5-10-1976

Board of Directors Meeting Minutes (May 10, 1976)

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PUBLIC HEARING ON BUDGET AMENDMENT

MAY 10, 1976

The Board of Directors of the Des Moines Area Community College met in session in Building #31, Room 3115, 2006 S. Ankeny Blvd., Ankeny, Iowa, for the purpose of a public hearing on the proposed amendment to the FY75-76 plant fund budget. The meeting was called to order by Walter Hetzel, Vice President, at 5:30 p.m.

ROLL CALL

Members present: Walter Hetzel
Maurice Campbell
Cecil Galvin
Harry Bloomquist
Harold Welin
Eldon Leonard
Murray Goodman

Members absent: Donald Rowen
Max Kreager

Others present: Paul Lowery, Superintendent
Jack Asby, Vice President, Business Management
Irv Steinberg, Controller/Board Secretary
Jordan Ball, Admin. Asst. to Supt.
Joe Borgen, Vice President, Instruction
Don Rhead, Director, Personnel
Dorothy Gilliland, Coordinator, College Relations
Rus Slicker, Vice President, Mgmt. & Planning
Leonard Bengtson, Vice President, Student Life
Charles Bullard, DM Register Reporter
William Babcock, Polk-Des Moines Taxpayers Assn.
Tom Beck, Instructor
Jane Roberts, Instructor
Dave Palmer, Instructor
Ben Shlaes, Instructor
Mrs. Harold Welin

HEARING PROCEEDINGS

The Board Secretary reported that the notice of the time and place of the plant fund budget amendment hearing had, according to law and as directed by the Board, been published in the Des Moines Register newspaper on the 16th day of April, 1976.

The Board Secretary further reported that there were no written objections to the budget amendment heretofore received.

Board Vice President, Walter Hetzel, asked if any taxpayers present desired to be heard for or against said amendment. Mr. William Babcock, representing the Polk-Des Moines Taxpayers Association, asked for a
clarification as to the reason for the amendment. The Board Secretary explained that the amendment was being accomplished to cover the annual payment of the plant fund loan which had initially been omitted from the budget and that no increase in taxes would be required for this amendment.

It was moved by H. Bloomquist, seconded by E. Leonard, that the plant fund budget for FY75-76 be changed from $1,484,000.00, as listed in the original budget, to $2,523,000.00, to be paid from additional receipts other than taxation and cash balances at the close of the preceding fiscal year. A roll call vote was taken as follows:

Ayes: Walter Hetzel
      Maurice Campbell
      Cecil Galvin
      Harry Bloomquist
      Harold Welin
      Eldon Leonard
      Murray Goodman

Nays: None

WHEREUPON, the Vice President of the Board declared the budget amendment adopted and directed the Board Secretary to correct his records accordingly, and to certify a copy of the proceedings to the County Auditor and to the State Appeal Board to be attached to the original budget for record.

A motion was made by C. Galvin, seconded by M. Campbell, that the public hearing on the budget amendment be adjourned. Motion passed and the hearing adjourned at 5:50 p.m.
The regular monthly meeting of the Des Moines Area Community College Board of Directors, held on May 10, 1976 in Room 3115, Building #31, Ankeny Campus, 2006 S. Ankeny Blvd., Ankeny, Iowa, was called to order by Board Vice President, Walter Hetzel at 6:00 p.m., immediately following the public hearing on the plant fund budget amendment.

All persons present for the public hearing on the budget amendment were also present for the regular meeting, in addition to board member, Donald Rowen.

It was moved by M. Campbell, seconded by C. Galvin, that the minutes of the regular board meeting held April 12, 1976 be approved as presented. Motion passed.

Superintendent Lowery reported that the following bids for the purchase of the student constructed house at 221 Kevin Street, Carroll, Iowa, had been received in accordance with advertised procedure:

- Dr. Thomas Blankenbaker $36,550.00
- Mr. Leo Schmitz $32,750.00

It was moved by M. Goodman, seconded by C. Galvin, that both bids received for the Carroll, Iowa student constructed house be rejected and that the $500.00 bid security check submitted with said bids be returned to bidders. Motion passed.

Further board action to place the house up for sale a second time was deferred pending a review of the options available in placing the house for sale, and in securing a professional appraisal.

It was moved by E. Leonard, seconded by M. Campbell, that approval be given to the following personnel actions:

1. Resignations be accepted for the following:
   a. Jeanine Freeman, Reference Librarian, effective May 21, 1976
   b. Gene Owens, Basic Telecommunications, effective June 30, 1976
   c. S. Janet Beall, Medical Lab Instructor, effective June 30, 1976.

2. Employment be offered to David Wilson as Insurance instructor, Ankeny Campus, at an annual salary of $15,145.00, effective April 27, 1976.


4. Approval of transfer of Equilla Johnson from CHESS Coordinator to Counseling functions under AIDP funding, because of termination of CHESS funding.
Regular Meeting -2- May 10, 1976


6. Terminate contract with Carol Coates, Director, Dental Grant Project, due to expiration of funding on June 30, 1976.

Motion passed.

PURCHASE OF LOTS AT CARROLL, IOWA

It was moved by H. Welin, seconded by E. Leonard, that approval be given to the purchase of Lots 13, 14, & 15, of Block 1, Applewood Knolls Addition, Randall Road, Carroll, Iowa, from Bierl Development Corp. at a cost of $8,850.00 per lot. Lots to be used for student constructed houses. Motion passed.

RECESS OF MEETING

It was moved by D. Rowen, seconded by H. Bloomquist, that the meeting recess for a dinner break. Motion passed and the meeting was recessed at 6:30 p.m.

RECONVENE OF MEETING

The regular board meeting reconvened at 7:30 p.m. at the same location as it had recessed. All those present prior to the recess were again present, except for William Babcock. Also present was Board President, Max Kreager, who reconvened the meeting.

RESOLUTION TO APPROVE AMENDED BUDGET FOR FY76-77

Direct W. Hetzel introduced the following Resolution entitled "RESOLUTION TO APPROVE AMENDED FY76-77 BUDGET" and moved that same be adopted. Director D. Rowen seconded the motion to adopt. A vote was taken and the motion carried. Whereupon, the President of the Board declared said Resolution duly adopted as follows:

RESOLUTION TO APPROVE AMENDED FY76-77 BUDGET

Whereas, the State Appeal Board rendered a decision concerning the appeal of the Des Moines Area Community College proposed budget for FY76-77, submitted to County Auditors in March 1976, designating that the proposed budget be reduced by a total of property tax receipts of $399,556.00, and as indicated in letter dated May 3, 1976, directing the college to resubmit to the controlling County Auditor and to the State Appeal Board a revised budget summary showing this reduction.

NOW THEREFORE, be it resolved that the Board Secretary be directed to submit a revised budget summary showing reductions as noted to the Polk County Auditor and State Appeal Board, and that a copy of the revised budget be attached hereto and made a part of these minutes. This revised budget summary, reflecting specific dollar reductions as specified by working papers provided by the State Comptroller's office, is approved for forwarding, subject to acceptance of these figures by the State Appeal Board since certain figures differ from those noted in the May 3, 1976 letter from the State Appeal Board which enumerated the "Decision and Order".

