

## ADOPTED WEST DES MOINES SCHOOL BUDGET SUMMARY

District No. 6957

Department of Management - Form S-AB

|  |            | Budget 2015        | Re-est. 2014       | Actual 2013        |
|--|------------|--------------------|--------------------|--------------------|
| Taxes Levied on Property                       | 1          | 54,212,766         | 54,463,569         | 52,935,461         |
| Utility Replacement Excise Tax                 | 2          | 896,437            | 768,162            | 907,498            |
| Income Surtaxes                                | 3          | 0                  | 0                  | 0                  |
| Tuition\Transportation Received                | 4          | 5,186,605          | 4,442,800          | 5,186,605          |
| Earnings on Investments                        | 5          | 209,061            | 239,025            | 302,035            |
| Nutrition Program Sales                        | 6          | 2,400,000          | 2,312,338          | 2,438,304          |
| Student Activities and Sales                   | 7          | 2,063,693          | 2,048,786          | 1,911,051          |
| Other Revenues from Local Sources              | 8          | 12,050,089         | 12,102,942         | 12,602,221         |
| Revenue from Intermediary Sources              | 9          | 144,165            | 144,000            | 144,165            |
| State Foundation Aid                           | 10         | 43,730,423         | 41,196,048         | 39,777,398         |
| Instructional Support State Aid                | 11         | 0                  | 0                  | 0                  |
| Other State Sources                            | 12         | 633,729            | 2,558,078          | 707,379            |
| Commercial & Industrial Replacement            | 13         | 1,261,681          | 0                  | 0                  |
| Title I Grants                                 | 14         | 895,691            | 983,830            | 895,691            |
| IDEA and Other Federal Sources                 | 15         | 4,074,751          | 3,936,192          | 3,675,788          |
| <b>Total Revenues</b>                          | <b>16</b>  | <b>127,759,091</b> | <b>125,195,770</b> | <b>121,483,596</b> |
| General Long-Term Debt Proceeds                | 17         | 0                  | 30,057,015         | 0                  |
| Transfers In                                   | 18         | 7,154,561          | 12,269,275         | 27,663,013         |
| Proceeds of Fixed Asset Dispositions           | 19         | 49,913             | 50,000             | 49,913             |
| <b>Total Revenues &amp; Other Sources</b>      | <b>20</b>  | <b>134,963,565</b> | <b>167,572,060</b> | <b>149,196,522</b> |
| Beginning Fund Balance                         | 21         | 34,192,101         | 36,053,940         | 63,469,543         |
| <b>Total Resources</b>                         | <b>22</b>  | <b>169,155,666</b> | <b>203,626,000</b> | <b>212,666,065</b> |
|  |            |                    |                    |                    |
| <b>*Instruction</b>                            | <b>23</b>  | <b>72,933,110</b>  | <b>71,047,560</b>  | <b>69,032,391</b>  |
| Student Support Services                       | 24         | 3,727,490          | 3,618,873          | 3,283,068          |
| Instructional Staff Support Services           | 25         | 5,405,263          | 7,571,828          | 4,760,896          |
| General Administration                         | 26         | 2,325,615          | 2,913,212          | 2,024,145          |
| School/Building Administration                 | 27         | 4,695,935          | 4,559,160          | 4,620,464          |
| Business & Central Administration              | 28         | 3,390,040          | 3,298,565          | 3,167,741          |
| Plant Operation and Maintenance                | 29         | 9,814,935          | 9,919,557          | 9,182,844          |
| Student Transportation                         | 30         | 4,160,346          | 4,640,532          | 4,086,743          |
| This row is intentionally left blank           | 31         | 0                  | 0                  | 0                  |
| <b>*Total Support Services (lines 24-31)</b>   | <b>31A</b> | <b>33,519,624</b>  | <b>36,521,727</b>  | <b>31,125,901</b>  |
| <b>*Noninstructional Programs</b>              | <b>32</b>  | <b>7,425,000</b>   | <b>7,341,167</b>   | <b>7,245,082</b>   |
| Facilities Acquisition and Construction        | 33         | 14,637,692         | 32,250,296         | 33,341,453         |
| Debt Service                                   | 34         | 13,879,950         | 6,143,818          | 6,076,145          |
| AEA Support - Direct to AEA                    | 35         | 3,991,670          | 3,593,711          | 3,412,956          |
| <b>*Total Other Expenditures (lines 33-35)</b> | <b>35A</b> | <b>32,509,312</b>  | <b>41,987,825</b>  | <b>42,830,554</b>  |
| <b>Total Expenditures</b>                      | <b>36</b>  | <b>146,387,046</b> | <b>156,898,279</b> | <b>150,233,928</b> |
| Transfers Out                                  | 37         | 182,267            | 12,535,620         | 26,378,197         |
| <b>Total Expenditures &amp; Other Uses</b>     | <b>38</b>  | <b>146,569,313</b> | <b>169,433,899</b> | <b>176,612,125</b> |
| Ending Fund Balance                            | 39         | 22,586,353         | 34,192,101         | 36,053,940         |
| <b>Total Requirements</b>                      | <b>40</b>  | <b>169,155,666</b> | <b>203,626,000</b> | <b>212,666,065</b> |

