



**Windsor
Heights**
the heart of it all

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



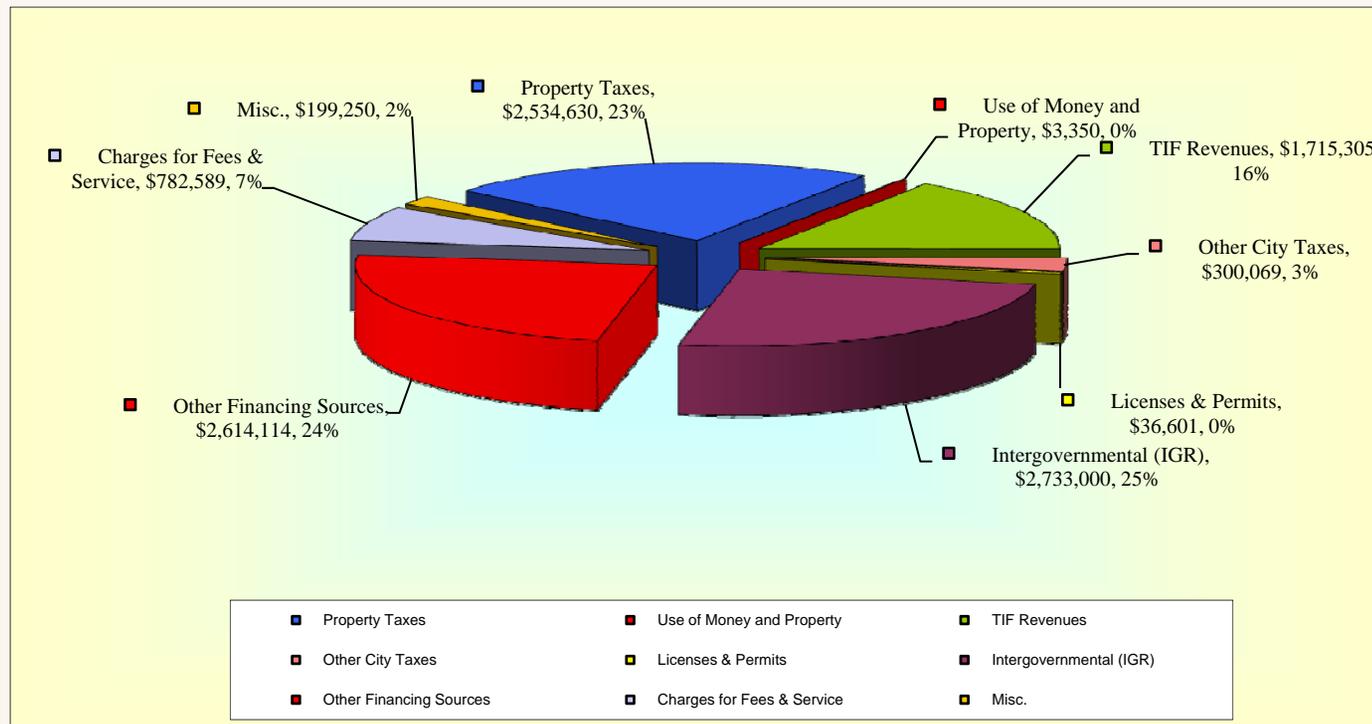
**Windsor Heights
Community & Events Center
Dedicated July 13, 2010**



Where money comes from...



City of
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Heights

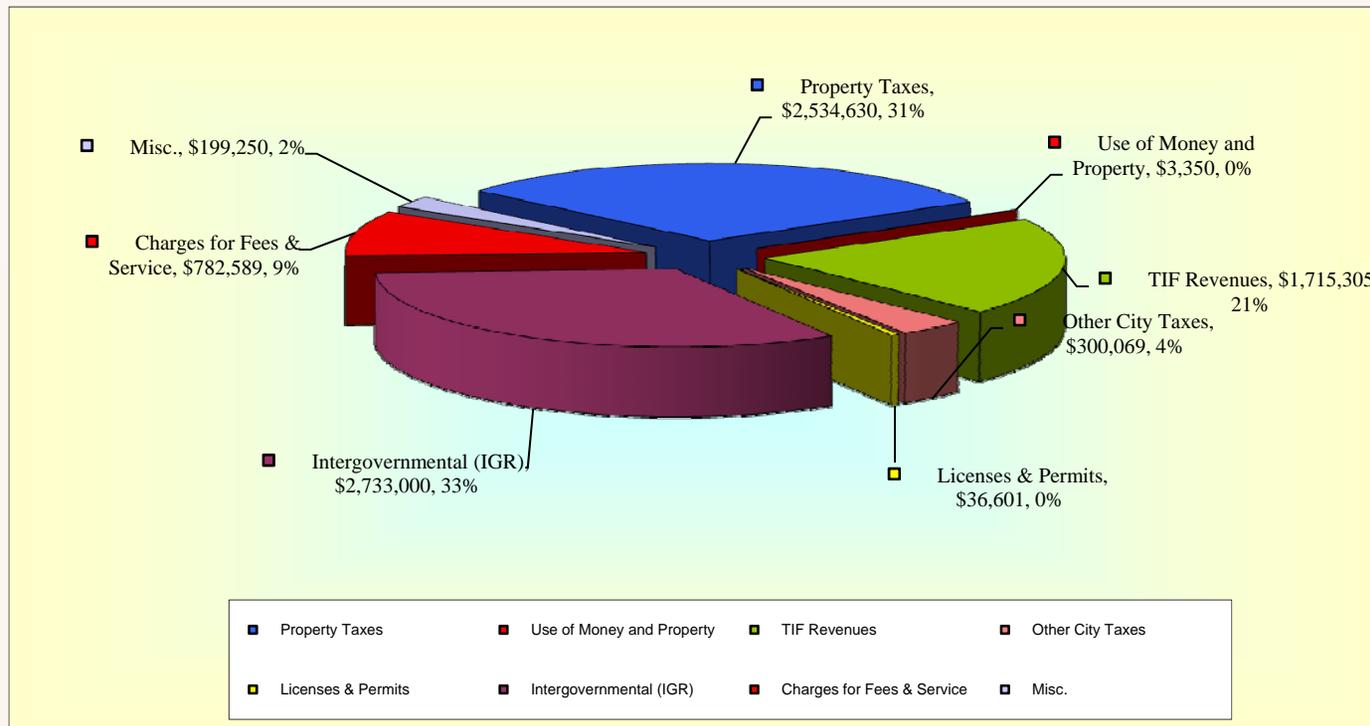


General and special revenue property taxes represent 23.21% of the City's budget. TIF revenues comprise 15.71% of City revenues. It should be noted, however, that without transfers, the revenue picture looks different. Excluding transfers, general and special revenue property taxes are 30.52% and TIF revenues are 20.65% of the City's income.

