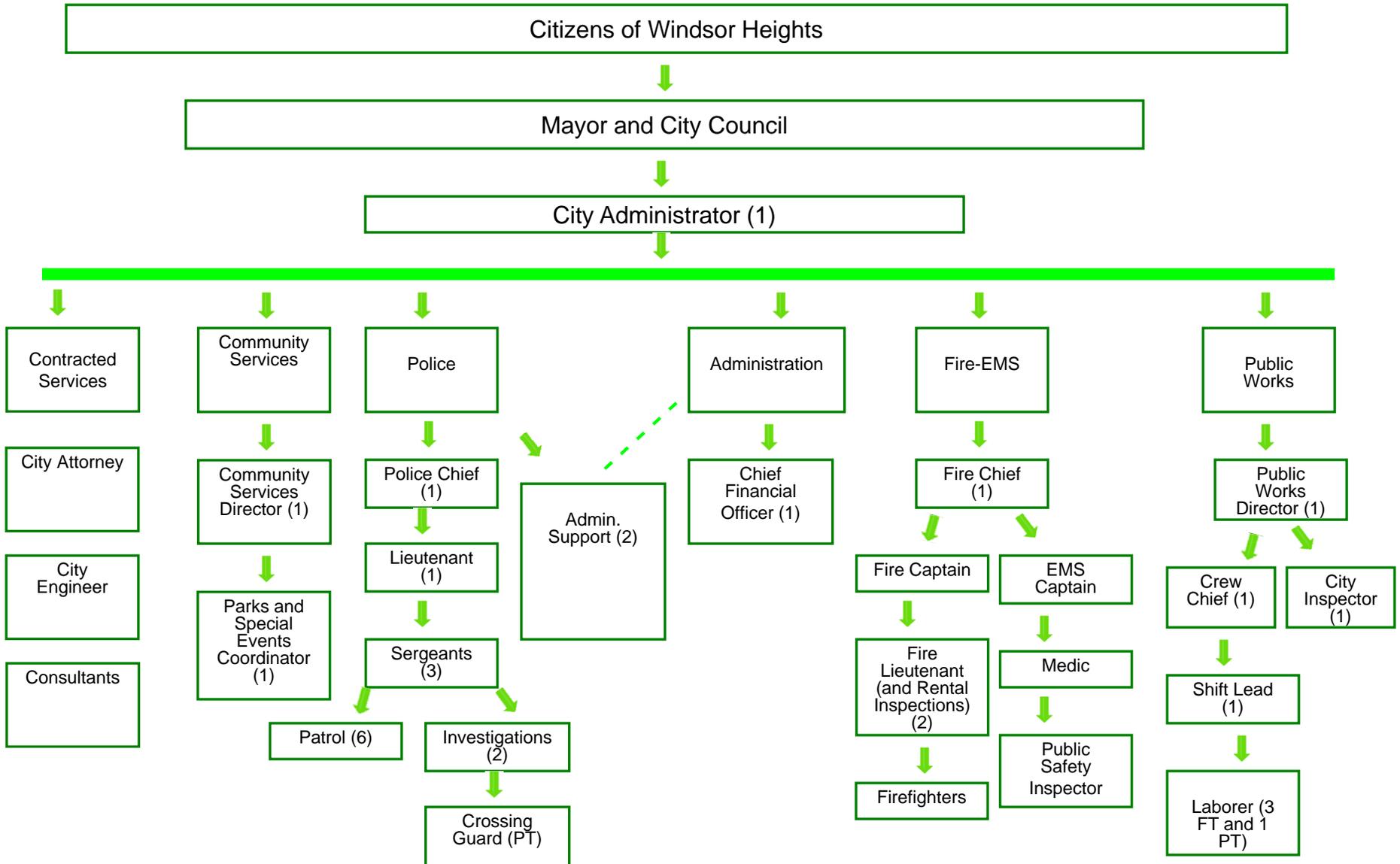


Marketa George Oliver
City Administrator



Carrie Brannen
Chief Financial Officer

City of Windsor Heights Organization Chart





Miscellaneous Graphs

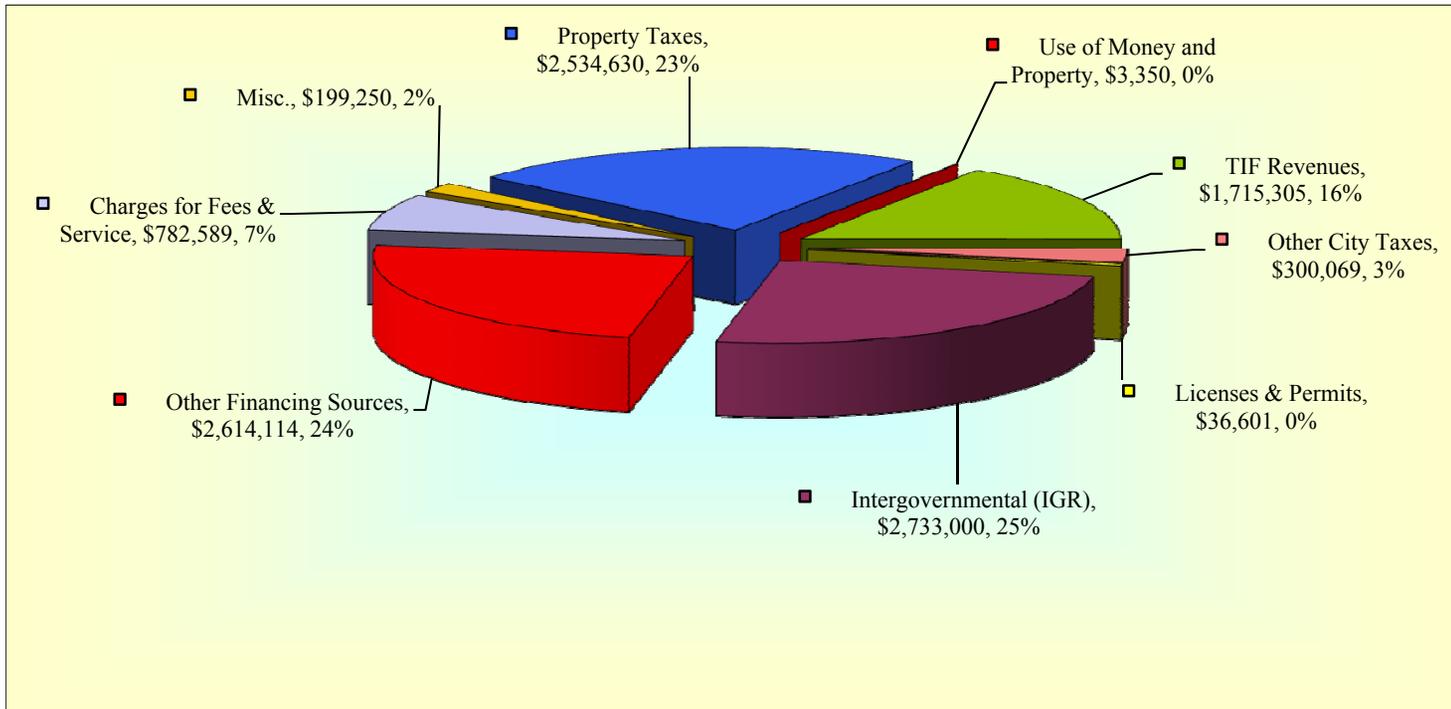
Windsor
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**Windsor Heights
Community & Events Center
Dedicated July 13, 2010**

Where The Money Comes From - 2012

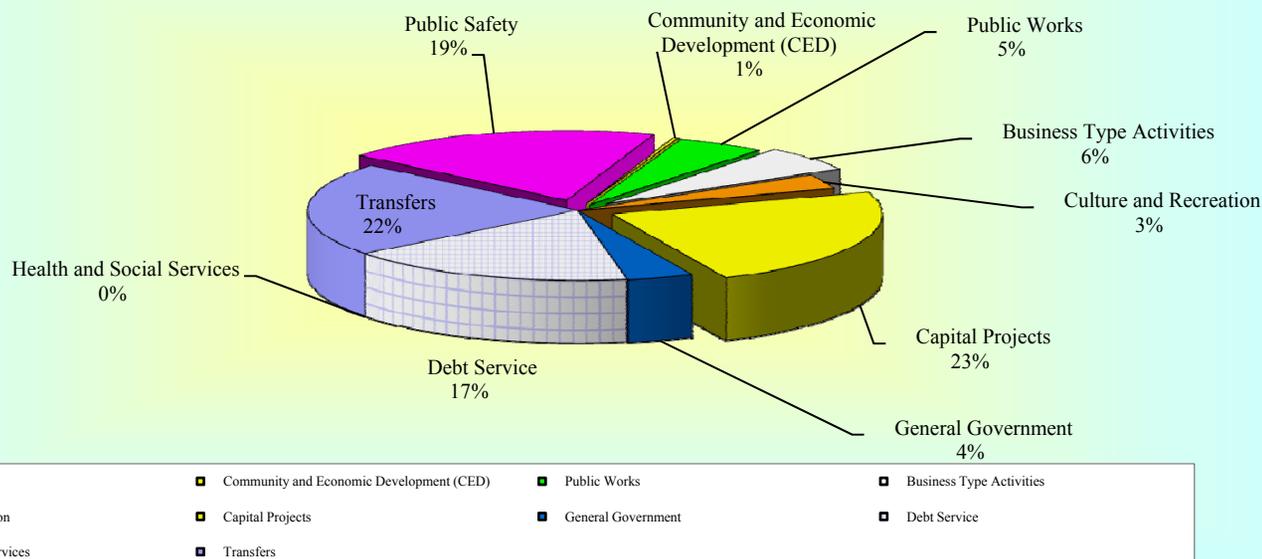
		2012 Re-estimated 2011		
Property Taxes	23.21%	\$2,534,630	\$2,530,844	16.36%
Use of Money and Property	0.03%	\$3,350	\$1,279	0.01%
TIF Revenues	15.71%	\$1,715,305	\$1,721,901	11.13%
Other City Taxes	2.75%	\$300,069	\$258,599	1.67%
Licenses & Permits	0.34%	\$36,601	\$31,600	0.20%
Intergovernmental (IGR)	25.03%	\$2,733,000	\$729,108	4.71%
Other Financing Sources	23.94%	\$2,614,114	\$9,346,482	60.43%
Charges for Fees & Service	7.17%	\$782,589	\$620,396	4.01%
Misc.	1.82%	\$199,250	\$227,494	1.47%
Total	100.00%	\$10,918,908	\$15,467,703	100.00%



Where the Money Goes - 2012

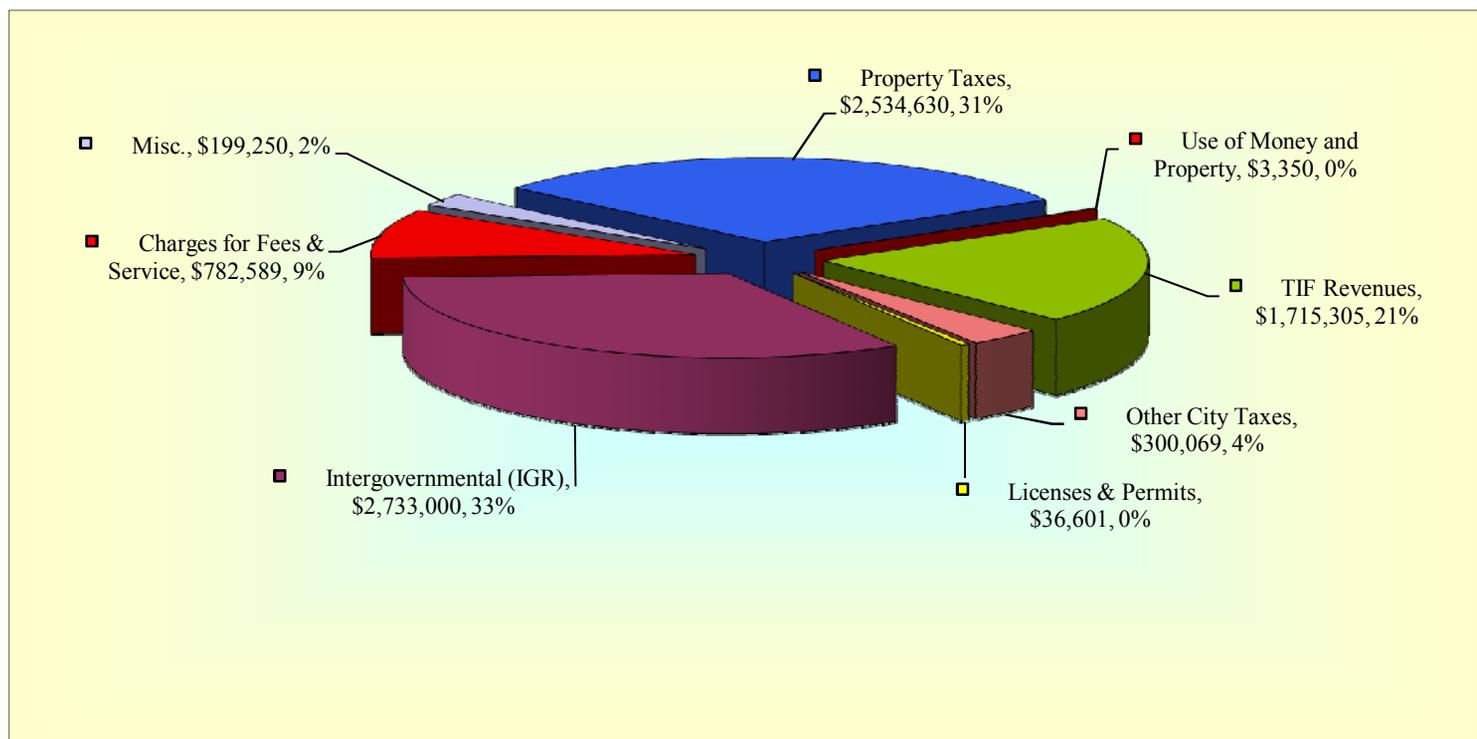
		2012 Re-estimated 2011		
Public Safety	19.12%	\$2,300,365	\$2,305,903	16.95%
Community and Economic Development (CED)	0.29%	\$35,000	\$13,000	0.10%
Public Works	5.24%	\$631,014	\$709,070	5.21%
Business Type Activities	5.86%	\$704,825	\$566,927	4.17%
Culture and Recreation	3.27%	\$393,026	\$368,157	2.71%
Capital Projects	23.21%	\$2,792,500	\$995,500	7.32%
General Government	3.99%	\$479,970	\$548,714	4.03%
Debt Service	17.29%	\$2,080,083	\$2,529,528	18.60%
Health and Social Services	0.12%	\$3,100	\$2,800	0.05%
Transfers	21.72%	\$2,614,114	\$5,562,097	40.89%
Total (Note: totals may not be 100% due to rounding)	100%	\$12,033,997	\$13,601,696	100.03%

Expenditures by Activity (includes all funds)



Where The Money Comes From - 2012 (excluding transfers)

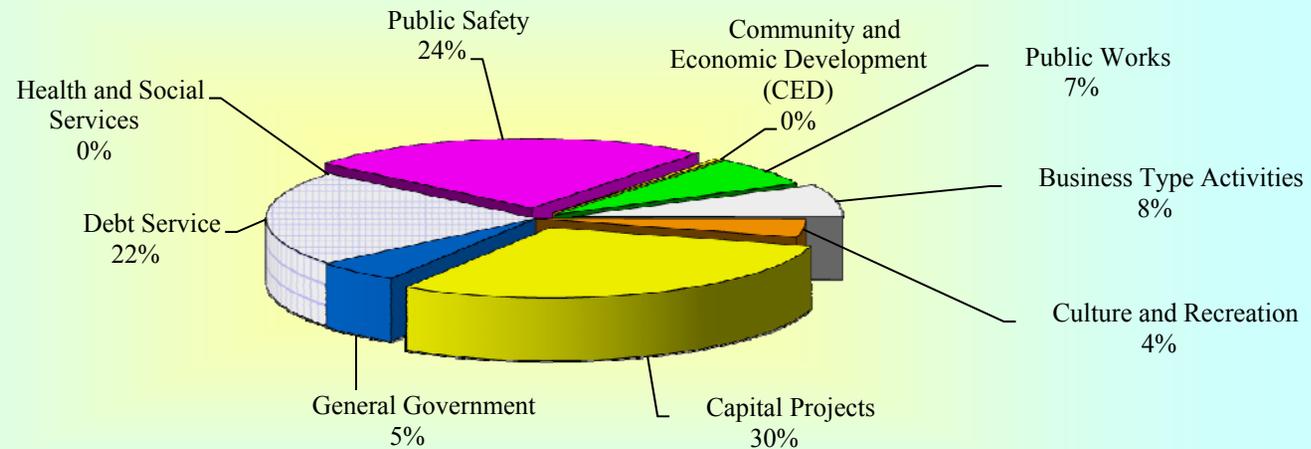
		2012 Re-estimated 2011		
Property Taxes	30.52%	\$2,534,630	\$2,530,844	41.35%
Use of Money and Property	0.04%	\$3,350	\$1,279	0.02%
TIF Revenues	20.65%	\$1,715,305	\$1,721,901	28.13%
Other City Taxes	3.61%	\$300,069	\$258,599	4.22%
Licenses & Permits	0.44%	\$36,601	\$31,600	0.52%
Intergovernmental (IGR)	32.91%	\$2,733,000	\$729,108	11.91%
Charges for Fees & Service	9.42%	\$782,589	\$620,396	10.14%
Misc.	2.40%	\$199,250	\$227,494	3.72%
Total	100.00%	\$8,304,794	\$6,121,221	100.00%



Where the Money Goes - 2012 (excluding transfers)

		2012 Re-estimated 2011		
Public Safety	24.42%	\$2,300,365	\$2,305,903	28.68%
Community and Economic Development (CED)	0.37%	\$35,000	\$13,000	0.16%
Public Works	6.70%	\$631,014	\$709,070	8.82%
Business Type Activities	7.48%	\$704,825	\$566,927	7.05%
Culture and Recreation	4.17%	\$393,026	\$368,157	4.58%
Capital Projects	29.64%	\$2,792,500	\$995,500	12.38%
General Government	5.10%	\$479,970	\$548,714	6.83%
Debt Service	22.08%	\$2,080,083	\$2,529,528	31.46%
Health and Social Services	0.03%	\$3,100	\$2,800	0.03%
Total (Note: totals may not be 100% due to rounding)	100%	\$9,419,883	\$8,039,599	100%

Expenditures by Activity (excluding transfers)

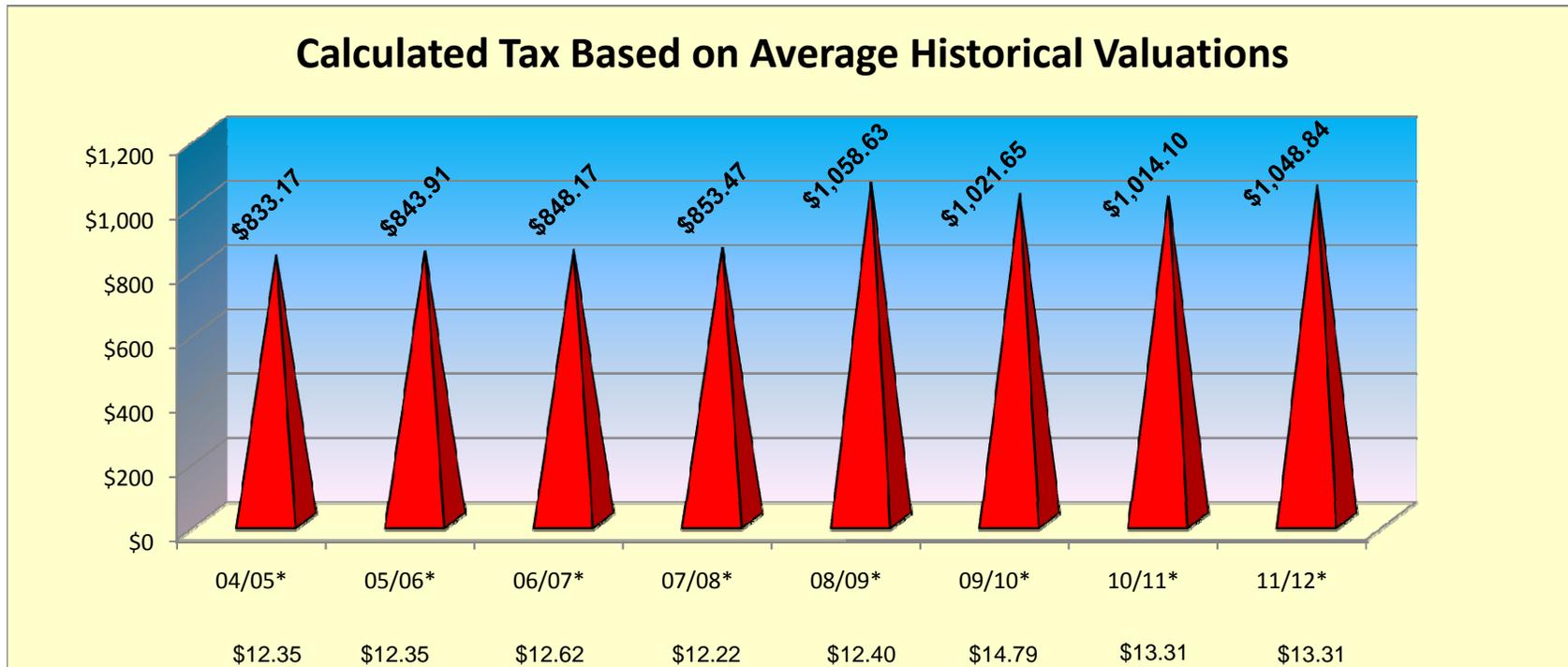


Multi-Year Overview

Calculated Tax Based on Annual Average Valuations

Year	04/05*	05/06*	06/07*	07/08*	08/09*	09/10*	10/11*	11/12*
Assessed Value	\$139,227	\$139,372	\$150,922	\$151,073	\$162,326	\$162,571	\$162,361	\$162,316
Rollback Percentage	48.4558	47.9642	45.996	45.5596	44.0803	45.5893	46.9094	48.5299
Taxable Value	\$67,464	\$66,849	\$69,418	\$68,828	\$71,554	\$74,115	\$76,163	\$78,772
Tax Rate per \$1000	\$12.35	\$12.62	\$12.22	\$12.40	\$14.79	\$13.78	\$13.31	\$13.31
Calculated Tax	\$833.17	\$843.91	\$848.17	\$853.47	\$1,058.63	\$1,021.65	\$1,014.10	\$1,048.84

*Includes a \$.27 voted levy for support of library funding.



FY 2005: Voter approved levy for library services.

FY 2008: Includes short-term loan for playground.