|  |    | General (10) | Special Revenue |                 |           |  |                                    | This Column is Blank |    |
|--|----|--------------|-----------------|-----------------|-----------|--|------------------------------------|----------------------|----|
|  |    |              | Activity (21)   | Management (22) | PERL (24) | Entrp(23)Equal(25)<br>Lib(29)SpecRev(27) | Emg Levy (26) /<br>Disaster R (28) |                      |    |
| <b>Resources:</b>                                  |    |              |                 |                 |           |  |                                    |                      |    |
| Taxes Levied on Property                           | 1  | 42,730,632   |                 | 3,752,009       | 547,324   | 0  | 0                                  |                      | 1  |
| Utility Replacement Excise Tax                     | 2  | 709,415      |                 | 62,545          | 9,123     | 0  | 0                                  |                      | 2  |
| Income Surtaxes                                    | 3  |              |                 |                 |           |  |                                    |                      | 3  |
| Tuition\Transportation Received                    | 4  | 5,186,605    |                 |                 |           |  |                                    |                      | 4  |
| Earnings on Investments                            | 5  | 183,561      | 10,000          |                 |           |  |                                    |                      | 5  |
| Nutrition Program Sales                            | 6  |              |                 |                 |           |  |                                    |                      | 6  |
| Student Activities and Sales                       | 7  | 168,693      | 1,895,000       |                 |           |  |                                    |                      | 7  |
| Other Revenues from Local Sources                  | 8  | 1,182,825    | 125,000         |                 |           |  |                                    |                      | 8  |
| Revenue from Intermediary Sources                  | 9  | 144,165      |                 |                 |           |  |                                    |                      | 9  |
| State Foundation Aid                               | 10 | 43,730,423   |                 |                 |           |  |                                    |                      | 10 |
| Instructional Support State Aid                    | 11 | 0            |                 |                 |           |  |                                    |                      | 11 |
| Other State Sources                                | 12 | 479,729      |                 |                 |           |  |                                    |                      | 12 |
| Commercial & Industrial Replacement                | 13 | 990,006      |                 | 86,533          | 12,623    | 0  | 0                                  |                      | 13 |
| Title I Grants                                     | 14 | 895,691      |                 |                 |           |  |                                    |                      | 14 |
| IDEA and Other Federal Sources                     | 15 | 1,874,751    |                 |                 |           |  |                                    |                      | 15 |
| Total Revenues                                     | 16 | 98,276,496   | 2,030,000       | 3,901,087       | 569,070   | 0  | 0                                  |                      | 16 |
| General Long-Term Debt Proceeds                    | 17 |              |                 |                 |           |  |                                    |                      | 17 |
| Transfers In/Special Items/Upward Adj              | 18 | 137,086      | 75,500          |                 |           |  |                                    |                      | 18 |
| Proceeds of Fixed Asset Dispositions               | 19 | 49,913       |                 |                 |           |  |                                    |                      | 19 |