Where money comes from...without transfers



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Heights



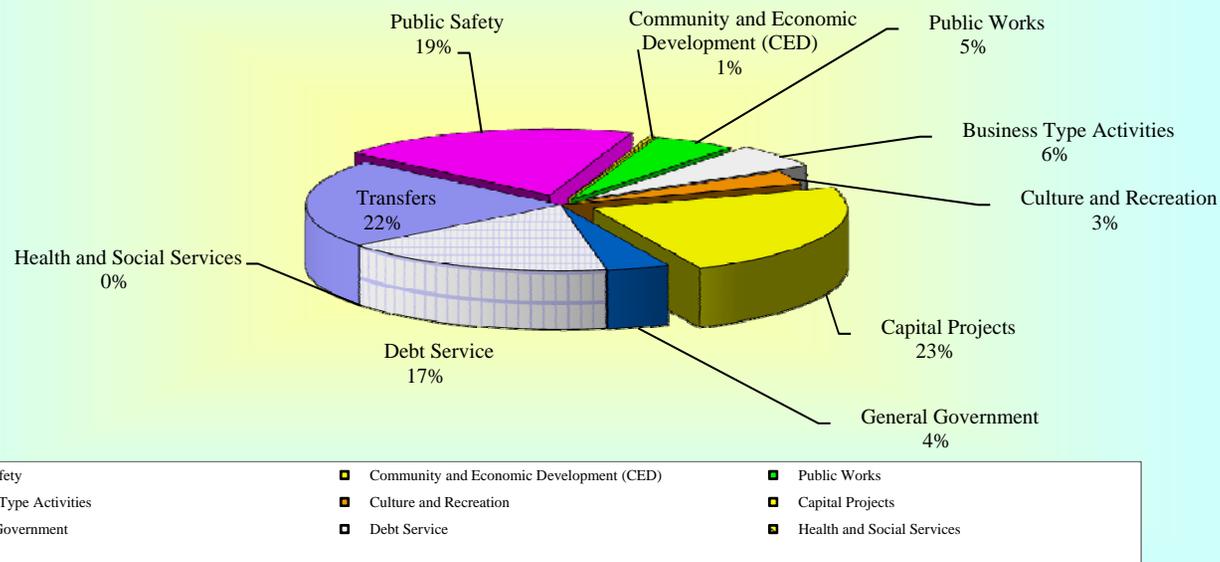
It should be noted, however, that without transfers, the revenue picture looks different. Excluding transfers, general and special revenue property taxes are 30.52% and TIF revenues are 20.65% of the City's income.

Where money goes...



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Expenditures by Activity (includes all funds)



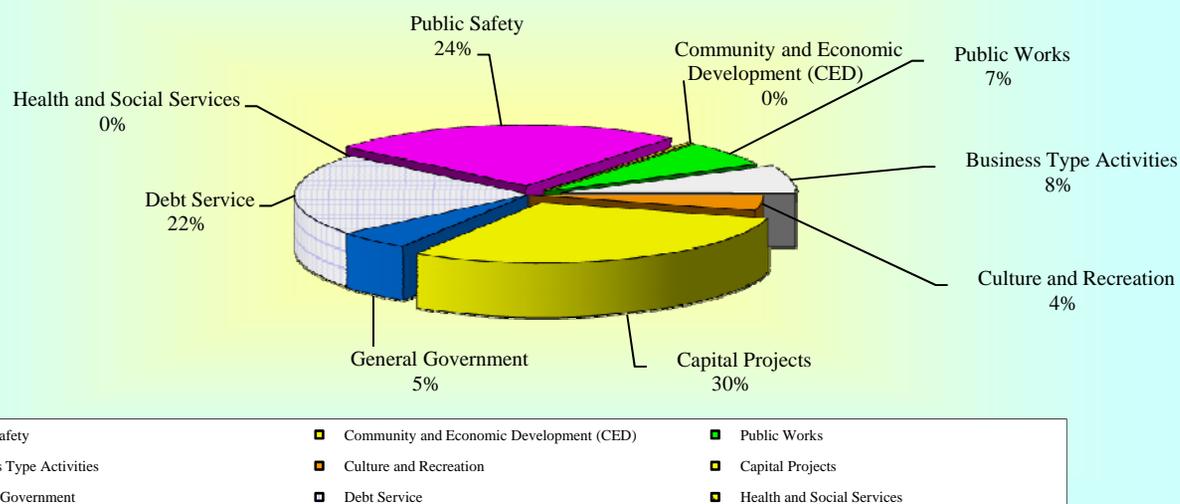
The Capital Projects area is projected to increase in FY 12 to nearly 23% of the City's expenditures from the 7.32% of the year-end estimate. The Hickman Road Project and additional funding for street rehabilitation are the reasons for the increase. It is expected to begin in Fall of 2011. The capital projects in FY 2011 in the year end estimate include the final payments for the Community Center and demolition and engineering for the Hickman Road project.

Where money goes...without transfers



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Expenditures by Activity (excluding transfers)

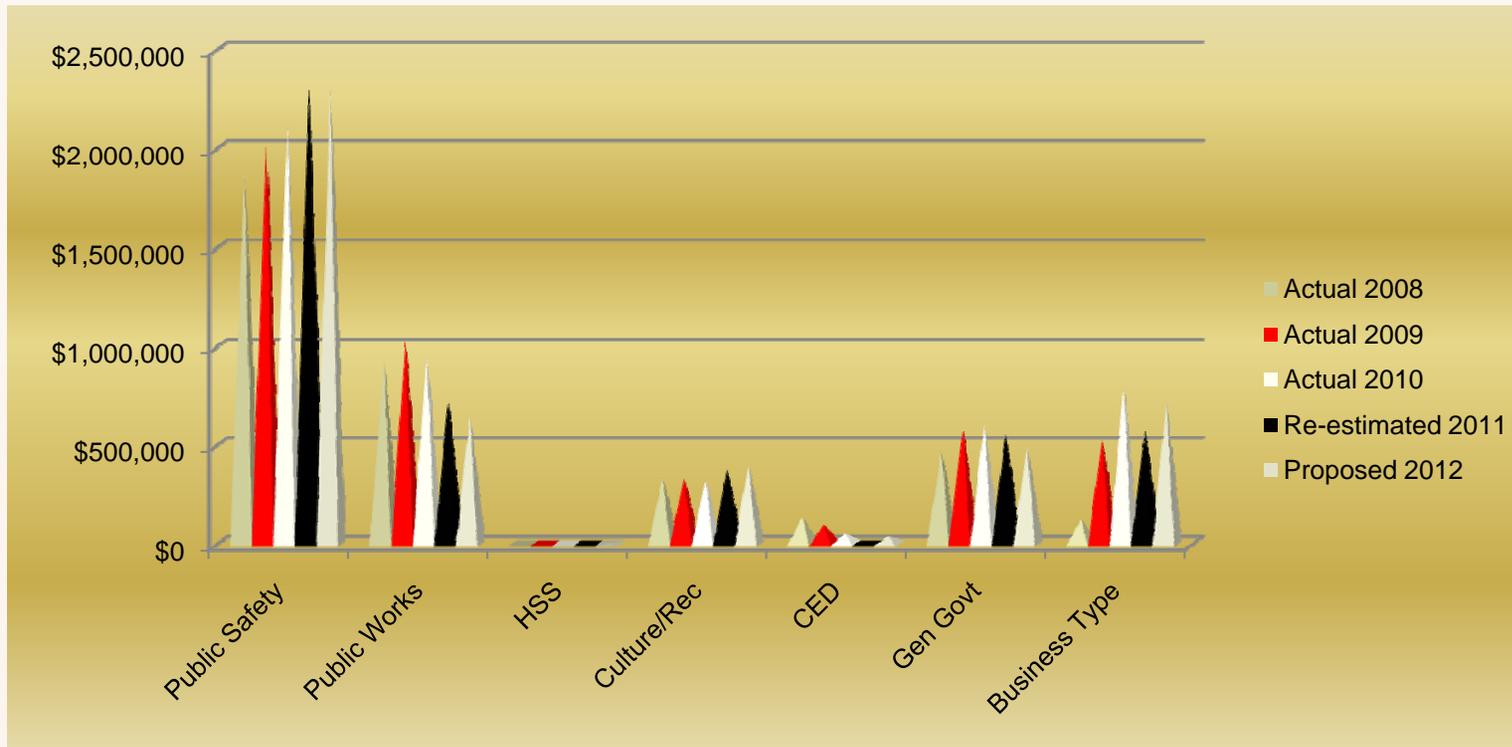


Excluding transfers, Capital projects represents nearly 30% of the City's planned expenditures for FY 2012, with Public Safety a distant second at 24.45%. The decrease in the Public Works area and increase in the Business Expenditures are related. Garbage and recycling has been reclassified as enterprise (business type) funds. Additionally, City staff has been working to better assign costs to the cost centers where they belong, meaning a shift in where some Public Works' salaries are budgeted.