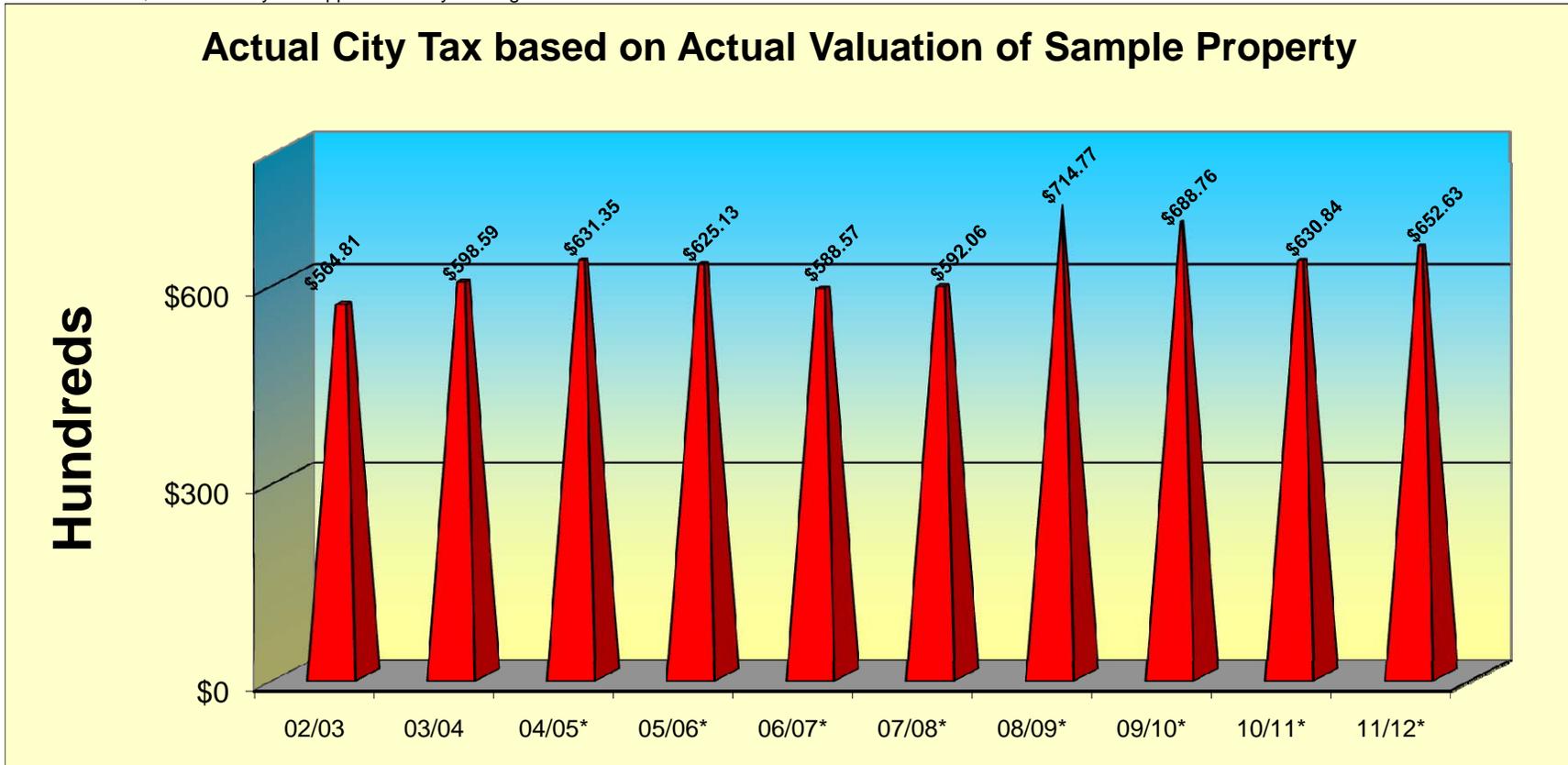
FY 2007: Levy reduced to offset the founding of DART.

FY 2009: Includes bonds issues for Hickman and Colby Park.

Historical Overview of the Impact of Residential Rollback-Actual Property Example

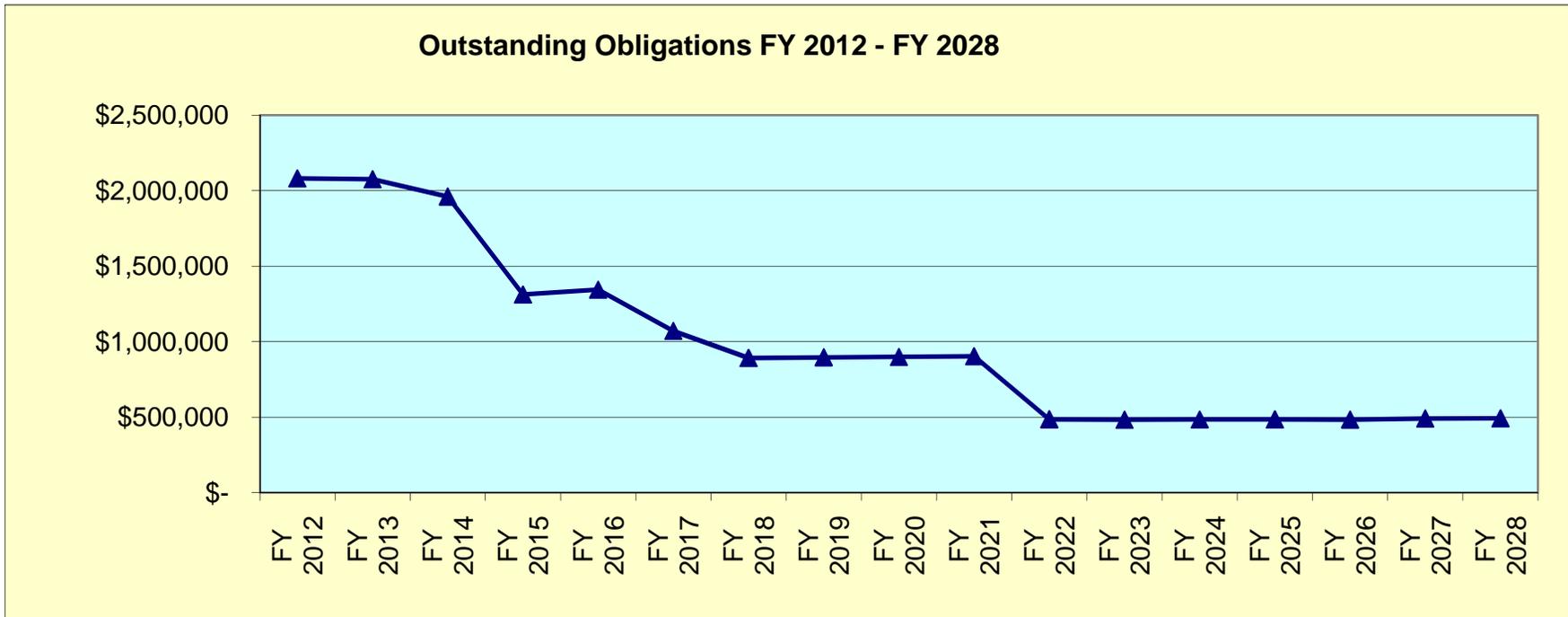
Year	02/03	03/04	04/05*	05/06*	06/07*	07/08*	08/09*	09/10*	10/11*	11/12*
Assessed Value	\$94,320	\$94,320	\$103,240	\$103,240	\$104,800	\$104,800	\$109,600	\$109,600	\$101,000	\$101,000
Rollback %	51.6676	51.3874	48.4558	47.9642	45.996	45.5596	44.0803	45.5893	46.9094	48.5299
Taxable Value	\$48,733	\$48,469	\$50,026	\$49,518	\$48,204	\$47,746	\$48,312	\$49,966	\$47,378	\$49,015
Tax Rate per \$1000	\$11.590	\$12.350	\$12.621	\$12.624	\$12.210	\$12.400	\$14.795	\$13.785	\$13.315	\$13.315
WH Tax	\$564.81	\$598.59	\$631.35	\$625.13	\$588.57	\$592.06	\$714.77	\$688.76	\$630.84	\$652.63

*Includes a \$.27 voted levy for support of library funding.



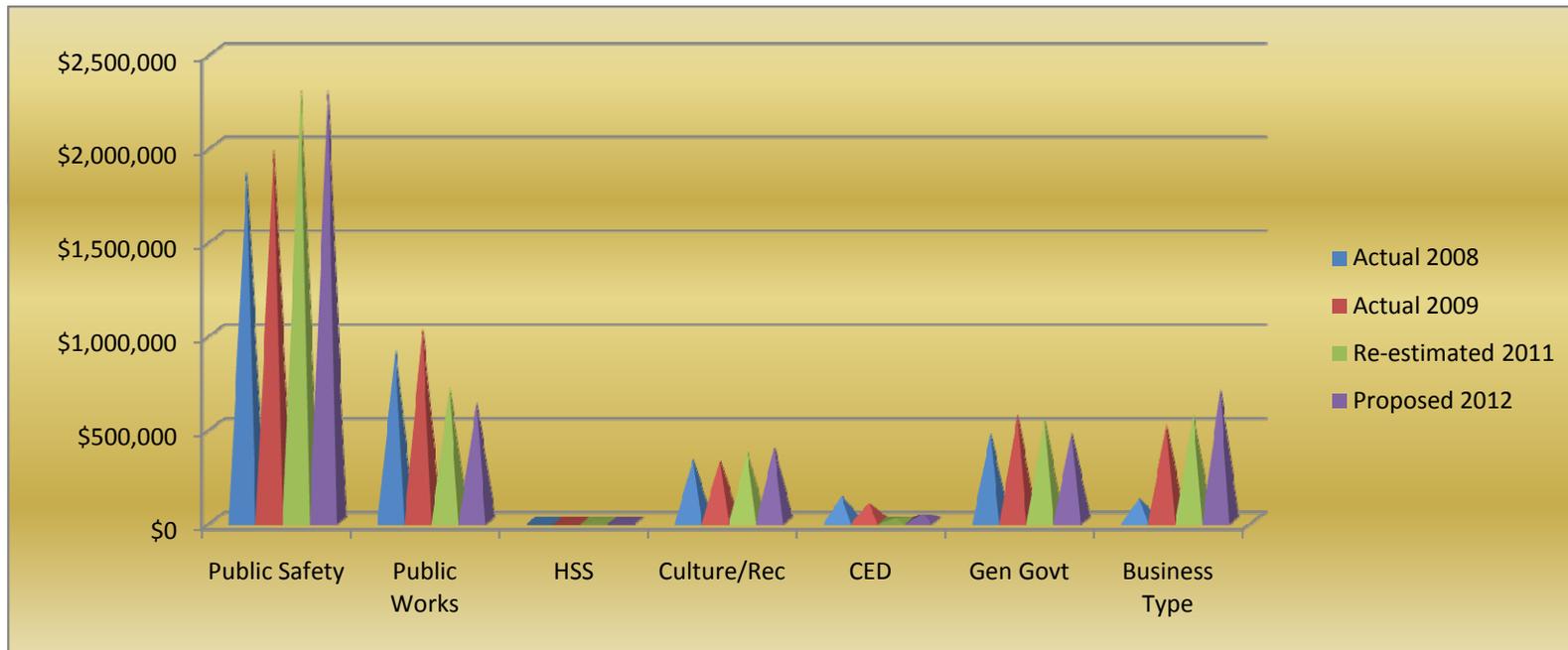
Outstanding Obligations/Debt Service Payments

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
FY 2012	\$1,520,000	\$560,081	\$2,080,081
FY 2013	\$1,590,000	\$484,958	\$2,074,958
FY 2014	\$1,535,000	\$425,395	\$1,960,395
FY 2015	\$945,000	\$366,140	\$1,311,140
FY 2016	\$1,010,000	\$333,378	\$1,343,378
FY 2017	\$775,000	\$295,275	\$1,070,275
FY 2018	\$625,000	\$266,210	\$891,210
FY 2019	\$655,000	\$240,775	\$895,775
FY 2020	\$685,000	\$213,295	\$898,295
FY 2021	\$720,000	\$182,878	\$902,878
FY 2022	\$335,000	\$149,780	\$484,780
FY 2023	\$350,000	\$132,200	\$482,200
FY 2024	\$370,000	\$113,540	\$483,540
FY 2025	\$390,000	\$93,778	\$483,778
FY 2026	\$410,000	\$72,588	\$482,588
FY 2027	\$440,000	\$50,210	\$490,210
FY 2028	\$465,000	\$25,830	\$490,830
Total	\$ 12,820,000	\$4,006,308.33	\$ 16,826,308



Expenditures by Category (excluding transfers)

	Actual 2008	Actual 2009	Actual 2010	Re-estimated 2011	Proposed 2012
Public Safety	\$1,867,782	\$2,001,078	\$2,102,346	\$2,305,903	\$2,300,365
Public Works	\$914,915	\$1,023,953	\$929,986	\$709,070	\$631,014
HSS	\$0	\$2,500	\$100	\$2,800	\$3,100
Culture/Rec	\$328,952	\$327,360	\$305,891	\$368,157	\$393,026
CED	\$129,522	\$93,215	\$48,613	\$13,000	\$35,000
Gen Govt	\$466,463	\$570,124	\$594,012	\$548,714	\$479,970
Business Type	\$118,849	\$519,956	\$772,622	\$566,927	\$704,825
 subtotal	\$3,826,483	\$4,538,186	\$4,753,570	\$4,514,571	\$4,547,300
Debt Svc	\$1,459,425	\$3,357,344	\$1,891,171	\$2,529,528	\$2,080,083
Cap Proj	\$786,275	\$3,006,339	\$4,793,053	\$995,500	\$2,792,500
Total (excluding transfers)	\$6,072,183	\$10,901,869	\$11,437,794	\$8,039,599	\$9,419,883

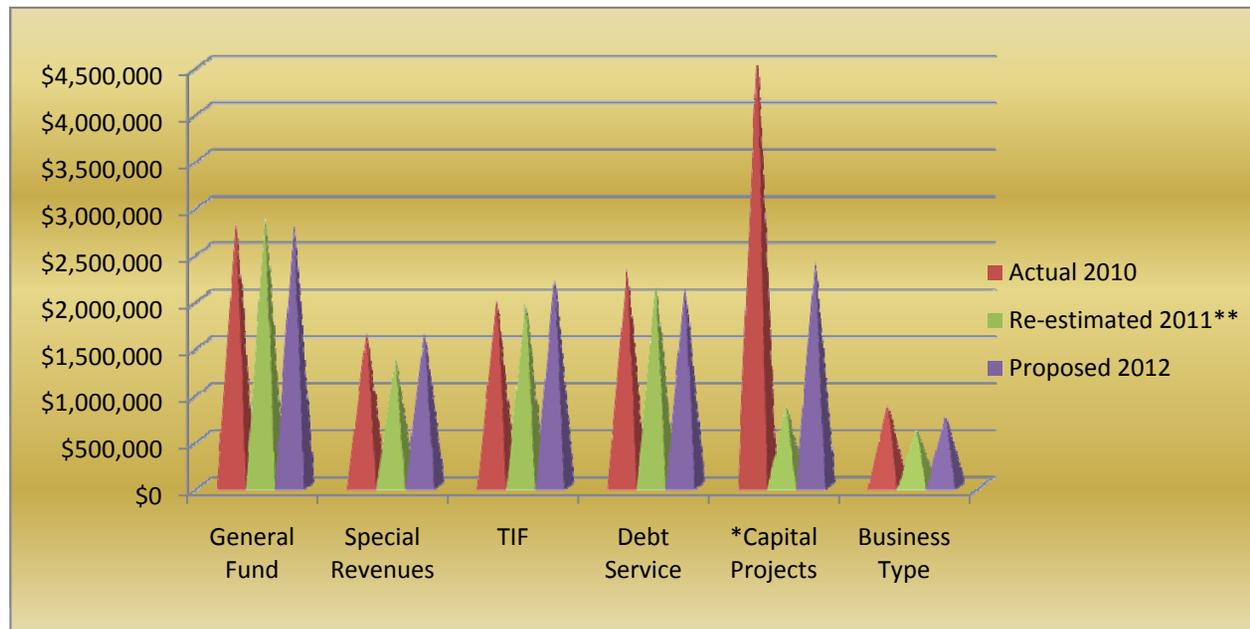


Expenditures by Fund

	Actual 2010	Re-estimated 2011**	Proposed 2012
General Fund	\$2,835,927	\$2,885,281	\$2,804,868
Special Revenues	\$1,646,668	\$1,364,728	\$1,640,884
TIF	\$1,993,873	\$1,957,230	\$2,217,337
Debt Service	\$2,326,171	\$2,166,422	\$2,121,083
*Capital Projects	\$4,698,514	\$855,908	\$2,400,000
Business Type	\$864,538	\$606,927	\$744,825
Total	\$14,365,691	\$9,836,496	\$11,928,997

*Please note that the amount expended from the Capital Projects fund does not equal the total amount spent on Capital projects. Projects that last less than a year in duration are not typically included in the Capital Projects fund.

**Debt Service and TIF are adjusted in 2011 to remove bond refunding and allow for more accurate comparisons of annual expenditures.





State Budget Documents

Windsor
Heights
the heart of it all



**Windsor Heights
Community & Events Center
Dedicated July 13, 2010**

77-728

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

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

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

515/279-3662
Telephone Number

Signature

County Auditor Date Stamp	January 1, 2010 Property Valuations			Last Official Census
		<u>With Gas & Electric</u>	<u>Without Gas & Electric</u>	
	Regular	2a <u>192,447,307</u> 2b	<u>189,760,936</u>	
	DEBT SERVICE	3a <u>239,021,867</u> 3b	<u>236,335,496</u>	
	Ag Land	4a _____		

Code Sec.	Dollar Limit	Purpose	(A)		(B)		(C)	
			Request with Utility Replacement		Property Taxes Levied		Rate	
384.1	8.10000	Regular General levy	5	1,558,823	1,537,064	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		0	47	0	
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)	Amt Nec	Joint city-county building lease	12		0	50	0	
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0	
12(18)	Amt Nec	Liability, property & self insurance costs	14	64,010	63,116	52	0.33261	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0	
(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(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0	
12(19)	1.00000	City Emergency Medical District	463		0	466	0	
12(21)	0.27000	Support Public Library	23	51,959	51,234	61	0.26999	
28E.22	1.50000	Unified Law Enforcement	24		0	62	0	
		Total General Fund Regular Levies (5 thru 24)	25	1,674,792	1,651,414			
384.1	3.00375	Ag Land	26		0	63	0	
		Total General Fund Tax Levies (25 + 26)	27	1,674,792	1,651,414		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	309,737	305,413		1.60946	
Rules	Amt Nec	Other Employee Benefits	31	544,870	537,264		2.83127	
		Total Employee Benefit Levies (29,30,31)	32	854,607	842,677	65	4.44073	
		Sub Total Special Revenue Levies (28+32)	33	854,607	842,677			
		Valuation						
386	As Req	<u>With Gas & Elec</u>	<u>Without Gas & Elec</u>					
	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) _____	35a		0	69	0	
	SSMID 5	(A) _____ (B) _____	36a		0	565	0	
	SSMID 6&7	(A) _____ (B) _____	37		0	566	0	
	Total SSMID (34 thru 37)		38	0	0		Do Not Add	
		Total Special Revenue Levies (33+38)	39	854,607	842,677			
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	41,000	40,539	70	0.17153	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0	
		Total Property Taxes (27+39+40+41)	42	2,570,399	2,534,630	72	13.31486	

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, and notarized, 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) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

Windsor Heights

(1)		General	Special Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Total Government	Proprietary	Grand Total
*Annual Report FY 2010		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	1,646,597	744,833	-546,961	0	3,445,259		5,289,728	452,240	5,741,968
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	2,932,312	891,230	1,809,398	2,353,984	1,787,454		9,774,378	542,650	10,317,028
Actual Expenditures Except End Bal (pg 12, line 259) *	3	2,855,364	1,578,146	1,984,493	2,326,171	4,743,724		13,487,898	877,465	14,365,363
Ending Fund Balance June 30 (pg 12, line 261) *	4	1,723,545	57,917	-722,056	27,813	488,989	0	1,576,208	117,425	1,693,633
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2011										
Beginning Fund Balance	5	1,723,545	57,917	-722,056	27,813	488,989	0	1,576,208	117,425	1,693,633
Re-Est Revenues	6	5,669,673	1,507,762	5,061,741	2,501,715	249,038	0	14,989,929	477,774	15,467,703
Re-Est Expenditures	7	2,885,281	1,364,728	5,359,324	2,529,528	855,908	0	12,994,769	606,927	13,601,696
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	4,507,937	200,951	-1,019,639	0	-117,881	0	3,571,368	-11,728	3,559,640
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2012										
Beginning Fund Balance	10	4,507,937	200,951	-1,019,639	0	-117,881	0	3,571,368	-11,728	3,559,640
Revenues	11	2,513,797	1,605,084	1,715,305	2,121,083	2,288,000	0	10,243,269	675,639	10,918,908
Expenditures	12	2,804,868	1,640,884	2,322,337	2,121,083	2,400,000	0	11,289,172	744,825	12,033,997
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	4,216,866	165,151	-1,626,671	0	-229,881	0	2,525,465	-80,914	2,444,551

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

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

CITY OF Windsor Heights

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2010
PRINCIPAL on All Bonds Paid with TIF Revenues including interest to term	11,045,000
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	2,928,842
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	13,973,842

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

Click to view Help with Rebates

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF	BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
ENTITY NAME (Rebates do not include loans, SRF, project names, etc. See Help page for			
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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29			
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31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
* TOTAL Rebates or Payments to Entities	0	0	0

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending

2011

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUE (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2011 (J)	ACTUAL 2010 (K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,134,586	464,915						1,599,501	1,495,445
Jail	2								0	
Emergency Management	3	61,850							61,850	10,886
Flood Control	4								0	
Fire Department	5	404,482	120,808						525,290	463,503
Ambulance	6	90,902	12,134						103,036	95,078
Building Inspections	7	6,627	7,988						14,615	32,206
Miscellaneous Protective Services	8								0	
Animal Control	9	1,567	44						1,611	5,228
Other Public Safety	10								0	
TOTAL (lines 1 - 10)	11	1,700,014	605,889	0			0		2,305,903	2,102,346
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	10,019	532,873						542,892	738,363
Parking - Meter and Off-Street	13								0	
Street Lighting	14		44,000						44,000	55,228
Traffic Control and Safety	15	41,446	3,053						44,499	23,843
Snow Removal	16	3,082	74,597						77,679	112,552
Highway Engineering	17								0	
Street Cleaning	18								0	
Airport <i>(if not Enterprise)</i>	19								0	
Garbage <i>(if not Enterprise)</i>	20								0	
Other Public Works	21								0	
TOTAL (lines 12 - 21)	22	54,547	654,523	0			0		709,070	929,986
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	
City Hospital	24								0	
Payments to Private Hospitals	25								0	
Health Regulation and Inspection	26								0	
Water, Air, and Mosquito Control	27								0	
Community Mental Health	28								0	
Other Health and Social Services	29	2,800							2,800	100
TOTAL (lines 23 - 29)	30	2,800	0	0			0		2,800	100
CULTURE & RECREATION										
Library Services	31	172,155							172,155	165,000
Museum, Band and Theater	32								0	
Parks	33	68,201	10,484	15,000					93,685	93,340
Recreation	34	35,500							35,500	42,233
Cemetery	35								0	
Community Center, Zoo, & Marina	36	53,669	8,358						62,027	5,318
Other Culture and Recreation	37	4,790							4,790	
TOTAL (lines 31 - 37)	38	334,315	18,842	15,000			0		368,157	305,891

CITY OF Windsor Heights

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

		RE-ESTIMATED Fiscal Year Ending 2011						Fiscal Years		
GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2011	ACTUAL 2010
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39								0	9,940
Economic Development	40								0	
Housing and Urban Renewal	41	5,000							5,000	38,673
Planning & Zoning	42								0	
Other Com & Econ Development	43			8,000					8,000	
REBATES & PYMTS from TIF DEBT page	44			0					0	0
TOTAL (lines 39 - 44)	45	5,000	0	8,000					13,000	48,613
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	31,996	4,150	4,100					40,246	44,602
Clerk, Treasurer, & Finance Adm.	47	397,144	81,324						478,468	452,870
Elections	48								0	6,527
Legal Services & City Attorney	49	30,000							30,000	89,078
City Hall & General Buildings	50								0	
Tort Liability	51								0	
Other General Government	52								0	935
TOTAL (lines 46 - 52)	53	459,140	85,474	4,100					548,714	594,012
DEBT SERVICE	54				2,529,528				2,529,528	1,891,171
Gov Capital Projects	55								0	910,650
TIF Capital Projects	56			140,500		855,000			995,500	3,882,403
TOTAL CAPITAL PROJECTS	57	0	0	140,500		855,000			995,500	4,793,053
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	2,555,816	1,364,728	167,600	2,529,528	855,000			7,472,672	10,665,172
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59								0	
Sewer Utility	60							47,620	47,620	91,378
Electric Utility	61								0	
Gas Utility	62								0	
Airport	63								0	
Landfill/Garbage	64							283,000	283,000	284,517
Transit	65								0	
Cable TV, Internet & Telephone	66								0	
Housing Authority	67								0	
Storm Water Utility	68							114,951	114,951	125,842
Other Business Type (city hosp., ISF, parking, etc.)	69							121,356	121,356	34,895
Enterprise DEBT SERVICE	70								0	
Enterprise CAPITAL PROJECTS	71								0	235,990
Enterprise TIF CAPITAL PROJECTS	72								0	
TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)	73							566,927	566,927	772,622
TOTAL ALL EXPENDITURES (lines 58+74)	74	2,555,816	1,364,728	167,600	2,529,528	855,000		566,927	8,039,599	11,437,794
Regular Transfers Out	75	329,465				908		40,000	370,373	1,004,851
Internal TIF Loan Transfers Out	76			5,191,724					5,191,724	1,922,725
Total ALL Transfers Out	77	329,465	0	5,191,724	0	908	0	40,000	5,562,097	2,927,576
Total Expenditures and Other Fin Uses (lines 73+74)	78	2,885,281	1,364,728	5,359,324	2,529,528	855,908	0	606,927	13,601,696	14,365,370
* Continuing Appropriation	79					0		0	0	
Ending Fund Balance June 30	80	4,507,937	200,951	-1,019,639	0	-117,881	0	-11,728	3,559,640	1,693,633

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project that is expended in the following year or years. The entry is made on the CON APPROP page that must accompany the budget forms if used.