ATTEST:

MAX KREAGER, President

IRV STEINBERG, Secretary
<table>
<thead>
<tr>
<th>Topic</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DENTAL HYGIENE LAB RENTAL FEE</strong></td>
<td>It was moved by M. Goodman, seconded by C. Galvin, that a rental fee of $100.00 per day be established for the use of the dental hygiene lab. Motion passed.</td>
</tr>
<tr>
<td><strong>APPROVAL OF ART APPRECIATION COURSE AT BOONE</strong></td>
<td>It was moved by D. Rowen, seconded by W. Hetzel, that approval be given for conducting a three hour credit Art Appreciation course at the Boone Campus during summer quarter 1976, in which part of the course offering and requirement for credit is participation in a 10 day tour of two Cities in Italy through the Boone Travel Agency. Motion passed.</td>
</tr>
<tr>
<td><strong>RENEWAL OF LEASE FOR CARROLL BLDG. TRADES CLASS</strong></td>
<td>It was moved by M. Goodman, seconded by H. Bloomquist, that approval be given to renewal of a lease with Paul Walz, Carroll, Iowa for the rental of 1,600 square feet of space located in Walz Construction Building, Carroll, Iowa, for the period June 1, 1976 thru May 31, 1977, at an annual rental fee of $3,000.00, and that the Board President and Secretary be authorized to sign said lease. The space is to be used to house the high school building trades class. Motion passed.</td>
</tr>
<tr>
<td><strong>RENEWAL OF LEASE FOR CARROLL AUTO CLASS</strong></td>
<td>It was moved by E. Leonard, seconded by D. Rowen, that approval be given to renewal of a lease with Emmett Lahr, Carroll, Iowa, for the rental of 6,000 square feet of space in the Lahr Auto Trim Building, Carroll, Iowa, for period June 1, 1976 thru May 31, 1977, at an annual rental fee of $6,000.00 and that the Board President and Secretary be authorized to sign said lease. The space is to be used to house the high school automotive repair class. Motion passed.</td>
</tr>
<tr>
<td><strong>LEASE FOR FARM VETS CLASS AT COLFAX</strong></td>
<td>It was moved by D. Rowen, seconded by M. Campbell, that approval be given to a lease with the American Legion Post #176 for the meeting room facilities in the American Legion Post building located at Colfax, Iowa, for the period March 15, 1976 thru February 28, 1977, at an annual rental fee of $720.00, and that the Board President be authorized to sign said lease. The space is to be used to house an additional veterans ag class. Motion passed.</td>
</tr>
<tr>
<td><strong>CLAIMS &amp; ACCOUNTS</strong></td>
<td>It was moved by M. Campbell, seconded by D. Rowen, that the claims and accounts, as presented, be approved for payment. Motion passed.</td>
</tr>
<tr>
<td><strong>APPROVAL OF ADDITIONAL NURSING SECTIONS</strong></td>
<td>It was moved by M. Campbell, seconded by D. Rowen, that approval be given to two additional ADN nursing sections (one section for 30 students who are currently LFN'S; and one section for 30 new students) and that necessary additional approval be requested from the State Board. Motion passed.</td>
</tr>
<tr>
<td><strong>STATUS OF COLLECTIVE BARGAINING</strong></td>
<td>It was reported by Joe Borgen that both parties involved in the collective bargaining process have signed tentative approval of agreement reached which further indicates that bargaining had been conducted in good faith. The agreement has since been ratified by the unit on a vote taken May 7, 1976, and that the next step would be for the board to consider similar ratification of said agreement, after due public notice is given concerning the agreement and time and place of board consideration of same.</td>
</tr>
</tbody>
</table>
It was moved by D. Rowen, seconded by M. Campbell, that a special meeting be held at 6:00 p.m., Friday, May 14, 1976, Room 3115, Building #31, Ankeny Campus, for the purpose of consideration of the collective bargaining agreement. Motion passed.

It was moved by C. Galvin, seconded by M. Campbell, that the meeting be adjourned. Motion passed and the meeting was adjourned at 9:30 p.m. In addition to the special meeting set for May 14, 1976, additional special meetings were also planned for 6:30 p.m., Thursday, May 27, 1976, and Tuesday, June 1, 1976, for purpose of review of detailed FY76-77 budget, prior to being submitted to the Department of Public Instruction.

MAX KREAGER, President

IRV STEINBERG, Secretary
5:30 P.M.  PUBLIC HEARING TO AMEND PLANT FUND FY75-76 BUDGET
5:45 P.M.  EXECUTIVE SESSION TO DISCUSS NEGOTIATIONS
6:00 P.M.  CALL TO ORDER - REGULAR MEETING

1. APPROVAL OF MINUTES - April 12 regular meeting

2. REPORTS
   (a) ICASB & Area Supts. - Kreager & Lowery
   (b) Mid-Iowa Computer Center - Hetzel
   (c) Legislative
   (d) Financial (Exhibit A)
   (e) Budget review hearing

3. COMMUNICATIONS

4. UNFINISHED BUSINESS
   (a) Policies review

5. NEW BUSINESS
   (a) New Personnel: (Exhibit B)
      (1) David C. Wilson, Insurance instructor, Ankeny.

   (b) Resignations:
      (1) Jeanine Freeman, Reference Librarian, May 21, 1976
      (2) Gene Owens, Basic Telecommunications instr., Ankeny, June 30, 1976
      (3) S. Janet Beall, Medical Lab instructor, Ankeny, June 30, 1976.

   (c) Leave of Absence:

   (d) Transfer:
      (1) Equilla Johnson from CHESS Coordinator to counseling functions under ATDP funded project, because of termination of CHESS funding.

   (e) Termination of contract with Deola Stallings effective June 16, 1976 due to expiration of funding of the Emergency Medical Services program on May 30, 1976.

   (f) Consideration of establishing a rental fee of $100 per day for use of dental hygiene lab.

   (g) Consideration of bids for student built house located at 221 Kevin, Applewood Knolls Addition, Carroll, Iowa.

   (h) Consideration of the purchase of three additional lots for building purposes at $8850 each. They are Lots 13, 14, and 15 of Block 1, Applewood Knolls Addition, Randall Road, Carroll, Iowa. The lots are 90' x 130'.
5. NEW BUSINESS (Continued)

(i) Renewal of lease for 1600 sq. ft. of space located in a building owned by Paul Walz, Carroll, for the period 6-1-76 thru 5-31-77 at an annual rental of $3,000, to be used to house the high school building trades class. This is no change in the amount of rental from the present year.

(j) Renewal of lease for 6000 sq. ft. of space located in a building owned by Emmett Lahr, Carroll, for the period 6-1-76 thru 5-31-77 at an annual rental of $6,000, to be used to house the high school automotive class. The rental cost is the same and it is anticipated that the cost of the utilities will be higher than last year.

(k) Consideration of new lease for space in the American Legion Post #176 building located in Colfax, Iowa, for the period 3-1-76 thru 2-28-77 at an annual rental of $720, to be used to house an additional veterans ag class. (Same as Newton Vet As)

(l) Consideration of proposed house plans for next student built house at Carroll. (Def action for now)

(m) Consideration of ratification of agreement between the College and the Des Moines Area Community College Higher Education Faculty Association establishing salaries and fringe benefits for the 1976-77 school year. (Exhibit C) Needs Public Notice

(n) Consideration of approval of two additional nursing sections as follows:
   1 - LPN section for 30 students
   1 - ADN section for 30 students.

OTHER

(a) 1976 ACCT/AACJC Management seminar, June 17-19, Charleston, S.C.

