

Since 1921, the Polk-Des Moines Taxpayers Association, a non-partisan, non-profit private organization, has been diligently working in the Des Moines metro area in support of good government. Its broad-based membership has encouraged sound fiscal policy by analyzing municipal budgets, following local governmental policies and practices, and performing independent research. The Association holds as its purpose the promotion of effective and efficient government that is conducted in full public view

The Urbandale Community School District is fiscally sound. The Taxpayers Association voted to SUPPORT the proposed budget for FY2007/2008 and what it is trying to accomplish.

The Association wished to acknowledge the leadership provided by Dr. Robinson, the hard work of his staff, and the diligence exhibited by the members of the school board. The solid financial position of the District is due to the fact that the policy-makers work well with the administrators, and both share a common long-term vision for the district.

The District's efforts in collaboration with neighboring districts, DMACC, the Homebuilders' Association, the City of Urbandale, and many other entities is praiseworthy. The Association encourages cooperation among governments. The sharing of ideas, best practices, and facilities and other assets benefits both the students and the taxpayers.

School districts must continually adjust their practices as student demographics change or new research generates new ideas. The Association was pleased to learn of the numerous innovative actions taken by the Urbandale District. Having "late starts" instead of "early outs" makes quite a bit of sense.

We were also encouraged to learn of Dr. Robinson's involvement in several groups locally and statewide with his peers that provide a forum for exchanging ideas and information. Dr. Robinson's involvement in lobbying with legislators promotes sound ideas not only for the Urbandale Community School District but also for the entire State of Iowa.

In closing, the Association would like to thank Cynthia Munyon, Dr. Robinson, and Jan Miller-Hook for meeting with us on April 3<sup>rd</sup>, the great working relationship between the District and the Taxpayers Association throughout the year, and your attention to these remarks.

