

Des Moines Area Community College

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Board of Directors Meeting Minutes

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5-10-1976

### **Board of Directors Meeting Minutes (May 10, 1976)**

DMACC

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DES MOINES AREA COMMUNITY COLLEGE  
2006 S. Ankeny Boulevard  
Ankeny, Iowa 50021

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 Schlaes, 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.

ADOPTION OF  
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.

ADJOURNMENT

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.

  
\_\_\_\_\_  
MAX KREAGER, Vice President

  
\_\_\_\_\_  
IRV STEINBERG, Secretary

DES MOINES AREA COMMUNITY COLLEGE  
2006 S. Ankeny Boulevard  
Ankeny, Iowa 50021

REGULAR MEETING

MAY 10, 1976

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.

ROLL CALL

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.

APPROVAL OF MINUTES

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.

CONSIDERATION OF BIDS FOR STUDENT CONSTRUCTED HOUSE AT CARROLL

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.

PERSONNEL ACTIONS

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.
3. An extension of leave of absence without pay be given to Maralee Frazee, Financial Aids, through June 30, 1976.
4. Approval of transfer of Equilla Johnson from CHES Coordinator to Counseling functions under AIDP funding, because of termination of CHES funding.

5. Terminate contract with Leola Stallings, effective June 16, 1976, due to expiration of funding of the Emergency Medical Services program on May 30, 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

DENTAL HYGIENE  
LAB RENTAL FEE

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.

APPROVAL OF  
ART APPRECIATION  
COURSE AT  
BOONE

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.

RENEWAL OF  
LEASE FOR  
CARROLL BLDG.  
TRADES CLASS

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.

RENEWAL OF  
LEASE FOR  
CARROLL AUTO  
CLASS

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.

LEASE FOR  
FARM VETS  
CLASS AT  
COLFAX

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.

CLAIMS &  
ACCOUNTS

It was moved by M. Campbell, seconded by D. Rowen, that the claims and accounts, as presented, be approved for payment. Motion passed.

APPROVAL OF  
ADDITIONAL  
NURSING  
SECTIONS

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 LPN'S; and one section for 30 new students) and that necessary additional approval be requested from the State Board. Motion passed.

STATUS OF  
COLLECTIVE  
BARGAINING

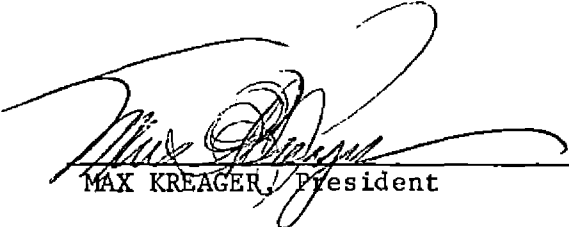
It was reported by Joe Borgen that both parties involved in the collective bargaining process have signed tentative approval of agreement reached which further indicates that bargaining had been conducted in good faith. The agreement has since been ratified by the unit on a vote taken May 7, 1976, and 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.

SPECIAL  
MEETING  
DATE SET FOR  
CONSIDERATION  
OF COLLECTIVE  
BARGAINING  
AGREEMENT

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.


ADJOURNMENT

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.



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MAX KREAGER, President



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IRV STEINBERG, Secretary

DES MOINES AREA COMMUNITY COLLEGE  
Agenda - Regular Meeting  
Monday, May 10, 1976  
Building #31 - Room 3115  
5:30 P.M.

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 *-Telenetwork*
- (b) Mid-Iowa Computer Center - Hetzel *Meet 4-28-76*
- (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:

- (1) Maralee Frazee, Financial Aids, extension of leave of absence without pay to June 30, 1976.

(d) Transfer:

- (1) Equilla Johnson from CHSS Coordinator to counseling functions under AIDP funded project, because of termination of CHSS funding. *eff: 4-15-76 upon line of replacement.*

(e) Termination of contract with Leola Stallings effective June 16, 1976 due to expiration of funding of the Emergency Medical Services program on May 30, 1976. *also item (P) Supplemental Agenda*

(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'.

*M. Campbell, 2d*  
*C. Galvin*  

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*SF 205*

*Donald M. Campbell*

*H. Goodman*  
*2d C. Galvin*

*H. Ueber*  
*2d E. Leonard*



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 Vets Ag)*

(l) Consideration of proposed house plans for next student built house at Carroll. *Defr 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. *N. Campbell, rd P. Rowan*

6. OTHER

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

7. PRESENTATION OF CLAIMS AND ACCOUNTS *N. Campbell, rd D. Rowan*

8. ADJOURNMENT

*C. Galvin, rd*  
*9:25*

*N.*

*M. Goshorn*  
*rd H. Blomquist*  
*E. Rowan*  
*D. Rowan*

*D. Rowan*  
*rd H. Campbell*

*Special meeting*  
*5-14-76*

*Approved*  
*to submit*  
*to state*  
*rd.*  
*for their approval*

## PERSONNEL RESUME'

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

SUPPLEMENTAL AGENDA

May 10, 1976

*D. Rowan, 2d W. Hetsel* — prepared resolution?