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

2011

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2011	ACTUAL 2010
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	1,556,860	702,694		271,290				2,530,844	2,666,555
Less: Uncollected Property Taxes - Levy Year	2								0	
Net Current Property Taxes (line 1 minus line 2)	3	1,556,860	702,694		271,290	0			2,530,844	2,666,555
Delinquent Property Taxes	4								0	
TIF Revenues	5			1,721,901					1,721,901	1,809,398
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6								0	37,019
Utility franchise tax (Iowa Code Chapter 364.2)	7	256,530							256,530	206,937
Parimutuel wager tax	8								0	
Gaming wager tax	9								0	
Mobile Home Taxes	10								0	
Hotel/Motel Taxes	11	2,069							2,069	2,356
Other Local Option Taxes	12								0	
Subtotal - Other City Taxes (lines 6 thru 11)	13	258,599	0		0	0			258,599	246,312
Licenses & Permits	14	31,600							31,600	34,775
Use of Money & Property	15	750	359			16		154	1,279	4,031
Intergovernmental:										
Federal Grants & Reimbursements	16	46,086							46,086	626,382
Road Use Taxes	17		434,000						434,000	453,698
Other State Grants & Reimbursements	18					249,022			249,022	424,015
Local Grants & Reimbursements	19								0	
Subtotal - Intergovernmental (lines 15 thru 18)	20	46,086	434,000	0	0	249,022		0	729,108	1,504,095
Charges for Fees & Service:										
Water Utility	21							15,000	15,000	20,000
Sewer Utility	22							47,620	47,620	243,091
Electric Utility	23								0	
Gas Utility	24								0	
Parking	25								0	
Airport	26								0	
Landfill/Garbage	27							275,000	275,000	
Hospital	28								0	
Transit	29								0	
Cable TV, Internet & Telephone	30								0	
Housing Authority	31								0	
Storm Water Utility	32							140,000	140,000	108,497
Other Fees & Charges for Service	33	142,776							142,776	521,550
Subtotal - Charges for Service (lines 20 thru 32)	34	142,776	0		0	0	0	477,620	620,396	893,138
Special Assessments	35								0	
Miscellaneous	36	186,250	41,244						227,494	228,555
Other Financing Sources:										
Regular Operating Transfers In	37	40,908	329,465						370,373	1,004,851
Internal TIF Loan Transfers In	38	3,402,094			1,789,630				5,191,724	1,922,725
Subtotal ALL Operating Transfers In	39	3,443,002	329,465	0	1,789,630	0	0	0	5,562,097	2,927,576
Proceeds of Debt (Excluding TIF Internal Borrowing)	40			3,339,840	440,795				3,780,635	
Proceeds of Capital Asset Sales	41	3,750							3,750	2,600
Subtotal-Other Financing Sources (lines 36 thru 38)	42	3,446,752	329,465	3,339,840	2,230,425	0	0	0	9,346,482	2,930,176
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)										
	43	5,669,673	1,507,762	5,061,741	2,501,715	249,038	0	477,774	15,467,703	10,317,035
Beginning Fund Balance July 1	44	1,723,545	57,917	-722,056	27,813	488,989	0	117,425	1,693,633	5,741,968
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	7,393,218	1,565,679	4,339,685	2,529,528	738,027	0	595,199	17,161,336	16,059,003

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,188,427	448,103						1,636,530	1,599,501	1,495,445
Jail	2								0	0	0
Emergency Management	3	11,850							11,850	61,850	10,886
Flood Control	4								0	0	0
Fire Department	5	404,968	124,600						529,568	525,290	463,503
Ambulance	6	72,626	12,134						84,760	103,036	95,078
Building Inspections	7	29,139	7,218						36,357	14,615	32,206
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	1,300							1,300	1,611	5,228
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	1,708,310	592,055	0			0		2,300,365	2,305,903	2,102,346
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,750	429,477						440,227	542,892	738,363
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		44,000						44,000	44,000	55,228
Traffic Control and Safety	15								0	44,499	23,843
Snow Removal	16	3,125	143,662						146,787	77,679	112,552
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	13,875	617,139	0			0		631,014	709,070	929,986
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	3,100							3,100	2,800	100
TOTAL (lines 23 - 29)	30	3,100	0	0			0		3,100	2,800	100
CULTURE & RECREATION											
Library Services	31	172,155							172,155	172,155	165,000
Museum, Band and Theater	32								0	0	0
Parks	33	79,175	12,500						91,675	93,685	93,340
Recreation	34	35,500							35,500	35,500	42,233
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	75,161	13,745						88,906	62,027	5,318
Other Culture and Recreation	37	4,790							4,790	4,790	0
TOTAL (lines 31 - 37)	38	366,781	26,245	0			0		393,026	368,157	305,891

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2012

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39			10,000					10,000	0	9,940
Economic Development	40								0	0	0
Housing and Urban Renewal	41	25,000							25,000	5,000	38,673
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	8,000	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	25,000	0	10,000			0		35,000	13,000	48,613
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	45,750	4,150	2,500					52,400	40,246	44,602
Clerk, Treasurer, & Finance Adm.	47	315,575	78,295						393,870	478,468	452,870
Elections	48	3,700							3,700	0	6,527
Legal Services & City Attorney	49	30,000							30,000	30,000	89,078
City Hall & General Buildings	50								0	0	0
Tort Liability	51								0	0	0
Other General Government	52								0	0	935
TOTAL (lines 46 - 52)	53	395,025	82,445	2,500			0		479,970	548,714	594,012
DEBT SERVICE											
Gov Capital Projects	55		300,000		2,080,083				2,080,083	2,529,528	1,891,171
TIF Capital Projects	56			92,500		2,400,000			300,000	0	910,650
TOTAL CAPITAL PROJECTS	57	0	300,000	92,500		2,400,000	0		2,492,500	995,500	3,882,403
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	2,512,091	1,617,884	105,000	2,080,083	2,400,000	0		2,792,500	995,500	4,793,053
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60							164,489	164,489	47,620	91,378
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							287,800	287,800	283,000	284,517
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							163,536	163,536	114,951	125,842
Enterprise DEBT SERVICE	70								89,000	121,356	34,895
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							704,825	704,825	566,927	772,622
TOTAL ALL EXPENDITURES (lines 58+74)	74	2,512,091	1,617,884	105,000	2,080,083	2,400,000	0	704,825	9,419,883	8,039,599	11,437,794
Regular Transfers Out	75	292,777	23,000		41,000			40,000	396,777	370,373	1,004,851
Internal TIF Loan / Repayment Transfers Out	76			2,217,337					2,217,337	5,191,724	1,922,725
Total ALL Transfers Out	77	292,777	23,000	2,217,337	41,000	0	0	40,000	2,614,114	5,562,097	2,927,576
Total Expenditures & Fund Transfers Out (lines 75+78)	78	2,804,868	1,640,884	2,322,337	2,121,083	2,400,000	0	744,825	12,033,997	13,601,696	14,365,370
Continuing Appropriation	79					0		0	0	0	0
Ending Fund Balance June 30	80	4,216,866	165,151	-1,626,671	0	-229,881	0	-80,914	2,444,551	3,559,640	1,693,633

* 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 2012

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2012	(K) RE-ESTIMATED 2011	(L) ACTUAL 2010
REVENUES & OTHER FINANCING SOURCES											
	1	1,651,414	842,677		40,539	0			2,534,630	2,530,844	2,666,555
	2								0	0	0
	3	1,651,414	842,677		40,539	0			2,534,630	2,530,844	2,666,555
	4								0	0	0
	5			1,715,305					1,715,305	1,721,901	1,809,398
Other City Taxes:											
	6	23,378	11,930		461	0			35,769	0	37,019
	7	262,000							262,000	256,530	206,937
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11	2,300							2,300	2,069	2,356
	12								0	0	0
	13	287,678	11,930		461	0			300,069	258,599	246,312
	14	36,601							36,601	31,600	34,775
	15	3,000	200					150	3,350	1,279	4,031
Intergovernmental:											
	16								0	46,086	626,382
	17		445,000						445,000	434,000	453,698
	18					2,288,000			2,288,000	249,022	424,015
	19								0	0	0
	20	0	445,000	0	0	2,288,000		0	2,733,000	729,108	1,504,095
Charges for Fees & Service:											
	21							15,000	15,000	15,000	20,000
	22							164,489	164,489	47,620	243,091
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27							275,000	275,000	275,000	0
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							180,000	180,000	140,000	108,497
	33	148,100							148,100	142,776	521,550
	34	148,100	0		0	0	0	634,489	782,589	620,396	893,138
	35								0	0	0
	36	186,750	12,500						199,250	227,494	228,555
Other Financing Sources:											
	37	63,000	292,777					41,000	396,777	370,373	1,004,851
	38	137,254			2,080,083				2,217,337	5,191,724	1,922,725
	39	200,254	292,777	0	2,080,083	0	0	41,000	2,614,114	5,562,097	2,927,576
	40								0	3,780,635	0
	41								0	3,750	2,600
	42	200,254	292,777	0	2,080,083	0	0	41,000	2,614,114	9,346,482	2,930,176
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	2,513,797	1,605,084	1,715,305	2,121,083	2,288,000	0	675,639	10,918,908	15,467,703	10,317,035
	44	4,507,937	200,951	-1,019,639	0	-117,881	0	-11,728	3,559,640	1,693,633	5,741,968
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)											
	45	7,021,734	1,806,035	695,666	2,121,083	2,170,119	0	663,911	14,478,548	17,161,336	16,059,003

CITY OF Windsor Heights
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
Revenues & Other Financing Sources											
	1	1,651,414	842,677		40,539	0			2,534,630	2,530,844	2,666,555
	2	0	0		0	0			0	0	0
	3	1,651,414	842,677		40,539	0			2,534,630	2,530,844	2,666,555
	4	0	0		0	0			0	0	0
	5			1,715,305					1,715,305	1,721,901	1,809,398
	6	287,678	11,930		461	0			300,069	258,599	246,312
	7	36,601	0					0	36,601	31,600	34,775
	8	3,000	200	0	0	0	0	150	3,350	1,279	4,031
	9	0	445,000	0	0	2,288,000		0	2,733,000	729,108	1,504,095
	10	148,100	0		0	0	0	634,489	782,589	620,396	893,138
	11	0	0		0	0		0	0	0	0
	12	186,750	12,500		0	0	0	0	199,250	227,494	228,555
	13	2,313,543	1,312,307	1,715,305	41,000	2,288,000	0	634,639	8,304,794	6,121,221	7,386,859
Other Financing Sources:											
	14	200,254	292,777	0	2,080,083	0	0	41,000	2,614,114	5,562,097	2,927,576
	15	0	0	0	0	0		0	0	3,780,635	0
	16	0	0	0	0	0	0	0	0	3,750	2,600
	17	2,513,797	1,605,084	1,715,305	2,121,083	2,288,000	0	675,639	10,918,908	15,467,703	10,317,035
Expenditures & Other Financing Uses											
	18	1,708,310	592,055	0			0		2,300,365	2,305,903	2,102,346
	19	13,875	617,139	0			0		631,014	709,070	929,986
	20	3,100	0	0			0		3,100	2,800	100
	21	366,781	26,245	0			0		393,026	368,157	305,891
	22	25,000	0	10,000			0		35,000	13,000	48,613
	23	395,025	82,445	2,500			0		479,970	548,714	594,012
	24	0	0	0	2,080,083		0		2,080,083	2,529,528	1,891,171
	25	0	300,000	92,500		2,400,000	0		2,792,500	995,500	4,793,053
	26	2,512,091	1,617,884	105,000	2,080,083	2,400,000	0		8,715,058	7,472,672	10,665,172
	27							704,825	704,825	566,927	772,622
	28	2,512,091	1,617,884	105,000	2,080,083	2,400,000	0	704,825	9,419,883	8,039,599	11,437,794
	29	292,777	23,000	2,217,337	41,000	0	0	40,000	2,614,114	5,562,097	2,927,576
	30	2,804,868	1,640,884	2,322,337	2,121,083	2,400,000	0	744,825	12,033,997	13,601,696	14,365,370
	31										
	32	-291,071	-35,800	-607,032	0	-112,000	0	-69,186	-1,115,089	1,866,007	-4,048,335
	33					0		0	0	0	0
	34	4,507,937	200,951	-1,019,639	0	-117,881	0	-11,728	3,559,640	1,693,633	5,741,968
	35	4,216,866	165,151	-1,626,671	0	-229,881	0	-80,914	2,444,551	3,559,640	1,693,633

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

City Name: Windsor Heights

Fiscal Year
2012

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg/Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	97A HyVee Tax Exempt	950000	1 March, 1997	0			0		0
(2)	99A University Widening	1580000	1 September, 1999	130,000	40,003		170,003	170,003	0
(3)	99B Urban Renewal	2295000	1 September, 1999				0		0
(4)	99C Refunding of 91 Bridge	1020000	1 September, 1999				0		0
(5)	2009 internal loan - community center	375000	15 March, 2009				0		0
(6)	2002 Capital Loan Notes	1810000	3 March, 2002	100,000	65,130		165,130	165,130	0
(7)	2009 interfund loan - fire training facility	60,000	15 March, 2009				0		0
(8)	2007 GO Bond	1,500,000	03/05/2007	145,000	36,538		181,538	181,538	0
(9)	2008 GO Bond	5,785,000	03/2008	200,000	271,518		471,518	471,518	0
(10)	2009B Bond	1,175,000	03/2009	555,000	13,875		568,875	568,875	0
(11)	2009A Bond	570,000	03/2009	70,000	1,505		71,505	71,505	0
(12)	2011A Bond	3,360,000	2/2011	250,000	123,914		373,914	373,914	0
(13)	2011B bond	440,000	2/2011	70,000	7,600		77,600	77,600	0
(14)	2011 internal loan-equipment	41,000	3/2011	41,000			41,000		41,000
(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			1,561,000	560,083	0	2,121,083	2,080,083	41,000

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

City of Windsor Heights, Iowa

The City Council will conduct a public hearing on the proposed Budget at 1133 66th Street, Windsor Heights, IA

on March 7th, 2011 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 \$ 13.31486

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

Carrie Brannen, Chief Financial Officer
City Clerk/Finance Officer's NAME

		Budget FY 2012	Re-estimated FY 2011	Actual FY 2010
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	2,534,630	2,530,844	2,666,555
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	2,534,630	2,530,844	2,666,555
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	1,715,305	1,721,901	1,809,398
Other City Taxes	6	300,069	258,599	246,312
Licenses & Permits	7	36,601	31,600	34,775
Use of Money and Property	8	3,350	1,279	4,031
Intergovernmental	9	2,733,000	729,108	1,504,095
Charges for Fees & Service	10	782,589	620,396	893,138
Special Assessments	11	0	0	0
Miscellaneous	12	199,250	227,494	228,555
Other Financing Sources	13	2,614,114	9,346,482	2,930,176
Total Revenues and Other Sources	14	10,918,908	15,467,703	10,317,035
Expenditures & Other Financing Uses				
Public Safety	15	2,300,365	2,305,903	2,102,346
Public Works	16	631,014	709,070	929,986
Health and Social Services	17	3,100	2,800	100
Culture and Recreation	18	393,026	368,157	305,891
Community and Economic Development	19	35,000	13,000	48,613
General Government	20	479,970	548,714	594,012
Debt Service	21	2,080,083	2,529,528	1,891,171
Capital Projects	22	2,792,500	995,500	4,793,053
Total Government Activities Expenditures	23	8,715,058	7,472,672	10,665,172
Business Type / Enterprises	24	704,825	566,927	772,622
Total ALL Expenditures	25	9,419,883	8,039,599	11,437,794
Transfers Out	26	2,614,114	5,562,097	2,927,576
Total ALL Expenditures/Transfers Out	27	12,033,997	13,601,696	14,365,370
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-1,115,089	1,866,007	-4,048,335
Continuing Appropriation	29	0	0	
Beginning Fund Balance July 1	30	3,559,640	1,693,633	5,741,968
Ending Fund Balance June 30	31	2,444,551	3,559,640	1,693,633



Detailed Budget Printouts: Revenues

Windsor
Heights
the heart of it all



**Windsor Heights
Community & Events Center
Dedicated July 13, 2010**

A Guide to budget account numbers

Following is information on account numbers and budget worksheets. Sample header:

GLWKSHRP 2/03/10 11:13 AM		CITY OF WINDSOR HEIGHTS BUDGET WORKSHEET					PAGE 1 OPER: MO		
ACCOUNT NUMBER	DEPT. NUMBER	PREV YR BUDGET	CALENDAR CURRENT BUDGET	2/2010, FISCAL AMMENDED BUDGET	8/2010 CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET	PERCT VAR.
001-110-6010		727,970	813,330	813,330	496,850	806,448	864,311	892,281	06.27
SALARIES FULLTIME									

The account number is coded to be able to look at it and know what it means. The first three numbers (001 in the above example) represent the fund number. The second three digits (110 in the above example) represent the Department number and the final four digits (6010 in the above example) represent the expenditure object or the revenue source. The description identifying the 4-digit expenditure object/revenue source number is located directly below the entire account number. In the example above it is "Salaries Fulltime." The rest of the titles are self-explanatory, but it is worth noting that this is the first year we have been able to do longer range forecasting by using the "2 year budget" column. That column represents expenditures or revenues currently anticipated for FY 2012.

Fund numbers:

001	General Fund
110	Road Use Tax
112	Trust & Agency Fund
113	Pension/Retention fund (Police)
114	Special Equipment (Previously pre-forfeiture. We no longer intend to use this fund)
115	Special Equipment (forfeiture fund)
125	TIF
200	Debt Service
303	Colby Park
304	Capital Projects
305	Stimulus Street Resurfacing
306	Hickman Road
307	Missing Link Trail-TIF portion
600	Water
610	Sewer
740	Stormwater
810	Revolving Fund (Equipment Fund)

Department numbers:

110	Police
130	Emergency Management
150	Fire
160	Ambulance
170	Building Inspections
190	Animal Control

Department numbers continued:

210	Roads, Bridges, Sidewalks
230	Utilities
240	Traffic Control & Safety Control
250	Snow Removal
255	MWA-Recycling Curb It
256	Solid Waste
350	Water, Air, Mosquito Control
399	Other Health/Social Services
410	Library
430	Parks
460	Community Ctr/Zoo/Marina
470	Special Events
480	Shelter House
530	Housing & Urban Renewal
610	Mayor/Council (Note: On printout, listed as Mayor/Council/City Mgr, but the numbers reflect only the budget for the Mayor and Council.)
620	City Administration Note: The printout reads Clerk/Treasurer/Adm Total.
630	Elections
640	City Attorney
710	Transfer
750	Capital Projects
810	Water
815	Sewer
865	Stormwater
910	Transfer

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
001-130-4441 FEMA Reimbursement						127,500		46,086		
EMERGENCY MANAGEMENT TOTAL						127,500		46,086		
001-150-4190 FIRE PERMITS	500	120	500		500	500				
001-150-4500 FIRE SERVICE CHARGES	3,500	200	3,500	1,039	3,500	3,500	5	100		3,000
FIRE TOTAL	4,000	320	4,000	1,039	4,000	4,000	5	100		3,000
001-160-4500 AMBULANCE CHARGES	57,000	58,478	60,000	69,054	65,650	65,650	37,933	60,000	60,000	60,000
AMBULANCE TOTAL	57,000	58,478	60,000	69,054	65,650	65,650	37,933	60,000	60,000	60,000
001-190-4180 PET LICENSES	1,750	3,384	1,750	4,715	1,750	1,750	3,077	3,500	3,500	3,500
001-190-4500 ANIMAL CONTROL	1,000	1,710	1,000	869	1,000	1,000				
ANIMAL CONTROL TOTAL	2,750	5,094	2,750	5,584	2,750	2,750	3,077	3,500	3,500	3,500
001-256-4500 UTILITY CHARGES FOR SERVICE	210,000	217,649	210,000	203,812	222,000	222,000	156,963	210,000	210,000	210,000
SOLID WASTE-ARTISTIC WATR TOTA	210,000	217,649	210,000	203,812	222,000	222,000	156,963	210,000	210,000	210,000

The re-estimated year end revenues from the FEMA reimbursement have been lowered to reflect FEMA's decision that dredging would not be a qualified expense. The corresponding expenses have also been cut.

Fire fee collections are being reported in Department 950, which is why they are no longer budgeted in Department 150.

Solid waste rates need to be reevaluated to ensure that the City is collecting the appropriate amount of revenue to cover costs. Also, solid waste charges are being reallocated to Fund 670, which is a "Business Type Activity."