Where money goes...operating categories



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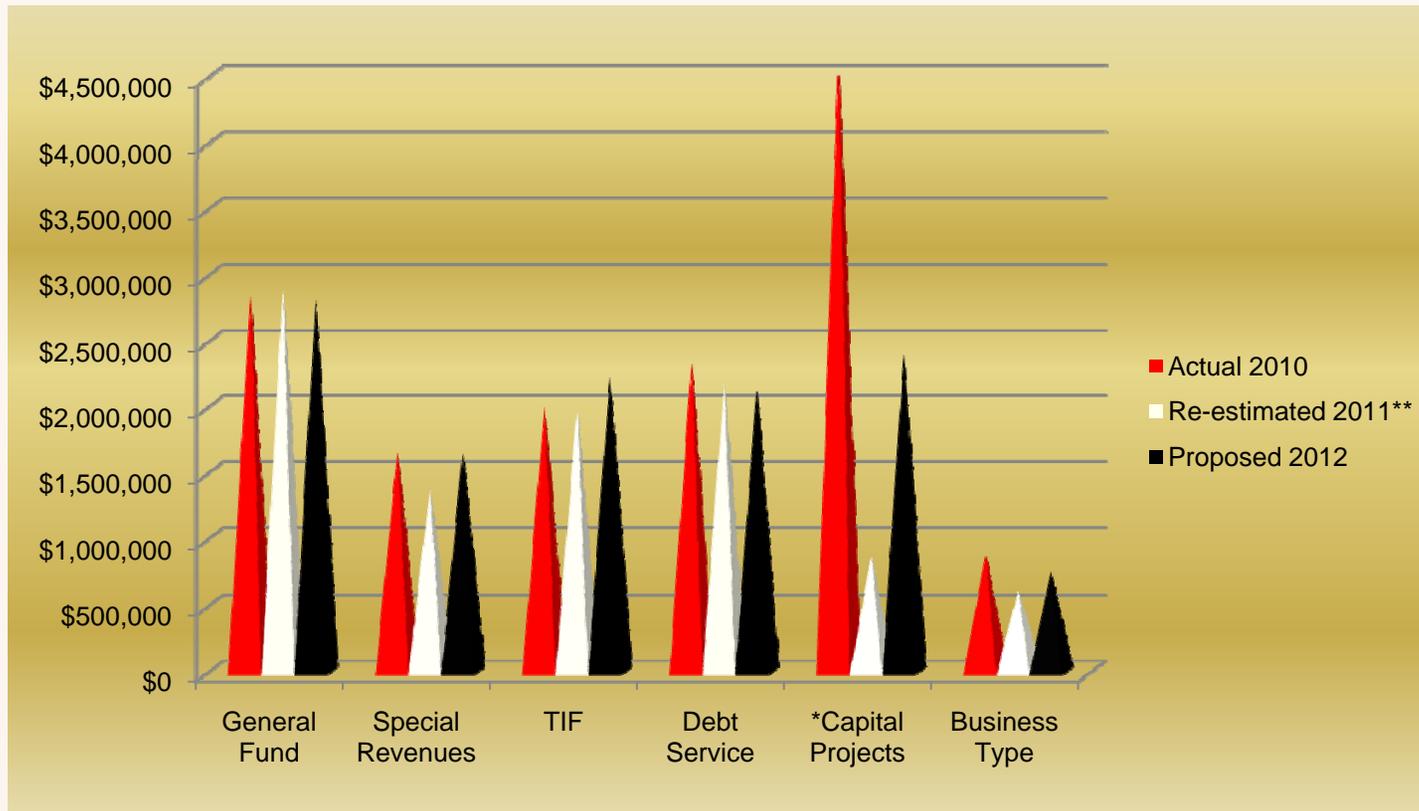
As with most cities, Public Safety continues to be the City's largest expenditure category, with Public Works in second place. The reasons for the larger expenditures in the "Business Type" area are the reclassification of garbage and recycling into enterprise funds and the expanded unfunded mandates in the Stormwater area. Please note the City is undergoing a number of sanitary sewer improvements, but you do not find them in the City's budget because they are funded through the Urbandale-Windsor Heights Sanitary Sewer District.



Where money goes...by Funds



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*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.

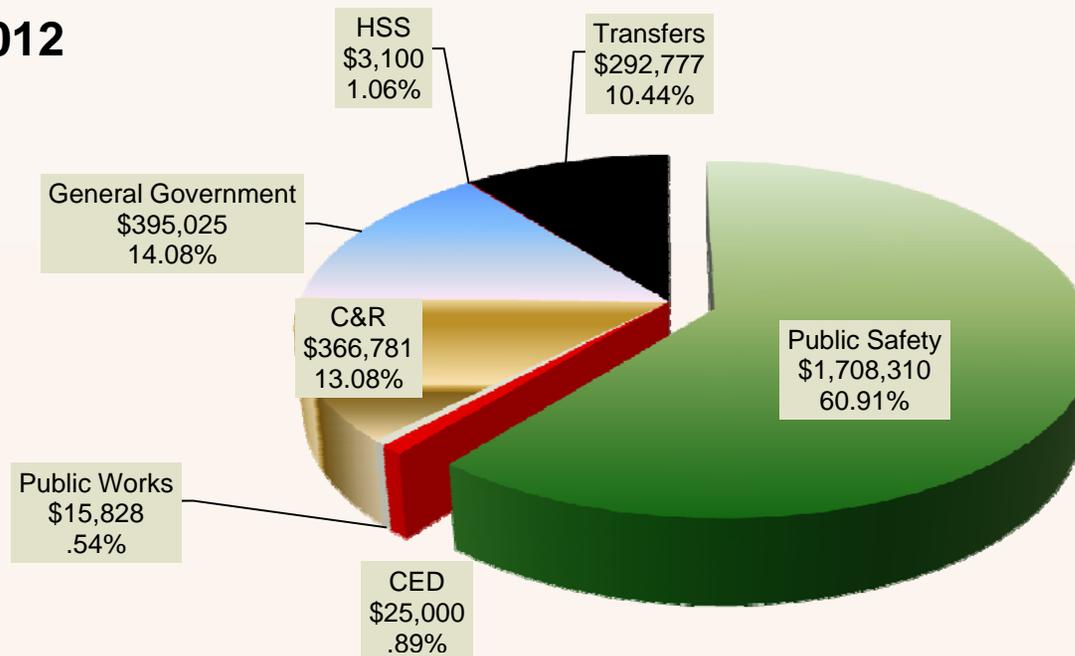


General Fund Budget



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FY 2012



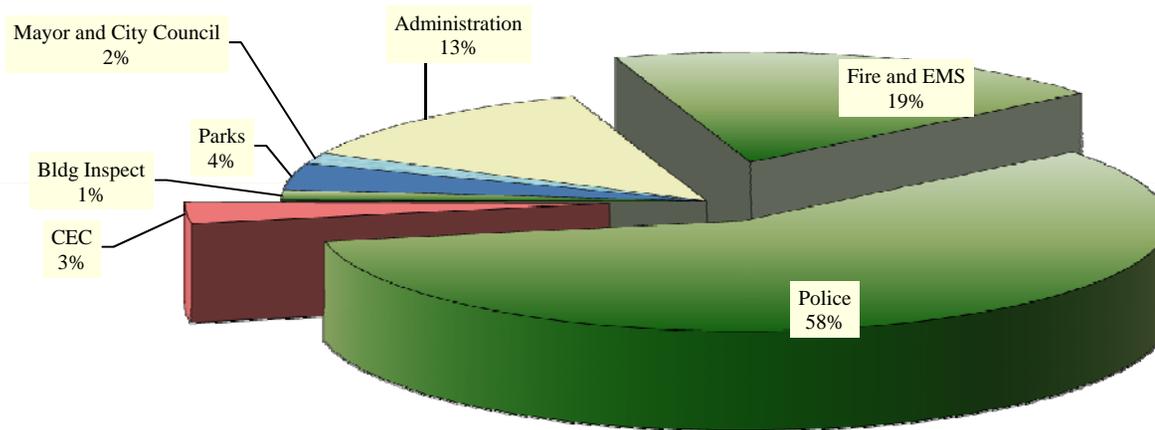
Salaries comprise 67.68% of general fund expenses.