*get  
brochure*

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. (*\$599<sup>00</sup> tour cost*)

✓(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

## **des moines area community college**

2006 ANKENY BLVD., ANKENY, IOWA 50021

PHONE 964-0651

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

Location

Location

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.

# Memorandum

*Osby*  
**des moines area  
community college**

2006 ANKENY BLVD., ANKENY, IOWA 50021

PHONE 964-0651

DATE April 8, 1976

TO Vice Presidents, Deans, Directors Location

FROM Paul Lowery *PL* Location

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

*JW*

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

cl

cc: Harold Gamm  
Irv. Steinberg

DES MOINES AREA COMMUNITY COLLEGE  
SUMMARY REPORT OF EXPENDITURES & RECEIPTS  
AS OF March 31, 1976

GENERAL FUND EXPENDITURES:	Published	Working	Amount	Amount	Amount	Published	Working
Function	Budget	Budget	Received	Encumbered	Expended	Budget Bal.	Budget Bal.
General Education	\$ 1,327,000	\$ 1,266,946	\$	\$ 291,552	\$ 980,693	\$ 126,693	\$ 66,701
Career Education	3,843,000	3,244,037		726,158	2,096,786	1,020,056	421,092
Adult Education	1,368,000	1,354,234		176,345	919,080	272,575	258,810
Administration	894,000	989,960		134,803	723,380	35,817	131,776
Student Life	1,047,000	1,165,144		226,032	781,696	39,272	157,416
Learning Resources	464,000	384,000		60,578	256,042	147,380	67,380
Physical Plant	1,228,000	1,008,604		114,256	721,019	392,725	173,329
Organized Research	66,000	69,310		17,694	48,897	(519)	2,719
Sub Total	\$ 10,237,000	\$ 9,482,234	\$	\$ 1,747,418	\$6,455,593	\$ 2,033,989	\$ 1,279,223
Function Four	1,468,342	1,640,036		232,126	1,043,972	192,244	363,938
Totals	\$11,705,342	\$11,122,270	\$	\$ 1,979,544	\$7,499,565	\$ 2,226,233	\$ 1,643,161

## GENERAL FUND RECEIPTS:

Student Fees	75,000	130,800	105,628			(30,628)	25,172
Tuition	1,893,000	2,094,705	1,770,190			122,810	324,515
Property Tax	1,250,000	1,308,770	750,251			499,749	558,519
State General Aid	4,732,017	3,993,500	2,995,132			1,736,885	998,368
State Vocational Aid	781,921	893,753	457,259			324,662	436,494
Federal Support	1,258,062	961,174	464,023			794,039	497,151
Other Support	224,000	224,000	-			224,000	224,000
Other Income	23,000	158,509	55,929			(32,929)	102,580
Sub Totals	\$ 10,327,000	\$ 9,765,211	\$ 6,598,412	\$	\$	\$ 3,638,588	\$ 3,166,799
Function Four	1,468,342	1,640,036	621,241			847,101	1,018,795
Totals	\$ 11,705,342	\$ 11,405,247	\$ 7,219,653	\$	\$	\$ 4,485,689	\$ 4,185,594
Plant Fund Exp	1,484,000	2,523,000		395,846	2,127,154	(1,039,000)*	-0-
Plant Fund Income	\$ 1,484,000	\$ 1,363,823**	\$ 800,152	\$	\$	\$ 683,848	\$ 563,671

\* 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**

C  
O  
P  
Y



AMENDMENT OF CURRENT BUDGET

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 Bldg 31, Room 3115 (School District)

2006 SW Ankeny Blvd, Ankeny, Ia. May 10, 76, at 5:30 P.M., for the purpose of amending the current

Des Moines Area Community Coll 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.

The increase in expenditures set out above will be met from increased receipts and cash balances not budgeted or considered in the current budget.

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 (County Auditor, Clerk, 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.

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 Comm College, 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 found that the notice of time and place of hearing

had, according to law been published on the 16th day of April, 1976, 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 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

PLANT Fund from \$1,484,000.00 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. The amendment does not increase the taxes to be collected in the fiscal year ending June 30, 1976. The vote upon final adoption of the amendment was as follows:

Ayes: Maurice Campbell, Harold Welin, Cecil Galvin, Eldon Leonard, Walter Hetzel, Murray Goodman, Harry Bloomquist. Nays: None. (Signatures of Chairman and Secretary)

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 10th day of February, 1975

Dated this 10th day of May, 1976

Irv Steinberg (Auditor, Clerk, 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

COPY OF ADVERTISEMENT  
Exhibit "A"

STATE OF IOWA }  
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.