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
001-290-4500										
YARD WASTE STICKER SALES	7,000	8,893	7,000	11,248	7,000	7,000	505	7,000	7,000	7,000
001-290-4501										
CURB-IT RECYCLING FEES	58,000	60,253	58,000	56,589	61,000	61,000	43,194	58,000	58,000	58,000

GARBAGE TOTAL	65,000	69,146	65,000	67,838	68,000	68,000	43,698	65,000	65,000	65,000
001-450-4500										
RECREATION CHARGES	5,000	150	5,000	11,751	46,000	46,000	41,466	50,000	50,000	52,000

CEMETERY TOTAL	5,000	150	5,000	11,751	46,000	46,000	41,466	50,000	50,000	52,000

TRANSIT TOTAL										
001-910-4830										
TRANSFER-IN	180,763	180,763	167,254	186,755	127,254	3,467,094		3,443,002	200,254	235,254

TRANSFERS IN/OUT TOTAL	180,763	180,763	167,254	186,755	127,254	3,467,094		3,443,002	200,254	235,254
001-950-4000										
PROPERTY TAXES	1,468,985	1,592,410	1,534,068	1,633,383	1,506,088	1,506,088	805,970	1,506,088	1,537,064	1,558,823
001-950-4001										
PROP TAXES-CITY OWNED CIVIC CT	23,896	1,731	24,922	22,628			131	113		24,000
001-950-4013										
PROP TAXES-INSURANCE	67,359	4,880	68,371	68,565			398	398	63,116	71,398
001-950-4014										
PROP TAXES-EMERGENCY MANAGEMEN	10,098	732	10,250	10,163			60	60		15,000
001-950-4029										
PROP TAXES-SUPPORT PUBLIC LIBR	47,791	3,462	49,843	49,973	50,201	50,201	26,864	50,201	51,234	51,000

Recreation charges are being relocated to a "480" department number to correspond with the Shelter House (Community & Events Center expenses.) Current revenues are mislabeled as "Cemetery." Staff has requested the correction from the software provider.

The large transfer in account "001-910-4830" represents the TIF fund repaying the General fund for the internal debt service obligation.

CITY OF WINDSOR HEIGHTS BUDGET WORKSHEET											
ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011,	FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	BUDGET	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
001-950-4060											
PROP-UTILITY TAX REPLACE EXCIS	23,774						21,197	21,197		23,378	
001-950-4065											
UTILITY FRANCHISE FEES	275,000	283,475	300,000	206,937	300,000	300,000	171,020	256,530	262,000	265,000	
001-950-4085											
HOTEL/MOTEL TAX	1	3,538	1	2,356	1	1	2,069	2,069	2,300	2,300	
001-950-4100											
BEER/LIQUOR PERMITS	6,000	7,837	6,000	7,113	7,000	7,000	1,643	6,500	6,500	6,500	
001-950-4105											
CIGARETTE PERMITS	800	806	800	675	800	800	6	600	600	600	
001-950-4110											
BUILDING TRADES LICENSES		2,600	1	686	343	343			1	1	
001-950-4122											
BUILDING PERMITS	44,000	21,035	44,000	23,519	44,450	44,450	9,719	15,000	21,000	21,000	
001-950-4165											
SPECIAL BUSINESS PERMITS	750	665	750	2,349	750	750	5,143	6,000	5,000	5,000	
001-950-4300											
INTEREST ON INVESTMENTS	28,000	25,170	30,000	816			364	750	3,000	1,000	
001-950-4400											
GRANTS		4,850									
001-950-4431											
BANK FRANCHISE TAX											
001-950-4432											
MONIES & CREDITS											
001-950-4433											
STATE CONSOLIDATED PAYMENTS											
001-950-4435											
PERSONAL PROPERTY TAX REPLACEM											
001-950-4436											
MONIES & CREDITS-STATE (SEE PR											
001-950-4500											
CHARGES FOR SERVICE	3,300	11,651	5,000	131,812	6,000	6,000	1,731	2,063	5,000	5,000	
001-950-4577											
HAZMAT FEES							150	113	600	600	

The "property tax excise" typically shows money budgeted but not received because the State Budget forms automatically populate the "excise tax" line, but when funds are received by the City Treasurer, they are lumped together and reported as property taxes.

Staff intends to bring forward an ordinance for Council discussion to return the City's Cable Franchise fee to 5%. (This revenue is part of the "Utility Franchise Fees".) When the transition was made to a State Franchise agreement, the franchise fee amount for Windsor Heights was inadvertently lowered to 3% and in order to return it to 5%, the City must adopt legislation. This represents approximately \$10-12,000 in revenue annually.

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011,	FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	BUDGET	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
001-950-4578											
COMMERCIAL INSP FEE								125	500	2,500	2,500
001-950-4579											
RENTAL INSP FEE	20,000	24,855	23,000	30,660	35,000	35,000	12,360	30,000	30,000	30,000	30,000
001-950-4700											
DONATIONS	12,000	24,245	15,000	3,057	15,000	15,000	1,560	5,000	5,000	5,000	5,000
001-950-4704											
SPECIAL EVENTS	12,500	7,461	7,500	14,705	11,000	11,000	6,663	8,000	8,000	8,000	8,000
001-950-4705											
YOUTH COUNCIL		407		40	500	500				500	500
001-950-4715											
REFUNDS/REIMBURSEMENTS	125,000	170,670	125,000	138,065	125,000	125,000	55,645	125,000	125,000	125,000	125,000
001-950-4750											
SALE OF MERCHANDISE	100	1,125	100	590	100	100	95	250	250	250	250
001-950-4765											
FINES & PENALTIES	55,000	45,290	55,000	35,789	55,000	55,000	40,136	48,000	48,000	48,000	48,000
001-950-4810											
SALE OF CAPITAL ASSETS		20		2,600			2,500	3,750			
001-950-4820											
BOND PROCEEDS											

GENERAL REVENUES TOTAL	2,224,354	2,238,913	2,299,606	2,386,479	2,178,430	2,178,430	1,144,354	2,066,985	2,200,043	2,246,472	
=====											
GENERAL TOTAL	2,748,867	2,770,514	2,813,610	2,932,312	2,714,084	6,181,424	1,427,496	5,944,673	2,788,797	2,875,226	
=====											
110-210-4430											
ROAD USE TAX	416,000	405,805	437,745	453,698	435,299	435,299	291,097	434,000	445,000	435,000	
110-210-4440											
GRANTS			537,640								
110-210-4715											
REFUNDS/REIMBURSEMENTS	500	109		2,808							

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
ROADS, BRIDGES, SIDEWALKS TOTA	416,500	405,914	975,385	456,506	435,299	435,299	291,097	434,000	445,000	435,000
110-910-4830 TRANSFER-IN	71,376	71,376	76,000	176,000	76,000	76,000		166,976	292,777	150,000
TRANSFERS IN/OUT TOTAL	71,376	71,376	76,000	176,000	76,000	76,000		166,976	292,777	150,000
ROAD USE TAX TOTAL	487,876	477,290	1,051,385	632,506	511,299	511,299	291,097	600,976	737,777	585,000
112-620-4731 DEPOSITS-BONDS		600		1,700	800	800				
CLERK/TREASURER/ADM TOTAL		600		1,700	800	800				
112-910-4830 TRANSFER IN								162,489		
TRANSFERS IN/OUT TOTAL								162,489		
112-950-4000 PROPERTY TAXES	556,501	554,977	325,199	223,349	702,694	702,694	374,025	702,694	842,677	754,578
112-950-4060 PROP-UTILITY TAX REPLACE EXCIS			4,801		9,571	9,571			11,930	
112-950-4300 INTEREST ON INVESTMENTS	6,000	4,429	3,000	404	500	500	34	50	1	1
112-950-4715 REFUNDS/REIMBURSEMENTS	12,500	11,425	12,500	15,306	12,500	12,500	10,369	15,000	12,500	12,500

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
GENERAL REVENUES TOTAL	575,001	570,830	345,500	239,059	725,265	725,265	384,427	717,744	867,108	767,079
EMPLOYEE BENEFITS TOTAL	575,001	571,430	345,500	240,759	726,065	726,065	384,427	880,233	867,108	767,079
113-110-4000 PROPERTY TAXES	12,000	12,000	26,600							35,000
113-110-4300 INTEREST ON INVESTMENTS	5,000	6,866	5,000	1,459			267	300	200	150
113-110-4830 TRANSFER IN		50,000								
POLICE TOTAL	17,000	68,866	31,600	1,459			267	300	200	35,150
POLICE PENSION TOTAL	17,000	68,866	31,600	1,459			267	300	200	35,150
114-110-4300 INTEREST ON INVESTMENTS		13		2			4	4		
114-110-4571 POLICE SERVICES	50,000			4,057			11,307	12,592		
POLICE TOTAL	50,000	13		4,059			11,311	12,596		
POLICE TRUST TOTAL	50,000	13		4,059			11,311	12,596		

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
115-110-4300 INTEREST ON INVESTMENTS		170		13			5	5		
115-110-4571 POLICE SERVICES		36,955		12,435	38,000	38,000	13,882	13,652		
POLICE TOTAL		37,125		12,447	38,000	38,000	13,886	13,657		
POLICE PREFORFEITURE TOTAL		37,125		12,447	38,000	38,000	13,886	13,657		
125-530-4400 GRANTS										
125-530-4820 BOND PROCEEDS						3,339,840	3,339,840	3,339,840		
HOUSING & URBAN RENEWAL TOTAL						3,339,840	3,339,840	3,339,840		
125-950-4300 INTEREST ON INVESTMENTS	5,000	3,355								
125-750-4500 CHARGES FOR SERVICE					100,000					
125-950-4500 CHARGES FOR SERVICE										
125-750-4800 SALE OF LAND										
CAPITAL PROJECTS TOTAL	5,000	3,355			100,000					
125-910-4830 TRANSFER-IN										

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET

TRANSFERS IN/OUT TOTAL										
125-950-4050 TAX INCREMENT TAXES	1,700,000	1,645,515	1,975,000	1,809,398	1,900,000	1,900,000	833,315	1,721,901	1,715,305	1,715,305

GENERAL REVENUES TOTAL	1,700,000	1,645,515	1,975,000	1,809,398	1,900,000	1,900,000	833,315	1,721,901	1,715,305	1,715,305
=====										
TAX INCREMENT FINANCING TOTAL	1,705,000	1,648,870	1,975,000	1,809,398	2,000,000	5,239,840	4,173,155	5,061,741	1,715,305	1,715,305
=====										
200-210-4820 BOND PROCEEDS 2009A		568,860								

ROADS, BRIDGES, SIDEWALKS TOTA		568,860								

200-530-4820 BOND PROCEEDS		1,170,488				440,795	440,795	440,795		

HOUSING & URBAN RENEWAL TOTAL		1,170,488				440,795	440,795	440,795		

200-910-4830 TRANSFER-IN		31,537		1,658,471	1,809,246	1,809,246		1,789,630	2,080,083	2,074,958

TRANSFERS IN/OUT TOTAL		31,537		1,658,471	1,809,246	1,809,246		1,789,630	2,080,083	2,074,958

200-950-4000 PROPERTY TAXES	460,978	232,289	232,723	695,513	271,290	271,290	144,793	271,290		

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011,	FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	BUDGET	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
200-950-4015											
PROPERTY TAXES	112,000	376,068	435,000							40,539	285,000
200-950-4060											
PROP-UTILITY TAX REPLACE EXCIS						2,953	2,953			461	
200-950-4799											
CHARGES FOR SERVICE											
GENERAL REVENUES TOTAL	572,978	608,356	667,723	695,513	274,243	274,243	144,793	271,290	41,000	285,000	
DEBT SERVICE TOTAL	572,978	2,379,241	667,723	2,353,984	2,083,489	2,524,284	585,588	2,501,715	2,121,083	2,359,958	
303-750-4400											
GRANTS		10,000		424,015		220,440	224,022	249,022			
303-750-4820											
BOND PROCEEDS											
CAPITAL PROJECTS TOTAL		10,000		424,015		220,440	224,022	249,022			
303-910-4830											
TRANSFER-IN			572,000	532,000							
TRANSFERS IN/OUT TOTAL			572,000	532,000							
COLBY PARK TOTAL		10,000	572,000	956,015		220,440	224,022	249,022			

CITY OF WINDSOR HEIGHTS
BUDGET WORKSHEET

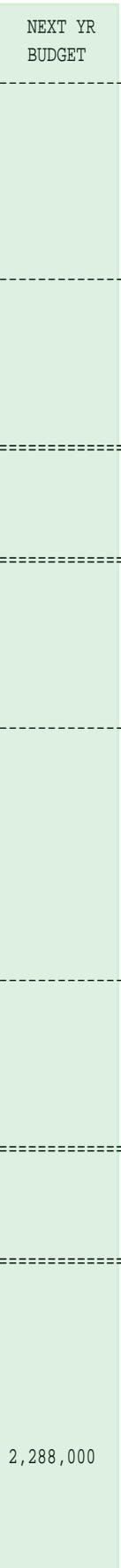
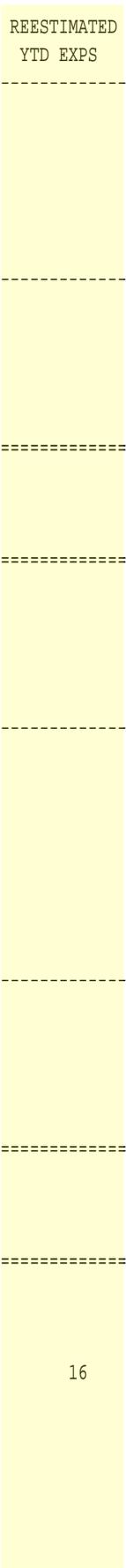
ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011, FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
304-750-4400										
GRANTS		1,707								
304-750-4820										
BOND PROCEEDS										

CAPITAL PROJECTS TOTAL		1,707								
=====										
CAPITAL PROJECT TOTAL		1,707								
=====										
305-910-4830										
TRANSFER IN				266,807						

TRANSFERS IN/OUT TOTAL				266,807						

305-950-4445										
STIMULUS REVENUE (IA DOT)				563,573						

GENERAL REVENUES TOTAL				563,573						
=====										
73rd STREET RESURFACING TOTAL				830,380						
=====										
306-950-4300										
INTEREST		80		1,059			17	16		
306-750-4440										
GRANTS	1,388,000		1,888,000		2,288,000	2,288,000			2,288,000	



The grant in "306-750-4440" is for the Hickman Road improvement project.

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011, FISCAL	8/2011					
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
			BUDGET	EXPENSE	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
306-750-4820										
BOND PROCEEDS		36,920	20,000							

CAPITAL PROJECTS TOTAL	1,388,000	37,000	1,908,000	1,059	2,288,000	2,288,000	17	16	2,288,000	
=====										
HICKMAN ROAD PROJECT TOTAL	1,388,000	37,000	1,908,000	1,059	2,288,000	2,288,000	17	16	2,288,000	
=====										
600-810-4300										
INTEREST ON INVESTMENTS		17,475		278			314	62	50	
600-810-4500										
UTILITY CHARGES FOR SERVICE	130,000	135,236	130,000	20,000	15,000	15,000		15,000	15,000	15,000

WATER TOTAL	130,000	152,711	130,000	20,278	15,000	15,000	314	15,062	15,050	15,000
=====										
WATER TOTAL	130,000	152,711	130,000	20,278	15,000	15,000	314	15,062	15,050	15,000
=====										
610-815-4500										
UTILITY CHARGES FOR SERVICE	62,000	93,258	86,009	243,091	453,481	453,481	20,650	47,620	164,489	165,000

SEWER/SEWAGE DISPOSAL TOTAL	62,000	93,258	86,009	243,091	453,481	453,481	20,650	47,620	164,489	165,000

610-910-4830										
TRANSFER IN				47,543						

TRANSFERS IN/OUT TOTAL				47,543						

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011,	FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	BUDGET	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
SEWER TOTAL	62,000	93,258	86,009	290,634	453,481	453,481	20,650	47,620	164,489	165,000	
740-865-4441 FEMA REIMBURSEMENT		4,129		62,809							
740-865-4500 UTILITY CHARGES FOR SERVICE	100,000	109,582	100,000	108,497	149,000	149,000	90,633	140,000	180,000	180,000	
STORM WATER TOTAL	100,000	113,712	100,000	171,305	149,000	149,000	90,633	140,000	180,000	180,000	
740-910-4830 TRANSFER IN											
TRANSFERS IN/OUT TOTAL											
STORM WATER TOTAL	100,000	113,712	100,000	171,305	149,000	149,000	90,633	140,000	180,000	180,000	
810-910-4830 TRANSFER-IN	112,000	112,000	60,000	60,000					41,000	285,000	
TRANSFERS IN/OUT TOTAL	112,000	112,000	60,000	60,000					41,000	285,000	
810-950-4300 INTEREST ON INVESTMENTS	100	1,649	100	433	100	100	111	166	100	100	
GENERAL REVENUES TOTAL	100	1,649	100	433	100	100	111	166	100	100	

CITY OF WINDSOR HEIGHTS
BUDGET WORKSHEET

ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
REVOLVING FUND TOTAL	112,100	113,649	60,100	60,433	100	100	111	166	41,100	285,100
TOTAL OF ALL REVENUE	7,948,822	8,475,385	9,740,927	10,317,029	10,978,518	18,346,933	7,222,975	15,467,777	10,918,909	8,982,818

The reduction in total revenues is related to bond proceeds that were received in FY 2011 but will not be received in FY 2012; and the revenues received from the I-Jobs grant that is now finished.



Detailed Budget Printouts: Expenditures

Windsor
Heights
the heart of it all



**Windsor Heights
Community & Events Center
Dedicated July 13, 2010**

FY 12 Police Department Budget Highlights Department 110

6010: Salaries Fulltime

The full-time salaries line item represents a 0% for the cost of living adjustment. Should the council agree to offer something higher than this through union negotiations or management incentives, this line item would need to be adjusted. The overall increase in expense of the salaries line item FY11 to FY 12 is shown through an adjustment to the Lieutenant's salary (in lieu of replacing the Captain position) and the addition of three first-line supervisors positions (Sergeants) totaling an increase in command pay of \$11,700; and the remainder of the increase comes from reinstating the second civilian front office position (Administrative Support Clerk) back to a fulltime role, and accounting for merit adjustments for sworn personnel who are not currently at the top tier of the pay scale.

6020: Salaries Parttime

This part-time salaries line item covers part-time staff who work for the police department. Currently we employ a crossing guard at Clive Elementary School and utilize matrons/patrons in the arrest and processing of offenders of the opposite sex at our police facility. The department also is authorized to employ four part-time police officers to aid in the exercise of the police mission. In the past the department used these officers to form a weekend ASAP unit (Alcohol Safety Action Program) that targeted drunk drivers, a program partially funded through a grant from the Iowa Governors Traffic Safety Bureau. Presently the department only has two part-time officers on staff and does not actively use these officers for activities other than to fill shift vacancies where necessary. In FY12 the department looks forward to hiring two more part-time officers and reactivating the ASAP unit with grant funding support (\$4,500 offered by GTSB for reimbursement of ASAP enforcement hours).

6040: Salaries Overtime

This is the overtime line item for all non-salaried fulltime personnel for the police department (part-time personnel do not receive overtime). This line item is unchanged from the previous year. However, it should be noted that both our specialized DEA detective position and the Iowa Governors Traffic Safety Bureau receive overtime reimbursement [GTSB for special traffic enforcement projects]. Traditionally these funds (DEA & GTSB) are paid up front and reimbursed to the city's general fund. Because of the quality work product our employees submit, our DEA investigator's obligations and GTSB grant awards continue to rise, which can become burdensome on this line item. With an active year supporting both of these organizations, this agency could feasibly pay out in excess of \$26,000 in overtime to personnel. All of this money would be reimbursed to the city in a timely manner, but there may be cause prior to the end of the FY12 budget year for a budget amendment to reallocate some of these funds back into this line item, should it run short.

6050: Fees

In the past this line item was created to track fees associated with court costs for officers' testimony. This line item does not have enough funds in it to support more than a few months of court room activity. Therefore, this line item is being zeroed out and overtime funds will be used to pay for court fees.

6120: Dues and Memberships

This line item covers costs for fees associated with annual memberships to the International Association of Chiefs of Police, the Mid-states Organized Crime and Information Center, the FBI Law Enforcement Executive Development Association, and the National Academy of Defense Education.

6180: Allowances

This line item covers clothing and equipment expenses for thirteen sworn officers (\$900/ea), four part-time officers (\$150/ea), and the expense of equipping one new hire per year with equipment (~\$3,000).

6230: Training Expense

This line item is in desperate need of an increase. The present allotment of \$6,000 annually only covers the costs of ammunition needed for minimum firearms training in handgun, shotgun, rifle, less lethal, and Taser. There is no funding left over for instructor certifications, continuing education, outside training or specialized fee based services.

6240: Travel & Conference Expense

There is no change to this line item from the previous year. It goes to support on-going education of the Chief of Police per his employment contract (and other agency personnel if there are funds available in the training budget). GTSB has reimbursed \$1,500 for the LifeSavers Conference in the past for this line item.

6310: Repair – Building

This line item goes to offset police department building repairs. There is no change to this dollar amount, but much is unknown as to what could go wrong with this aging structure.

6331: Motor Vehicle Operations

This line item is the department's annual fuel budget. The estimate is at 800 gallons of fuel per month for fleet usage @ \$3.50 per gallon.

6332: Repair – Vehicles & Equipment

This line item is unchanged from the previous year. It covers repair costs for vehicles and repair/replacement costs of non-capital expenditure equipment.

6373: Communications

Multiple monthly user fees factor into this line item. The police department pays a monthly user fee for radio services and the ability to run license/registration/wanted information per usage; air cards to be able to utilize computer aided dispatching systems in patrol cars; cell service for command staff and on-call investigators; pager service for an on-call tactical responder.

6411: Professional Fees-Legal/Medical

This line item covers agency expenses for fees associated with city prosecutions of simple misdemeanors and other associated legal costs. It also covers medical costs for job related blood-borne pathogen exposures, pre-employment physicals, drug screenings, psychological testing, polygraph exams, and professional medical necessities.

6413: Contributions & Payments

This line item covers our quarterly expenses associated with being given access to the Iowa Department of Public Safety's IOWA Switch which allows us access to National Crime Information Center data (NCIC), the statewide Iowa records systems and AFIS, radio licensing, and various secured law enforcement databases and networks that allow us to do police work. It also covers ¼ crossing guard expenses to the City of Urbandale.

6414: Publications

This line item covers the printing of materials such as department specific forms, tickets, stationery, envelopes, etc. It also covers crime prevention and community outreach distributions. GTSB typically reimburses up to \$500 to this line item for traffic safety materials through our grant.

6499: Miscellaneous

This line item is a catch all for minor unplanned expenses throughout the year that could range from equipment purchases to reimbursement for a lunch meeting. In FY12 the department hopes to add a minimum of two reserve police officers of which some the expenses to train and equip these individuals will come from this line item.

6504: Minor Equipment

This line item typically supplies smaller items of equipment needed throughout the course of the year. These may be new purchases identified based upon need or replacements due to breakage or resupply.

6506: Office Supplies

This line item covers costs associated with office supplies for the front counter and police department.

6507: Operating Supplies

This line item contains for several expenses that support daily operating functions within the police department. The primary expense in this line item is associated with IT services/supplies and the city's maintenance contract with Alliance Technologies. With Lieutenant Meyer administering the city's IT network, the police department has a higher volume of service calls; this line item has absorbed these additional network administrative costs while also seeing a cut in funding in the last few years. At some point in the future, IT services should be an entirely separate line item from #6507. In addition to IT, this line item also supports the department's IACP.net membership, various investigative expenses, and a variety of operational needs for the patrol division.