General Fund Salaries



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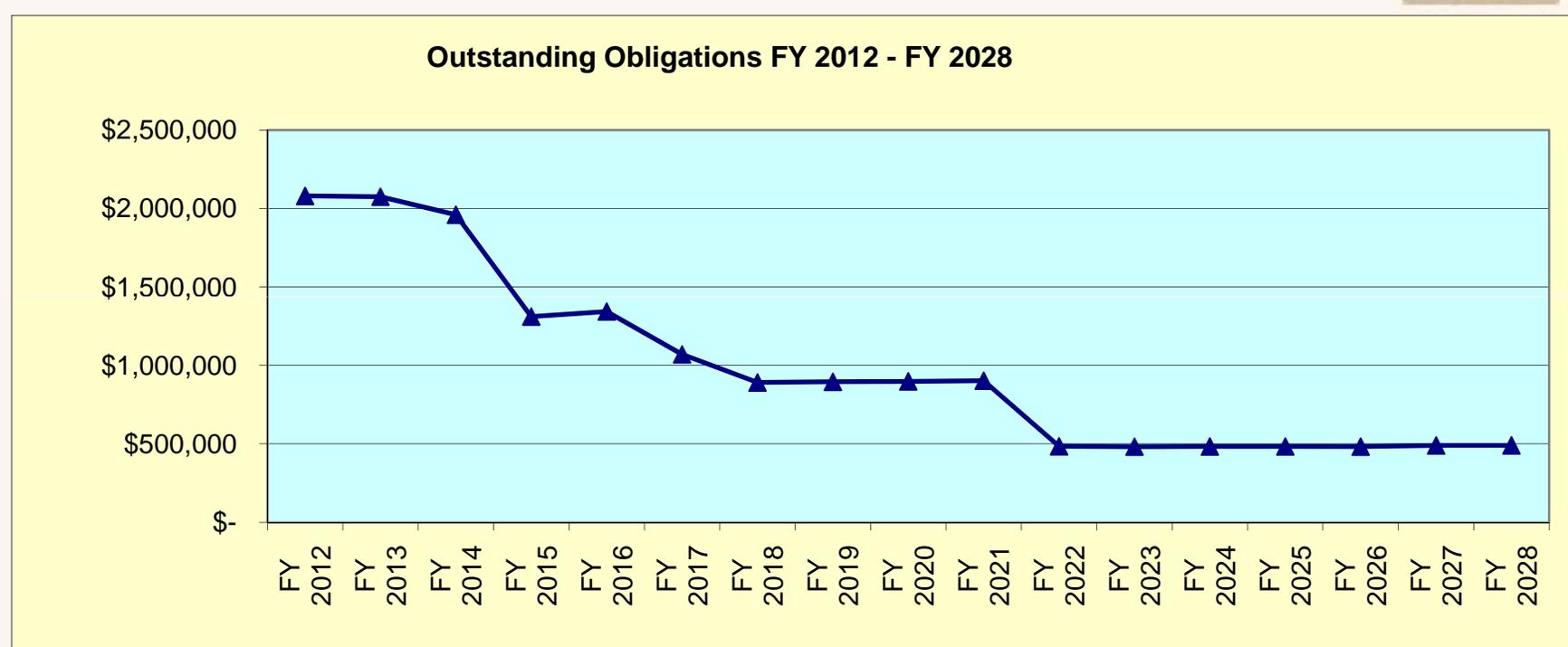
Breakdown of Personnel Costs-FY2012



Public Safety accounts for 77% of General Fund Salary expenditures.



Debt Service Payments



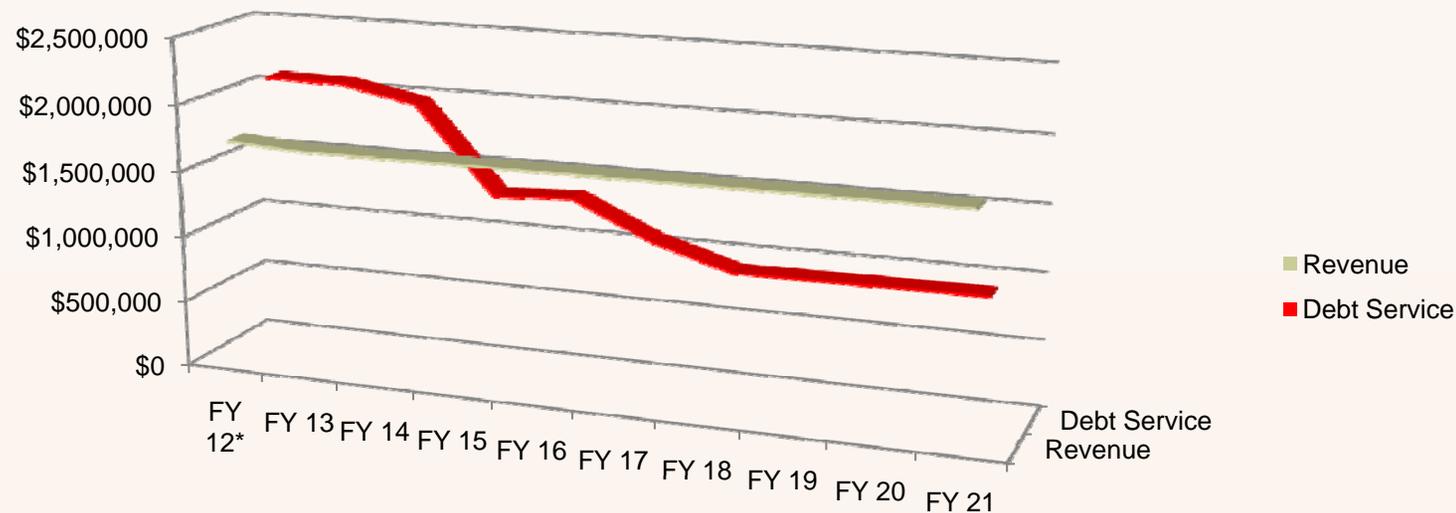
The City's debt service obligations decrease significantly in FY 2015.