| Total Revenues & Other Sources                     | 20 | 98,463,495   | 2,105,500       | 3,901,087       | 569,070   | 0  | 0                                  |                      | 20 |
| Beginning Fund Balance                             | 21 | 8,773,290    | 939,287         | 10,201,715      | 246,241   | 0  | 0                                  |                      | 21 |
| Total Resources                                    | 22 | 107,236,785  | 3,044,787       | 14,102,802      | 815,311   | 0  | 0                                  |                      | 22 |
| <b>Requirements:</b>                               |    |              |                 |                 |           |  |                                    |                      |    |
| Instruction  | 23 | 69,823,272   | 2,102,500       | 696,338         | 51,000    |  |                                    |                      | 23 |
| Student Support Services                           | 24 | 3,726,490    |                 |                 | 1,000     |  |                                    |                      | 24 |
| Instructional Staff Support Services               | 25 | 5,405,263    |                 |                 |           |  |                                    |                      | 25 |
| General Administration                             | 26 | 842,471      |                 | 1,454,144       | 26,000    |  |                                    |                      | 26 |
| School/Building Administration                     | 27 | 4,695,935    |                 |                 |           |  |                                    |                      | 27 |
| Business & Central Administration                  | 28 | 3,070,040    | 10,000          |                 | 10,000    |  |                                    |                      | 28 |
| Plant Operation and Maintenance                    | 29 | 7,775,417    |                 | 1,549,518       |           |  |                                    |                      | 29 |
| Student Transportation                             | 30 | 4,065,846    |                 |                 | 2,500     |  |                                    |                      | 30 |
| This row is intentionally left blank               | 31 |              |                 |                 |           |  |                                    |                      | 31 |
| Noninstructional Programs                          | 32 |              |                 |                 | 520,000   |  |                                    |                      | 32 |
| Facilities Acquisition and Construction            | 33 |              |                 |                 |           |  |                                    |                      | 33 |
| Debt Service (Principal, interest, fiscal charges) | 34 |              |                 |                 |           |  |                                    |                      | 34 |
| AEA Support - Direct to AEA                        | 35 | 3,991,670    |                 |                 |           |  |                                    |                      | 35 |
| Total Expenditures                                 | 36 | 103,396,404  | 2,112,500       | 3,700,000       | 610,500   | 0  | 0                                  |                      | 36 |
| Transfers Out/Special Items/Down Adj               | 37 |              |                 |                 | 30,000    |  |                                    |                      | 37 |
| Total Expenditures & Other Uses                    | 38 | 103,396,404  | 2,112,500       | 3,700,000       | 640,500   | 0  | 0                                  |                      | 38 |
| Ending Fund Balance                                | 39 | 3,840,381    | 932,287         | 10,402,802      | 174,811   | 0  | 0                                  |                      | 39 |
| Total Requirements                                 | 40 | 107,236,785  | 3,044,787       | 14,102,802      | 815,311   | 0  | 0                                  |                      | 40 |