810-110-6710: Automotive Equipment (Please note you will find the 810 fund towards the back of the budget documents in the Business Type Activities area.)

This line item will cover the costs associated with the purchase of one new Ford Crown Victoria Police Interceptor, subsequent transfer of equipment and wiring from the outgoing patrol unit, and police markings on the new vehicle. NOTE: Funds will not be available from federal asset forfeiture to make this purchase.

6727: Other Capital Equipment

This line item is for planned capital equipment expenditures. In FY12, the second phase of an in-car video system upgrade will take place (estimated to cost \$6,000). An upgrade to the technology within the interview/interrogation room is also planned (\$3,000). NOTE: This line item is funded by federal asset forfeitures.

SUMMARY

The FY12 police department budget being submitted is what I would consider a necessity-based budget. The items included within it are those that are essential to continue moving this agency forward in delivering top quality law enforcement services to the Windsor Heights community. From the FY11 to the FY12 budget years you will notice approximately an increase in overall expenditures. Roughly 45% of this increase can be accounted for through reinstatement of the fulltime administrative support clerk position at the front counter, reorganization of the command structure of the department, and the reinstatement of part-time officers and the ASAP unit - all of which were supposed to be one year cost saving measures in FY11. Another 39% of these costs come from those associated with the replacement of a four year-old squad car and two other capital expenditures that, in past years, have been covered by federal asset forfeiture funds. At present, those funds have been depleted to a level that they cannot support these expenditures in FY12. The remaining 16% increase in costs in this proposed budget are considered diminutive in nature and divided mostly between the line items of training, fuel, insurance, and miscellaneous.

Best Practice Examples

Like all City departments, the Police Department is constantly identifying ways in which we can cut costs or operate more efficiently. Following are some of the best practices we used this year.

- Got grant for in car computers for a revenue of \$18,000;
- Received a scholarship for the Homeland Security Conference for admission, which was \$150;
- Hosted training at the Community and Events Center and in return received free admission for Windsor Heights representatives;
- Received \$3,700 from Department of Justice for vest reimbursement;
- Add language to police cars to show they were purchased with drug seizure money;
- Created a partnership with the Windsor Heights Chamber of Commerce to have a shared staff member.

Another cost saving measure that the Police Department was able to perform was to hold positions open for a limited amount of time, which saved approximately \$67,000. This is noted as a cost saving measure for FY 2011, but is not a sustainable practice.

CITY OF WINDSOR HEIGHTS BUDGET WORKSHEET										
			CALENDAR	2/2011, FISCAL	8/2011					
ACCOUNT NUMBER	2YR AGO	2YR AGO	PREV YR	PREV YR	CURRENT	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	BUDGET	EXPENSE	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
001-110-6010										
SALARIES FULLTIME	727,970	743,704	806,448	820,587	811,311	811,311	525,902	811,311	845,012	866,137
001-110-6020										
SALARIES-PARTTIME	16,500	15,696	15,000	11,509	20,000	20,000	7,350	20,000	30,717	30,717
001-110-6040										
SALARIES-OVERTIME	40,000	34,593	24,000	2,221	48,000	48,000	28,128	48,000	48,000	50,000
001-110-6050										
FEES	1,500	1,927	1,500	3,604	1,500	1,500	2,029	2,000		
001-110-6061										
SALARIES-LONGEVITY	1,370	404	3,168	2,430	5,928	5,928	1,662	5,928	4,056	4,400
001-110-6062										
SALARIES-PTO PAY OUT	30,880		35,000		35,000	35,000	24,329	35,000	35,000	35,000
001-110-6120										
DUES & MEMBERSHIPS	775	800	1,340	1,365	650	650	640	650	1,000	1,000
001-110-6180										
ALLOWANCES	20,000	9,478	13,500	12,699	14,650	14,650	6,446	14,650	15,300	15,300
001-110-6230										
TRAINING EXPENSE	9,000	3,084	6,000	2,545	6,000	6,000	4,634	6,000	10,000	8,000
001-110-6240										
TRAVEL & CONFERENCE EXPENSE	5,800	2,777	4,000	3,610	4,500	4,500	393	3,000	4,000	4,500
001-110-6310										
REPAIR - BUILDING	5,000	1,751	3,000	2,713	3,000	3,000	2,723	3,000	3,000	3,000
001-110-6331										
MOTOR VEHICLE OPERATIONS	35,000	20,290	26,000	31,957	30,000	30,000	16,218	30,000	33,600	34,000
001-110-6332										
REPAIR - VEHICLES & EQUIPMENT	25,000	24,028	28,000	26,386	35,000	35,000	10,126	35,000	35,000	35,000
001-110-6371										
UTILITIES	5,250	4,815	4,600	4,063	5,250	5,250	2,980	5,250	4,750	4,750
001-110-6373										
COMMUNICATIONS	20,000	20,434	20,000	20,487	20,000	20,000	13,792	20,000	20,000	20,000
001-110-6405										
COURT & RECORDING FEES	150		150	35	150	150		150	150	150
001-110-6408										
GENERAL INSURANCE	19,000	14,562	12,843	12,843	12,843	12,843	13,342	13,342	14,442	15,800

Budget highlights of various line items in the police budget immediately precedes this expenditure detail.

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011,	FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	BUDGET	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
001-110-6411											
PROFESSIONAL FEES-LEGAL/MEDICA	35,000	21,456	35,000	23,681	35,000	35,000	20,850	35,000	35,000	35,000	
001-110-6413											
CONTRIBUTIONS & PAYMENTS AGENC	10,000	7,527	10,000	6,832	10,000	10,000	4,706	13,000	13,000	13,000	
001-110-6414											
PUBLICATIONS	5,000	3,600	1,400		1,400	1,400	1,905	1,905	2,000	2,000	
001-110-6499											
MISCELLANEOUS	10,000	17,268	10,000	10,500	4,000	4,000	1,010	4,000	7,000	5,000	
001-110-6504											
MINOR EQUIPMENT	8,000	7,499	3,500	2,492	3,500	3,500	1,342	3,500	3,500	3,500	
001-110-6506											
OFFICE SUPPLIES	7,500	5,501	13,000	11,737	7,500	7,500	2,911	7,500	7,500	7,500	
001-110-6507											
OPERATING SUPPLIES	25,000	22,118	15,000	16,141	15,000	15,000	8,490	15,000	15,000	15,000	
001-110-6508											
POSTAGE & SHIPPING	400	37	400	64	400	400	127	400	400	400	
001-110-6721											
FURNITURE & FIXTURES								1,000	1,000	1,000	
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POLICE TOTAL	1,064,095	983,350	1,092,849	1,030,502	1,130,582	1,130,582	702,037	1,134,586	1,188,427	1,210,154	
112-110-6110											
FICA	60,000	60,075	63,422	63,463	66,039	66,039	44,534	67,868	68,143	72,000	
112-110-6130											
IPERS	73,818	67,911	81,542	80,708	84,909	84,909	61,149	93,031	87,610	90,000	
112-110-6150											
INSURANCE-TA	160,000	168,590	165,000	218,463	165,000	165,000	123,966	210,000	225,000	225,000	
112-110-6160											
WORKERS COMPENSATION-TA	30,954	30,954	25,604	39,726	33,000	33,000	18,122	18,122	22,000	25,000	
112-110-6170											
UNEMPLOYMENT	300	267	300	391	300	300	188	325	350	350	
112-110-6250											
Tuition Reimbursement				1,250			1,250	2,500	5,000	5,000	

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011,	FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
POLICE TOTAL	325,072	327,796	335,868	404,000	349,248	349,248	249,208	391,846	408,103	417,350	
113-110-6141 PENSION/RETENTION	70,000	46,649	40,000	46,328	43,000	43,000	25,819	37,000	40,000	42,000	
POLICE TOTAL	70,000	46,649	40,000	46,328	43,000	43,000	25,819	37,000	40,000	42,000	
114-110-6505 SPECIAL EQUIPMENT	5,000	4,586		396			713	1,069			
POLICE TOTAL	5,000	4,586		396			713	1,069			
POLICE TRUST TOTAL	1,464,167	1,362,381	1,468,717	1,481,226	1,522,830	1,522,830	977,777	1,564,501	1,636,530	1,669,504	
115-110-6505 SPECIAL EQUIPMENT	80,000	65,683	40,000	14,219	38,000	38,000	30,965	35,000			
POLICE TOTAL	80,000	65,683	40,000	14,219	38,000	38,000	30,965	35,000			

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FY 12 Emergency Management/Fire/EMS Departments Budget Highlights (Departments 130, 150 and 160)

Emergency Management

The majority of the operating budget for the EMS and Fire Department is comprised of personnel costs, while the majority of costs in the Emergency Management area is “Contributions to Payments and Agencies” in FY 2012. This funding is for the City’s homeland security agreement that includes many other area communities. In the year end FY 2011 re-estimated expenditures, funding for expenses related to the 2010 flooding is included in the emergency management area. These expenses are offset by reimbursement expected from the Federal Emergency Management Agency (FEMA.)

Salaries

Seventy percent of the total operating budget is allocated to salaries, pension, insurance, and associated benefits for paid per call and fulltime employees. The employees of the Windsor Heights Fire Department are compensated competitively in order to retain personnel. The Fire Department member’s salaries (both full time and paid per call) are in line with other area fire departments. The cost per citizen for fire and EMS protection in the City of Windsor Heights is approximately \$94.00. By way of comparison, the fire and EMS cost per person in Clive is approximately \$112.00. Our people are our most valuable resource. Without a bright, well trained, and dedicated staff, the City of Windsor Heights would not enjoy outstanding fire and EMS service. The department continues to have excellent response times, operates state of the art equipment, and possesses a reputation of pride and excellence in the emergency services community in Central Iowa.

001-150-6180 Allowances (\$20,300)

This line funds all uniform items and protective clothing issued to our fire department personnel. Please see *Appendix A* for a list of all issued gear to fire department personnel. The initial cost of outfitting a firefighter with all necessary uniforms and protective clothing is approximately \$3000.00. The table below demonstrates the cost breakdown for the initial outfitting of a firefighter. This displays only uniforms and protective clothing. This line services both the Fire and EMS Division.

Duty Uniform		Class A Uniform		Protective Clothing	
Polo Shirt	\$34.99	Long Sleeve A	\$54.99	Bunker Gear	\$1750.00
Uniform Pants	49.99	Short Sleeve A	49.99	Helmet	270.00
Winter Coat	259.00	Pants	54.99	Boots	200.00
Sweat shirt	59.99	Badge	58.50	Gloves	60.00
		Name tag	20.00	Hood	45.00
	\$ 403.97		\$ 238.47		\$2,325.00

001-150-6230 / 001-160-6230 Training Expense (\$7000.00, \$8000.00 respectively)

This line funds all training activities for the Fire and EMS division. In the current budget year, the EMS training budget is funding our new recruits while they are attending EMT-Basic school. The EMS training budget also supports all the continuing education required for our medics to maintain their certifications. The budget also allows for our personnel to attend outside conferences, enriching their experience and allowing the possibility for networking. The fire training budget allows for our personnel to attend regional and national training sessions such as the Fire Service Training Bureau Annual Fire School and the Fire Department Instructor’s Conference in Indianapolis. Also, it provides for the construction and maintenance of training props, such as wall and window mock ups to practice rescue training when the use of our training building is not practical.



001-150-6334 Annual Vehicle Testing and Certification (\$5500.00)

This line funds the fire department suppression apparatus certification and testing. To maintain compliance with the National Fire Protection Association (NFPA), the pumps on our fire apparatus must pass a certification test performed by an outside vendor. If the vehicle fails to pass the test, it must be taken out of service until it can be repaired and retested. Also, this line funds the annual testing of our ground ladders. In the upcoming fiscal year, this budget line will fund the flow testing of our self contained breathing apparatus and the hydrostatic testing of our SCBA bottles. Flow testing is required by the NFPA annually and hydrostatic testing is required every 3 years.



001-160-6413 Contributions and Payments Agencies (\$7200.00)

This is the line in the EMS budget that funds the payments to the City of Clive for paramedic service. At the beginning of my administration, the payment to the City of Clive for Advanced Life Support (ALS) response was \$55523.00. Two years ago, the WHTS/Clive agreement was renegotiated. The hours of coverage required of the Clive Fire Department was reduced by 40%, from 24 hours per day to 1800-0600 and all weekends. This renegotiation reduced the WHTS payment annually to \$26000.00. In the upcoming fiscal year, the agreement will be reduced even further due to the increased number of paramedics on staff. The Clive Fire Department will no longer be automatically dispatched to EMS assignments in the City of Windsor Heights. Should the need arise for a paramedic tier from the Clive Fire Department, they will be requested through the normal mutual aid procedures by the field staff. If the CFD paramedic accompanies our crew in our ambulance, the CFD will bill the City of Windsor Heights an ALS Tier fee of \$150.00. The total for this line in the upcoming fiscal year is \$7200.00. To date, this line has been reduced by 87%, saving the city approximately \$48,000.



810-160-6727 Other Capital Equipment (\$20,000)

This capital line will fund an upgrade to the station's EMS supply and pharmaceutical storage area. Currently, our EMS room is dilapidated and has sustained water damage over the course of many years (*Appendix B and C*). With this line, we will remove the old and damaged cabinets and replace them with a cleaner, more secure storage option (*Appendix D*). To store our pharmaceuticals, we will purchase and install a specialized vending machine, that is temperature controlled and ultra secure. Within the last 7-10 years, there have been incidents in our area of fire departments medications being tampered with and abused. Our current drug control procedures are as "tight" as possible, but could still be defeated by a motivated individual. The vending system will record what is in stock, who accesses it and when. It also has the capability to alert FD administration via email when controlled substances are vended. This electronic technology will also be carried over to the ambulance and can record who is accessing the drug cabinet and at what time.



Best Practice Examples

Like all departments, the Fire and EMS departments are constantly identifying ways in which we can cut costs or operate more efficiently. Following are some of the best practices used in this department.

- Established internal Fire Academy (11 people x \$550 for outside academy less \$1,100 for text books) for a savings of \$4,950; and
- Eliminating software subscription services and creating in-house data base for rental inspection registration and tracking for a \$3,600 savings;
- Engaging in the Homeland Security 28E as a way of meeting certain mandates for emergency preparedness (such as bomb or suspicious chemical response), which would otherwise increase costs for training and personnel exponentially; and
- Fire Department personnel take care of the City Hall grounds, a responsibility that used to lie with the Public Works Department. Because Fire personnel handle these responsibilities now, it frees up Public Works Personnel to focus on other priorities while still accomplishing the needed tasks for City Hall grounds maintenance.

APPENDIX B



APPENDIX C



APPENDIX D



CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

ACCOUNT NUMBER ACCOUNT TITLE	2YR AGO BUDGET	2YR AGO EXPENSE	CALENDAR 2/2011, FISCAL 8/2011			AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
			PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET					
001-130-6413 CONTRIBUTIONS & PAYMENTS AGENC	16,000	15,675	9,250	8,461	9,250	9,250	7,642	9,250	9,250	12,250
001-130-6490 2010 Flood-FEMA						150,000	45,281	50,000		
001-130-6499 MISCELLANEOUS	2,300	2,247	1,500	1,500	1,500	1,500	414	1,500	1,500	1,500
001-130-6507 OPERATING SUPPLIES	600	588	900	895	900	900		900	900	900
001-130-6510 HAZ MAT SUPPLIES	1,000		200		200	200		200	200	200
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EMERGENCY MANAGEMENT TOTAL	19,900	18,510	11,850	10,856	11,850	161,850	53,337	61,850	11,850	14,850
001-150-6010 SALARIES FULLTIME	105,000	112,369	158,000	116,748	165,428	165,428	98,200	170,240	175,268	179,333
001-150-6020 SALARIES-PARTTIME	45,000	54,082	124,746	137,408	63,000	63,000	76,689	115,000	115,000	115,000
001-150-6141 PENSION/RETENTION	5,450	5,450	5,550	5,550	5,700	5,700	5,850	5,850	5,900	5,900
001-150-6180 ALLOWANCES	21,500	18,322	20,300	18,988	20,300	20,300	14,652	20,300	20,300	20,300
001-150-6210 DUES & MEMBERSHIPS	1,175	1,257	700	784	1,000	1,000	709	1,000	1,000	1,000
001-150-6230 TRAINING EXPENSE	7,000	6,645	7,000	8,042	7,000	7,000	4,301	7,000	7,000	7,000
001-150-6240 TRAVEL & CONFERENCE EXPENSE	1,800	352	1,800	100	1,800	1,800	1,196	1,800	1,800	1,800
001-150-6310 REPAIR - BUILDING	12,250	6,030	9,600	4,079	10,000	10,000	3,353	10,000	10,000	10,000
001-150-6331 MOTOR VEHICLE OPERATIONS	6,200	4,986	5,400	5,530	5,400	5,400	4,023	6,500	7,500	7,500
001-150-6332 REPAIR - VEHICLES & EQUIPMENT	25,000	29,910	18,000	21,194	17,000	17,000	12,703	24,000	18,000	18,000

Budget highlights for the Emergency Management, Fire EMS budgets immediately precede the expenditure detail for departments 130, 150 and 160.

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO	2YR AGO	PREV YR	PREV YR	CURRENT	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	BUDGET	EXPENSE	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
001-150-6334										
VEHICLE-TESTING, ANNUAL CERT.	3,000		209	539				5,500	5,500	5,500
001-150-6371										
UTILITIES	5,000	5,115	4,500	4,063	4,750	4,750	2,980	6,000	6,000	6,000
001-150-6373										
COMMUNICATIONS	5,000	5,145	5,200	5,994	5,200	5,200	4,470	6,000	5,200	5,200
001-150-6408										
GENERAL INSURANCE	16,925	11,509	12,843	12,843	12,843	12,843	13,342	13,342	14,500	15,500
001-150-6411										
PROFESSIONAL FEES-LEGAL/MEDICA	100		150		150	150		150	150	150
001-150-6413										
REIMBURSEMENTS - FIRE	500		100		100	100				
001-150-6414										
PUBLICATIONS	500		100		100	100		50	50	50
001-150-6504										
MINOR EQUIPMENT	5,000	175	2,610	2,610	2,000	2,000	375	1,000	1,000	1,000
001-150-6506										
OFFICE SUPPLIES	1,300	841	1,000	975	1,500	1,500	670	1,500	1,500	1,500
001-150-6507										
OPERATING SUPPLIES	12,400	12,310	15,400	11,478	15,400	15,400	2,921	7,700	7,700	7,700
001-150-6508										
POSTAGE & SHIPPING	200	26	100	102	100	100	61	100	100	100
001-150-6510										
FIRE PREVENTION BUREAU SUPPLIE	750	325	788	788	750	750	634	750	750	750
001-150-6599										
MISCELLANEOUS	300	13,440		65				250	250	250
001-150-6721										
FURNITURE & FIXTURES	500		800	797				250	250	250
001-150-6725										
OFFICE EQUIPMENT	500							200	250	250
001-150-6727										
OTHER CAPITAL EQUIPMENT	20,300	14,866								
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FIRE TOTAL	302,650	303,155	394,896	358,678	339,521	339,521	247,128	404,482	404,968	410,033 19.28

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
001-160-6020										
SALARIES-PARTTIME	80,000	67,560	18,000	31,064	63,000	63,000	16,256	31,000	31,000	31,000
001-160-6210										
DUES & MEMBERSHIPS	200		60	50	200	200		200	200	200
001-160-6230										
TRAINING EXPENSE	6,000	2,014	8,000	7,670	8,000	8,000	3,267	8,000	8,000	8,000
001-160-6240										
TRAVEL & CONFERENCE EXPENSE	1,500		1,500	1,385	1,500	1,500		1,500	1,500	1,500
001-160-6331										
MOTOR VEHICLE OPERATIONS	2,000	1,999	2,700	658	2,700	2,700	985	2,700	2,700	2,700
001-160-6332										
REPAIR - VEHICLES & EQUIPMENT	2,300	85	2,300	7,445	2,300	2,300	3,329	6,000	6,000	6,000
001-160-6350										
REPAIR-EQUIPMENT	500	118						1,000	1,000	1,000
001-160-6373										
AMBULANCE CELLULAR PHONE	500	353	850	1,084	850	850	646	1,000	1,000	1,000
001-160-6408										
GENERAL INSURANCE	3,776	2,877	3,082	3,082	3,082	3,082	3,202	3,202	3,276	3,276
001-160-6413										
CONTRIBUTIONS & PAYMENTS AGENC	55,523	53,075	26,000	22,871	26,000	26,000	21,723	26,000	7,200	7,200
001-160-6414										
PUBLICATIONS	450				450	450		50	50	50
001-160-6498										
MEDICAL SUPPLIES	7,000	4,551	7,000	6,266	7,000	7,000	3,376	6,000	6,000	6,000
001-160-6499										
MISCELLANEOUS	100		100	37	100	100		100	100	100
001-160-6504										
MINOR EQUIPMENT	700		250		250	250		250	700	700
001-160-6507										
OPERATING SUPPLIES	6,000	3,295	4,000	2,466	4,000	4,000	881	3,000	3,000	3,000
001-160-6514										
INFECT. DISEASE CONTROL SUPPLI	600		900	900	900	900		900	900	900
AMBULANCE TOTAL	167,149	135,927	74,742	84,979	120,332	120,332	53,666	90,902	72,626	72,626

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
112-150-6110 FICA	11,858	12,632	21,630	19,388	17,475	17,475	13,295	20,489	22,000	23,500
112-150-6130 IPERS	14,307	12,288	18,802	22,903	15,190	15,190	16,664	25,520	27,000	29,000
112-150-6150 INSURANCE-TA	20,700	24,594	33,000	32,313	36,000	36,000	22,996	39,000	39,500	43,000
112-150-6160 WORKERS COMPENSATION-TA	32,490	32,486	30,148	30,148	33,000	33,000	35,674	35,674	36,000	37,000
112-150-6170 UNEMPLOYMENT	200	36	300	73	300	300	49	125	100	100
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FIRE TOTAL	79,555	82,036	103,880	104,825	101,965	101,965	88,678	120,808	124,600	132,600
112-160-6110 FICA	6,120	5,168	6,500	2,376	4,820	4,820	1,244	4,820	4,820	4,820
112-160-6130 IPERS	7,384	3,187	7,384	2,605	5,814	5,814	1,311	5,814	5,814	5,814
112-160-6131 PHYSICALS	4,000	1,225	2,500	1,893	2,500	2,500	79	1,500	1,500	1,500
112-160-6250 Tuition Reimbursement				3,225						
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AMBULANCE TOTAL	17,504	9,580	16,384	10,099	13,134	13,134	2,634	12,134	12,134	12,134

FY 12 Building Inspections Dept. 170

CITY OF WINDSOR HEIGHTS BUDGET WORKSHEET

ACCOUNT TITLE	2YR AGO	2YR AGO	CALENDAR	2/2011, FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT					
001-170-6010 SALARIES FULLTIME			23,845	11,943	23,845	23,845	2,752	4,127	24,739	25,667
001-170-6180 Allowances				706					200	200
001-170-6210 DUES AND MEMBERSHIPS				623			75	500	500	500
001-170-6230 TRAINING EXPENSE							48	1,000	2,500	2,500
001-170-6407 PROFESSIONAL FEES-ENG/BLDG/PLA	22,000	18,104	5,275	7,365					200	200
001-170-6499 MISCELLANEOUS				1,231			650	1,000	1,000	1,000
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BUILDING INSPECTIONS TOTAL	22,000	18,104	29,120	21,868	23,845	23,845	3,525	6,627	29,139	30,067
112-170-6110 FICA			1,824	916	1,824	1,824	208	1,600	1,893	1,900
112-170-6130 IPERS			1,585	815	1,585	1,585	191	1,400	1,500	1,525
112-170-6150 INSURANCE			3,750	8,607	3,750	3,750	3,292	3,292	3,750	3,750
112-170-6160 WORKER'S COMP			50		50	50	50	50	50	50
112-170-6170 UNEMPLOYMENT			25		25	25			25	25
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BUILDING INSPECTIONS TOTAL			7,234	10,338	7,234	7,234	3,741	6,342	7,218	7,250
Department Totals						\$31,079		\$12,969	\$36,357	

FY 12 Building Inspection Budget Highlights (Department 170)

The projected FY 12 budget is a total of \$36,357 and provides funding for the City's building inspection services. This budget also contains funding for training to enable the City Inspector to maintain continued education credits necessary to have the appropriate credentials to handle the City's inspections. The cost increases from the FY 11 budget include a better reallocation of cost to appropriate cost centers and the adjustment for an employee merit increase. There 0% cost of living adjustments included in the FY 2012 salaries.