Future debt service payments...abated by TIF



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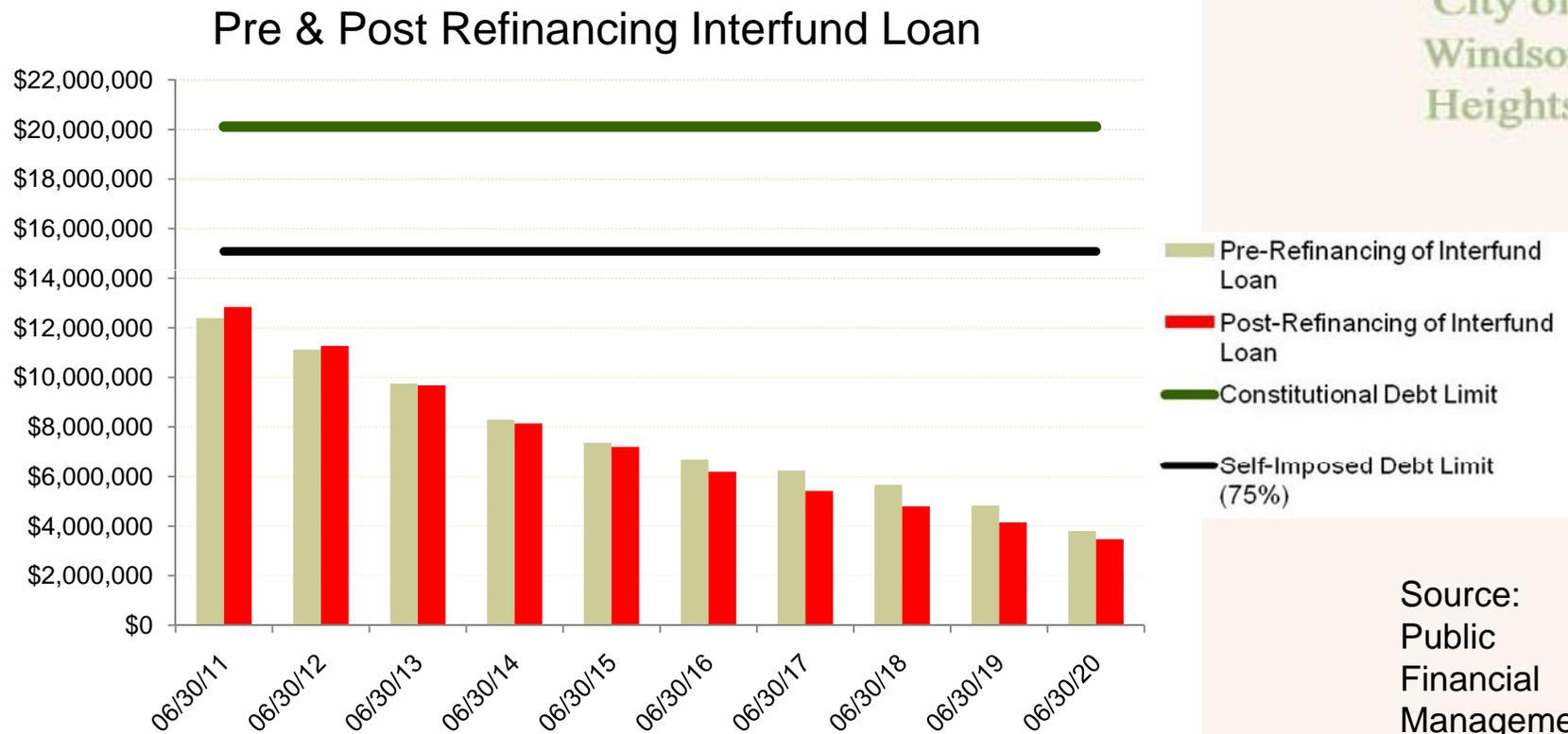


Currently, TIF revenues are anticipated to fully abate debt service payments in FY 2015. However, in 2012, the City's Financial Advisor will evaluate the 2002 Capital Loan Note for potential savings opportunities through refunding and the possibility of smoothing some of those debt payments over the remaining life of the bond, in order to bring the TIF fund into a position to have TIF revenues fully abate debt service even sooner.

What does proposed refunding do to City's Outstanding obligations?



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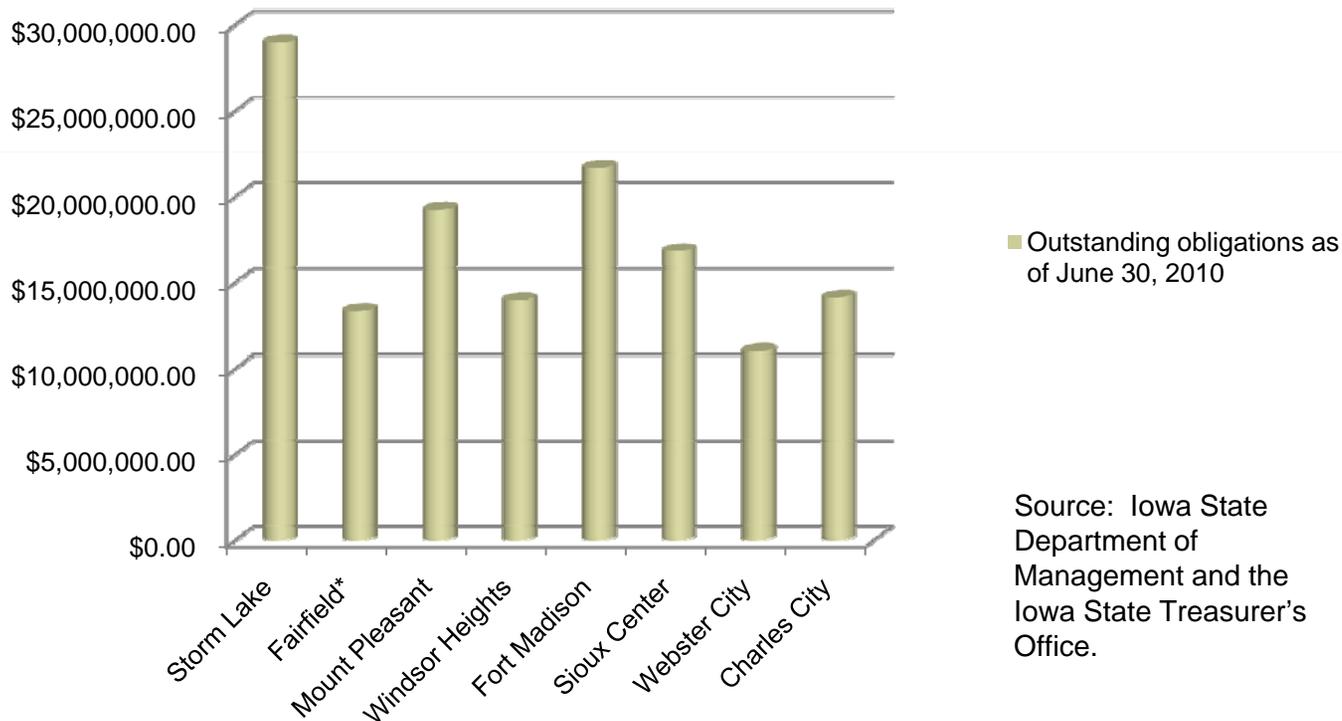
Future outstanding obligations.

What are the City's overall debt levels? How do we benchmark?



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**Comparison of Debt
Communities +/- Valuation**



Source: Iowa State Department of Management and the Iowa State Treasurer's Office.

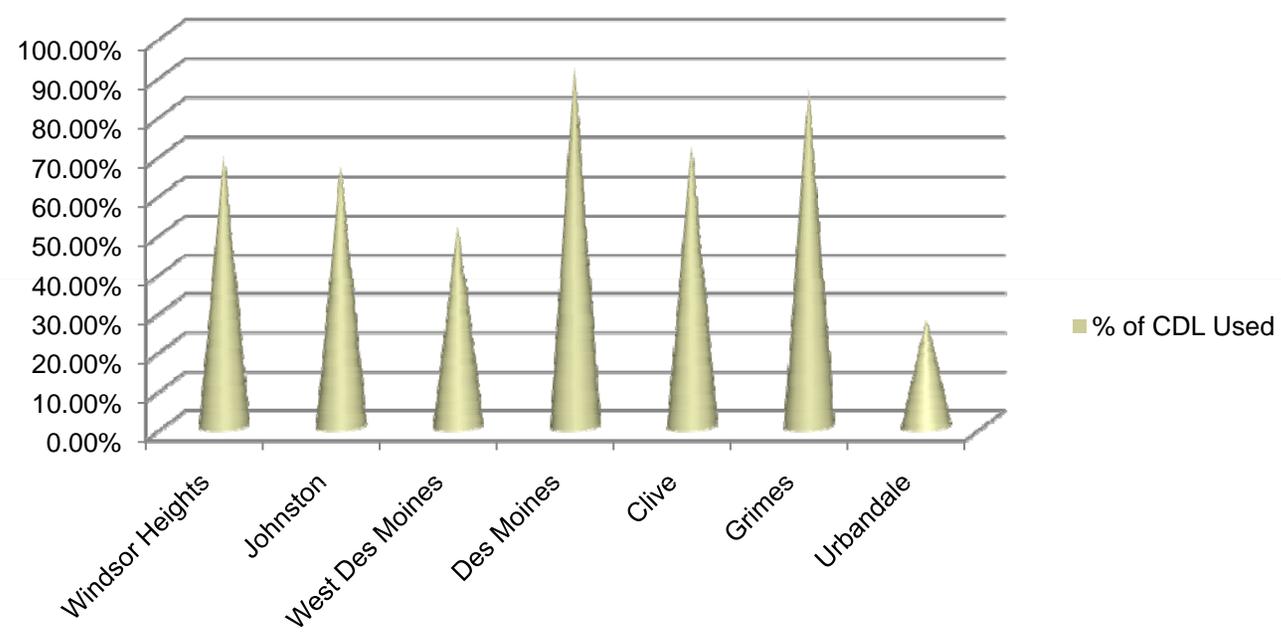
The average level of outstanding obligations for communities with similar valuation (excluding WH) is \$17,880,826 and the median level of outstanding obligations is \$16,816,000. WH: \$13,973,842.