*Joseph W. Meyer*

Subscribed and sworn to before me by said affiant this 16<sup>th</sup> day of

April, 1976

*Lowell Carlson*

Notary Public in and for Polk County, Iowa

(R-341) NOTICE, RECORD OF HEARING AND CERTIFICATE TO AMEND CURRENT BUDGET

Section 245 Code of Iowa

NOTICE—The Board of Directors of Des Moines Area Community College of Polk, ET AL, County, Iowa, will meet at 8:30 P.M., Room 3115, 2006 SW Ankeny Blvd, Ankeny, Ia. May 10, 1976 at 5:30 P.M. for the purpose of amending the current Des Moines Area Community College budget adopted February 10, 1975, by increasing expenditures for the following reasons and in the following funds:

Plant Fund from \$1,454,000.00 to \$2,523,000.00

Reason: To include expenditures for Loan Payment.

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  
(County Auditor, Clerk, Secretary)

AMENDMENT OF CURRENT BUDGET

Iowa Official Form No. 15H-653A

FIDLAR & CHAMBERS CO., DAVENPORT, IOWA

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 Bldg 31, Room 319 of Polk, ET AL County, Iowa, School District) 2006 SW Ankeny Blvd, Ankeny, Ia. May 10, 1976, at 5:30 PM for the purpose of amending the current DES MOINES AREA COMMUNITY COLLEGE budget adopted February 10, 1975, by increasing expenditures

for the following reasons and in the following funds:

Reason: PLANT Fund from \$ 1,484,000.00 to \$ 2,523,000.00 To include expenditure for Loan Payment

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 found that the notice of time and place of hearing

had, according to law been published on the day of 1976, 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 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

PLANT Fund from \$ 1,484,000.00 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. The amendment does not increase the taxes to be collected in the fiscal year ending June 30, 1976. The vote upon final adoption of the amendment was as follows:

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 relating to the consideration of an amendment for expenditures and receipts (other than taxation) of the original budget adopted on 10th day of February, 1975.

Dated this 10th day of May, 1976.

(Auditor, Clerk, 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.

# D.M. school budget is cut \$213,000 by Appeal Board

By CHARLES BULLARD

Register 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 67½ 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

*School Board defends recently created committee to study the problems of declining Des Moines enrollments: PAGE 4A.*

money wasn't necessary to the 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

Please turn to Page 3A

# D.M. COMMUNITY COLLEGE BUDGET CUT \$399,556

## BUDGET

*Continued from Page One*

building program and because there was a lack of long-range planning by the district.

The appeal board's action in trimming the Des Moines Area Community College budget was greeted with dismay by college officials.

"We are, of course, disappointed," Paul Lowery, the college superintendent, said in an interview. "This will penalize the students . . . It will force us to . . . enroll 400 fewer students than we otherwise might have been able to enroll."

The taxpayers association asked the appeal board at a public hearing Apr. 19 to cut the college's 1976-77 budget by \$871,684. The appeal board — State Treasurer Maurice Baringer, State Comptroller Marvin Selden and State Auditor Lloyd Smith — granted 46 per cent of the association's request.

The college wanted to collect \$119,981 in property taxes to cover the increased employer contribution to the Iowa Public Employes Retirement System (IPERS). The appeal board disallowed that levy.

The appeal board cut another \$279,575 because the area school overspent its 1974-75 budget by that amount.

"This reduction will serve to reinsure 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 OK'd

By MARGARET ENGEL

Register Staff Writer

The Des Moines Area Community College's governing board approved contracts for 239 employes 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 Wiuff 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," Wiuff said. The City of Ankeny has said it cannot handle the extra load, he added. Wiuff suggested a temporary package plant, but several board members did not like the idea.

Wiuff 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 Pennsylvania governor told him: "This will be an exception."

Scranton is confident that the state com

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By DON MU

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Gen Fund Levy Requested

2,475,000

# ~~2,457,000~~

Less Reduction

279,575

Adjusted levy

2,195,425

$1,575,087 \times 1\frac{1}{2}$

2,363,265 \*

1,144,7

2,363,265

4,737,977 \*

4,428,286

309,691

279,575

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ORIGINAL Budget 16,229,612 \*

less Adjust Per Tax Assess 2,262,04 -

less APPEAL BOARD 3,995,56 -

15,603,852 \*

Total

Taxes 5,081,447 \*

Adj. Per Actual 2,262,04 -

APPEAL BOARD 3,995,56 -

4,455,687 \*

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State of Iowa  
OFFICE  
State Comptroller  
Des Moines