Best Practice Examples

Following are some of the best practices used in this department.

- Reused office furniture from 6336 Hickman instead of purchasing new for the building inspectors, for a savings of \$4,500; and
- Eliminating software subscription services and creating in-house data base for reporting code enforcement contacts for a savings of \$3,600.

FY 12 Animal Control Dept. 190

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
001-190-6010 SALARIES FULLTIME	4,054	3,938	4,216	3,436	4,216	4,216	201	201		
001-190-6020 SALARIES - PARTTIME										
001-190-6061 SALARIES-LONGEVITY	63		66		66	66		66		
001-190-6411 PROFESSIONAL FEES-LEGAL/MEDICA	75		50		50	50		100	100	100
001-190-6413 CONTRIBUTIONS & PAYMENTS AGENC	400	350	700	730	700	700	535	700	700	700
001-190-6507 OPERATING SUPPLIES	900	868	500	573	500	500	424	500	500	500
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ANIMAL CONTROL TOTAL	5,492	5,156	5,532	4,739	5,532	5,532	1,160	1,567	1,300	1,300
112-190-6110 FICA	301	298	213	260	213	213	15	23		
112-190-6130 IPERS	219	249	187	229	187	187	14	21		
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ANIMAL CONTROL TOTAL	520	547	400	489	400	400	29	44		
Department Totals						\$5,632		\$1,611	\$1,300	

FY 12 Animal Control Budget Highlights (Department 190)

You will notice that this budget has no staff salaries in FY 12. Some of the salaries have been redistributed to other Public Works functions and some have been eliminated. Staff has worked to reduce the cost of Animal Control, a portion of which Public Works handles, even though it is located in the Public Safety budget category. Some times that equates into Police salaries is devoted to animal control, if there is an animal at large report and Public Works is not available (off hours). This helps reduce overtime in the Public Works area. **Costs have been cut by 75%**, due to the elimination of animal trapping and policy changes.

The projected FY 12 budget is a total of \$1,300, down from \$5,632 in FY 11. The budget provides funding for the intake payments to the Animal Rescue League for when the City must take an animal to them and for supplies when there is an animal at impound at Public Works.

Best Practice Examples

Following are some of the best practices used in this department.

- Reduction of staff time dedicated to animal control to enable more work on other priorities.

FY 12 Public Works Budget Highlights

(Departments 210, 230, 240, 250)

2010 was a trying year on the budget. The department survives the flood and 3rd worst winter on record, but it translated into increased and unexpected costs. Public Works has increased performance expectations and more tasks and responsibilities have been brought in-house.

Pictures from the 2010 Colby Park flooding.



Full-time salaries (Line item 6010 in all of the departments)

The amount of overtime paid over the past year has been reduced. Employees are encouraged to take compensatory time instead and the Public Works director is able to coordinate this to accomplish the reduction in cost, while maintaining appropriate staffing levels for daily activities.

You will notice throughout the FY 12 budget, salary expenditures are increased in certain areas and lower in others. This fluctuation is due to a reallocation of public works salaries to the appropriate cost centers that more accurately reflects how money is spent. This reallocation is based on historical trending and will streamline payroll functions, in addition to allocating costs more appropriately. The cost of living adjustment is budgeted at 0% for FY 12 and the budget includes on merit adjustments.

110-210-6417: Street Maintenance

The FY 2011 year end estimate in Street Maintenance has been significantly increased to reflect the needs anticipated by the toll this winter has taken on the streets. While we did not have as much snow this winter, the freeze-thaw cycle significantly impacted the City's streets and Public Works will be focused on repairing numerous areas as soon as weather permits.

110-210-6782: Facilities/Street Resurfacing

There is an increase in this line item to \$300,000. Staff recently received the results from the street analysis that was conducted by the Iowa State Center for Transportation Research and Education (CTRE). The City contracted with CTRE to survey the structural and surface condition of Windsor Heights' streets. Staff and members of the Public Works Committee looked at the results and then created a scoring system for prioritizing needs that took into account the streets listing in "Very Poor" condition, both in the structure and surface category and the traffic count on those streets. That was then translated into the Capital Improvement Plan that is included in your budget. Please note that the recommendation is to use general reserves to increase the amount of money spent on streets in FY 12, however long-term street improvement funding strategy should be further researched and discussed.

210-250-6507: Snow Removal Supplies

The major cost driver in this area is salt. The City maintains a supply of salt (300 ton) at the joint salt storage facility. The storage facility has enabled us to save money on salt (approximately \$10,000 to date and \$4,264 this year) and have it more readily available when we need it.

Equipment needs

Staff would like to continue the trend of handling more improvements in house, in order to enhance the City's assets, while saving money. To that end, the FY 12 budget includes funds to purchase a street striping machine. The City pays, on average \$8,000 per year to contract this work. For about the same cost (paint and staff time included) the City can purchase a machine to do this in house.

This same premise applies to the funds budgeted for a new tar machine that is much needed. The current machine is at least 30 years old and was homemade. The prices for these vary, but for approximately \$10,000 we could purchase a good used one. The City has gone approximately 8 years without tarring any streets and staff recommends re-implementing this practice to preserve the City's infrastructure. You will find \$25,000 budgeted in line item 810-210-6710, which is found in the 810 fund towards the back of the budget document.

Best Practice Examples

Like all City departments, Public Works is constantly identifying ways in which we can cut costs or operate more efficiently. Following are some of the best practices we used this year.

- Reused office furniture from 6336 Hickman instead of purchasing new for the building inspectors, for a savings of \$4,500;
- Identified alternative dump site for street sweeping clippings, saving \$2,500 annually in landfill fees;
- Demolished Public Works driveway in house for a savings of \$10,564;
- Changed Public Works meetings from lunch to afternoon for a savings of \$400;
- Demonstrated sewer lining equipment and learned how to do lining in-house instead of accepting quote to have private company take care of the line at Marilyn Drive for a savings of \$12,550; and
- Handled change out of traffic lights to LED traffic lights in house, to provide grant matching funds for the Energy Efficiency grant that the City received—saving energy and utility costs; and
- Used inmate labor to reduce costs of flood clean up.

FY 12 Public Works

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT TITLE	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
001-210-6408 GENERAL INSURANCE	12,328	9,111	9,247	9,247	9,247	9,247	10,019	10,019	10,750	11,125
001-210-6801 1996 BONDS-ST & BRIDGE PRINCIP	27,830									
001-210-6851 1996 BONDS-ST & BRIDGE INTERES	7,414									
ROADS, BRIDGES, SIDEWALKS TOTA	47,572	9,111	9,247	9,247	9,247	9,247	10,019	10,019	10,750	11,125
110-210-6010 SALARIES FULLTIME	196,883	236,912	270,758	257,821	212,436	212,436	110,356	212,436	144,212	146,000
110-210-6020 SALARIES-PARTTIME	6,500	5,182	2,593	3,590			2,436	2,240	2,240	2,400
110-210-6061 SALARIES-LONGEVITY	6,240	2,088	6,240	12,870	6,240	6,240	4,566	6,849	6,275	6,325
110-210-6180 ALLOWANCES	6,500	3,765	4,700	3,577	1,250	1,250	1,273	1,250	1,250	1,250
110-210-6230 TRAINING EXPENSE	300		300	292	300	300	69	300	300	300
110-210-6240 TRAVEL & CONFERENCE EXPENSE	2,300		3,300	3,691	2,500	2,500	7	2,500	2,500	2,500
110-210-6310 REPAIR - BUILDING	4,250	2,659	4,250	7,142	4,250	4,250	1,638	4,250	4,250	4,250
110-210-6331 MOTOR VEHICLE OPERATIONS	7,400	8,862	9,500	8,355	8,000	8,000	7,843	8,200	8,000	8,000
110-210-6332 REPAIR - VEHICLES & EQUIPMENT	7,000	10,499	9,000	12,595	8,000	8,000	11,343	15,000	18,000	14,000
110-210-6371 UTILITIES	6,000	4,827	4,000	4,214	4,000	4,000	3,869	4,000	3,750	3,750
110-210-6373 COMMUNICATIONS	2,100	1,255	5,000	5,082	5,000	5,000	2,827	5,000	5,000	5,000
110-210-6407 PROFESSIONAL FEES-ENG/BLDG/PLA	6,000	10,470	15,000	1,695	10,800	10,800	4,750	10,800	10,800	10,800

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

ACCOUNT NUMBER ACCOUNT TITLE	2YR AGO BUDGET	2YR AGO EXPENSE	CALENDAR 2/2011, FISCAL 8/2011		CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
			PREV YR BUDGET	PREV YR EXPENSE						
110-210-6411 PROFESSIONAL FEES-LEGAL/MEDICA	22,000	19,145	5,000		1,000	1,000		1,000	1,000	1,000
110-210-6417 STREET MAINTENANCE	24,000	23,369	65,000	36,231	40,000	40,000	4,721	60,000	40,000	40,000
110-210-6499 MISCELLANEOUS	7,000	2,681	7,300	4,290	7,300	7,300	1,575	7,300	7,500	7,500
110-210-6504 MINOR EQUIPMENT	400	240	400	82	400	400	159	400	400	400
110-210-6507 OPERATING SUPPLIES	1,800	1,954	1,500	3,975	1,500	1,500	1,427	26,500	17,500	17,500
110-210-6508 POSTAGE & SHIPPING	50		50							
110-210-6782 FACILITIES-ST RESURFACING	110,000	107,906	210,000	204,402	25,000	25,000		25,000	300,000	300,000
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ROADS, BRIDGES, SIDEWALKS TOTA	416,723	441,814	623,891	569,903	337,976	337,976	158,858	393,025	572,977	570,975
112-210-6110 FICA	15,250	18,600	20,911	20,801	16,251	16,251	8,901	16,251	9,000	10,000
112-210-6130 IPERS	17,000	20,327	18,178	22,217	14,127	14,127	10,292	14,127	10,000	11,000
112-210-6131 PHYSICALS/DRUG TESTING			124	103				250	250	250
112-210-6150 INSURANCE	70,000	80,285	66,737	101,097	70,000	70,000	64,798	95,000	122,000	127,000
112-210-6160 WORKERS COMPENSATION	17,614	17,614	14,137	14,775	15,000	15,000	13,970	13,970	15,000	17,000
112-210-6170 UNEMPLOYMENT	123	125	132	220	150	150	100	250	250	250
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ROADS, BRIDGES, SIDEWALKS TOTA	119,987	136,951	120,219	159,213	115,528	115,528	98,062	139,848	156,500	165,500

Budget highlights for the Public Works departments immediately precede the expenditure detail for departments 210, 230, 240 and 250.

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	CALENDAR PREV YR BUDGET	FISCAL PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
001-230-6371 UTILITIES				223						
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STREET LIGHTING TOTAL				223						
110-230-6371 UTILITIES	50,000	55,274	50,000	55,005	38,254	38,254	37,923	44,000	44,000	44,000
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STREET LIGHTING TOTAL	50,000	55,274	50,000	55,005	38,254	38,254	37,923	44,000	44,000	44,000

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	CALENDAR PREV YR BUDGET	2/2011, FISCAL PREV YR EXPENSE	8/2011 CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
001-240-6010										
SALARIES FULLTIME	8,265	9,452	8,595	4,941	8,917	8,917	4,371	8,917		
001-240-6061										
SALARIES-LONGEVITY	148		154		140	140				
001-240-6332										
REPAIR - VEHICLES & EQUIPMENT	6,000	2,223	6,000	7,017	6,000	6,000	1,795	2,693		
001-240-6371										
UTILITIES		4,939	12,000	5,100	12,000	12,000	3,224	4,836		
001-240-6499										
MISCELLANEOUS	200		200	64	200	200				
001-240-6507										
OPERATING SUPPLIES	2,900	3,094	4,000	3,850	25,000	25,000	17,152	25,000		
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TRAFIC CONTROL & SAFETY TOTAL	17,513	19,709	30,949	20,973	52,257	52,257	26,541	41,446		
110-240-6371										
UTILITIES	12,000									
110-220-6783										
FACIL-UNIV-ST CONST, STREETSCA	64,000									
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TRAFIC CONTROL & SAFETY TOTAL	76,000									
112-240-6110										
FICA	884	715	919	374	953	953	331	953		
112-240-6130										
IPERS	702	569	730	2,496	757	757	2,673	2,100		
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TRAFIC CONTROL & SAFETY TOTAL	1,586	1,284	1,649	2,870	1,710	1,710	3,003	3,053		
Department Totals								\$44,499	\$0	

Traffic Control and Safety expenditures are consolidated into the "Roads, Bridges and Sidewalks" department beginning in FY 2012, which is why there are no expenditures slated for this department.

CITY OF WINDSOR HEIGHTS
BUDGET WORKSHEET

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	CALENDAR PREV YR BUDGET	2/2011, FISCAL PREV YR EXPENSE	8/2011 CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
001-250-6408 GENERAL INSURANCE	4,250		3,082	3,082	3,082	3,082	3,202	3,082	3,125	3,200
001-250-6507 OPERATING SUPPLIES		73	9,987	8,322						
SNOW REMOVAL TOTAL	4,250	73	13,069	11,405	3,082	3,082	3,202	3,082	3,125	3,200
110-250-6010 SALARIES FULLTIME	17,509	16,869	24,000	32,779	18,892	18,892	34,085	18,892	79,198	81,500
110-250-6061 SALARIES-LONGEVITY	624		649		649	649		649	2,102	2,250
110-250-6331 MOTOR VEHICLE OPERATIONS	1,572	1,572	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
110-250-6332 REPAIR - VEHICLES & EQUIPMENT	3,025	3,024	3,200	3,198	1,750	1,750	3,392	5,000	3,200	3,200
110-250-6507 OPERATING SUPPLIES	67,792	67,792	65,000	61,700	45,000	45,000	38,080	45,000	45,000	45,000
SNOW REMOVAL TOTAL	90,522	89,256	94,149	98,978	67,591	67,591	76,857	70,841	130,800	133,250
112-250-6110 FICA	1,367	1,276	1,422	2,481	1,440	1,440	2,580	2,500	6,301	6,399
112-250-6130 IPERS	1,094	1,071	1,134	10	1,256	1,256		1,256	6,561	6,650
SNOW REMOVAL TOTAL	2,461	2,347	2,556	2,491	2,696	2,696	2,580	3,756	12,862	13,049
Department Totals								\$77,679	\$146,787	

The increase in expenditures is related to a reallocation of public works salaries to the appropriate cost centers that more accurately reflects how money is spent. This reallocation was based on historical trending and will streamline payroll functions, in addition to allocating costs more appropriately.

CITY OF WINDSOR HEIGHTS
BUDGET WORKSHEET

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	CALENDAR PREV YR BUDGET	2/2011, FISCAL PREV YR EXPENSE	8/2011 CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
001-399-6413 CONTRIBUTIONS & PAYMENTS AGENC	2,500	2,500	2,600	100	2,600	2,600	2,500	2,800	3,100	3,100
OTHER HEALTH/SOCIAL SERV TOTA	2,500	2,500	2,600	100	2,600	2,600	2,500	2,800	3,100	3,100

The FY 2012 budget reflects a total of \$3,000 budgeted for the Urbandale-Windsor Heights Food Pantry and \$100 for a "Meals on Wheels" contribution.

FY 12 Parks, Special Events and Community & Events Center Budget Highlights (Departments 410, 430, 460, 470 and 480)



LIBRARY

001-410-6413: Library Payments

In 2003 Windsor Heights' voters approved a library levy of \$.27 per thousand dollars of taxable valuation. This levy helps reduce the general fund costs associated with providing library services to Windsor Heights' citizens. This funding makes it possible for any Windsor Heights resident to visit any library in the Des Moines metropolitan area and get the same benefits as if they lived within the city. In 2009 the library agreement was renegotiated saving the City \$57,794 a year. The budgeted expenditure for FY 12 is \$172,155, which is the maximum amount Windsor Heights can be charged under the current agreement. The current agreement expired in 2012 and will need to be negotiated at some point this year.

PARKS

430-6010 and 6020: Salaries Fulltime and Part-time

These line items have changed for a number of reasons. As we have become more advanced in the use of our budget software and with the transition to a new Chief Financial Officer, costs have been more appropriately identified to corresponding cost centers. The increase in the budget in this area recognizes these changes. In addition to a portion of the Parks and Special Events Coordinator's salary, new full time salaries will be accounted for from the parks fund, including some Public Works salaries as they do work in the parks and a portion of the Community Services Director. This is not an increase in salaries, just accounting for them in the correct fund. The part time salaries funding amount has been decreased slightly as we have found the summer employees spend a portion of their time working with stormwater related issues, like intake repair and those salaries are being apportioned accordingly.

430-6331, 6332, 6407, 6408, 6499, 6507 and 6727: Other park items

These items include miscellaneous other line items, such as repairs, insurance and supplies such as fertilizer for the park.

CULTURAL (Department 460)

460-6413, 6420, 6421, 6422 and 6433:

These expenditures reflect the City's commitment to participating in regional cultural funding. Windsor Heights is part of the Bravo 28E agreement, in which the City agrees to earmark 2/7ths of its hotel/motel tax revenues for regional cultural attractions. Additionally, the City's membership in the Convention and Visitors' Bureau is based on 2/7ths of the hotel/motel tax revenue. Clearly, the amounts budgeted are greater than 2/7th of the City's hotel/motel tax revenue. (The City's FY 2010 hotel/motel tax receipts were \$2,356, 2/7ths of which would be \$673.14. Additionally, the city contributes an annual amount to Sister Cities and the Iowa Events Center.

SPECIAL EVENTS (Department 470)

470:6497 and 6499:

These two line items cover the budget for all special events, including Movies in the Park, July 4th, Oktoberfest, etc. Again this year the budget is significantly less than in previous years, resulting in a smaller budget for fireworks, inflatables, movies in the park and a general scale back of other activities to limit costs to the city. Fortunately, the Parks and Special Events Coordinator has been successful in securing funding to underwrite costs for some of the events, in order to preserve the level of service.

The Special Events Committee is comprised of two council members and many citizen volunteers. The Committee is pleased to partner with many community organizations to provide various events. Following is a list of organizations that helped with volunteers and/or financial contributions throughout the year:

- Windsor Heights Foundation;
- Windsor Heights Chamber of Commerce;
- Windsor Heights Police Association;
- Windsor Heights Fire Fighters Association;
- Windsor Heights Neighborhood Association;
- Windsor Heights Neighborhood Watch;
- Windsor Heights Lions Club;
- Windsor Heights Elks Club;
- Keep Windsor Heights Beautiful Committee;
- Walmart;
- Sam's Club;
- Matt Cale State Farm Insurance;
- Windsor Heights Hy-Vee;
- Living History Farms;
- Meredith Corporation;
- Valley Dance Team; and
- Individual citizen and employee donors.

COMMUNITY AND EVENTS CENTER (Department 480)
480-6010, 6020 and 6061 Salaries Fulltime and Part-time

Like the salaries for Parks, these line items have been altered to more accurately reflect the time spent on the line item. A portion of the Parks and Special Events Coordinator's salary comes out of this section, as well as the Community Services Director. In addition, the part-time salary includes funding for the seasonal employees who work in and around the community and events center, as well as the additional costs associated with cleaning the building in-house.

Capital Expenditures

Unlike many of the prior years, no major capital projects are planned in any of the parks. Some minor projects may take place, but nothing to the scale we have seen over the last 5 years. For the first time, Colby Park should be fully open and operational all year. In addition, the new dog park is proving to be very popular. Parks and Special Events will continue to look for creative activities and events to have in Colby Park and the Community Center, including an art fair planned in October or November.

Best Practice Examples

Like all departments, staff is constantly identifying ways in which we can cut costs or operate more efficiently. Following are some of the best practices engaged in these budget areas.

- Repurposed fence from Community & Events Center construction and used it for dog park construction instead of disposing of it;
- Received \$500 donation towards dog park construction;
- Used inmate labor to reduce costs of flood clean up;
- Secured donations from Sam's Club and Walmart (\$2,500 each) to underwrite costs of movies and Shakespeare in the Park for a total of a \$5,000 contribution;
- Received \$500 from MidAmerican Energy for Summer park activities;
- Received \$2,000 "Build it with Bags" grant to purchase four new picnic tables;
- Received a donation from the Windsor Heights Foundation to underwrite a portion of the cost for the Blue Band on Oktoberfest (\$1,000);
- Received \$350 from Matt Cale State Farm Insurance to sponsor a movie;
- Received \$500 donation from the Lions Club to help with costs of fireworks; and
- Partnered with area organizations such as the Windsor Heights Chamber of Commerce; Windsor Heights Neighborhood Association, the Neighborhood Watch, the Elks Club, the Foundation and the Lions Club to offer contests at Oktoberfest (the organizations provided the prizes for the contests).

FY 12 Library

Dept. 410

CITY OF WINDSOR HEIGHTS
BUDGET WORKSHEET

	2YR AGO	2YR AGO	CALENDAR	2/2011, FISCAL	8/2011					
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
			BUDGET	EXPENSE	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
001-410-6413										
LIBRARY PAYMENTS	195,000	164,274	165,000	165,000	165,000	165,000	86,078	172,155	172,155	172,155
LIBRARY TOTAL	195,000	164,274	165,000	165,000	165,000	165,000	86,078	172,155	172,155	172,155

Budget highlights for departments 410 through 480 immediately precede this budget detail.

Both the FY 11 year end estimate and the FY 12 budget reflect the maximum amount the City can be charged under the current 28E agreement for library services. This is the final year of the current agreement.