WEST DES MOINES

**Resources:**

|                                       |    | Capital Projects (30-39) |           |                | Debt Service<br>-40 | Proprietary    |                  | Re-estimated<br>FY14 | Actual<br>FY13 |    |
|---------------------------------------|----|--------------------------|-----------|----------------|---------------------|----------------|------------------|----------------------|----------------|----|
|                                       |    | Sales Tax (33)           | PPEL (36) | Other Cap Proj |                     | Nutrition (61) | Oth Entp (62-69) |                      |                |    |
| Taxes Levied on Property              | 1  |                          | 7,182,801 |                | 0                   |                |                  | 54,463,569           | 52,935,461     | 1  |
| Utility Replacement Excise Tax        | 2  |                          | 115,354   |                | 0                   |                |                  | 768,162              | 907,498        | 2  |
| Income Surtaxes                       | 3  |                          |           |                |                     |                |                  | 0                    | 0              | 3  |
| Tuition/Transportation Received       | 4  |                          |           |                |                     |                |                  | 4,442,800            | 5,186,605      | 4  |
| Earnings on Investments               | 5  | 2,000                    |           |                |                     | 4,500          | 9,000            | 239,025              | 302,035        | 5  |
| Nutrition Program Sales               | 6  |                          |           |                |                     | 2,400,000      |                  | 2,312,338            | 2,438,304      | 6  |
| Student Activities and Sales          | 7  |                          |           |                |                     |                |                  | 2,048,786            | 1,911,051      | 7  |
| Other Revenues from Local Sources     | 8  | 7,944,264                |           |                |                     | 27,000         | 2,771,000        | 12,102,942           | 12,602,221     | 8  |
| Revenue from Intermediary Sources     | 9  |                          |           |                |                     |                |                  | 144,000              | 144,165        | 9  |
| State Foundation Aid                  | 10 |                          |           |                |                     |                |                  | 41,196,048           | 39,777,398     | 10 |
| Instructional Support State Aid       | 11 |                          |           |                |                     |                |                  | 0                    | 0              | 11 |
| Other State Sources                   | 12 |                          |           |                |                     | 31,000         | 123,000          | 2,558,078            | 707,379        | 12 |
| Commercial & Industrial Replacement   | 13 |                          | 172,519   |                | 0                   |                |                  | 0                    | 0              | 13 |
| Title I Grants                        | 14 |                          |           |                |                     |                |                  | 983,830              | 895,691        | 14 |
| IDEA and Other Federal Sources        | 15 |                          |           |                |                     | 2,200,000      |                  | 3,936,192            | 3,675,788      | 15 |
| Total Revenues                        | 16 | 7,946,264                | 7,470,674 | 0              | 0                   | 4,662,500      | 2,903,000        | 125,195,770          | 121,483,596    | 16 |
| General Long-Term Debt Proceeds       | 17 |                          |           |                |                     |                |                  | 30,057,015           | 0              | 17 |
| Transfers In/Special Items/Upward Adj | 18 |                          |           |                | 6,939,975           |                | 2,000            | 12,269,275           | 27,663,013     | 18 |
| Proceeds of Fixed Asset Dispositions  | 19 |                          |           |                |                     |                |                  | 50,000               | 49,913         | 19 |
| Total Revenues & Other Sources        | 20 | 7,946,264                | 7,470,674 | 0              | 6,939,975           | 4,662,500      | 2,905,000        | 167,572,060          | 149,196,522    | 20 |
| Beginning Fund Balance                | 21 | 7,638,993                | 2,408,215 | 0              | 0                   | 2,765,636      | 1,218,724        | 36,053,940           | 63,469,543     | 21 |
| Total Resources                       | 22 | 15,585,257               | 9,878,889 | 0              | 6,939,975           | 7,428,136      | 4,123,724        | 203,626,000          | 212,666,065    | 22 |