7. PRESENTATION OF CLAIMS AND ACCOUNTS

8. ADJOURNMENT

C. Calvert, Jr. 
9:25
<table>
<thead>
<tr>
<th>Name:</th>
<th>David C. Wilson</th>
</tr>
</thead>
<tbody>
<tr>
<td>Age:</td>
<td>30</td>
</tr>
<tr>
<td>Position:</td>
<td>Insurance Instructor</td>
</tr>
<tr>
<td>Division:</td>
<td>Career Education</td>
</tr>
<tr>
<td>Recommended salary:</td>
<td>$15,145 annual</td>
</tr>
<tr>
<td>Most recent salary:</td>
<td>$14,500 annual</td>
</tr>
<tr>
<td>Salary in relation to staff w/similar qualifications:</td>
<td>Comparable</td>
</tr>
<tr>
<td>Education:</td>
<td>B.S. in Economics + additional courses</td>
</tr>
<tr>
<td>Experience:</td>
<td>8 years work</td>
</tr>
<tr>
<td>Reason for recommending this person:</td>
<td>Best qualifications; has demonstrated a desire to improve himself educationally &amp; has desirable personal traits</td>
</tr>
<tr>
<td>Beginning date of employment:</td>
<td>April 27, 1976</td>
</tr>
<tr>
<td>Length of contract:</td>
<td>12 months</td>
</tr>
<tr>
<td>Reason for employment:</td>
<td>Replacement for Dale Ferguson, who returned to industry at a higher salary</td>
</tr>
</tbody>
</table>
SUPPLEMENTAL AGENDA

May 10, 1976

5. NEW BUSINESS
   (o) Consideration of approval for conducting a 3-hour credit art appreciation course at Boone campus during summer quarter 1976 in which part of the course offering and requirement for credit is participation in a 10 day tour of Italy.
   (p) Termination of contract with Carole Coats, Director, Dental Grant project due to expiration of funding on June 30, 1976.

6. OTHER
   (b) ACCT Central Region Seminar - May 20-22, Kalamazoo, Michigan
   (c) Boone graduation - Friday, May 28, 10:00 a.m., Boone Auditorium, Boone.
   (d) Ankeny graduation - Sunday, May 30, 8:00 p.m., Veterans Auditorium, Des Moines
Memorandum

DATE April 27, 1976
TO Paul Lowery
FROM Irv Steinberg
RE: Board Agenda for May Meeting

The following should be included on the May 10, 1976 board agenda:

1. 5:30 Public hearing to amend Plant Fund FY 75-76 Budget

2. Consideration of bids received for student built house at Carroll.
DATE: April 8, 1976
TO: Vice Presidents, Deans, Directors
FROM: Paul Lowery
RE: Deadlines As They Relate To Decision Making, Relationship With The Board, Etc.

During the past few months there seems to have developed an excessive laxness in meeting deadlines, especially in personnel matters and other items, for my approval or for my review and board approval.

In this era of tightening budgets and openness which subjects the college to all sorts of charges, personnel and budgetary matters must be handled with greater care. Don Rhead, Director of Personnel is getting a procedure to you for the processing and handling of personnel matters.

In order to get the board agenda with supporting materials to board members 4 days prior to the meeting, the items for the agenda must be in my office on the Friday before the 1st Monday, one week before the board meeting on the second Monday. This will provide time for a review of the materials proposed and get it to the members of the board in time for their review. There is no better way to have a proposal rejected by the board than to make a poor proposal.

PL/la
April 27, 1976

Mr. Michael C. Trier
Attorney at Law
8 West Howard Street
Colfax, Iowa 50054

Dear Mr. Trier:

Our College Board of Directors will meet Monday, May 10. At that time, we will present the lease on the facilities at Colfax to them for their approval. There is no question about having it approved, it is merely a formality but must be done. As soon as we have it signed, we will send it to you for your records. I should add that I have added a notation indicating we expect the lessor to provide custodial services. As I understand it from Mr. Gamm that's no problem but which should be covered.

Sincerely,

Jack Asby, Vice President
Business Management

cc: Harold Gamm
   Irv Steinberg
## SUMMARY REPORT OF EXPENDITURES & RECEIPTS

AS OF March 31, 1976

### GENERAL FUND EXPENDITURES: Published Working Amount Amount Amount Published Working

<table>
<thead>
<tr>
<th>Function</th>
<th>Budget</th>
<th>Working Budget</th>
<th>Amount Received</th>
<th>Amount Encumbered</th>
<th>Amount Expended</th>
<th>Budget Bal.</th>
<th>Working Budget Bal.</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Education</td>
<td>$1,327,000</td>
<td>$1,266,946</td>
<td>$</td>
<td>$291,552</td>
<td>$980,693</td>
<td>$126,693</td>
<td>$66,701</td>
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<tr>
<td>Career Education</td>
<td>3,843,000</td>
<td>3,244,037</td>
<td>726,158</td>
<td>2,096,786</td>
<td>1,020,056</td>
<td>258,810</td>
<td></td>
</tr>
<tr>
<td>Adult Education</td>
<td>1,368,000</td>
<td>1,354,234</td>
<td>176,345</td>
<td>919,080</td>
<td>35,817</td>
<td>131,776</td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>894,000</td>
<td>989,960</td>
<td>134,803</td>
<td>723,380</td>
<td>39,272</td>
<td>157,416</td>
<td></td>
</tr>
<tr>
<td>Student Life</td>
<td>1,047,000</td>
<td>1,165,144</td>
<td>226,032</td>
<td>781,696</td>
<td>147,380</td>
<td>67,380</td>
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<tr>
<td>Learning Resources</td>
<td>464,000</td>
<td>384,000</td>
<td>60,578</td>
<td>256,042</td>
<td>104,513</td>
<td>73,275</td>
<td></td>
</tr>
<tr>
<td>Physical Plant</td>
<td>1,228,000</td>
<td>1,008,604</td>
<td>114,256</td>
<td>721,019</td>
<td>392,725</td>
<td>173,329</td>
<td></td>
</tr>
<tr>
<td>Organized Research</td>
<td>66,000</td>
<td>69,310</td>
<td>17,694</td>
<td>48,897</td>
<td>(519)</td>
<td>2,719</td>
<td></td>
</tr>
<tr>
<td><strong>Sub Total</strong></td>
<td>$10,237,000</td>
<td>$9,482,234</td>
<td>$1,747,418</td>
<td>$6,455,593</td>
<td>$2,033,989</td>
<td>$1,279,223</td>
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</tr>
<tr>
<td>Function Four</td>
<td>1,468,342</td>
<td>1,640,036</td>
<td>232,126</td>
<td>1,043,972</td>
<td>192,244</td>
<td>363,938</td>
<td></td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>$11,705,342</td>
<td>$11,122,270</td>
<td>$1,979,544</td>
<td>$7,499,565</td>
<td>$2,226,233</td>
<td>$1,643,161</td>
<td></td>
</tr>
</tbody>
</table>

### GENERAL FUND RECEIPTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Fees</td>
<td>75,000</td>
</tr>
<tr>
<td>Tuition</td>
<td>1,893,000</td>
</tr>
<tr>
<td>Property Tax</td>
<td>1,250,000</td>
</tr>
<tr>
<td>State General Aid</td>
<td>4,732,017</td>
</tr>
<tr>
<td>State Vocational Aid</td>
<td>781,921</td>
</tr>
<tr>
<td>Federal Support</td>
<td>1,258,062</td>
</tr>
<tr>
<td>Other Support</td>
<td>224,000</td>
</tr>
<tr>
<td>Other Income</td>
<td>23,000</td>
</tr>
<tr>
<td><strong>Sub Totals</strong></td>
<td>$10,327,000</td>
</tr>
<tr>
<td>Function Four</td>
<td>1,468,342</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>$11,705,342</td>
</tr>
</tbody>
</table>

### Plant Fund

- **Exp**: $1,484,000
- **Income**: $1,484,000

* Amount of Budget Amendment Pending
** $1,159,177 carryover from FY 74-75 on hand 7-1-75
May 12, 1976

Mr. James Maloney  
County Auditor  
Polk County  
Courthouse  
Des Moines, Iowa  

Dear Mr. Maloney:

Enclosed is a copy of our Notice, Record of Hearing & Certificate to Amend Current Budget, which requests and amendment of our FY 1975-76 Plant Fund Budget from $1,484,000.00 to $2,523,000.00.