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Debt levels in the metro

% of CDL Used



The average percentage of constitution debt level used in the metro is 70.77%. Windsor Heights currently uses 69.22% of its constitution debt limit.

Capital Projects: The FY 12 Budget Includes

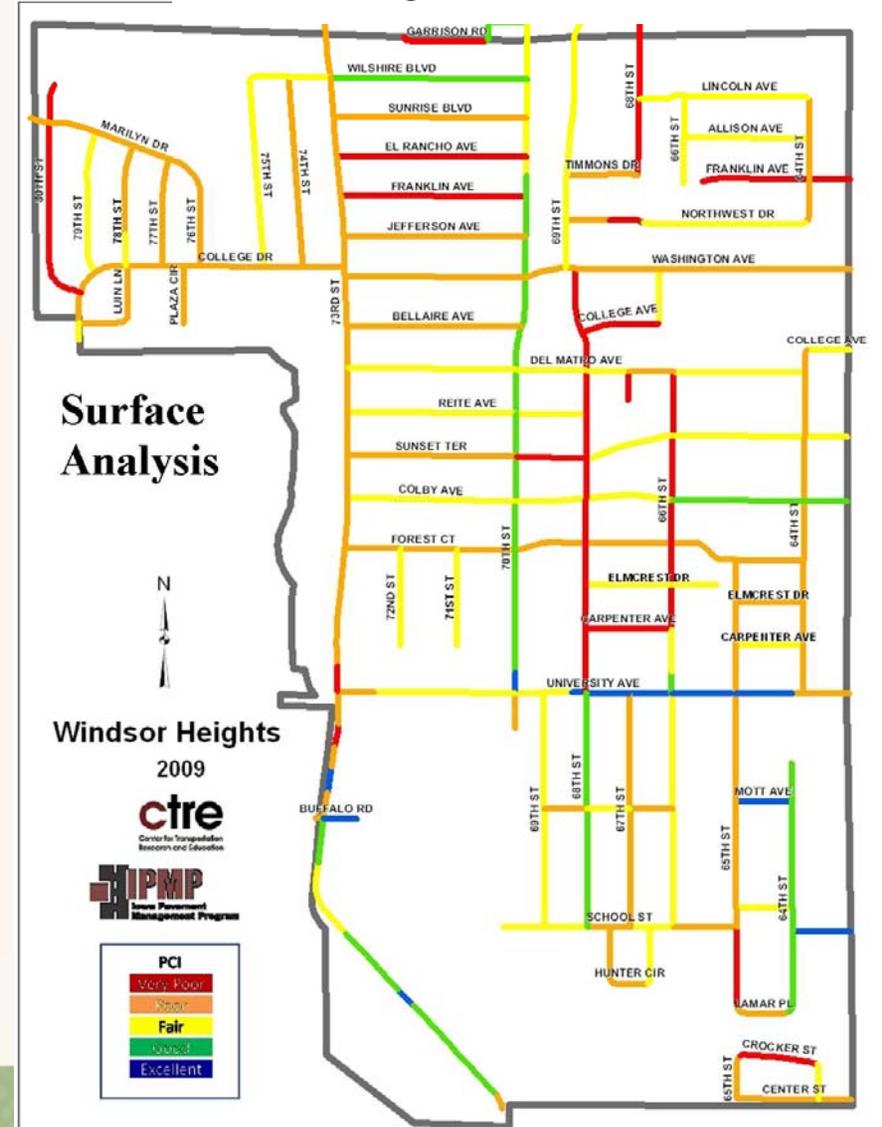
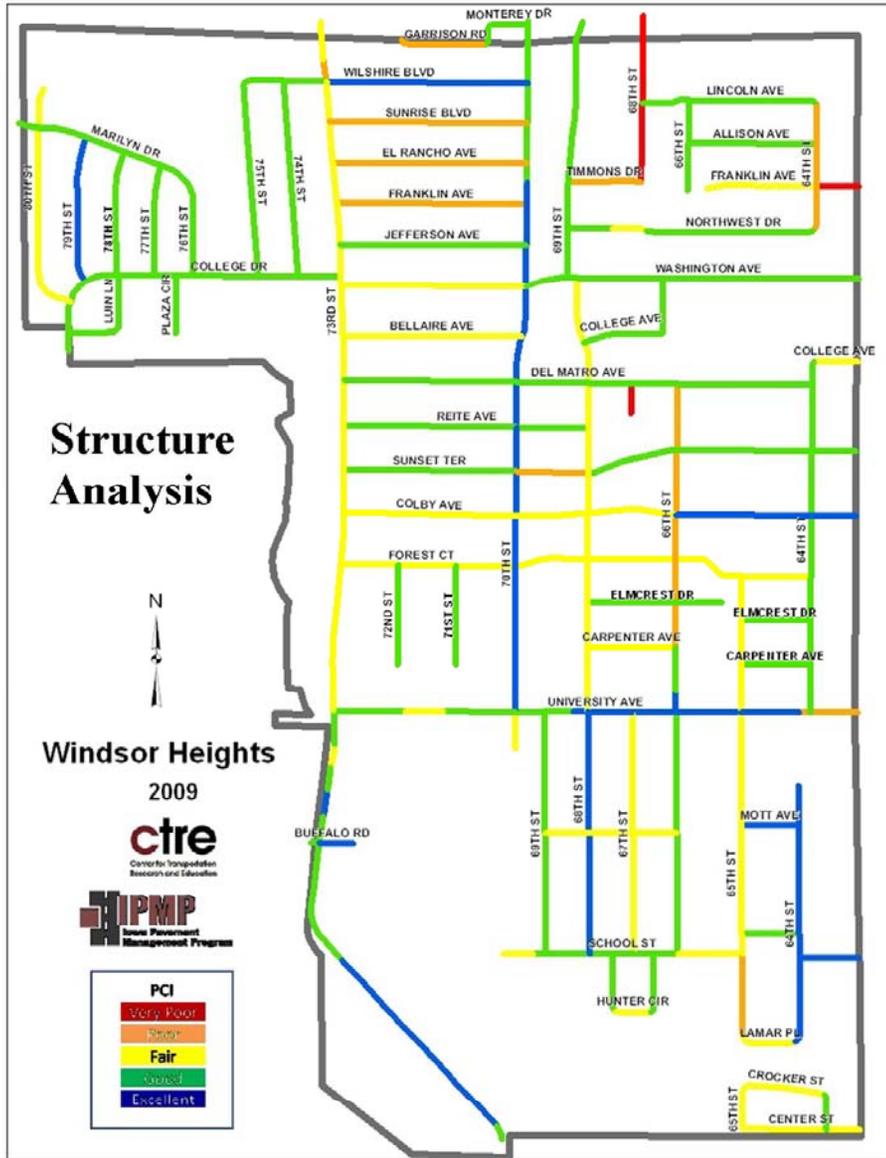


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Resurface Washington Ave from 73rd St. to 70th Street	\$100,000
Reconstruct Franklin Ave from 63rd Street to 64th Street. (permeable surface)	\$125,000 + utilities
Hickman Road and 63rd (This will likely begin in FY 11 and continue into the next fiscal year.)	\$2,300,000
Reconstuct intersection of 70th St and Washington Ave	\$40,000
City Hall Basement remodel, flood prevention	\$50,000
Hickman Road Water Line replacement	\$250,000
Sewer sliplining	UWHSSD
Stormwater Intakes	\$30,000

Street Projects

Street projects are recommended based on 1) structure analysis; 2) surface analysis and 3) traffic count/usage.



