

## STATEMENT TO THE WEST DES MOINES SCHOOL DISTRICT

For 88 years, the Polk-Des Moines Taxpayers Association's philosophy has been based on the principle that good government is the business of every citizen. The Association promotes sound fiscal policies that are tied to effective and efficient government. The Association strives to promote taxpayer awareness and foster intergovernmental cooperation.

The Association would like to thank Dr. Narak and his staff for meeting with the members of the Association on April 3<sup>rd</sup>. The exchange covered the published property tax increase, the Special Education deficit with the reduction of FTE's in that area, and budgeting philosophy. Based on the discussion at that meeting and an analysis of the budget, the West Des Moines Committee of the Polk-Des Moines Taxpayers Association voted to SUPPORT the proposed budget for FY2009/2010.

The Association is extremely pleased that good planning and the judicious use of Sales Tax funds means that the District will be debt free in 2010. This was not an easy decision to make in light of the District's facility needs, but the Association agrees that it was the right one. Long-term planning, either financially or for facilities, is hard. The District is once again in the midst of facility planning. The Association cautions the Board that needs must take precedence over wants, and that opportunities for collaboration should be carefully considered.

Open enrollment has been a concern for the District for many years, demonstrated by the fact that an Open Enrollment report is a part of normal board business. You are to be congratulated for taking the initiative to not only stop the outflow, but to reverse it. Steps such as all day kindergarten and being proactive in the recruitment of families have helped.

Cooperation among governments has long been advocated by the Association. We commended you for the steps that you have taken in the past. The Association will not allow you rest on your laurels, however. In this tough economic time, we urge that you continue to seek areas of collaboration between yourself and other local governments.

Last year in our comments, the Association agreed with Dr. Narak's and the other area superintendents position on the possible changes to the laws governing negotiation. We continue to support this District, and all Districts, in their efforts to see that the law is not changed to the detriment of an administration's ability to bargain with their unions. These times are challenging enough financially without additional burdens being placed upon school districts.

In closing, the Association wants to commend the West Des Moines Community School District for having such a capable and professional administration. Dr. Narak and his staff communicate well with the public. They are very knowledgeable in the myriad of details that it takes to run a district well. They are proactive in dealing with issues that affect the school system. We appreciate their openness, their forthright manner, and their willingness to meet with us upon request.