HON. ROBERT D. RAY  
GOVERNOR

MARVIN R. SELDEN, JR. C.P.A.  
COMPTROLLER

RECEIVED  
MAY 28 1976  
BUSINESS

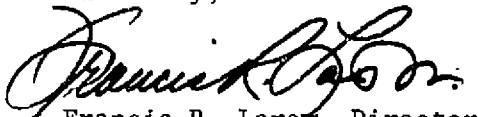
Re: Amendment of 1975-76 Budget

- COUNTY
- CITY
- MERGED AREA SCHOOL *DMACC*
- ASSESSOR
- AG EXTENSION
- HOSPITAL

Your amendment of current budget, dated \_\_\_\_\_, 197\_

*May 10*, 197\_ *6*

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

C  
O  
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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

dp  
Enclosures

cc: Paul Lowery, Supt.  
James Maloney, Polk Co. Auditor  
Richard Goodson, Jr.  
William Babcock  
Helen Goodner  
Roy Miller  
Clinton Miller

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State of Iowa

OFFICE

State Comptroller

Des Moines

May 12, 1976

MARVIN R. SELDEN, JR. C.P.A.

COMPTROLLER

HON. ROBERT D. RAY

GOVERNOR

Polk County Auditor  
James Maloney

Des Moines Area Community College  
(Merged Area XI)  
Max Kreager  
Paul Lowery

Taxpayer Petitioners:

Richard L. Goodson, Jr.  
William M. Babcock, Jr.  
Helen H. Goodner  
Roy L. Miller  
Clinton Max Miller

STATE APPEAL BOARD  
DECISION AND ORDER Supplementing  
Order of May 3, 1976

Des Moines Area Community College  
Budget Appeal  
Fiscal Year, July 1, 1976-June 30, 1977

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:

Col. C - FY 1976-77 Expenditures	\$15,603,852
Col. D - Cash Reserve 7-1-77	50,000
Col. E - FY 1976-77 Non-Tax Income	11,198,165
Col. G - FY 1976-77 Property Tax Levy	4,455,687

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*  
Maurice E. Baringer, Chairman

*Marvin R. Selden, Jr.*  
Marvin R. Selden, Jr., Vice-Chairman

*Lloyd R. Smith*  
Lloyd R. Smith, Member

RECEIVED  
MAY 17 1976  
SUPT'S OFFICE



# SUPPLEMENTAL DETAIL

RESOURCES — RECEIPTS	LINE	(A) FYE June 30, 1975	(B) FYE June 30, 1976	(C) FYE June 30, 1977
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REQUIREMENTS — EXPENDITURES AND RESERVE	LINE	(A) FYE June 30, 1975	(B) FYE June 30, 1976	(C) FYE June 30, 1977
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## 2. GENERAL FUND — Tort Liability Account

<b>Beginning Balance:</b>				
Cash	1			
Investments	2			
(Encumbrance Reserve)	3	XXXXXXXXXXXX	( )	XXXXXXXXXXXX
Net Beginning Balance	4			
<b>Non-Tax Income:</b>				
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S/T Non-Tax Income	9			
Col. E — Net Balance and Non-Tax	10			
Col. F — Property Tax	11	9,064	10,000	<del>11,447</del> 11,431
RESOURCES	12	9,064	10,000	<del>11,447</del> 11,431

<b>Expenditures:</b>				
	13			
	14			
S/T Expenditures	15			
<b>Encumbrances:</b>				
	16		XXXXXXXXXXXX	XXXXXXXXXXXX
	17		XXXXXXXXXXXX	XXXXXXXXXXXX
	18		XXXXXXXXXXXX	XXXXXXXXXXXX
S/T Encumbrances	19		XXXXXXXXXXXX	XXXXXXXXXXXX
Col. C* — Expenditures and Encumbrances	20	9,064	10,000	<del>11,447</del> 11,431
<b>Closing Balance:</b>				
Cash	21			
Investments	22			
(Encumbrance Reserve)	23	( )	XXXXXXXXXXXX	XXXXXXXXXXXX
Col. D — Reserve—Net Closing Balance	24			
REQUIREMENTS	25	9,064	10,000	<del>11,447</del> 11,431

\* Column A and B for prior years

## 3. SCHOOLHOUSE FUND — Plant Account

<b>Beginning Balance:</b>				
Cash	1	87,866	440,977	-
Investments	2	1,563,000	718,000	
(Encumbrance Reserve)	3	XXXXXXXXXXXX	( )	XXXXXXXXXXXX
Net Beginning Balance	4	1,650,866	1,159,177	-
<b>Non-Tax Income:</b>				
Federal Support	5	141,680	58,238	27,915
Interest Income	6	85,707	20,000	20,000
	7			
	8			
S/T Non-Tax Income	9	227,387	78,238	47,915
Col. E — Net Balance and Non-Tax	10	1,878,253	1,237,415	47,915
Col. F — Property Tax	11	574,944	1,250,000	2,475,000*
RESOURCES	12	2,453,197	2,487,415	2,522,915