As noted, this amendment, which does not involve any additional receipts from taxes, is to cover our annual Plant Fund Loan payment, which was initially excluded from the published budget amount.

Also enclosed is a copy of our "Proof of Publication" notice for the public hearing on said amendment.

Yours truly,

Irv Steinberg  
Controller  

dp  
cc: Paul Lowery  
State Appeal Board
NOTICE—The Board of Directors of Des Moines Area Community College, Polk, ET AL, will meet at 5:30 P.M., on May 10, 1976, at 2006 SW Ankeny Blvd, Ankeny, IA, for the purpose of amending the current budget adopted February 10, 1975, by increasing expenditures for the following reasons and in the following funds:

- **Plant Fund** from $1,484,000.00 to $2,523,000.00
  - Reason: To include expenditure for Loan Payment.

- **Fund** from $ to $ (Reason: __________________________________________________________________________)

- **Fund** from $ to $ (Reason: __________________________________________________________________________)

The increase in expenditures set out above will be met from increased receipts and cash balances not budgeted or considered in the current budget. There will be no increase in taxes to be paid in the fiscal year ending June 30, 1976.

Taxpayers will be heard for or against the proposed amendment at the time and place specified in this notice. A detailed statement of additional receipts other than taxes, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing.

Irv Steinberg, Board Secretary

INSTRUCTIONS

The above form of notice may be one column wide and may include one or more funds and must be published not less than 10 days before the hearing. After the hearing the Board shall adopt the amendment as finally determined and their action shall be made a matter of record. For detailed information, see Chapter 24, Code of Iowa.

CERTIFICATION

The DMACC Board Secretary was thereupon directed to correct his records accordingly, and to certify a copy of the proceedings to the County Auditor and to the State Appeal Board to be attached to the original budget for record.

I hereby certify the above to be a true and correct copy of the proceedings of the DMACC relating to the consideration of an amendment for expenditures and receipts (other than taxation) of the original budget adopted on February 10, 1975.

Dated this 10th day of May, 1976.  

Irv Steinberg, Board Secretary
AUTHORITY FOR AMENDING A BUDGET DURING THE FISCAL YEAR COVERED BY SUCH BUDGET

Sec. 24.9, Code of Iowa. Filing estimates — Notice of hearing. Each municipality shall file with the secretary or clerk thereof the estimate required to be made in section 24.3 to 24.8, inclusive, at least twenty days before the date fixed by law for certifying the same to the levying board and shall forthwith fix a date for a hearing thereon, and shall publish such estimates and any annual levies previously authorized as provided in section 76.2, with a notice of the time when and the place where such hearing shall be held at least ten days before the hearing.

For a county, such publication shall be in the official newspapers thereof.

For any other municipality such publication shall be in a newspaper published therein, if any, if not, then in a newspaper of general circulation therein.

Budget Estimates adopted and certified in accordance with this chapter may be amended and increased as the need arises to permit appropriation and expenditure during the fiscal year covered by such budget of unexpended cash balances on hand at the close of the preceding fiscal year and which cash balances had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended, and also to permit appropriation and expenditure during the fiscal year covered by such budget of amounts of cash anticipated to be available during such year from sources other than taxation and which had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended, Such amendments to budget estimates may be considered and adopted at any time during the fiscal year covered by the budget sought to be amended, by filing such amendments and upon publishing the same and giving notice of the public hearing thereon in the manner required in this section. Within twenty days of the decision or order of the certifying or levying board, such proposed amendment of the budget shall be subject to protest, hearing on such protest, appeal to the State Appeal Board and review by such body, all in accordance with the provisions of sections 24.26, to 24.31, inclusive, so far as applicable. Amendments to budget estimates adopted or issued under the provisions of this section shall not be considered as within the provisions of section 24.14.
Affidavit of Publication

STATE OF IOWA  ss.
POLK COUNTY  ss.

The undersigned, being first duly sworn, on oath states that he is the Auditing Department Manager of Des Moines Register and Tribune Company, a corporation duly organized and existing under the laws of the State of Iowa, with its principal place of business in Des Moines, Iowa, the publisher of

THE DES MOINES REGISTER (Daily)
DES MOINES TRIBUNE (Daily)
DES MOINES SUNDAY REGISTER

newspapers of general circulation printed and published in the City of Des Moines, Polk County, Iowa; and that an advertisement, a printed copy of which is hereto annexed as Exhibit "A" and made a part of this affidavit, was printed and published in said The Des Moines Register (daily) the following dates:

April 16, 1976

in said Des Moines Tribune (daily) the following dates:

in said Des Moines Sunday Register on:

The affiant states that all of the facts set forth in the foregoing affidavit are true as he verily believes.

Subscribed and sworn to before me by said affiant this 16th day of April, 1976

Notary Public in and for Polk County, Iowa

R.O.—Form 372—10M
NOTICE, RECORD OF HEARING AND CERTIFICATE TO AMEND CURRENT BUDGET

Section 24.9, Code of Iowa

NOTICE—The Board of Directors of DES MOINES AREA COMMUNITY COLLEGE of Polk, ET AL., County, Iowa, will meet at 3138 S. Ankeny Blvd., Ankeny, Ia., May 10, 1976, at 9:30 PM, for the purpose of amending the current budget adopted February 10, 1975, by increasing expenditures for the following reasons and in the following funds:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Change</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>PLANT</td>
<td>$1,484,000.00 to $2,523,000.00</td>
<td>To include expenditure for Loan Payment</td>
</tr>
<tr>
<td>PLANT</td>
<td>$1,484,000.00 to $1,484,000.00</td>
<td>Fund from $1,484,000.00 to $1,484,000.00</td>
</tr>
<tr>
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<td>Fund from $1,484,000.00 to $1,484,000.00</td>
</tr>
</tbody>
</table>

The increase in expenditures set out above will be met from increased receipts and cash balances not budgeted or considered in the current budget. There will be no increase in taxes to be paid in the fiscal year ending June 30, 1976.

Taxpayers will be heard for or against the proposed amendment at the time and place specified in this notice. A detailed statement of additional receipts other than taxes, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing.

Irv. Steinberg, Board Secretary

INSTRUCTIONS

The above form of notice may be one column wide and may include one or more funds and must be published not less than 10 days before the hearing. After the hearing the Board shall adopt the amendment as finally determined and their action shall be made a matter of record. For detailed information, see Chapter 24, Code of Iowa.

RECORD OF HEARING AND DETERMINATION ON THE AMENDMENT TO BUDGET

Be it remembered on this 10th day of May, 1976, the Board of Directors of DES MOINES AREA COMMUNITY COLLEGE of Polk, ET AL., County, Iowa, met in session for the purpose of hearing on an amendment to the current operating budget adopted February 10, 1975. There was present a quorum as required by law. Thereupon, the DMACC Board found that the notice of time and place of hearing had, according to law been published on the day of, 19__, and that the affidavits of publication thereof were on file with the county auditor. Thereafter and on said day the amendment was taken up and considered and taxpayers heard for and against said amendment as follows:

Thereafter, and after hearing all taxpayers to be heard, the DMACC Board took up the amendment to the budget for final consideration and determined that said budget be corrected by changing the proposed expenditures as listed in the original budget, in the

<table>
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<td>Fund from $1,484,000.00 to $1,484,000.00</td>
</tr>
</tbody>
</table>

Ayes: Nays:

(Chairman, President) (Auditor, Clerk, Secretary)

CERTIFICATION

The Board Secretary was thereupon directed to correct his records accordingly, and to certify a copy of the proceedings to the County Auditor and to the State Appeal Board to be attached to the original budget for record.

I hereby certify the above to be a true and correct copy of the proceedings of the DMACC Board relating to the consideration of an amendment for expenditures and receipts (other than taxation) of the original budget adopted on the 10th day of February, 1975.