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
001-430-6010 SALARIES FULLTIME	33,000	20,619	46,000	48,060	21,269	21,269	30,731	43,000	56,460	58,000
001-430-6020 SALARIES-PARTTIME	3,000	4,940	10,000	13,430	15,000	15,000	10,204	9,000	8,915	9,000
001-430-6331 MOTOR VEHICLE OPERATIONS	400	400	250		250	250	250	300	300	300
001-430-6332 REPAIR - VEHICLES & EQUIPMENT	1,050	780	5,000	3,376	2,000	5,500	2,090	3,000	2,000	2,000
001-430-6407 PROFESSIONAL FEES-ENG/BLDG/PLA								200	200	200
001-430-6408 GENERAL INSURANCE	1,425	1,074	1,027	1,027	1,027	1,027	2,701	2,701	2,800	2,900
001-430-6499 MISCELLANEOUS	2,500	6,522	4,000	7,427	4,000	4,000	5,889	6,500	4,000	4,000
001-430-6507 OPERATING SUPPLIES	3,000	813	3,000	6,250	3,500	3,500	2,923	3,500	3,500	3,500
001-430-6727 OTHER CAPITAL EQUIPMENT									1,000	1,000
001-430-6781 FACILITIES - OTHER-SIDEWALKS		1,295								
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PARKS TOTAL	44,375	36,443	69,277	79,570	47,046	50,546	54,789	68,201	79,175	80,900
112-430-6110 FICA	1,664	1,943	4,284	4,669	4,437	4,437	3,592	4,437	4,000	4,200
112-430-6130 IPERS	1,244	1,291	3,059	3,196	3,857	3,857	2,809	1,747	4,200	4,400
112-430-6150 INSURANCE			4,193	4,193	4,193	4,193	1,778	4,300	4,300	4,500
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PARKS TOTAL	2,908	3,233	11,536	12,059	12,487	12,487	8,179	10,484	12,500	13,100

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
125-430-6785 FACILITIES		67,897	9,380	1,711	15,000	15,000	9,527	15,000	10,000	15,000
PARKS TOTAL		67,897	9,380	1,711	15,000	15,000	9,527	15,000	10,000	15,000
Department Totals								\$93,685	\$101,675	

The increase in the salaries line item is related to a reallocation of public works and the Community Services Director salaries to the appropriate cost centers that more accurately reflects how money is spent. This reallocation was based on historical trending and will streamline payroll functions, in addition to allocating costs more appropriately.

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
001-460-6413 CONTRIBUTIONS & PAYMENTS AGENC	5,000	5,000	2,000	685	1,000	1,000	1,315	1,500	1,500	1,500
001-460-6420 CULT SVCS - SEC TAYLOR	259	53	53	33	53	53				
001-460-6421 CULT SVCS - CONVENTION & VISIT	5,000	880	1,250	685	1,250	1,250	366	1,500	1,500	1,500
001-460-6422 CULT SVCS - IA EVENTS CENTER	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
001-460-6433 CULT SVCS-DSM SISTER CITY	290		290		290	290	107	290	290	290

COMMUNITY CTR/ZOO/MARINA TOTA	12,049	7,433	5,093	2,902	4,093	4,093	3,289	4,790	4,790	4,790

These expenditures reflect the City's commitment to participating in regional cultural funding. Windsor Heights is part of the Bravo 28E agreement, in which the City agrees to earmark 2/7ths of its hotel/motel tax revenues for regional cultural attractions. Additionally, the City's membership in the Convention and Visitors' Bureau is based on 2/7ths of the hotel/motel tax revenue. Clearly, the amounts budgeted are greater than 2/7th of the City's hotel/motel tax revenue. (The City's FY 2010 hotel/motel tax receipts were \$2,356, 2/7ths of which would be \$673.14).

CITY OF WINDSOR HEIGHTS
BUDGET WORKSHEET

ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011, FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
001-470-6497 YOUTH COUNCIL	500		1,000	975	500	500		500	500	500
001-470-6499 MISCELLANEOUS	45,000	40,545	45,000	41,258	35,500	35,500	31,229	35,000	35,000	35,000
SPECIAL EVENTS TOTAL	45,500	40,545	46,000	42,233	36,000	36,000	31,229	35,500	35,500	35,500

These line items reflect the City's expenditures for special events and recreational programs. The FY 2011 expenditure was reduced by Council policy decision and is budgeted in FY 12 accordingly.

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

ACCOUNT NUMBER ACCOUNT TITLE	2YR AGO BUDGET	2YR AGO EXPENSE	CALENDAR 2/2011, FISCAL 8/2011		CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
			PREV YR BUDGET	PREV YR EXPENSE						
001-480-6010 SALARIES FULLTIME	7,000	2,515	2,000	257	21,269	21,269	17,044	24,350	38,219	40,100
001-480-6020 SALARIES-PARTTIME	100	60	2,000		5,000	5,000	3,442	6,000	13,425	13,750
001-480-6061 SALARIES-LONGEVITY	300								86	100
001-480-6310 REPAIR - BUILDING	3,891	286			200	200	164	200	200	200
001-480-6332 REPAIR - VEHICLES & EQUIPMENT	50				50	50	304	400	400	400
001-480-6371 UTILITIES	1,900	4,026	633	675	9,600	13,000	6,937	12,500	12,500	12,500
001-480-6408 GENERAL INSURANCE	403	259			1,000	3,719	3,719	3,719	3,831	3,900
001-480-6507 OPERATING SUPPLIES	300	35			2,500	2,500	2,124	2,500	2,500	2,500
001-480-6511 BUILDING & GROUNDS OP & MAINT.	50		493	659	10,000	10,000	1,430	3,000	3,000	3,000
001-480-6721 FURNITURE & FIXTURES	300				1,000	1,000		1,000	1,000	1,000
SHELTER HOUSE TOTAL	14,294	7,181	5,126	1,591	50,619	56,738	35,163	53,669	75,161	77,450
112-480-6110 FICA	575	195	23	19	2,010	2,010	1,079	2,058	4,698	4,800
112-480-6130 IPERS	375	160	21	17	1,747	1,747	909	2,000	4,547	4,700
112-480-6150 INSURANCE					4,193	4,193	1,778	4,300	4,500	4,700
SHELTER HOUSE TOTAL	950	354	44	37	7,950	7,950	3,766	8,358	13,745	14,200

CITY OF WINDSOR HEIGHTS BUDGET WORKSHEET										
CALENDAR 2/2011, FISCAL 8/2011										
ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	FISCAL	CURRENT	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
125-480-6407										
PROFESSIONAL FEES-ENG/BLDG/PLA				788						
SHELTER HOUSE TOTAL				788						
Department Totals								\$62,027	\$88,906	

This department reflects expenditures for operations of the Community and Events Center.

The increase in the salaries line item is related to a reallocation of public works and the Community Services Director salaries to the appropriate cost centers that more accurately reflects how money is spent. This reallocation was based on historical trending and will streamline payroll functions, in addition to allocating costs more appropriately.

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET	
001-530-6413 CONTRIBUTIONS/PAYMENTS-METROHE	25,000	506	28,790	35,913	30,000	30,000	4,794	5,000	25,000	5,000	
001-530-6781 FACILITIES - OTHER-SIDEWALKS	35,000	3,728	2,760	2,760							
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HOUSING & URBAN RENEWAL TOTAL	60,000	4,234	31,550	38,673	30,000	30,000	4,794	5,000	25,000	5,000	
125-530-6402 PROFESSIONAL FEES-ADVERTISING											
125-530-6407 PROFESSIONAL FEES-ENG/BLDG/PLA	1,000	19,727		2,565			8,000	8,000			
125-530-6730 UR-PROPERTY RELATED COSTS	5,000	3,157	7,375	7,375							
125-530-6781 FACILITIES - OTHER-SIDEWALKS											
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HOUSING & URBAN RENEWAL TOTAL	6,000	22,884	7,375	9,940			8,000	8,000			
Department Totals								\$13,000	\$25,000		

This department is where the City budgets for its contributions to Metro Home Improvement Program. Expenditures are typically alternate between \$5,000 one year and \$25,000 the next, due to the way the matching grant funding is distributed. There are also periodically miscellaneous professional services paid for from this department.



FY12 Mayor-Council Budget Highlights Department 610

Department 610:

This department pays for the salaries for the Mayor and City Council. The scheduled salary adjustments for Mayor and Council are 1.1% based on the consumer price index.

Funds in this department pay for a representative to attend the Greater Des Moines Partnership Washington D.C. delegation; due for the Greater Des Moines Partnership (GDMP), the Metro Advisory Council (MAC), Metro Advisory Council Legislative Action Committee (MACLAC), etc. There are also funds budgeted for Council to attend Iowa League of Cities events, Windsor Heights Chamber Events, GDMP events and other trainings that may become available.

Expenditures for professional fees in FY 11 include a payment to the City of Urbandale for the Windsor Heights' portion of the EECBG Grant application. The Energy Efficiency Community Block Grant application was a collaborative effort of many area cities. Unfortunately, the Des Moines metropolitan area was not selected as a grant recipient.

Repair of Building:

This area includes funding to upgrade the sound in the City Council Chambers.

FY12 Clerk, Treasurer and Administration Budget Highlights Department 620

Salaries:

These line items pay for the city administrator, treasurer and community services director. Expenditures for administration salaries are included in this budget. The largest reason for the salary decrease between the year-end estimate and the budget for FY 2012 is that the former Chief Financial Officer is no longer being paid and has exhausted all leave time.

Dues and Memberships (Line Item 6210)

This line item pays for membership dues to organizations such as the Government Finance Officers Association, Iowa City County Managers Association and Iowa League of Cities, etc. The reason for the increase in this line item is the increase in the City's membership dues to the Greater Des Moines Area Metropolitan Planning Organization. This is the first time in seven years that these dues have increased.

Training and Travel and Conference Expenses (Line Item 6230 and 6240)

These line items pay for state and federally-mandated and other training for all city staff and for administration staff participation in educational conferences.

Repair of Building and Repair of Vehicles and Equipment (Line Items 6310 & 6332)

This "Repair of Building" line item pays for pest control; carpet cleaning and miscellaneous maintenance and repair items. The "Repair of Vehicles and Equipment" line item pays for the City's information technology support and licenses and well as maintenance contracts for phones, copiers, etc.

Publications (Line item 6414)

This line item pays for the cost of state-mandate publications of hearing notices and minutes. The City continues to attempt to reduce these costs by the best practice of doing two sets of minutes; one of which is for publication and contains only the bare minimum of information required by law. This is done because the City must pay per character for newspaper publication. This line item also pays for the City's newsletters in the Des Moines Water Works bill and the Windsor Heights Living Magazine.

Best Practice Examples

Like all departments, staff is constantly identifying ways in which we can cut costs or operate more efficiently. Following are some of the best practices engaged in these budget areas.

- Received Energy Efficiency Grant towards various projects to make city facilities more energy efficient, bringing in \$42,603 in grant revenue and reducing future energy costs;
- Received grant to pay for half of the Community Services Director's participation in the annual International City/County Management Association Educational conference;
- Continue to do two sets of minutes, saving an estimated \$1,560 annually;
- To promote sustainability which is a Council priority, secured a \$2,500 grant for rain barrels at the Community and Events Center;
- Continue to request only tear sheets for minutes publication, eliminating the cost of paying for publication affidavits, saving an estimated \$390 annually;
- Eliminated recruitment costs for Police Chief, saving an estimated \$12,000;
- Handled recruitment for Chief Financial Officer in-house, saving an estimated \$8,550;
- Created new claims and payroll report to respond to citizen request in-house instead of contracting with software provider, saving an estimated \$250;
- Handling the development of the Comprehensive Plan in-house instead of hiring consultant, saving an estimated \$30,000;
- Paying bills on-line instead of mailing them to save \$110;
- Refunded bond in January, 2011, saving more than \$25,000; and
- Reduced cost of operating supplies by streamlining purchasing and using coupons.

CITY OF WINDSOR HEIGHTS											
BUDGET WORKSHEET											
CALENDAR 2/2011, FISCAL 8/2011											
ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011,	FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT	CURRENT	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
			BUDGET	EXPENSE	BUDGET	BUDGET					
001-620-6010											
SALARIES FULLTIME	246,135	250,990	266,135	268,644	270,000	270,000	200,315	280,000	210,000	215,000	
001-620-6020											
SALARIES-PARTTIME	4,000	2,781									
001-620-6061											
SALARIES-LONGEVITY	4,706	718	5,000	4,717	3,750	3,750	2,346	3,750	1,500	1,500	
001-620-6210											
DUES & MEMBERSHIPS	3,750	3,020	8,202	7,507	3,750	3,750	2,770	3,750	6,350	6,350	
001-620-6230											
TRAINING EXPENSE		4,549	3,200	3,155	4,000	4,000	1,496	4,000	4,000	4,000	
001-620-6240											
TRAVEL & CONFERENCE EXPENSE	6,000	4,663	9,500	10,019	6,500	6,500	3,425	6,500	6,500	6,500	
001-620-6310											
REPAIR - BUILDING	6,500	6,884	10,000	5,992	10,000	10,000	5,658	9,000	8,000	8,000	
001-620-6332											
REPAIR - VEHICLES & EQUIPMENT	7,000	9,214	6,400	10,425	6,000	6,000	7,320	15,000	15,000	15,000	
001-620-6371											
UTILITIES	6,000	5,115	5,500	5,041	5,500	5,500	2,980	5,500	5,500	5,500	
001-620-6373											
COMMUNICATIONS	5,200	5,576	4,500	5,686	4,500	4,500	3,880	6,400	6,400	6,400	
001-620-6405											
COURT & RECORDING FEES	450	17	1,000	1,819	550	550	1,393	2,600	2,600	2,600	
001-620-6407											
PROFESSIONAL FEES-ENG/BLDG/PLA	10,500	10,100	18,000	15,475	10,500	10,500	20,314	24,000	12,000	12,000	
001-620-6408											
GENERAL INSURANCE	1,605	1,921	1,799	1,799	1,799	1,799	1,869	1,869	1,950	2,050	
001-620-6413											
CONTRIBUTIONS & PAYMENTS AGENC	4,400	4,718	3,500	3,143	3,500	3,500	203	3,500	3,500	3,500	
001-620-6414											
PUBLICATIONS	12,000	10,811	15,000	16,214	15,000	15,000	10,911	18,500	18,500	18,500	
001-620-6499											
REFUNDS	1,200	1,525	600	595	600	600		600	600	600	
001-620-6504											
MINOR EQUIPMENT	50		50	22	50	50		75	75	75	

Budget highlights for this department immediately precede this expenditure detail.

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011, FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
001-620-6506										
OFFICE SUPPLIES	5,000	5,197	5,000	3,862	5,000	5,000	805	1,500	2,500	2,500
001-620-6507										
OPERATING SUPPLIES	13,500	13,543	11,000	8,242	12,000	12,000	4,693	8,000	8,000	8,000
001-620-6508										
POSTAGE & SHIPPING	3,500	3,766	1,800	2,409	1,800	1,800	1,496	2,500	2,500	2,500
001-620-6725										
OFFICE EQUIPMENT		9,452	150	150	100	100		100	100	100
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CLERK/TREASURER/ADM TOTAL	341,496	354,560	376,336	374,916	364,899	364,899	271,872	397,144	315,575	320,675
112-620-6110										
FICA	18,829	18,906	17,000	20,544	18,000	18,000	15,214	21,000	17,500	20,000
112-620-6130										
IPERS	19,300	18,110	18,000	20,302	19,000	19,000	14,391	19,700	20,000	21,000
112-620-6150										
INSURANCE-TA	42,000	36,580	39,000	36,542	39,000	39,000	23,211	40,000	35,000	37,500
112-620-6160										
WORKERS COMPENSATION-TA	766	766	506	506	525	525	525	525	700	700
112-620-6170										
UNEMPLOYMENT	95	76	95	91	95	95	66	99	95	95
112-620-6727										
OTHER CAPITAL EQUIPMENT									5,000	5,000
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CLERK/TREASURER/ADM TOTAL	80,990	74,438	74,601	77,985	76,620	76,620	53,406	81,324	78,295	84,295
Department Totals								\$478,468	\$393,870	

Expenditures for administration salaries are included in this budget. The largest reason for the salary decrease between the year end estimate and the budget for FY 2012 is that the former Chief Financial Officer is no longer being paid and has exhausted all leave time.

CITY OF WINDSOR HEIGHTS
BUDGET WORKSHEET

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	CALENDAR 2/2011, FISCAL 8/2011			AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
			PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET					
001-630-6413 ELECTIONS			6,527	6,527				3,700		
ELECTIONS TOTAL			6,527	6,527				3,700		

This department is for the City's cost for city council elections. It is budgeted in FY 2012 for a regular election cost, but could increase if there were to be another runoff election, as was the case in FY 10.

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET	PRCT VAR
001-640-6411											
PROFESSIONAL FEES-LEGAL/MEDICA	60,000	89,189	87,140	89,078	60,000	60,000	18,595	30,000	30,000	35,000	50.00
LEGAL SERVICES/ATTORNEY TOTAL	60,000	89,189	87,140	89,078	60,000	60,000	18,595	30,000	30,000	35,000	50.00
112-699-6099											
Payroll Fine/Penalties				935							.00
OTHER GENERAL GOVERNMENT TOTA				935							.00

The 640 department is where expenditures for the City Attorney are budgeted.

FY12 Capital Projects Budget Highlights Department 750

These lines items pay for the City's capital projects that are multi-year or TIF projects. Following is the breakdown of projects.

Fund 125 – TIF Capital projects

The funds budgeted in line item 125-750-6407 are professional fees that are paid related to the City's bonds, all of which are dedicated to capital projects. Line item 125-750-6783 in FY 12 includes \$40,000 for renovation of the City Hall basement into evidence storage (see Police – Department 110 – budget highlights for additional information) and \$50,000 for a payment to the City of Clive for the University Boulevard/bridge improvements.

Fund 303 – Colby Park

This line item reflects anticipated expenditures to close out the Colby Park project. It is anticipated that this project will be closed out prior to the year end of fiscal year 2011.

Fund 306 – Hickman Road

This line item reflects anticipated costs of roadway improvements in FY 2012 and anticipated demolition and design costs for year-end 2011. Costs are offset by grant funds the City has secured for the project.

Best Practice Examples

Staff is constantly identifying ways in which we can cut costs or operate more efficiently. Following are some of the best practices engaged in these budget areas.

- Received I-Jobs grant to assist in costs for the Community & Events Center in the amount of \$640,104;
- Received U-Step, ICAAP and Traffic Safety Grants totaling \$2,288,000 for the Hickman Road improvements;
- Salvaged copper, metals, etc. from buildings on Hickman prior to demolition (revenue unknown as this is currently in process);
- Rented 6322 Hickman (when it was able to be rented) for additional revenue; and
- Auctioned fixtures from gas station to receive revenue prior to demolition.

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011, FISCAL	8/2011						
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR	
			BUDGET	EXPENSE	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET	
125-750-6407											
PROFESSIONAL FEES-ENG/BLDG/PLA	1,200	1,200	1,800	2,400	1,800	1,800	1,600	2,500	2,500	2,500	
125-750-6761											
STREET-UR-STREETSCAPE											
125-750-6783											
FACIL-UNIV-ST CONST, STREETSCA											
125-750-6785											
FACILITIES	65,000	64,897	157,000	46,930	100,000	240,000	137,066	138,000	90,000	40,000	
CAPITAL PROJECTS TOTAL	66,200	66,097	158,800	49,330	101,800	241,800	138,666	140,500	92,500	42,500	
303-750-6785											
FACILITIES	1,100,000	797,766	2,200,000	1,789,002	125,000	125,000	455,590	555,000			
CAPITAL PROJECTS TOTAL	1,100,000	797,766	2,200,000	1,789,002	125,000	125,000	455,590	555,000			
COLBY PARK TOTAL	1,166,200	863,864	2,358,800	1,838,332	226,800	366,800	594,256	695,500	92,500	42,500	
304-750-6785											
FACILITIES		3,896	3,522								
CAPITAL PROJECTS TOTAL		3,896	3,522								
306-750-6785											
FACILITIES	4,100,000	2,023,456	1,998,178	2,044,071	2,500,000	2,500,000	84,677	300,000	2,400,000	100,000	
CAPITAL PROJECTS TOTAL	4,100,000	2,023,456	1,998,178	2,044,071	2,500,000	2,500,000	84,677	300,000	2,400,000	100,000	
Department Totals								\$995,000	\$2,492,500		

There is another \$300,000 budgeted in "Roads, Bridges & Sidewalks" for capital projects in streets. The total capital projects listed in the State Budget documents includes the total from this department as well as the \$300,000 that is found in Department 210.

Transfer explanations: Re-estimated FY 2011 and projected FY 2012

FY 2011	FY 2012	
\$62,254	\$137,254	from TIF to offset costs of staff time and salaries dedicated to TIF activities
\$1,789,630	\$2,080,083	from TIF to pay debt service
\$15,000	\$15,000	from Water to offset costs of staff time and salaries dedicated to Water activities.
\$25,000	\$25,000	from stormwater to general
\$166,976	\$292,777	to cover RUT costs not covered by RUT revenue
	\$41,000	transfer to equipment service fund from debt service
\$0	\$0	from empee benefits to offset admin costs
	\$23,000	from empee benefits to pay for physicaly training time
\$2,928,842		principal being repaid from TIF to general fund for internal loan
\$410,998		interest being repaid from TIF to general fund for internal loan
\$162,489		from general fund to employee benefits fund
\$908		from Missing Link Trail fund to GF to close out fund
\$5,562,097	\$2,614,114	

FY 12 Transfers

Dept. 910

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT TITLE	2YR AGO BUDGET	2YR AGO EXPENSE	CALENDAR PREV YR BUDGET	FISCAL PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
001-910-6910 TRANSFER OUT	71,376	102,913	76,000	176,000	76,000	76,000		329,465	292,777	150,000
TRANSFERS IN/OUT TOTAL	71,376	102,913	76,000	176,000	76,000	76,000		329,465	292,777	150,000
GENERAL TOTAL	71,376	102,913	76,000	176,000	76,000	76,000		329,465	292,777	150,000
110-910-6910 TRANSFER-OUT-TO GENERAL FUND										
TRANSFERS IN/OUT TOTAL										
ROAD USE TAX TOTAL										
112-910-6910 TRANSFER-OUT-TO GENERAL FUND	50,000	98,509			25,000	25,000			23,000	58,000
TRANSFERS IN/OUT TOTAL	50,000	98,509			25,000	25,000			23,000	58,000
EMPLOYEE BENEFITS TOTAL	50,000	98,509			25,000	25,000			23,000	58,000
113-910-6910 TRANSFER OUT			4,501	4,501						

FY 12 Transfers

Dept. 910

CITY OF WINDSOR HEIGHTS
BUDGET WORKSHEET

ACCOUNT TITLE	2YR AGO BUDGET	2YR AGO EXPENSE	CALENDAR PREV YR BUDGET	2/2011, FISCAL PREV YR EXPENSE	8/2011 CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
TRANSFERS IN/OUT TOTAL			4,501	4,501						
=====										
POLICE PENSION TOTAL			4,501	4,501						
=====										
115-910-6910 TRANSFER OUT										

TRANSFERS IN/OUT TOTAL										
=====										
POLICE PREFORFEITURE TOTAL										
=====										
125-910-6910 INTERNAL SVC-EQ RES-TRANSFER O	117,254	117,254	1,922,725	1,922,725	1,871,500	1,871,500		1,851,884	2,217,337	2,212,212
125-910-6913 TRANSFERS OUT-PRINCIPAL						2,908,842		2,928,842		
125-910-6914 TRANSFERS OUT INTEREST						410,998		410,998		

TRANSFERS IN/OUT TOTAL	117,254	117,254	1,922,725	1,922,725	1,871,500	5,191,340		5,191,724	2,217,337	2,212,212
=====										
TAX INCREMENT FINANCING TOTAL	117,254	117,254	1,922,725	1,922,725	1,871,500	5,191,340		5,191,724	2,217,337	2,212,212
=====										

An explanation of scheduled transfers (department 910) immediately precedes this budget detail.