**URBANDALE COMMUNITY SCHOOL DISTRICT  
BUDGET SUMMARY**

	ACTUAL FY03/04	ACTUAL FY04/05	% OF CHANGE	ACTUAL FY05/06	% OF CHANGE	RE-EST FY06/07	% OF CHANGE	PROPOSED FY07/08	AMOUNT CHANGE	% OF CHANGE
LEVY RATE	\$12,96908	\$12,12849	-6.5%	\$13,95164	15.0%	\$13,47509	-3.4%	\$15,71897	\$2,24388	16.7%
REGULAR TAXABLE VALUATION	\$794,426,776	\$807,441,601	1.6%	\$850,875,156	5.4%	\$918,664,109	8.0%	\$946,397,745	27,733,636	3.0%
TIF VALUATION	\$37,797,130	\$70,525,770	86.6%	\$61,005,880	-13.5%	\$72,036,360	18.1%	\$57,497,760	(14,538,600)	-20.2%
PROPERTY TAX REVENUE:	\$10,360,388	\$9,750,575	-5.9%	\$11,010,110	12.9%	\$11,776,322	7.0%	\$14,256,177	2,479,855	21.1%
% OF TOTAL REVENUE	21.6%	29.2%	35.2%	22.8%	-22.0%	18.9%	-17.1%	34.2%	0	81.1%
UTILITY REPLACEMENT EXCISE TAX	751,435	674,764	-10.2%	723,783	7.3%	733,813	1.4%	837,442	103,629	14.1%
PROP TAX WITH UTILITY EXCISE TAX	\$11,111,823	\$10,425,339	-6.2%	\$11,733,893	12.6%	\$12,510,135	6.6%	\$15,093,619	2,583,484	20.7%
ALL STATE AID:	\$10,108,159	\$10,436,553	3.2%	\$10,976,605	5.2%	\$11,669,492	6.3%	\$12,376,216	\$706,724	6.1%
% OF REVENUE	21.1%	31.3%	48.4%	22.7%	-27.4%	18.7%	-17.6%	29.7%	11.0%	58.7%
TOTAL REVENUE	\$47,945,572	\$33,366,860	-30.4%	\$48,320,743	44.8%	\$62,362,719	29.1%	\$41,679,675	(\$20,683,044)	-33.2%
TOTAL EXPENDITURE	\$31,233,466	\$35,397,726	13.3%	\$55,637,483	57.2%	\$45,600,165	-18.0%	\$52,826,685	\$7,226,520	15.8%
NET GAIN (LOSS)	\$16,712,106	(\$2,030,866)	-112.2%	(\$7,316,740)	260.3%	\$16,762,554	-329.1%	(\$11,147,010)	(\$27,909,564)	-166.5%
TOTAL FUND BALANCE	\$22,450,646	\$20,419,780	-9.0%	\$13,103,040	-35.8%	\$29,865,594	127.9%	\$18,718,584	(\$11,147,010)	-37.3%
FUND BALANCE	71.9%	57.7%	-19.7%	23.6%	-59.2%	65.5%	178.1%	35.4%	-30.1%	-45.9%
GENERAL FUND REVENUE	\$23,239,649	\$23,411,174	0.7%	\$25,310,227	8.1%	\$27,364,868	8.1%	\$29,185,859	\$1,820,991	6.7%
GENERAL FUND EXPENDITURES	\$22,117,968	\$23,302,245	5.4%	\$25,803,686	10.7%	\$27,274,507	5.7%	\$31,638,565	\$4,364,058	16.0%
NET GAIN (LOSS)	\$1,121,681	\$108,929	-90.3%	(\$493,459)	-553.0%	\$90,361	-118.3%	(\$2,452,706)	(\$2,543,067)	-2814.3%
ENDING GENERAL FUND BALANCE	\$4,551,747	\$4,660,676	2.4%	\$4,167,217	-10.6%	\$4,257,578	2.2%	\$1,804,872	(\$2,452,706)	-57.6%
GENERAL FUND BALANCE	20.6%	20.0%	-2.8%	16.1%	-19.3%	15.6%	-3.3%	5.7%	-9.9%	-63.5%
SOLVENCY RATIO	10.0%	19.2%	92.0%	19.0%	-1.0%	19.0%	0.0%	12.5%	-6.5%	-34.2%
INSTRUCTION COST:	\$15,222,007	\$16,326,024	7.3%	\$17,418,814	6.7%	\$18,204,250	4.5%	\$20,257,311	\$2,053,061	11.3%
% OF TOTAL EXPENDITURES	48.7%	46.1%	-5.4%	31.3%	-32.1%	39.9%	27.5%	38.3%	-1.6%	-3.9%
% OF GENERAL FUND EXPENDITURES	68.8%	70.1%	1.8%	67.5%	-3.6%	66.7%	-1.1%	64.0%	-2.7%	-4.1%
STUDENT (WEIGHTED) ENROLLMENT	3,344	3,388	1.3%	3,478	2.7%	3,554	2.2%	3,591	37	1.0%
STATE AID: Allowable Growth in Cost Per Student	\$4,648	\$4,741	2.0%	\$4,931	4.0%	\$5,128	4.0%	\$5,333	\$205	4.0%
SALARIES & BENEFITS:	\$16,473,723	\$17,636,312	7.1%	\$19,389,031	9.9%	\$21,598,647	11.4%	\$22,425,667	\$827,020	3.8%
% OF EXPENDITURE	74.5%	75.7%	1.6%	75.1%	-0.7%	79.2%	5.4%	70.9%	-8.3%	-10.5%
EMPLOYEES (FTE):										
ADMINISTRATION	16.0	16.0	0.0%	18.5	15.6%	19.5	5.4%	19.5	-	0.0%
INSTRUCTORS	228.1	234.0	2.6%	221.5	-5.3%	261.0	17.8%	267.9	6.9	2.6%
SUPPORT	179.0	169.7	-5.2%	146.5	-13.7%	180.1	23.0%	184.1	4.0	2.2%
TOTAL STAFF	423.1	419.7	-0.8%	386.5	-7.9%	460.6	19.2%	471.5	10.9	2.4%
LEGAL BONDED DEBT LIMIT	\$39,721,339	\$40,372,080	1.6%	\$42,543,758	5.4%	\$45,933,205	8.0%	\$47,319,887	\$1,386,682	3.0%
LONG-TERM BONDED DEBT:	\$10,590,000	\$21,295,000	101.1%	\$27,265,000	28.0%	\$26,215,000	-3.9%	\$50,295,000	\$24,080,000	91.9%
% OF ASSESSED VALUE	1.3%	2.4%	90.6%	3.0%	23.3%	2.6%	-11.5%	5.0%	2.4%	89.3%

\*outstanding GO Debt