Dated this 10th day of May, 1976.

(Chairman, President)
AUTHORITY FOR AMENDING A BUDGET DURING THE FISCAL YEAR COVERED BY SUCH BUDGET

Sec. 24.9, Code of Iowa. Filing estimates — Notice of hearing. Each municipality shall file with the secretary or clerk thereof the estimate required to be made in section 24.3 to 24.8, inclusive, at least twenty days before the date fixed by law for certifying the same to the levying board and shall forthwith fix a date for a hearing thereon, and shall publish such estimates and any annual levies previously authorized as provided in section 76.2, with a notice of the time when and the place where such hearing shall be held at least ten days before the hearing.

For a county, such publication shall be in the official newspapers thereof.

For any other municipality such publication shall be in a newspaper published therein, if any, if not, then in a newspaper of general circulation therein.

Budget Estimates adopted and certified in accordance with this chapter may be amended and increased as the need arises to permit appropriation and expenditure during the fiscal year covered by such budget of unexpended cash balances on hand at the close of the preceding fiscal year and which cash balances had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended, and also to permit appropriation and expenditure during the fiscal year covered by such budget of amounts of cash anticipated to be available during such year from sources other than taxation and which had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended. Such amendments to budget estimates may be considered and adopted at any time during the fiscal year covered by the budget sought to be amended, by filing such amendments and upon publishing the same and giving notice of the public hearing thereon in the manner required in this section. Within twenty days of the decision or order of the certifying or levying board, such proposed amendment of the budget shall be subject to protest, hearing on such protest, appeal to the State Appeal Board and review by such body, all in accordance with the provisions of sections 24.26, to 24.31, inclusive, so far as applicable. Amendments to budget estimates adopted or issued under the provisions of this section shall not be considered as within the provisions of section 24.34.
D.M. school budget is cut $213,000 by Appeal Board

By CHARLES BULLARD
Resiter Staff Writer

The State Appeal Board Tuesday reduced the Des Moines School District's 1976-77 budget by $213,028, and cut the Des Moines Area Community College budget by $399,556.

The decisions will mean a $213,028 decrease in Des Moines property taxes, and a $399,556 reduction in property taxes for residents of the central Iowa counties served by the community college.

Richard L. Goodson, jr., executive director of the Polk-Des Moines Taxpayers Association, said he did not know what the reductions would mean for the average homeowner. The association had requested that both budgets be trimmed.

The appeal board decisions are final and cannot be challenged in the courts.

The Des Moines School District reduction was in the schoolhouse fund budget, which is used to finance construction of school facilities on a pay-as-you-go basis.

Less for Construction

The district was to have collected about $1.5 million with the schoolhouse property tax levy, which costs property owners 67 1/2 cents per $1,000 of assessed valuation. The appeal board ruling will reduce the amount of new money available for construction to about $1.3 million.

The taxpayers association challenged the district's intention to collect the $1.5 million, contending the district had not proved it needed that much. The association requested that $495,000 be trimmed from the schoolhouse fund, saying that amount is "above and beyond any identifiable needs."

"It should not be the mission of the district to levy against increased assessments," the appeal board said in its ruling — a reference to the valuation increases ordered by the State Revenue Department.

Although the district didn't raise its millage rate, the higher valuations would have brought in more money. The association argued that the extra money wasn't necessary to efficient operation of the district.

"I think it was a reasonable decision on their part," said Supt. Dwight M. Davis in an interview Tuesday night. "It is something we can live with. It is not a major or serious problem."

Davis reiterated the district's position that it has construction needs for the entire $1.5 million, and he said the ruling will mean some projects will have to be delayed or canceled.

Reasons Cited

The appeal board said it decided to cut the $213,028 because the district didn't prove it needed the entire $1.5 million, because the district planned to pay salaries with schoolhouse funds, because there was inadequate citizen participation in planning the district's budget.

School Board defends recently created committee to study the problems of declining Des Moines enrollments: PAGE 3A.

Please turn to Page 3A
The appeal board cut another $279,575 because the area school overspent its 1974-75 budget by that amount.

"This reduction will serve to reinstate those dollars," the board said.

The college exceeded its published budget in 1973-74, as well as 1974-75. Both instances violated state law.

College officials have admitted the violations, and they have promised the school will not overspend its budget in the future without holding the required public hearing.

College officials have said the overspending resulted because the school received more federal money than it expected. Although, not denying that, the college was wrong, Lowery said the federal money was earmarked for specific programs while the budget reduction ordered Tuesday will come out of property, tax dollars destined for the school’s general operating budget.

In addition to the overspending, the taxpayers association also was critical of the college for issuing a one-page budget and for attempting to take advantage of increased property valuations to increase its operating and construction budgets.

The appeal board did not comment on those items.

Ten other area school budgets include property tax levies to cover increased IPERS costs. It was not clear Tuesday if the appeal board decision to remove that levy from the Des Moines Area Community College budget will have any effect on the other schools’ plans.

Baringer said the appeal board feels such levies are illegal, but he said the board hasn’t taken any action against the other schools. The problem will be taken care of by the State Department of Public Instruction, he said.

State Supt. of Public Instruction Robert D. Benton said he is not aware of any such understanding. He said he is not sure he has the power to alter area school budgets at this point. The only person with that power is the state comptroller, Benton said.

The comptroller must examine area school budgets to determine if they are correct, and Selden could eliminate the IPERS levies if he feels they are not justified, Benton said.

There is a real question, he said, about whether IPERS levies are legal. An attorney general’s opinion said they are, but Benton said his office recommended against such levies.

If the levies are removed from area school budgets it would save taxpayers nearly $1 million.
D.M. area college pay raises OKd

By MARGARET ENGEL
Register Staff Writer

The Des Moines Area Community College's governing board approved contracts for 239 employees Friday that will raise the 1976-77 salary budget by $377,000.

By a unanimous vote of seven board members present, the starting base pay for an instructor was raised to $9,449 from $8,803 — a 7.3 per cent increase.

The new contract covers faculty members, counselors, admissions counselors, program directors, media specialists and librarians. Salaries for those not covered, such as the secretarial staff, will be discussed at the board's meeting May 27.

The board made no changes in the contract that was approved a week ago by the Des Moines Area Community College Higher Education Association.

The board also voted to have a bank appraise a house built by Carroll-area high school students under the direction of community college staff members. The board rejected two bids earlier because the highest one was $3,450 less than the $40,000 it cost to construct.

The board decided to continue its efforts to buy three lots in the same subdivision for future projects despite a report that a nearby golf course may cause problems. Board member Cecil Galvin said the fifth hole of the course is close to some lots and owners may be asked to sign a waiver forbidding them to sue for damages caused by stray golf balls.

In other action, developer Bud Wulff said a sewage system that may take five years to build is needed before 100 proposed student-housing units can be built on the Ankeny campus.

"We've got a situation right now where raw sewage is being dumped in a stream," Wulff said. The City of Ankeny has said it cannot handle the extra load, he added. Wulff suggested a temporary package plant, but several board members did not like the idea.

Wulff promised to consult with an engineering firm to get more details on costs.

Scranton to run as Ford delegate

PHILADELPHIA, PA. (AP) — William W. Scranton, the U.S. ambassador to the United Nations, has agreed to run as an at-large delegate supporting President Ford for the Republican presidential nomination.

It is a political role that diplomats rarely play, but Republican State Chairman Richard Frame said Friday that the former Pennsvallia governor told him: "This will be an exception."
Expenditure for Fiscal Year 1975 was

% 

Which of the following you consider a limitation (limitation) of your CA-MIS. 