FY 12 Debt Service Fund 200

CITY OF WINDSOR HEIGHTS BUDGET WORKSHEET

ACCOUNT TITLE	2YR AGO	2YR AGO	CALENDAR	2/2011, FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT					
200-210-6801 1996 BOND PRINCIPAL	27,170	566,573								
200-210-6802 ST CONST 1999-A GO BONDS PRIN	110,000	165,000	115,000	115,000	120,000	120,000		120,000	130,000	145,000
200-210-6803 2009A-BOND PRINCIPAL		27,830	250,000	250,000	250,000	250,000		250,000	70,000	
200-210-6804 2009A-BOND INTEREST		3,707	11,386	11,366	6,005	6,005	3,003	6,005	1,505	
200-210-6851 1996 BONDS-ST & BRIDGE INTERES	7,238	7,238								
200-210-6852 ST CONST 1999-A GO BONDS INT	57,603	57,603	52,048	52,048	46,183	46,183	23,091	46,183	40,003	33,243
ROADS, BRIDGES, SIDEWALKS TOTA	202,011	827,951	428,434	428,414	422,188	422,188	26,094	422,188	241,508	178,243
200-430-6801 PRINCIPAL-2007 BONDS	130,000	130,000	135,000	135,000	140,000	140,000		140,000	145,000	155,000
200-430-6851 INTEREST-2007 BONDS	51,221	51,221	46,541	46,541	41,648	41,648	20,824	41,648	36,538	31,245
PARKS TOTAL	181,221	181,221	181,541	181,541	181,648	181,648	20,824	181,648	181,538	186,245
200-530-6801 1997-1A GO BONDS PRINCIPAL	60,000	60,000	55,000	55,000	60,000	60,000		430,000		
200-530-6802 COMM DEV 1997-1B GO BONDS PRIN	165,000	165,000	310,000	310,000	325,000	325,000		325,000		
200-530-6803 2011A BOND PRINCIPAL	175,000	737,170							250,000	300,000
200-530-6804 2011B BOND PRINCIPAL	95,000	650,000				60,000		60,000	70,000	75,000
200-530-6805 2002 CAP LOAN NOTE-PRINC	150,000	150,000	25,000	25,000	10,000	10,000		10,000	100,000	700,000

Expenditures in this fund are for the City's debt service obligation. Expenditures are listed for designating payments for the principal and interest for each bond.

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011, FISCAL	8/2011					
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
			BUDGET	EXPENSE	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
200-530-6807										
2005 ECONOMIC DEV LOAN PRINCIP	110,000	110,000	110,000	110,000						
200-530-6808										
PRINCIPAL-2008 BOND	95,000	95,000	195,000	195,000	200,000	200,000		200,000	200,000	215,000
200-530-6809										
2009B-BOND PRINCIPAL			130,000	130,000	490,000	490,000		490,000	555,000	
200-530-6851										
1997-1A GO BONDS INTEREST	28,280	28,280	25,220	25,220	22,360	22,360	11,180	15,466		
200-530-6852										
COMM DEV 1997-1B GO BONDS INT	53,000	53,499	42,863	42,862	21,938	21,938	10,969	21,938		
200-530-6853										
2011A BOND INTEREST	93,430	93,430							123,914	90,435
200-530-6854										
2011B BOND INTEREST	22,260	11,899				2,933		2,933	7,600	6,200
200-530-6855										
2002 CAPITAL LOAN NOTE INTERES	72,778	36,389	66,628	66,628	65,575	65,575	32,783	65,575	65,130	60,680
200-530-6857										
2005 ECONOMIC DEV LOAN INTERES	10,157	46,434	3,392	3,392						
200-530-6858										
INTEREST-2008 BOND	292,293	292,293	288,018	288,018	279,880	279,880	139,940	279,880	271,518	263,155
200-530-6859										
2009B-BOND INTEREST			30,098	30,097	24,900	24,900	12,450	24,900	13,875	

HOUSING & URBAN RENEWAL TOTAL	1,422,198	2,529,393	1,281,219	1,281,216	1,499,653	1,562,586	207,322	1,925,692	1,657,037	1,710,470
200-910-6910										
INTERNAL SVC-EQ RES-TRANSFER O	112,000	112,000	435,000	435,000					41,000	285,000

TRANSFERS IN/OUT TOTAL	112,000	112,000	435,000	435,000					41,000	285,000
=====										
DEBT SERVICE TOTAL	1,917,430	3,650,565	2,326,194	2,326,171	2,103,489	2,166,422	254,239	2,529,528	2,121,083	2,359,958
=====										

FY 12 Business Type Enterprises

CITY OF WINDSOR HEIGHTS BUDGET WORKSHEET

ACCOUNT TITLE	2YR AGO	2YR AGO	CALENDAR	2/2011, FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR	PRCT
	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT						
600-810-6785 FACILITIES	300,000		228,000	227,950							.00
600-810-6801 PRINCIPAL/LOAN PYMT TO EQUIP F											.00
600-810-6851 INTEREST											.00
WATER TOTAL	300,000		228,000	227,950							.00
600-910-6910 TRANSFER-OUT	10,000	10,000	316,807	316,807	15,000	15,000	15,000	15,000	15,000	15,000	00.00
TRANSFERS IN/OUT TOTAL	10,000	10,000	316,807	316,807	15,000	15,000	15,000	15,000	15,000	15,000	00.00
WATER TOTAL	310,000	10,000	544,807	544,757	15,000	15,000	15,000	15,000	15,000	15,000	00.00
610-750-6785 SEWER CAPITAL PROJECTS				8,040	350,000	350,000					.00
CAPITAL PROJECTS TOTAL				8,040	350,000	350,000					.00
610-815-6010 SALARIES FULLTIME	23,654	24,248	24,600	17,023	25,523	25,523	9,908	25,523	37,028	39,000	45.08
610-815-6020 SALARIES-PARTTIME	3,000	2,618	1,000	375	1,000	1,000	692	1,000	2,240	2,600	24.00
610-815-6061 SALARIES-LONGEVITY	850		850		600	600		600	858	1,000	43.00
610-815-6110 FICA	2,080	2,037	2,163	1,319	2,029	2,029	804	2,029	3,110	3,300	53.28

Expenditures in the "Business Type Enterprise" area are supported by fees. The fees collected must be used for the corresponding purposes and are considered restricted funds.

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011, FISCAL	8/2011					
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
			BUDGET	EXPENSE	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
610-815-6130 IPERS	1,664	1,473	1,731	1,133	1,764	1,764	723	1,764	3,238	3,400
610-815-6150 INSURANCE			1,500		1,500	1,500		1,000	1,200	1,500
610-815-6310 REPAIR - BUILDING	50									
610-815-6331 MOTOR VEHICLE OPERATIONS	1,000	1,000	1,500		1,500	1,500	1,500	1,500	1,500	1,500
610-815-6332 REPAIR - VEHICLES & EQUIPMENT	1,000	25	1,000	2,475	1,000	1,000		1,000	1,000	1,000
610-815-6407 PROFESSIONAL FEES-ENG/BLDG/PLA	19,000		8,000	3,616	8,000	8,000		4,000	4,000	4,000
610-815-6408 GENERAL INSURANCE	3,565	2,398	3,565	2,569	3,565	3,565	3,704	3,704	3,815	3,900
610-815-6413 Contributions & Payments Agenc	3,500	9,395	4,500	788	4,500	4,500	455	1,000	102,000	102,000
610-815-6490 SEWER MAINTENANCE	210,000	210,195	62,000	61,171	50,000	50,000	305	2,000	2,000	2,000
610-815-6499 MISCELLANEOUS	3,700	3,728	2,000	909	2,000	2,000	666	2,000	2,000	2,000
610-815-6504 MINOR EQUIPMENT	250		250		250	250		250	250	250
610-815-6507 OPERATING SUPPLIES	250		250		250	250		250	250	250
SEWER/SEWAGE DISPOSAL TOTAL	273,563	257,116	114,909	91,378	103,481	103,481	18,755	47,620	164,489	167,700
TRANSFERS IN/OUT TOTAL										
SEWER TOTAL	273,563	257,116	114,909	99,418	453,481	453,481	18,755	47,620	164,489	167,700

CITY OF WINDSOR HEIGHTS
BUDGET WORKSHEET

ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011,	FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
670-290-6413											
WASTE MANAGEMENT	210,000	208,024	220,000	218,564	222,000	222,000	146,854	222,000	226,800	226,800	
670-290-6410											
METRO WASTE - RECYCLING	61,500	60,109	61,000	65,953	61,000	61,000	37,892	61,000	61,000	61,000	
GARBAGE TOTAL	271,500	268,133	281,000	284,517	283,000	283,000	184,746	283,000	287,800	287,800	

These funds are being reclassified to the "Business Type Activities" section of the budget, to reflect the fee-based nature of these operations and the restriction of use on funds received from rate collections. The City's software provider is working to make this change and in the future these account numbers will begin with "670" to reflect the "Landfill/Garbage" fund instead of "001" which is the general fund.

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	CALENDAR 2/2011, FISCAL 8/2011		CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
			PREV YR BUDGET	PREV YR EXPENSE						
740-865-6010										
SALARIES FULLTIME	14,153	14,763	25,000	42,507	40,000	40,000	44,331	31,526	71,745	74,000
740-865-6020										
SALARIES-PARTTIME	700	1,002	728	815	250	250	662	1,135	2,240	2,400
740-865-6061										
SALARIES-LONGEVITY	223				200	200		200	1,201	1,300
740-865-6110										
FICA	1,266	1,195	1,913	3,283	2,480	2,480	3,408	3,300	5,867	7,000
740-865-6130										
IPERS	788	925	1,663	2,816	2,660	2,660	3,081	2,740	6,433	6,700
740-865-6150										
INSURANCE			3,750	8,607	7,500	7,500	5,695	7,500	7,500	8,000
740-865-6160										
WORKER'S COMP				1,231				200	200	200
740-865-6180										
ALLOWANCES				706				100	100	100
740-865-6230										
TRAINING EXPENSE			1,000		1,000	1,000	500	1,000	1,000	1,000
740-865-6408										
GENERAL INSURANCE	2,507	3,357	3,596	3,596	3,596	3,596	3,736	3,750	3,750	3,750
740-865-6413										
CONTRIBUTIONS & PAYMENTS AGENC	150	2,911	4,500	1,650	2,500	2,500		2,500	2,500	2,500
740-865-6499										
MISCELLANEOUS	17,300	24,638	23,000	22,977	23,000	23,000	10,165	23,000	23,000	25,000
740-865-6507										
OPERATING SUPPLIES	1,400	611	8,000	12,007	8,000	8,000	5,602	8,000	8,000	8,000
740-865-6765										
STORM DRAINAGE CAPITAL OUTLAY	150,000	135,786	22,000	25,646	30,000	30,000	20,990	30,000	30,000	40,000
<hr/>										
STORM WATER TOTAL	188,487	185,189	95,150	125,842	121,186	121,186	98,168	114,951	163,536	179,950
740-910-6910										
TRANSFER-OUT-TO GENERAL FUND	5,000	5,000	25,000	72,543	25,000	25,000		25,000	25,000	25,000

The increase in expenditures is related to a reallocation of public works salaries to the appropriate cost centers that more accurately reflects how money is spent. This reallocation was based on historical trending and will streamline payroll functions, in addition to allocating costs more appropriately.

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO BUDGET	2YR AGO EXPENSE	PREV YR BUDGET	PREV YR EXPENSE	CURRENT BUDGET	AMMENDED BUDGET	CURRENT EXPENSES	REESTIMATED YTD EXPS	NEXT YR BUDGET	2 YEAR BUDGET
TRANSFERS IN/OUT TOTAL	5,000	5,000	25,000	72,543	25,000	25,000		25,000	25,000	25,000
=====										
STORM WATER TOTAL	193,487	190,189	120,150	198,385	146,186	146,186	98,168	139,951	188,536	204,950
=====										
810-110-6710 AUTOMOTIVE EQUIPMENT	9,251	9,251							27,500	35,000
810-110-6727 OTHER CAPITAL EQUIPMENT									9,000	22,000

POLICE TOTAL	9,251	9,251							36,500	57,000

810-150-6710 AUTOMOTIVE EQUIPMENT										
810-150-6727 OTHER CAPITAL EQUIPMENT			60,000			61,000	60,477	60,477	5,000	10,000

FIRE TOTAL			60,000			61,000	60,477	60,477	5,000	10,000

810-160-6727 OTHER CAPITAL EQUIPMENT			10,000				4,470	10,000	20,000	150,000

AMBULANCE TOTAL			10,000				4,470	10,000	20,000	150,000

810-210-6710 AUTOMOTIVE EQUIPMENT						35,000	34,879	34,879	25,000	10,000

ROADS, BRIDGES, SIDEWALKS TOTA						35,000	34,879	34,879	25,000	10,000

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	2/2011, FISCAL	8/2011	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	CURRENT	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET
810-250-6710 SNOW REMOVAL EQUIPMENT			15,000	19,384						
SNOW REMOVAL TOTAL			15,000	19,384						
810-430-6727 OTHER CAPITAL EQUIPMENT	27,000	23,710	3,000	5,207	1,500	1,500		10,000		15,000
PARKS TOTAL	27,000	23,710	3,000	5,207	1,500	1,500		10,000		15,000
810-480-6727 OTHER CAPITAL EQUIPMENT					500	500				
SHELTER HOUSE TOTAL					500	500				
810-620-6725 OFFICE EQUIPMENT	85,000	44,693			500	500				
810-620-6727 OFFICE EQUIPMENT			7,061							
CLERK/TREASURER/ADM TOTAL	85,000	44,693	7,061		500	500				
810-930-6725 OFFICE EQUIPMENT			10,304	10,304			4,705	6,000	2,500	26,550
INTERNAL SERVICE TOTAL			10,304	10,304			4,705	6,000	2,500	26,550
REVOLVING FUND TOTAL	121,251	77,654	105,365	34,895	2,500	98,500	104,532	121,356	89,000	268,550

CITY OF WINDSOR HEIGHTS

BUDGET WORKSHEET

CALENDAR 2/2011, FISCAL 8/2011

ACCOUNT NUMBER	2YR AGO	2YR AGO	CALENDAR	FISCAL	CURRENT	AMMENDED	CURRENT	REESTIMATED	NEXT YR	2 YEAR	
ACCOUNT TITLE	BUDGET	EXPENSE	PREV YR	PREV YR	BUDGET	BUDGET	EXPENSES	YTD EXPS	BUDGET	BUDGET	

TOTAL EXPENSES	898,301	534,958	885,231	877,455	617,167	713,167	221,454	323,927	457,025	656,200	

Total Expenditures						\$15,216,737		\$13,600,141	\$12,033,997		



Capital Improvement Program FY 2011-2016

Windsor
Heights
the heart of it all



**Windsor Heights
Community & Events Center
Dedicated July 13, 2010**

CITY OF WINDSOR HEIGHTS, IOWA CAPITAL IMPROVEMENT PLAN, FY 2011-2015						
Project	Funding Source					
		2011-12	2012-13	2013-14	2014-15	2015-2016
Concrete Replacement						
Area in front of Fire Bay	TIF	\$25,000**				
Total Concrete		<i>\$25,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	
<hr/>						
STREET OVERLAY and RESURFACING		2011-12	2012-13	2013-14	2014-15	2015-216
Resurface Washington Ave from 73rd St. to 70th Street		\$100,000				
Resurface College Drive from 73rd Street to the city limits. Resurface 80th Street. (Before this project begins, stormwater lines should be added in the city's ROW with new stormwater intakes put along College Drive)	RUT/GF		\$225,000 + utilities*	*Utility costs are NOT included in the cost estimates. Utility work can include but is not limited to sanitary sewer lines, stormwater lines and intakes, water lines, etc.		
Resurface Sunrise Blvd from 73rd St to 70th St	RUT/GF			\$75,000		
Resurface 64th Street from Northwest Dr to Lincoln Ave and Franklin Ave from 64th west to the dead end	RUT/GF			\$100,000		
Resurface Sunset Terrace from 73rd to 68th Street (to be done after water main is replaced by DM Water Works.	RUT/GF			\$125,000		
Resurface 68th Street from University Ave to Washington Ave (Add College Ave from 68th to 66th and Carpenter Ave between 68th and 66th Street if funding is available.)	RUT/GF					\$300,000
Total		\$100,000	\$225,000	\$300,000		\$300,000

Street Reconstruction and Widening		2011-12	2012-13	2013-14	2014-15	2015-216
Reconstruct Franklin Ave from 63rd Street to 64th Street. (permiabile surface)	RUT/GF	\$125,000+utilities*				
Hickman Road and 63rd (This will likely begin in FY 11 and continue into the next fiscal year.)	G/GF	\$2,300,000				
Reconstuct intersection of 70th St and Washington Ave	RUT/GF	\$40,000				
73rd Street north from Wilshire Boulevard to Hickman Road	G/GF	\$0	\$400,000	\$0	\$0	
University Blvd/West of 73 rd Street	G/TIF	\$50,000	\$50,000	\$120,000		
Reconstruct 68th Street from Timmons to Hickman Road	RUT/GF				\$300,000+ut ilities*	
Total Reconstruction and Widening		\$2,590,000	\$450,000	\$125,000	\$300,000	
Sidewalk		2011-12	2012-13	2013-14	2014-15	2015-2016
63rd Street north to College Drive			\$77,000			
73rd Street from Buffalo Road south to Center Street	TIF/GF			\$0	\$500,000	
Total Sidewalk		\$0	\$77,000	\$0	\$500,000	
City Hall		2011-12	2012-13	2013-14	2014-15	2015-2016
City Hall Basement remodel, flood prevention	GF	\$50,000				
City Hall Expansion and upgrade	TIF				\$2,500,000	
Total City Hall		\$50,000	\$0	\$0	\$2,500,000	

ENTRY PLAN						
University and Hickman Rd and 63rd Street	TIF				150000	
Total Entry		\$0	\$0	\$0	\$150,000	
WATER MAIN REPLACEMENT PROGRAM						
		2011-12	2012-13	2013-14	2014-15	2015-2016
Hickman Road Water Line replacement	WUCF	\$250,000				
Sunset Terrace from 73rd St to 68th	WUCF					
Reite from 73rd to 68th	WUCF			\$271,998		
Del Matro from 68th to 64th	WUCF					\$244,425
66th	WUCF					
St	WUCF			\$17,400		
Timmons	WUCF					\$15,420
Total Water		\$250,000	\$0	\$289,398	\$0	\$259,845
Sewer Improvements						
		2011-12	2012-13	2013-14	2014-15	2015-2016
Sliplining	Sewer	Costs undwritten by Windsor Heights Sanitary Sewer District				
Total Sewer Improvements						
Stormwater Intakes						
		2011-12	2012-13	2013-14	2014-15	2015-2016
6 intakes	SW	\$30,000				
6 intakes	SW		\$40,000			
6 intakes	SW			\$40,000		
6 intakes	SW				\$40,000	
6 intakes	SW					\$40,000
Total Stormwater		\$30,000	\$40,000	\$40,000	\$40,000	\$40,000
Total All CIP Projects		\$3,045,000	\$792,000	\$754,398	\$3,490,000	\$599,845

Structure Analysis

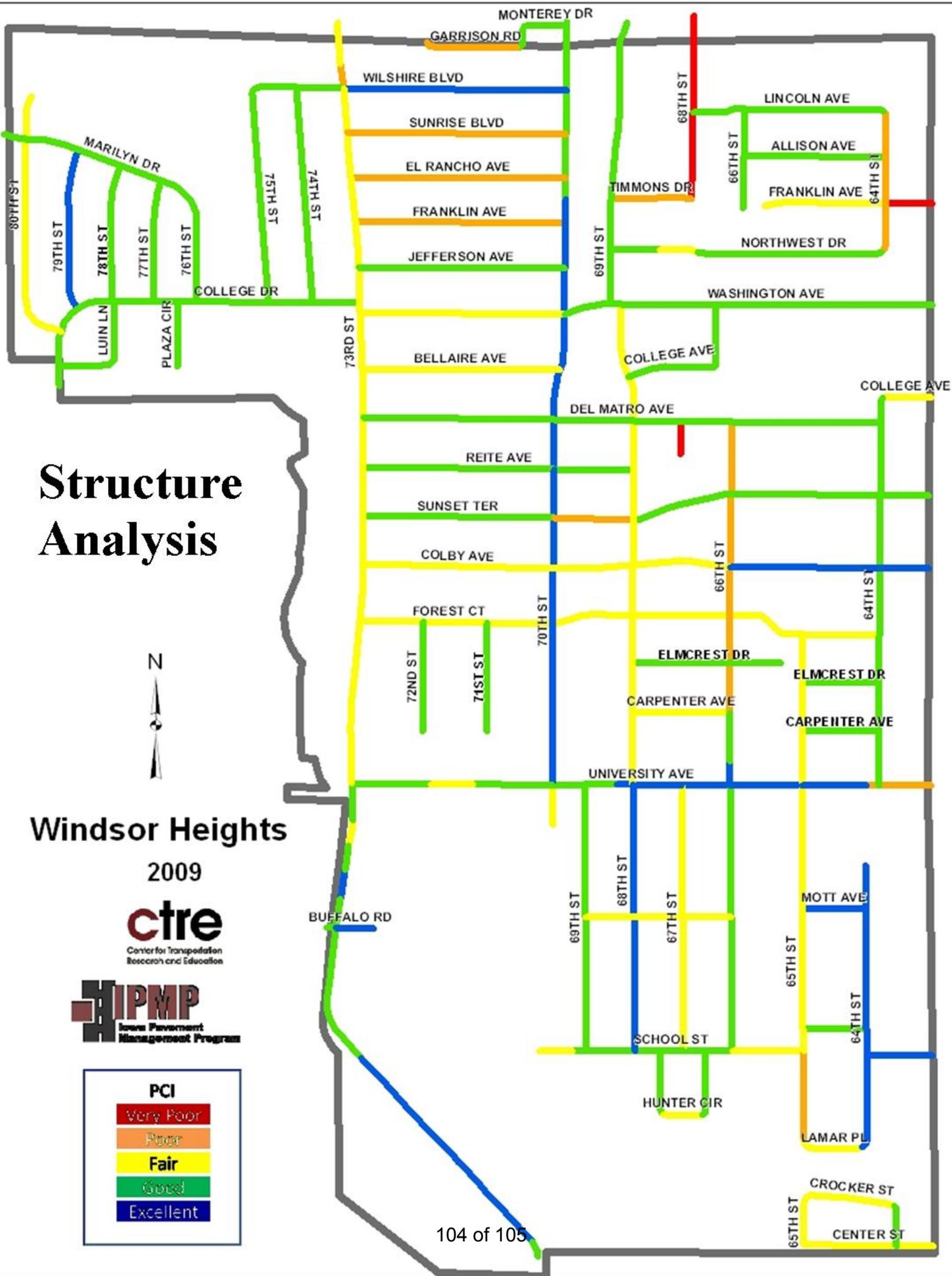


Windsor Heights

2009



PCI	
Very Poor	Red
Poor	Orange
Fair	Yellow
Good	Green
Excellent	Blue



Surface Analysis



Windsor Heights

2009



PCI	
Very Poor	Red
Poor	Orange
Fair	Yellow
Good	Green
Excellent	Blue