<b>Expenditures:</b>				
	13			
	14			
S/T Expenditures	15	2,130,843	2,237,531	<del>2,522,915</del> 2,409,831
<b>Encumbrances:</b>				
	16		XXXXXXXXXXXX	XXXXXXXXXXXX
	17		XXXXXXXXXXXX	XXXXXXXXXXXX
	18		XXXXXXXXXXXX	XXXXXXXXXXXX
S/T Encumbrances	19		XXXXXXXXXXXX	XXXXXXXXXXXX
Col. C* — Expenditures and Encumbrances	20	2,130,843	2,237,531	<del>2,522,915</del> 2,409,831
<b>Closing Balance:</b>				
Cash	21	440,977		
Investments	22	718,200		
(Encumbrance Reserve)	23	( )	XXXXXXXXXXXX	XXXXXXXXXXXX
Col. D — Reserve—Net Closing Balance	24	1,159,177		
REQUIREMENTS	25	971,666	2,237,531	<del>2,522,915</del> 2,409,831

\* Column A and B for prior years

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Hardware requirements

Acceptance by users  
Acceptance by administrator

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                       
The number of disks developed for this lesson.
- e. Number of tape drives

30. What changes are you considering

\_\_\_\_\_

\_\_\_\_\_ and integration of course content.

\_\_\_\_\_

31. Name and title of person completing

\_\_\_\_\_

\_\_\_\_\_ EVALUATION REVIEW

Please return to:

Ronald B. McClurg  
Research Analyst  
Des Moines Area Community College  
Ankeny, Iowa 50021

# ADOPTED BUDGET AND CERTIFICATE MERGED AREA SCHOOL TAXES

Fiscal Year July 1, 1976 — June 30, 1977

File two copies of Adopted Budget, two copies of Supplemental Detail and Proof of Publication together with one additional Budget and Detail for each non-control county with control County Auditor immediately after hearing and by March 15, 1976.

MERGED AREA XI

CONTROL COUNTY

POLK

NAME DES MOINES AREA COMMUNITY COLLEGE

CERTIFICATION

To: County Auditors and Boards of Supervisors in the Counties of:

March 8, 1976.

- |  |  |
|--|--|
| ADAIR<br>AUDUBON<br>BOONE<br>CARROLL<br>CASS<br>CLARKE | CRAWFORD<br>DALLAS<br>GREENE<br>GUTHRIE<br>HAMILTON<br>HARDIN<br>JASPER<br>LUCAS<br>MADISON<br>MAHASKA<br>MARION<br>MARSHALL<br>POLK<br>POWESHIEK<br>SHELBY<br>STORY<br>WARREN |
|--|--|

I do hereby certify that at a meeting of the Board of Directors, held as provided by law on March 8, 1976, the following budget was adopted and tax levies voted on all taxable property of this Area and that said estimates and levies were made after public hearing as provided by law.

/s/ Irv Steinberg  
 Des Moines Area Community College  
 Address: 2006 S. W. Ankeny, Iowa 50021  
 Telephone: Area Code (515) 964-6543  
 Secretary

## ADOPTED BUDGET SUMMARY

FUND (Use Whole Dollars)	EXPENDITURES FOR YEAR			D Estimated Cash Reserve July 1, 1977	E Estimated Balance and All Other Receipts	F Estimated Amount (C+D-E) Necessary to Be Raised By Taxation	G (To be entered by Taxes Finally Entered)	H County Auditor) Approved Tax Rate
	A July 1, 1974 to June 30, 1975 Actual	B July 1, 1975 to June 30, 1976 Estimate	C July 1, 1976 to June 30, 1977 Proposed					
GENERAL:								
1. General	10,391,879	11,705,342	13,182,590 <del>13,575,250</del>	50,000	11,150,250	2,082,340 <del>2,475,000*</del>		
<del>1.a. IPERS</del> 2. Tort Liability	9,064	10,000	<del>120,000</del> 11,447 <b>11,431</b>	-	-	<del>120,000**</del> 11,447 <b>11,431</b>		
SCHOOLHOUSE:								
3. Plant	2,130,843	2,237,531	2,409,831 <del>2,522,915</del>	-	47,915	2,361,916 <del>2,475,000***</del>		
4. Bonds and Interest								
5. TOTAL	12,531,786	13,952,873	15,603,852 <del>16,229,612</del>	50,000	11,198,165	4,455,687 <del>5,081,447</del>		

NOTE: Following the budget hearing incorporate above any approved changes from the published estimates. Attach one copy of Schedule 633-A to each budget certificate. The amounts shown in Column C cannot exceed published estimates and represent maximum authorized expenditures.