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<th>Rating limitation</th>
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<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>
Gen. Fund Levy Requested: $2,475,000

Less Reduction: $279,575

Adjusted Levy: $2,195,425
Re: Amendment of 1975-76 Budget

☐ COUNTY
☐ CITY
☐ MERGED AREA SCHOOL
☐ ASSESSOR
☐ AG EXTENSION
☐ HOSPITAL

Your amendment of current budget, dated May 10, 1976, has been received and filed.

Sincerely,

Francis R. Larew, Director
Local Budget Division

FRL:pm
May 19, 1976

Mr. Richard Goodson  
Executive Director  
Polk-Des Moines Taxpayers Assn.  
704 Securities Bldg.  
Des Moines, Iowa 50309.

Dear Mr. Goodson:

Enclosed are information copies of our Budget Summary as revised per direction of the State Appeal Board and as being re-submitted to Polk County Auditor and State Comptroller.

I will appreciate you distributing the enclosed to the other petitioners involved. Thank you for your cooperation.

Yours truly,

Irv. Steinberg  
Controller

dp  
Enclosures
May 19, 1976

Mr. Marvin Selden
Comptroller
State of Iowa
State Capitol Bldg.
Des Moines, Iowa 50319

Dear Mr. Selden:

Enclosed is our FY 1976-77 Adopted Budget & Supplemental Detail (Form 637) with revisions as directed by the State Appeal Board, per letters dated May 3, 1976 and May 12, 1976.

Yours truly,

Irv Steinberg
Controller

Enclosures

cc: Paul Lowery, Supt.
    James Maloney, Polk Co. Auditor
    Richard Goodson, Jr.
    William Babcock
    Helen Goodner
    Roy Miller
    Clinton Miller
The State Appeal Board hereby reaffirms its original action of May 3, 1976 and further declares its intent was and remains to reduce the actual general fund tax levy by $399,556 and to reduce the expenditures to available fundings.

Upon review of calculations affected, the State Appeal Board finds and declares the reduced re-certified total Merged Area XI Budget for FY 1976-77 shall indicate amounts not exceeding the following:

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>FY 1976-77 Expenditures</td>
<td>$15,603,852</td>
</tr>
<tr>
<td>D</td>
<td>Cash Reserve 7-1-77</td>
<td>50,000</td>
</tr>
<tr>
<td>E</td>
<td>FY 1976-77 Non-Tax Income</td>
<td>11,198,165</td>
</tr>
<tr>
<td>G</td>
<td>FY 1976-77 Property Tax Levy</td>
<td>4,455,687</td>
</tr>
</tbody>
</table>

If revenue from other sources is received to permit expenditures in excess of $15,603,852, the Area XI board may amend this budget as authorized by Chapter 24, Code of Iowa, 1975. The Appeal Board requests that a re-certified budget complying with the ordered reduction be filed with the State Comptroller within ten days of this supplemental notification.

It is further ordered that the first five objectors be informed of the board's order.

STATE APPEAL BOARD

Maurice E. Baringer, Chairman

Marvin R. Selden, Jr., Vice-Chairman

RECEIVED
May 17, 1976
## 2. GENERAL FUND — Tort Liability Account

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>RECEIPTS</td>
<td></td>
<td>June 30, 1975</td>
<td>June 30, 1974</td>
<td>June 30, 1977</td>
</tr>
</tbody>
</table>

- **Beginning Balance:**
  - Cash
  - Investments
  - (Encumbrance Reserve)
  - Net Beginning Balance

- **Non-Tax Income:**
  - 5
  - 6
  - 7
  - 8
  - S/T Non-Tax Income

- **Resources:**
  - Col. F — Net Balance
  - S/T Non-Tax Income

|--------------|------|---------|---------|---------|

- **Expenditures:**
  - S/T Expenditures
  - Encumbrances
  - S/T Encumbrances
  - Col. C* — Expenditures and Encumbrances

- **Closing Balance:**
  - Cash
  - Investments
  - (Encumbrance Reserve)

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<tr>
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</thead>
<tbody>
<tr>
<td>RESOURCES</td>
<td></td>
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</table>

## 3. SCHOOLHOUSE FUND — Plant Account

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</thead>
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<td></td>
<td>June 30, 1975</td>
<td>June 30, 1974</td>
<td>June 30, 1977</td>
</tr>
</tbody>
</table>

- **Beginning Balance:**
  - Cash
  - Investments
  - (Encumbrance Reserve)
  - Net Beginning Balance

- **Federal Support:**
  - 5
  - 6
  - 7
  - 8
  - S/T Non-Tax Income

- **Resources:**
  - Col. E — Net Balance
  - S/T Non-Tax Income

|--------------|------|---------|---------|---------|

- **Expenditures:**
  - S/T Expenditures
  - Encumbrances
  - S/T Encumbrances
  - Col. C* — Expenditures and Encumbrances

- **Closing Balance:**
  - Cash
  - Investments
  - (Encumbrance Reserve)

- **Resources:**
  - Col. E — Net Balance
  - S/T Non-Tax Income

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*Column A and B for prior years

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file copy for B&P Minute Book
29. Please respond to the following aspect of your CA-MIS:

a. Primary equipment vendor
b. Computer model designation
c. Main storage size
d. Number of disks
e. Number of tape drives

30. What changes are you considering and integration of course content.

31. Name and title of person completing the review:

Please return to:
Ronald B. McClurg
Research Analyst
Des Moines Area Community College
Ankeny, Iowa 50021
### ADOPTED BUDGET SUMMARY

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<th>E</th>
<th>F</th>
<th>G</th>
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<td>EXPENDITURES FOR YEAR</td>
<td>Estimated Cash Reserve</td>
<td>Estimated Balance and All Other Receipts</td>
<td>Estimated Amount (C + D - E) Necessary to Be Raised By Taxation</td>
<td>To be entered by</td>
<td>Taxes Finally Entered</td>
<td>Approved Tax Rate</td>
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<td>3. Plant</td>
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<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Estimated Balance and All Other Receipts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NOTE:** Following the budget hearing incorporate above any approved changes from the published estimates. Attach one copy of Schedule 63A to each budget certificate. The amounts shown in Column C cannot exceed published estimates and represent maximum authorized expenditures.

Per Chapter 1096, Sec. 58, Code of Iowa

Includes $1781,305 State Loan Payback

100% VALUATION - AS OF JANUARY 1, 1975

(To be entered by Auditor)

Grand Total:

15,603,852

50,000

11,198,165

4,455,687

### COUNTY VALUATION

<table>
<thead>
<tr>
<th>COUNTY</th>
<th>VALUATION</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>COUNTY</th>
<th>VALUATION</th>
</tr>
</thead>
</table>

### CERTIFICATION APPROVED AND FILED IN STATE COMPTROLLER'S OFFICE

Local Budget Division

19

Proof of Publication Filed
ENTRY RECORD OF THE HEARING AND DETERMINATION OF THE ESTIMATE

Be it remembered that on this, the 8th day of March, 1976, the Board of Directors of the DES MOINES AREA COMMUNITY COLLEGE met in session for the purpose of a hearing upon the budget estimate as filed with this board. There was present a quorum as required by law. Thereupon the board investigated and found that the notice of the time and place of hearing has, according to law and as directed by the board, been published on the 27th day of February, 1976, in the Des Moines Register.

newspapers published at Des Moines, Iowa, of said counties; that the affidavits of publication thereof were on file with the county auditor. Thereafter and on said day the estimate was taken up and considered and taxpayers heard for and against said estimate as follows:

Presentation was made by Mr. Thomas Boats, on behalf of the Polk-Des Moines Taxpayers Association, discussing objections to the college requesting full amount of allowable tax levy designated for Merged Area School.