Proposed levy rate: 13.31486

What will the average homeowner pay?



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FY 12

Ave. assessed value	\$162,316
Rollback%	48.5299
Taxable value	\$78,772
levy rate	\$13.31486
annual city taxes	\$1,048.84
monthly city taxes	\$87.40

Multi-year Comparison



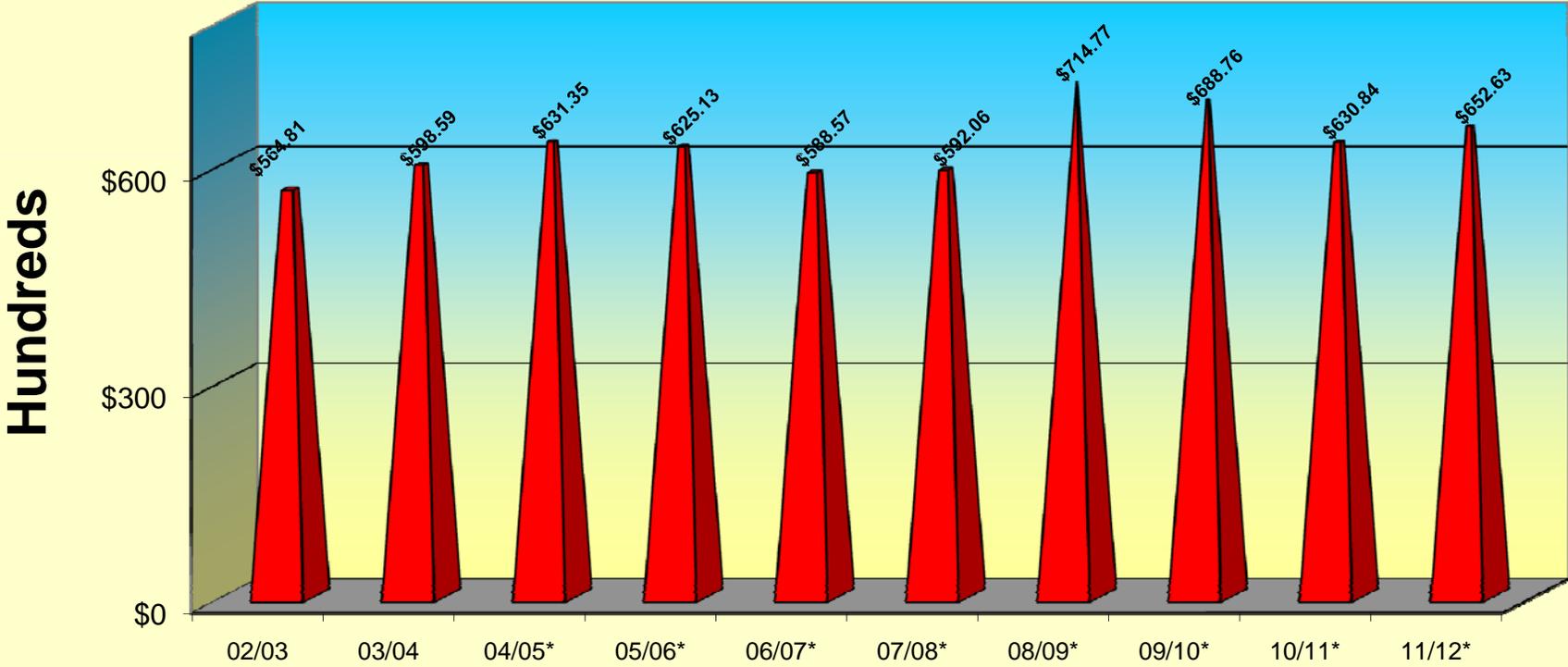
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Windsor Heights	2012	2011	2010	2009
Ave. Value	\$162,316	\$162,361	\$162,571	\$162,326
Rollback %	48.5299	46.9094	45.5893	44.0803
Taxable Value	\$78,772	\$76,163	\$74,115	\$71,554
Tax Rate	\$13.31	\$13.31	\$13.78	\$15.05
per \$1000				
Calculated Tax	\$1,048.84	\$1,014.10	\$1,021.65	\$1,077.19

Multiple Year Tracking



Actual City Tax based on Actual Valuation of Sample Property



Average suburban taxes: \$1,149.33: WH is \$1,048.84



Year 2012	Windsor Heights	Urbandale	Clive	WDM	Johnston	Ankeny	P. Hill
Ave. assessed value*	\$162,316	\$199,994	\$248,367	\$223,722	\$269,438	\$201,440	\$189,318
Rollback %	48.5299	48.5299	48.5299	48.5299	48.5299	48.5299	48.5299
Taxable Value	\$78,772	\$97,057	\$120,532	\$108,572	\$130,758	\$97,759	\$91,876
Tax Rate per \$1,000**	\$13.31	\$9.52	\$9.54	\$12.05	\$11.10	\$11.17	\$11.65

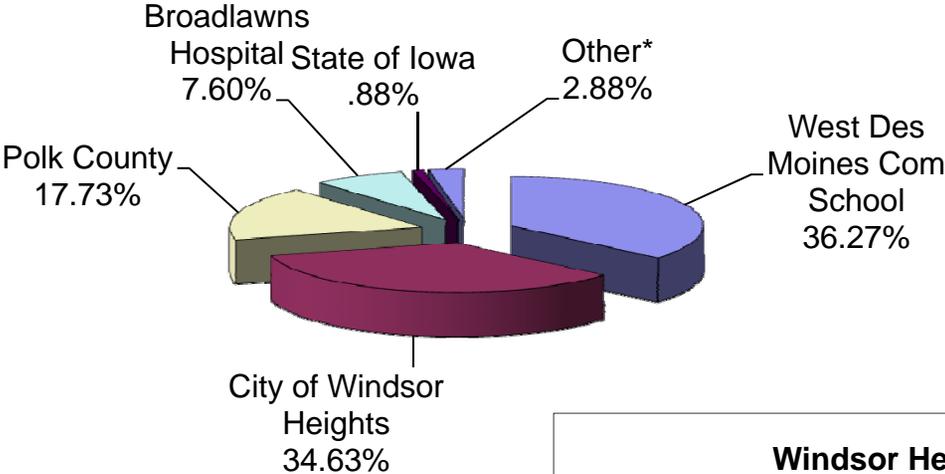


Property Tax Distribution

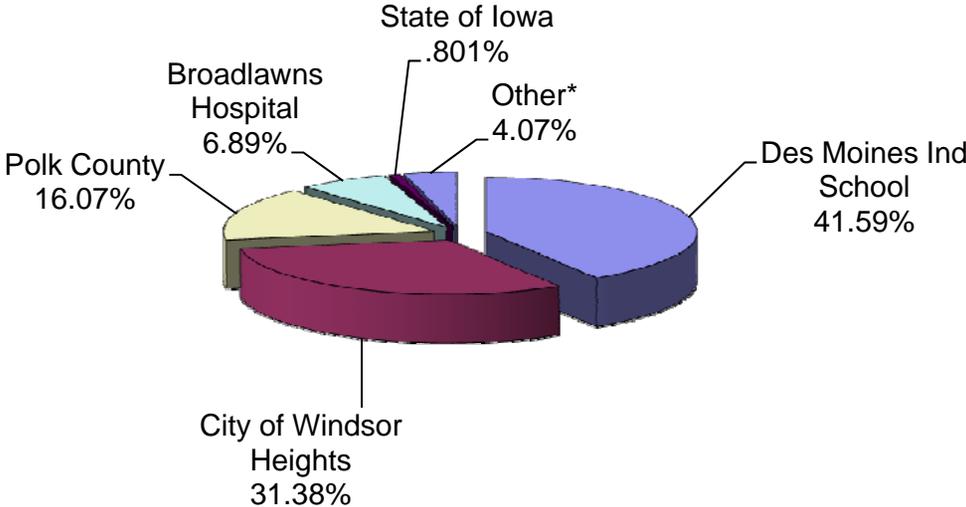


City of Windsor Heights

Windsor Heights home in West Des Moines School District



Windsor Heights home in Des Moines School District



- *Other
- County Assessor
- Urb-Wind Hts Sewer
- Agricultural Extension
- Area XI College
- Regional Transit