\* Per Chapter 1096, Sec. 57, Code of Iowa  
 \*\*\*Per Chapter 1096, Sec. 58, Code of Iowa  
**Includes \$789,305 State Loan Payback**  
 100% VALUATION — AS OF JANUARY 1, 1975  
 (To be entered by Auditor)

Grand Total \$-----

COUNTY	VALUATION	COUNTY	VALUATION

CERTIFICATION APPROVED  
AND FILED IN  
STATE COMPTROLLER'S OFFICE

Proof of Publication Filed

Local Budget Division



## SUPPLEMENTAL DETAIL

**1. GENERAL FUND — General Account for Merged Area # XI**

RESOURCES — RECEIPTS	LINE	(A) FYE June 30, 1975	(B) FYE June 30, 1976	(C) FYE June 30, 1977
<b>Beginning Balance:</b>				
Cash	1	(54,802)	(1,415,984)	50,000
Investments	2			
(Encumbrance Reserve)	3	XXXXXXXXXXXX	( )	XXXXXXXXXXXX
Net Beginning Balance	4	(54,802)	(1,415,984)	50,000
<b>Non-Tax Income:</b>				
400 Student Fees	5	122,776	75,000	120,000
410 Tuition	6	1,920,224	1,893,000	2,175,000
421 General State Aid	7	2,283,180	4,732,017	4,553,243
424 Vocational State Aid	8	723,114	781,921	1,202,131
429 Other State Aid	9	482,687	224,000	265,000
430-449 Federal Aid	10	2,411,953	2,726,404	2,724,876
450-459 Sales — Service	11	10,047	8,000	15,000
460 Other: (Itemize)	12			
( Rebates	13			
(Interest, Indirect Costs	14	154,079	15,000	45,000
	15			
Loan	16		825,000	
	17			
Unrestricted Fund Balance	18	1,704,559		
	19			
	20			
	21			
S/T Non-Tax Income	22	9,812,619	11,280,342	11,100,250
Col. E — Net Balance and Non-Tax	23	9,757,817	9,864,358	11,150,250
Col. F — Property Tax	24	579,260	1,250,000	<del>2,595,000</del>
RESOURCES	25	10,337,077	11,114,358	<del>13,745,250</del>

**18,232.590**

REQUIREMENTS — EXPENDITURES AND RESERVE	LINE	(A) FYE June 30, 1975	(B) FYE June 30, 1976	(C) FYE June 30, 1977
<b>Expenditures:</b>				
Liberal Arts, Sciences	26	1,248,677	1,327,000	1,464,796
Vocational and Technical	27	2,814,571	3,843,000	3,792,884
Adult Education	28	1,151,550	1,368,000	1,543,100
Activities Related to Instruction	29	1,686,230	1,468,342	<del>1,984,394</del>
Administration	30	789,341	894,000	<del>1,932,889</del>
Student Services	31	745,939	1,047,000	1,313,697
Learning Resources	32	353,120	464,000	424,480
Physical Plant	33	1,564,259	1,228,000	1,161,383
Organized Research	34	38,192	66,000	77,627
	35			
	36			
	37			
	38			
	39			
	40			
S/T Expenditures	41	10,391,879	11,705,342	<del>13,695,250</del>
<b>Encumbrances:</b>				
	42		XXXXXXXXXXXX	XXXXXXXXXXXX
	43		XXXXXXXXXXXX	XXXXXXXXXXXX
	44		XXXXXXXXXXXX	XXXXXXXXXXXX
S/T Encumbrances	45		XXXXXXXXXXXX	XXXXXXXXXXXX
Col. C* — Expenditures and Encumbrances	46	10,391,879	11,705,342	<del>13,695,250</del>
<b>Closing Balance:</b>				
Cash	47	(1,415,984)	50,000	50,000
Investments	48			
(Encumbrance Reserve)	49	( )	XXXXXXXXXXXX	XXXXXXXXXXXX
Col. D — Reserve—Net Closing Balance	50	(1,415,984)	50,000	50,000
REQUIREMENTS	51	11,807,863	11,655,342	<del>13,645,250</del>

**1,589,218**  
**1,815,405**

**13,182,590**

**13,182,590**

**13,232,590**

\* Column A and B for prior years

\* Includes: ~~825,000~~ **787,305** Loan - Per Chapter 1096, Sec. 57, Code of Iowa  
~~120,000~~ IPERS Per Chapter 97B, 442 & 444 Code of Iowa




\*\* Includes \$825,000 State Loan Payback

**787,305**

MERGED AREA XI - ANKENY

SUMMARY OF ALL FUNDS

- 226,204  
- 399,556  
\$ - 625,760

FUND:	REQUIREMENTS [EQUAL]		RESOURCES	
	EXPENDITURES	CASH RESERVE	NON-TAX INCOME +	PROPERTY TAX
TOTAL BUDGET FUND AS CERTIFIED	\$ 16,229,612	\$ 50,000	\$ 11,198,165	\$ 5,081,447
ADJUST FOR TAX ASKINGS OVER STATUTORY LIMITS	< \$ 226,204 >	< -0- >		< \$ 226,204 >
BALANCE TO TAXES ACTUALLY LEVIED	\$ 16,003,408	\$ 50,000	\$ 11,198,165	\$ 4,855,243
APPEAL BOARD REDUCTION	< \$ 399,556 >			< \$ 399,556 >
REDUCED CERTIFIED TOTAL BUDGET FUND	\$ 15,603,852	\$ 50,000	\$ 11,198,165	\$ 4,455,687