Thereafter and after hearing all taxpayers desiring to be heard, the board took up the estimate for final consideration and after being fully advised the board determined that said estimate be corrected and completed so that when completed it should be in words and figures as stated herein. The vote upon final adoption of the budget was as follows:

<table>
<thead>
<tr>
<th>Ayes</th>
<th>Nays</th>
</tr>
</thead>
<tbody>
<tr>
<td>Max Kreager</td>
<td>Maurice Campbell, Harold Welin, Eldon Leonard, Walter Herzl, Murray Goodman</td>
</tr>
</tbody>
</table>

The secretary was thereupon directed to forward the adopted budget and tax levy to the county auditors as provided by law.

I hereby certify the above to be a true and correct copy of the proceedings of the Board relating to the consideration and final adoption of the within budget of expenditures and levy of taxes on the 8th day of March, A.D., 1976.

Secretary

---

**BUDGET AND TAX LEVY**

<table>
<thead>
<tr>
<th>Name of Area School</th>
<th>County, Iowa</th>
<th>Secretary</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**FUND**

<table>
<thead>
<tr>
<th>General</th>
<th>Debt Liability</th>
<th>Plant</th>
<th>Roads and Irrigation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total—All Purpose</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TO THE STATE APPEAL BOARD:**

I certify that the foregoing is a true copy of a certificate filed in my office this day of ______, 1976.

County Auditor
### Supplemental Detail

#### 1. General Fund — General Account for Merged Area # XT

**Resources — Receipts**

<table>
<thead>
<tr>
<th>LINE</th>
<th>Resources</th>
<th>FYE June 30, 1975</th>
<th>FYE June 30, 1976</th>
<th>FYE June 30, 1977</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cash</td>
<td>(54,802)</td>
<td>(1,415,984)</td>
<td>50,000</td>
</tr>
<tr>
<td>2</td>
<td>Investments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Encumbrance Reserve</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Net Beginning Balance</td>
<td>(54,802)</td>
<td>(1,415,984)</td>
<td>50,000</td>
</tr>
</tbody>
</table>

**Non-Tax Income:**

- 400 Student Fees: 5 - 122,776
- 410 Tuition: 6 - 1,920,224
- 421 General State Aid: 7 - 2,283,180
- 424 Vocational State Aid: 8 - 723,116
- 429 Other State Aid: 9 - 682,687
- 430-441 Federal Aid: 10 - 2,411,853
- 450-459 Sales — Service: 11 - 10,047
- 460 Other (Itemize): 12

**Rebates:**

- 14 - 154,079

**Interest, Indirect Costs:**

- 15 - 15,000

**Loan:**

- 16 - 825,000

**Unrestricted Fund Balance:**

- 17 - 1,704,559

**S/T Non-Tax Income:**

- 18 - 9,812,619

**Requirements: Expenditures and Reserve**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>Liberal Arts, Sciences</td>
<td>1,248,672</td>
<td>1,327,000</td>
<td>1,464,796</td>
</tr>
<tr>
<td>27</td>
<td>Vocational and Technical</td>
<td>2,814,571</td>
<td>2,843,000</td>
<td>3,792,886</td>
</tr>
<tr>
<td>28</td>
<td>Adult Education</td>
<td>1,151,350</td>
<td>1,368,000</td>
<td>1,563,100</td>
</tr>
<tr>
<td>29</td>
<td>Activities Related to Instruction</td>
<td>1,686,230</td>
<td>1,668,342</td>
<td>1,644,842</td>
</tr>
<tr>
<td>30</td>
<td>Administration</td>
<td>789,341</td>
<td>894,000</td>
<td>995,805</td>
</tr>
<tr>
<td>31</td>
<td>Student Services</td>
<td>745,339</td>
<td>1,047,000</td>
<td>1,313,697</td>
</tr>
<tr>
<td>32</td>
<td>Learning Resources</td>
<td>353,120</td>
<td>464,000</td>
<td>624,480</td>
</tr>
<tr>
<td>33</td>
<td>Physical Plant</td>
<td>1,864,259</td>
<td>1,228,000</td>
<td>1,162,383</td>
</tr>
<tr>
<td>34</td>
<td>Organized Research</td>
<td>38,192</td>
<td>66,000</td>
<td>77,627</td>
</tr>
</tbody>
</table>

**Closing Balance:**

- 47 - (1,415,984)
- 48 - (50,000)

**Requirements: Reserve — Net Closing Balance**

- 49 - (1,415,984)
- 50 - (50,000)

**Notes:**

- Includes: $25,000 State Loan Payback

---

**Table Footnotes:**

- Includes $25,000 Loan — Per Chapter 1096, Sec. 57, Code of Iowa
- Includes $25,000 Loan — Per Chapter 972,412 — 444, Code of Iowa
- Includes $25,000 State Loan Payback
**Summary of All Funds**

<table>
<thead>
<tr>
<th>REQUIREMENTS [EQUAL]</th>
<th>RESOURCES</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FUND:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>BUDGET</strong></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL FUND AS CERTIFIED</strong></td>
<td>$16,729,612</td>
</tr>
<tr>
<td><strong>ADJUST FOR TAX ASKINGS OVER STATUTORY LIMITS</strong></td>
<td>($13,966,704)</td>
</tr>
<tr>
<td><strong>BALANCE TO TAXES ACTUALLY LEVIED</strong></td>
<td>$16,002,408</td>
</tr>
<tr>
<td><strong>APPEAL BOARD REDUCTION</strong></td>
<td>($399,552)</td>
</tr>
<tr>
<td><strong>REDUCED CERTIFIED TOTAL FUND</strong></td>
<td>$15,603,859</td>
</tr>
</tbody>
</table>

**TENTATIVE**

1. **Valuation at Time of Decision - Subsequent Minor Revisions.**

**AFLA ARGU**

5/8/76
<table>
<thead>
<tr>
<th>REQUIREMENTS</th>
<th>[EQUAL]</th>
<th>RESOURCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXPENDITURES</td>
<td>CASH RESERVE</td>
<td>NON-TAX</td>
</tr>
<tr>
<td>$16.17 + 7-1-77 =</td>
<td>$50,000</td>
<td>$11,150,250</td>
</tr>
</tbody>
</table>

**TOTAL FUND AS CERTIFIED**

- $12,750,250
- $50,000
- $11,150,250
- $1,650,000

**ADJUST FOR TAX ASKINGS OVER STATUTORY LIMITS**

- $75,390
- $0
- $75,390

**BALANCE TO TAXES ACTUALLY LEVIED**

- $12,674,860
- $50,000
- $11,150,250
- $1,574,610

**APPEAL BOARD REDUCTION**

- $279,575
- $0
- $279,575

**REduced CERTIFIED TOTAL FUND**

- $12,395,285
- $50,000
- $11,150,250
- $1,295,025

**TENTATIVE**

- 1-1-75

- $1,715,853,945

- 100% VALUATION

**TENTATIVE**

- 1-1-75

- $1,715,853,945

- TAX RATE/M = TAX YIELD

- $20250

- $1,574,610

- $1,295,068

- **$33 OVER-ROUNDING**

* VALUATION AT TIME OF DECISION - SUBSEQUENT MINOR REVISIONS.