**WEST DES MOINES COMMUNITY SCHOOL DISTRICT  
BUDGET SUMMARY**

	ACTUAL FY05/06	ACTUAL FY06/07	% OF CHANGE	ACTUAL FY07/08	% OF CHANGE	RE-EST FY08/09	% OF CHANGE	PROPOSED FY09/10	AMOUNT CHANGE	% OF CHANGE
LEVY RATE	\$13.50297	\$13.70399	1.5%	\$13.70116	0.0%	\$13.69711	0.0%	\$13.75688	\$0.05977	0.4%
REGULAR TAXABLE VALUATION	\$3,336,798,349	\$3,520,173,049	5.5%	\$3,638,985,530	3.4%	\$3,789,782,253	4.1%	\$3,960,032,139	170,249,886	4.5%
TIF VALUATION	\$329,353,750	\$361,628,140	9.8%	\$320,251,660	-11.4%	\$353,407,440	10.4%	\$299,242,620	(54,164,820)	-15.3%
PROPERTY TAX REVENUE:	\$44,492,183	\$47,748,325	7.3%	\$49,505,540	3.7%	\$51,652,400	4.3%	\$54,101,404	2,449,004	4.7%
% OF TOTAL REVENUE	39.7%	41.0%	3.2%	41.9%	2.3%	42.4%	1.2%	42.9%	0.49%	1.2%
UTILITY REPLACEMENT EXCISE TAX	924,510	942,943	2.0%	914,001	-3.1%	931,344	1.9%	941,703	10,359	1.1%
PROP TAX WITH UTILITY EXCISE TAX	\$45,416,693	\$48,691,268	7.2%	\$50,419,541	3.5%	\$52,583,744	4.3%	\$55,043,107	2,459,363	4.7%
ALL STATE AID:	\$25,612,912	\$26,715,536	4.3%	\$28,127,628	5.3%	\$29,416,800	4.6%	\$36,145,051	6,728,251	22.9%
% OF REVENUE	22.8%	22.9%	0.3%	23.8%	3.9%	24.2%	1.4%	28.7%	4.5%	18.7%
TOTAL REVENUE	\$112,096,654	\$116,542,440	4.0%	\$118,092,430	1.3%	\$121,799,765	3.1%	\$126,105,533	4,305,768	3.5%
TOTAL EXPENDITURE	\$127,728,257	\$110,681,167	-13.3%	\$115,178,989	4.1%	\$134,826,566	17.1%	\$135,131,550	304,984	0.2%
NET GAIN (LOSS)	(\$15,631,603)	\$5,861,273	-137.5%	\$2,913,441	-50.3%	(\$13,026,801)	-547.1%	(\$9,026,017)	4,000,784	-30.7%
TOTAL ENDING BALANCE	\$24,873,484	\$30,734,757	23.6%	\$33,648,198	9.5%	\$20,621,397	-38.7%	\$11,595,380	(9,026,017)	-43.8%
FUND BALANCE	19.5%	27.8%	42.6%	29.2%	5.2%	15.3%	-47.6%	8.6%	-6.7%	-43.9%
GENERAL FUND REVENUE	\$69,450,813	\$75,807,242	9.2%	\$79,160,225	4.4%	\$81,801,500	3.3%	\$89,603,140	7,801,640	9.5%
GENERAL FUND EXPENDITURES	\$68,423,532	\$72,739,399	6.3%	\$78,815,506	8.4%	\$88,770,828	12.6%	\$92,632,575	3,861,747	4.4%
NET GAIN (LOSS)	\$1,027,281	\$3,067,843	198.6%	\$344,719	-88.8%	(\$6,969,328)	-2121.7%	(\$3,029,435)	3,939,893	-56.5%
ENDING GENERAL FUND BALANCE	\$9,703,113	\$12,770,956	31.6%	\$13,115,675	2.7%	\$6,146,347	-53.1%	\$3,116,912	(3,029,435)	-49.3%
GENERAL FUND BALANCE	14.2%	17.6%	23.8%	16.6%	-5.2%	6.9%	-58.4%	3.4%	-3.6%	-51.4%
SOLVENCY RATIO	13.7%	16.2%	18.2%	15.9%	-1.9%	10.6%	-33.3%	11.2%	0.6%	5.7%
INSTRUCTION COST:	\$46,844,752	\$50,579,755	8.0%	\$53,788,699	6.3%	\$60,982,000	13.4%	\$63,256,500	\$2,274,500	3.7%
% OF TOTAL EXPENDITURES	36.7%	45.7%	24.6%	46.7%	2.2%	45.2%	-3.1%	46.8%	1.6%	3.5%
% OF GENERAL FUND EXPENDITURES	68.5%	69.5%	1.6%	68.2%	-1.9%	68.7%	0.7%	68.3%	-0.4%	-0.6%
STUDENT (WEIGHTED) ENROLLMENT	9,868	9,868	0.0%	9,922	0.5%	10,031	1.1%	9,952	(79)	-0.8%
STATE AID: Allowable Growth in Cost Per Student	\$4,931	\$5,128	4.0%	\$5,333	4.0%	\$5,546	4.0%	\$5,768	\$222	4.0%
SALARIES & BENEFITS:	\$53,329,000	\$55,863,717	4.8%	\$60,735,355	8.7%	\$67,097,262	10.5%	\$69,026,000	\$1,928,738	2.9%
% OF EXPENDITURE	77.9%	76.8%	-1.5%	77.1%	0.3%	75.6%	-1.9%	74.5%	-1.1%	-1.4%
EMPLOYEES (FTE):										
ADMINISTRATION	36.0	39.0	8.3%	38.5	-1.3%	39.0	1.3%	39.0	-	0.0%
INSTRUCTORS	597.6	596.0	-0.3%	615.9	3.3%	635.3	3.2%	628.3	(7.0)	-1.1%
SUPPORT	462.8	479.7	3.7%	524.5	9.3%	557.5	6.3%	540.0	(17.5)	-3.1%
TOTAL STAFF	1,096.4	1,114.7	1.7%	1,178.8	5.8%	1,231.8	4.5%	1,207.3	(24.5)	-2.0%
LEGAL BONDED DEBT LIMIT	\$166,839,917	\$176,008,652	5.5%	\$181,949,277	3.4%	\$189,489,113	4.1%	\$198,001,607	\$8,512,494	4.5%
LONG-TERM BONDED DEBT:	\$5,955,000	\$6,025,000	1.2%	\$6,012,008	-0.2%	\$6,277,009	4.4%	\$6,822,200	\$545,191	8.7%
% OF ASSESSED VALUE	0.2%	0.2%	-4.4%	0.2%	-2.2%	0.2%	-0.2%	0.2%	0.0%	5.7%