16,229,612  
15,603,852  
\$ 625,760




	TENTATIVE * 1-1-75		TENTATIVE * 76-77		TENTATIVE * 76-77
	100% VALUATION	X	TAX RATE/M	=	TAX YIELD
ORIGINAL CALCULATION	\$ 7,715,853,945 *		\$ .62440		\$ 4,855,243
CALCULATION AFTER APPEAL BOARD DECISION	\$ 7,715,853,945 *		\$ .5730V		\$ 4,455,720 **

\*\* \$33 OVER-ROUNDING

\* VALUATION AT TIME OF DECISION. - SUBSEQUENT MINOR REVISIONS.

PELLAREW  
5/8/76

MERGED AREA XI - ANKENY

FUND: <u>GENERAL - REGULAR</u>	REQUIREMENTS [EQUAL]		RESOURCES	
	EXPENDITURES	CASH RESERVE	NON-TAX	PROPERTY
	FY 76-77 +	7-1-77 =	INCOME +	TAX
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 >			< \$ 279,575 >
REDUCED CERTIFIED TOTAL FUND	\$12,395,285	\$50,000	\$11,150,250	\$1,295,035




	TENTATIVE * 1-1-75	TENTATIVE * 76-77	TENTATIVE * 76-77
	100% VALUATION	TAX RATE/M	TAX YIELD
ORIGINAL CALCULATION	\$ 7,775,853,945 *	\$ .20250	\$ 1,574,610
CALCULATION AFTER APPEAL BOARD DECISION	\$ 7,775,853,945 *	\$ .16655	\$ 1,295,068 **
			** \$33 OVER-ROUNDING

\* VALUATION AT TIME OF DECISION. - SUBSEQUENT MINOR REVISIONS.

APL:AGW  
5/8/76



MERGED AREA XI - AUKENY




FUND: <u>GENERAL - LOAN</u>	REQUIREMENTS [EQUAL]		RESOURCES	
	EXPENDITURES	CASH RESERVE	NON-TAX	PROPERTY
	FY 76-77 +	7-1-77 =	INCOME +	TAX
TOTAL FUND AS CERTIFIED	\$ 825,000	-0-	-0-	\$ 825,000
ADJUST FOR TAX ASKINGS OVER STATUTORY LIMITS	< \$ 37,695 >	< -0- >		< \$ 37,695 >
BALANCE TO TAXES ACTUALLY LEVIED	\$ 787,305	-0-	-0-	\$ 787,305
APPEAL BOARD REDUCTION	< -0- >			< -0- >
<del>REDUCED</del> CERTIFIED TOTAL FUND	\$ 787,305	-0-	-0-	\$ 787,305

	TENTATIVE * 1-1-75		TENTATIVE * 76-77		TENTATIVE * 76-77
	100% VALUATION	X	TAX RATE/M	=	TAX YIELD
ORIGINAL CALCULATION	\$ 7,115,853,945 *		\$ .10125		\$ 787,305
CALCULATION AFTER APPEAL BOARD DECISION	\$ 7,115,853,945 *		\$ .10125		\$ 787,305

\* VALUATION AT TIME OF DECISION. - SUBSEQUENT MINOR REVISIONS.

ALLARGW  
5/8/76

MERGED AREA XI - ANKENY




FUND: <u>GENERAL - 1 PERS</u>	REQUIREMENTS [EQUAL]			RESOURCES
	EXPENDITURES	CASH RESERVE	NON-TAX	PROPERTY
	\$ 76-77 +	7-1-77 =	INCOME +	PROPERTY TAX
TOTAL FUND AS CERTIFIED	\$ 120,000	-0-	-0-	\$ 120,000
ADJUST FOR TAX ASKINGS OVER STATUTORY LIMITS	< \$ 19 >	< -0- >		< \$ 19 >
BALANCE TO TAXES ACTUALLY LEVIED	\$ 119,981	-0-	-0-	\$ 119,981
APPEAL BOARD REDUCTION	< \$ 119,981 >			< \$ 119,981 >
REDUCED CERTIFIED TOTAL FUND	\$ -0-	\$ -0-	\$ -0-	\$ -0-

	TENTATIVE * 1-1-75 100% VALUATION	X	TENTATIVE * 76-77 TAX RATE/M =	=	TENTATIVE * 76-77 TAX YIELD
ORIGINAL CALCULATION	\$ 7,715,853,945 *		\$ .01543		\$ 119,981
CALCULATION AFTER APPEAL BOARD DECISION	7,715,853,945 *		NONE		\$ -0-

\* VALUATION AT TIME OF DECISION. - SUBSEQUENT MINOR REVISIONS.