**ALAMEDA**

5/7/76
**MERGED AREA XI - AKENY**

**FUND: GENERAL - LOAN**

<table>
<thead>
<tr>
<th>REQUIREMENTS [EQUAL]</th>
<th>RESOURCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXPENDITURES</td>
<td>CASH RESERVE</td>
</tr>
<tr>
<td>$76,717 +</td>
<td>7-1-77 = INCOME + TAX</td>
</tr>
</tbody>
</table>

| TOTAL FUND AS CERTIFIED | $825,000 |
| ADJUST FOR TAX ASKINGS OVER STATUTORY LIMITS | < $37,695 |
| BALANCE TO TAXES ACTUALLY LEVIED | < 787,305 |
| APPEAL BOARD REDUCTION | < 0- |
| REDUCED CERTIFIED TOTAL FUND | < 787,305 |

**TENTATIVE**

<table>
<thead>
<tr>
<th>1-1-75</th>
<th>76-77</th>
</tr>
</thead>
<tbody>
<tr>
<td>100% VALUATION</td>
<td>100% VALUATION</td>
</tr>
<tr>
<td>$ 7,715,853,445*</td>
<td>$ 7,715,853,445*</td>
</tr>
</tbody>
</table>

| \[ \frac{\text{TAX RATE/M}}{\text{\%}} \] = \[ \frac{\text{TAX YIELD}}{\text{\%}} \] |
|--------|--------|
| \$ 0.1025 | \$ 787,305- |
| \$ 0.1025 | \$ 787,305- |

*VALUATION AT TIME OF DECISION. SUBSEQUENT MINOR REVISIONS*

**DECLARED 5/8/76**
### Merged Area XI - Aukeny

**Fund: General - IPERS**

<table>
<thead>
<tr>
<th>Requirements [Equal]</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td>Cash Reserve</td>
</tr>
<tr>
<td>$16,761 + 7-1-77 = Income + Tax</td>
<td></td>
</tr>
</tbody>
</table>

#### Total Fund as Certified

- $120,000
- $1,199,981
- $120,000

#### Adjust for Tax Askings Over Statutory Limits

- $120,000
- $1,199,981
- $120,000

#### Balance to Taxes Actually Levied

- Less than $19
- $1,199,981
- $120,000

#### Appeal Board Reduction

- $19

#### Reduced Certified Total Fund

- $1,199,981

### Calculation

**Tentative**

- 1-1-75
- 100% Valuation

- **Original Calculation**
  - $7,715,853,945

- **Calculation After Appeal Board Decision**
  - $7,715,853,945

**Tentative**

- **76-77**
- **Tax Rate/M**
- **Tax Yield**

- **Tentative**
  - **76-77**
  - **Tax Rate/M**
  - **Tax Yield**

**Valuation at Time of Decision:** Subsequent minor revisions.

**Notes:**

- **AFLAC**
  - 5/8/76
### Merged Area XI - Ankeny

#### Fund: General-Tort Liability

<table>
<thead>
<tr>
<th>REQUIREMENTS</th>
<th>EQUAL</th>
<th>RESOURCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$16,774</td>
<td>$7,115</td>
<td></td>
</tr>
<tr>
<td>$7,115</td>
<td>$7,115</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TOTAL FUND AS CERTIFIED</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$11,447</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ADJUST FOR TAX ASKINGS OVER STATUTORY LIMITS</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$16</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>BALANCE TO TAXES ACTUALLY LEVIED</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$11,431</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>APPEAL BOARD REDUCTION</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>-0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>REDUCED CERTIFIED TOTAL FUND</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$11,431</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Tentative

- 1/1/75

Original Valuation: $1,775,853,945 $1,775,853,945

Calculation after appeal board decision: $1,775,853,945

Tentative 76-77:

- Tax Rate/M = $0.00147
- Tax Yield = $11,431

* Valuation at time of decision. Subsequent minor revisions.
## Merged Area XI - Ankeny

**Fund: Schoolhouse - Plant**

<table>
<thead>
<tr>
<th>Requirements [Equal]</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures</strong></td>
<td><strong>Cash Reserve</strong></td>
</tr>
<tr>
<td>G16-77 + 7-1-77 =</td>
<td>0-</td>
</tr>
</tbody>
</table>

**Total Fund as Certified**

- **Adjusted for Tax Askins over Statutory Limits**
  - $113,084

**Balance to Taxes Actually Levied**

- **Appeal Board Reduction**
  - $1,409,831

**Reduced Certified Total Fund**

- **Tentative**
  - 1-1-75

<table>
<thead>
<tr>
<th>100% Valuation</th>
<th>Tax Rate/M</th>
<th>Tax Yield</th>
</tr>
</thead>
<tbody>
<tr>
<td>$7,115,853,945</td>
<td>$303.75</td>
<td>$2,361,914</td>
</tr>
</tbody>
</table>

**Original Calculation**

<table>
<thead>
<tr>
<th>Calculation After Appeal Board Decision</th>
<th>Tax Yield</th>
</tr>
</thead>
<tbody>
<tr>
<td>$7,115,853,945</td>
<td>$2,361,914</td>
</tr>
</tbody>
</table>

* Valuation at time of decision - subsequent minor revisions.

**Acreage**

5/18/76

**Final Levy on 5-Year Voted Levy**
To conform to Fiscal Year transition.
Upon an objector's petition duly filed under Chapter 24, 1975 Code of Iowa, "Local Budget Law," a hearing was held before the State Appeal Board, consisting of Treasurer Maurice Baringer, Auditor Lloyd Smith, and Comptroller Marvin Selden, on April 19, 1976. Officials of Merged Area XI appeared on behalf of the Board of Directors.

The following issues were presented to the State Appeal Board for consideration by the objectors:

1. That in two prior years Area XI has over-expended certified budgets without amended budget hearings being held as provided in Chapter 24, 1975 Code of Iowa.

2. The issuance by the College of a one-page budget document showing expenditures and receipts of over $16 million.

3. A proposed increase in the property tax levies for 1976/77 of over 98% in the general fund and over 90% in the plant fund.

Upon the entire record in this matter and upon consideration of the evidence filed by the parties, the Board makes the following:
Findings of Fact

Pursuant to the provisions of Chapter 24, 1975, Code of Iowa, qualified residents and taxpayers of the Area XI College District filed a protest and appeal against the 1976-77 budget adopted by the Board of Directors of the College and did appear at this hearing. Rebuttal of these issues and defense of the entire budget was presented by the board chairman and the area superintendent. Further, both support of the objection and support of the budget was presented by others in attendance.

Conclusions of Law

The appeal was made, the hearing was set, and the hearing was held. It was determined that the board did have jurisdiction and can make budget adjustments under the authority of Chapter 24, 1975 Code of Iowa. The board found that the protest was proper and upon motion of Mr. Selden, seconded by Mr. Smith, ruled that the Area XI budget for 1976/77 be decreased by the following:

1. The levy as requested for support of excess IPERS cost in the amount of $119,981 by the district be eliminated in its entirety inasmuch as there was no showing the increased employer contribution should not be absorbed by the general fund.

2. The total general fund levy in the amount of $2,457,000 shall be reduced by $279,525. This reduction represents equivalent dollars by which the Area XI general fund was overspent in the year beginning July 1, 1974 and consequently this reduction will serve to reinstate those dollars.

All other issues presented to the Appeal Board by the objectors and those present are denied.

Both the objectors, the board and its administration are to be complimented on the issues and their presentation:

Order

It is Hereby Ordered that the above action adjusting the Area XI 1976/77 budget be effected and communicated to the Polk County Auditor for his use in determining the tax askings. It is further
ordered that the total amount necessary to be raised by taxation be reduced to $4,428,286 and the total expenditures for fiscal year 7/1/76 to 6/30/77 be reduced to $15,626,451. If revenue from other sources is received to permit expenditures in excess of this amount, the Area XI board may amend this budget as authorized by Chapter 24, Code of Iowa, 1975. The Appeal Board requests that a re-certified budget complying with the ordered reduction be filed with the State Comptroller within ten days of their notification.

It is further ordered that the first five objectors be informed of the board's order.

STATE APPEAL BOARD

Maurice E. Baringer, Chairman

Marvin R. Selden, Jr., Vice-Chairman

Hugh H. Clarke, Acting Secretary