Best Practices



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outside funding sources	\$489,103	R	H/S	varied
Reusing 6336 Hickman office furniture	\$4,500	S	H	1
Alternative dump site for streetsweeping clippings	\$2,500	S	H	0
sponsors (Sam's Club and Walmart) to underwrite movies and Shakespeare in the park	\$5,000	R	H	1
Pay bills online	\$110	S	H	0
Eliminate police chief recruitment	\$12,000	S	H	1
Demo PW driveway in-house	\$10,564	S	S	1
Received rain barrel grant from MWA to capture and reuse rain water from Community & Events Center Roof	\$2,500	R	H	1
Scholarship for Homeland Security Conference (Police Chief)	\$150	S	H	1
Created new Claims/Payroll report in-house to address citizen request	\$250	S		1
Grant for in-vehicle computers	\$18,000	R	H	1
Grant for vest reimbursement	\$3,700	R	H	1
change Public Works meetings to afternoon meetings from lunch meetings	\$400	S	H	0
Establish internal Fire Academy (11 people x \$550 for outside academy less \$1,100 for text books)	\$4,950	S	H	0
Sewer lining: demoing equipment and learning how to do lining in-house instead of accepting quote to have private company take care of line at Marilyn Dr.	\$12,550	S	H	1
Eliminate ISWP Membership	\$2,258	S	H	0
Do Comprehensive plan in house instead of hiring consultant	\$30,000	S	H	1
LED Traffic Lights	\$8,777	S	H	0
Bond refunding	\$25,000	S	H	1

Best Practices Previously Implemented...still benefitting



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City Newsletter-inserted into water bills (change from quarterly mailings=decreased cost and increased frequency)	\$2,820	Elimination of pagers from Public Works	\$1,080
Two sets of minutes	\$1,560	Recruitment: advertise on free websites	\$500
Turn off the lights on University Avenue after 2:30 a.m.	\$1,200	Participating in DEA	\$40,000 annual average
Eliminate request for affidavits on minutes-keep tear sheets only	\$390	Joint Fire Training Facility	Live fire training without having to go out of state
Salt Storage Facility (gross savings of \$10,264)	\$4,264	Library assessment	\$50,000
		Bond refunding-2009	\$113,500
		Idle reduction system	\$7,500

This page represents \$222,814 in savings.

Legislative Issues potential to impact future budgets...



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Impacts of Commercial Property Tax Proposal



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- General Fund Impacts (Please note impacts are calculated in terms of today's dollars and ultimate impacts – after five years.)
- The City's general fund, "8.10" revenues would decrease by \$143,920. This is roughly equivalent to the salaries of three police officers.
- The City's (voter-approved) library levy collections would decrease by \$4,796.
- The City has no way to make up these specific revenues due to taxing limits, however the Council would have the option to offset these costs by using other sections of the levy to defray other eligible expenses.
 - \$.13500 levy for operation and maintenance of city-owned civic center;
 - \$.52811 levy for physical training time for fire fighters and police officers;
 - \$.08699 levy for joint emergency management planning commission;
 - \$.43936 in liability, property and other insurance costs; and
 - \$.20985 of the emergency levy.

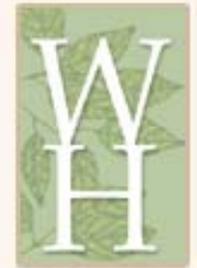
General & Special Revenue Levies



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- In Windsor Heights, use of these levies could generate the \$148,716 to offset the loss of the other revenues and would increase the combined general fund and special revenue portion of the levy by \$1.25679.
- Additionally, the levy for the same amount of FICA-IPERS that is necessary, the levy would increase by \$.14252.
- This brings the total general fund and special revenues levy increase to \$1.39931, which means the average residential property owner in **Windsor Heights would pay \$106.58 MORE** than what they currently do.

TIF Fund Debt Service Levy Impacts



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- The City's Tax Increment Financing (TIF) revenue would decrease by \$672,821.
- The impact would be an additional \$3.57425 to the City's debt service levy.
- The average **residential property owner in Windsor Heights would pay \$272.22 MORE** in debt service taxes annually to offset this loss.



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Summary of Impacts

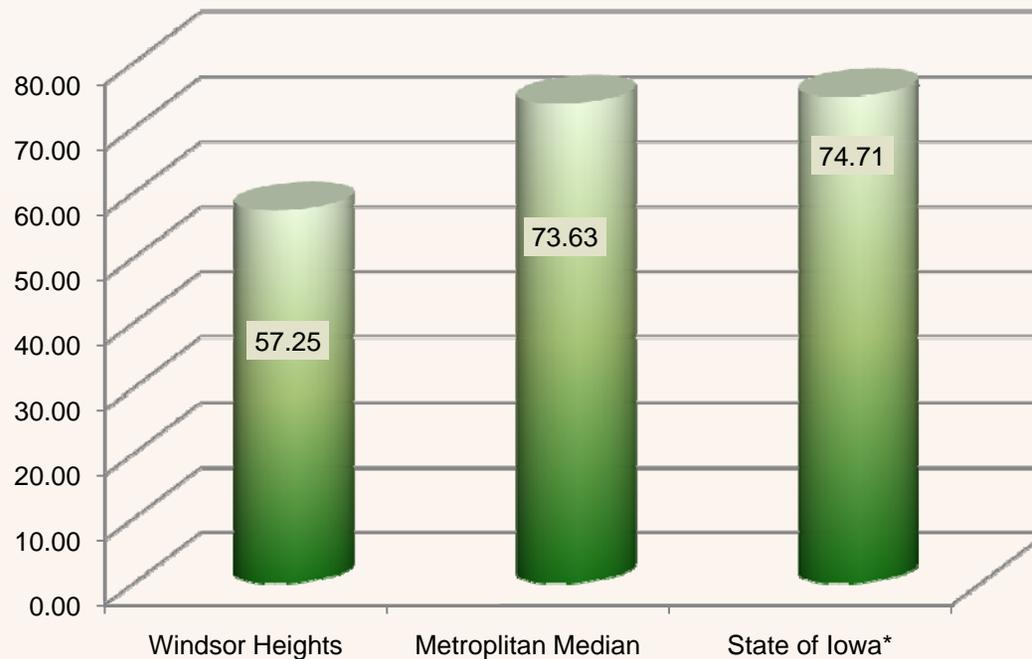
- REVENUE DECREASE TO THE CITY IS \$821,537 ANNUALLY.
- TOTAL POTENTIAL LEVY RATE INCREASE IS \$4.97356.
- COST TO AVERAGE WINDSOR HEIGHTS RESIDENTIAL PROPERTY OWNER IS \$378.80.
- (This is for City taxes only and does not include any increases by the school districts, DART, Broadlawns, Community Colleges, etc.)
- Additionally, commercial property valuations are going down which will compound the problem.

Efficiency

Staffing levels: Comparing Staffing levels
in same function areas



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Number of employees per 10,000 people

Collaboration

- Mutual Aid Agreements
- Joint Fire Training Facility
- Joint Salt Storage Facility
- Metro Home Improvement Program (cities share staff for this program)
- Local school districts (playgrounds double as park facilities)
- Partnership with Cowles School to create architectural program for the playground
- Street Sweeping Agreement
- Equipment Sharing Program (Public Works)
- Joint Capital Improvement Ventures
- Homeland Security
- Joint purchasing
- DART
- WRA
- Metropolitan Planning Organization
- Partnership with Polk County on Colby Park Project
- Greater Des Moines Partnership – economic development efforts
- MWA
- Metro Advisory Council
- Bravo, Convention & Visitors Bureau
- Regular Mayors, Police & Fire Chiefs, City Managers, Finance Officers and Public Works Director meetings



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Discussion/Questions



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