PLARGW  
5/8/76

MERGED AREA XI - AUKENY




FUND: <u>GENERAL-TORT LIABILITY</u>	REQUIREMENTS [EQUAL]		RESOURCES	
	EXPENDITURES	CASH RESERVE	NON-TAX	PROPERTY
	FY 76-77 +	7-1-77 =	INCOME +	PROPERTY TAX
TOTAL FUND AS CERTIFIED	\$ 11,447	-0-	-0-	\$ 11,447
ADJUST FOR TAX ASKINGS OVER STATUTORY LIMITS	< \$ 16 >	< -0- >		< \$ 16 >
BALANCE TO TAXES ACTUALLY LEVIED	\$ 11,431	-0-	-0-	\$ 11,431
APPEAL BOARD REDUCTION	< -0- >			< -0- >
<del>REDUCED</del> CERTIFIED TOTAL FUND	\$ 11,431	\$ -0-	\$ -0-	\$ 11,431

	TENTATIVE * 1-1-75		TENTATIVE * 76-77		TENTATIVE * 76-77
	100% VALUATION	X	TAX RATE/M	=	TAX YIELD
ORIGINAL CALCULATION	\$ 7,775,853,945 *		\$ .00147		\$ 11,431
CALCULATION AFTER APPEAL BOARD DECISION	\$ 7,775,853,945 *		\$ .00147		\$ 11,431

\* VALUATION AT TIME OF DECISION. - SUBSEQUENT MINOR REVISIONS.

FR LARGW  
5/8/76

MERGED AREA XI - ANKENY

FUND: <u>SCHOOLHOUSE - PLANT</u>	REQUIREMENTS [EQUAL]		RESOURCES	
	EXPENDITURES	CASH RESERVE	NON-TAX INCOME +	PROPERTY TAX
TOTAL FUND AS CERTIFIED <sup>XXX</sup>	\$ 2,577,915	-0-	\$ 47,915	\$ 2,475,000
ADJUST FOR TAX ASKINGS OVER STATUTORY LIMITS	< \$ 113,084 >	< -0- >		< \$ 113,084 >
BALANCE TO TAXES ACTUALLY LEVIED	\$ 2,409,831	-0-	\$ 47,915	\$ 2,361,916
APPEAL BOARD REDUCTION	< -0- >			< -0- >
<del>REDUCED</del> CERTIFIED TOTAL FUND	\$ 2,409,831	-0-	\$ 47,915	\$ 2,361,916

	TENTATIVE * 1-1-75 100% VALUATION	X	TENTATIVE * 76-77 TAX RATE/M =	=	TENTATIVE * 76-77 TAX YIELD
ORIGINAL CALCULATION	\$ 1,115,853,945 *		\$ .30375		\$ 2,361,916
CALCULATION AFTER APPEAL BOARD DECISION	\$ 1,115,853,945 *		\$ .30375		\$ 2,361,916

\* VALUATION AT TIME OF DECISION. - SUBSEQUENT MINOR REVISIONS.

FR LARGW  
5/8/76

\*\*\* FINAL LEVY ON 5-YEAR VOTED LEVY  
TO CONFORM TO FISCAL YEAR TRANSITION.



*Call Fran  
revised  
letter*

*file  
State  
Appeal*

RECEIVED  
MAY 6 1976  
BUSINESS

MAURICE E. BARINGER  
TREASURER

STATE OF IOWA  
OFFICE OF TREASURER OF STATE  
DES MOINES  
50319

ROBERT D. RAY  
GOVERNOR

May 3, 1976

Polk County Auditor  
James Maloney

Taxpayer Petitioners:

Des Moines Area Community College  
(Merged Area XI)  
Max Kreager  
Paul Lowery

Richard L. Goodson, Jr.  
William M. Babcock, Jr.  
Helen H. Goodner  
Roy L. Miller  
Clinton Max Miller

STATE APPEAL BOARD  
DECISION AND ORDER

Des Moines Area Community College  
Budget Appeal  
Fiscal Year, July 1, 1976-June 30, 1977

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:

5/3/76

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 \$279,575. 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.

*error* → (2,475,000)

*total amount to it*

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

281-5512

5/3/76

4,455,687

15,603,852

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

1  
over to  
from  
& Robert

Maurice E. Baringer  
Maurice E. Baringer, Chairman

Marvin R. Selden, Jr.  
Marvin R. Selden, Jr., Vice-Chairman

Lloyd R. Smith  
Lloyd R. Smith, Member

4,455,687  
4,428,286

\$ 27,401

greater than  
letter

ATTEST:

Hugh H. Clarke  
Hugh H. Clarke, Acting Secretary

279,575  
120  
399,575