**Requirements:**

|  |    |            |           |   |           |           |           |             |             |    |
|--|----|------------|-----------|---|-----------|-----------|-----------|-------------|-------------|----|
| Instruction  | 23 |            |           |   |           |           | 260,000   | 71,047,560  | 69,032,391  | 23 |
| Student Support Services                           | 24 |            |           |   |           |           |           | 3,618,873   | 3,283,068   | 24 |
| Instructional Staff Support Services               | 25 |            |           |   |           |           |           | 7,571,828   | 4,760,896   | 25 |
| General Administration                             | 26 |            |           |   |           | 3,000     |           | 2,913,212   | 2,024,145   | 26 |
| School/Building Administration                     | 27 |            |           |   |           |           |           | 4,559,160   | 4,620,464   | 27 |
| Business & Central Administration                  | 28 |            | 208,000   |   |           | 80,000    | 12,000    | 3,298,565   | 3,167,741   | 28 |
| Plant Operation and Maintenance                    | 29 |            | 45,000    |   |           | 140,000   | 305,000   | 9,919,557   | 9,182,844   | 29 |
| Student Transportation                             | 30 |            |           |   |           | 20,000    | 72,000    | 4,640,532   | 4,086,743   | 30 |
| This row is intentionally left blank               | 31 |            |           |   |           |           |           | 0           | 0           | 31 |
| Noninstructional Programs                          | 32 |            |           |   |           | 4,400,000 | 2,505,000 | 7,341,167   | 7,245,082   | 32 |
| Facilities Acquisition and Construction            | 33 | 13,469,758 | 1,167,934 |   |           |           |           | 32,250,296  | 33,341,453  | 33 |
| Debt Service (Principal, interest, fiscal charges) | 34 | 1,051,785  | 5,888,190 |   | 6,939,975 |           |           | 6,143,818   | 6,076,145   | 34 |
| AEA Support - Direct to AEA                        | 35 |            |           |   |           |           |           | 3,593,711   | 3,412,956   | 35 |
| Total Expenditures                                 | 36 | 14,521,543 | 7,309,124 | 0 | 6,939,975 | 4,643,000 | 3,154,000 | 156,898,279 | 150,233,928 | 36 |
| Transfers Out/Special Items/Down Adj               | 37 |            |           |   |           |           | 152,267   | 12,535,620  | 26,378,197  | 37 |
| Total Expenditures & Other Uses                    | 38 | 14,521,543 | 7,309,124 | 0 | 6,939,975 | 4,643,000 | 3,306,267 | 169,433,899 | 176,612,125 | 38 |
| Ending Fund Balance                                | 39 | 1,063,714  | 2,569,765 | 0 | 0         | 2,785,136 | 817,457   | 34,192,101  | 36,053,940  | 39 |
| Total Requirements                                 | 40 | 15,585,257 | 9,878,889 | 0 | 6,939,975 | 7,428,136 | 4,123,724 | 203,626,000 | 212,666,065 | 40 |

**LONG TERM DEBT SCHEDULE  
GENERAL OBLIGATION BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS  
WEST DES MOINES**

Form includes ALL long term debt. Row 1 FINAL COLUMN is only Loans paid by VPPEL Tax. Rows 3-25 FINAL COLUMN is only G.O. Debt paid by Debt Service Tax.

| Project Name (A)                                | Amount of Issue (B) | Date Certified to County Auditor (C) | Principal Due FY15 (D) | Interest Due FY15 +(E) | Bond Registration Due FY15 +(F) | Total Obligation Due FY15 =(G) | Amount Paid from Other Sources & Fund Balance in Appropriate Fund -(H) | VPPEL Loan Paid by VPPEL Taxes or GO Bond Amount Paid by Budget Year Debt Service Taxes =(I) |
|---|---------------------|--------------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|--|--|
| (1) All Voted PPEL Loan agreements on this line | 51,825,000          |                                      | 4,855,000              | 1,032,190              | 0                               | 5,887,190                      |  | 5,887,190  |
| (2) All Other Long Term Debt Below this line    |                     |                                      |                        |                        |                                 |                                |  |  |
| (3) Sales Tax Revenue Bonds 2012                | 10,000,000          |                                      | 0                      | 255,390                | 1,000                           | 256,390                        | 256,390  | 0  |
| (4) Sales Tax Revenue Bonds 2013                | 10,000,000          |                                      | 495,000                | 299,395                | 1,000                           | 795,395                        | 795,395  | 0  |
| (5)   |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (6)   |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (7)   |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (8)   |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (9)   |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (10)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (11)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (12)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (13)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (14)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (15)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (16)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (17)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (18)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (19)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (20)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (21)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (22)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (23)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (24)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| (25)  |                     |                                      |                        |                        |                                 | 0                              |  | 0  |
| -26 Totals (Lines 3-25)                         |                     |                                      | 495,000                | 554,785                | 2,000                           | 1,051,785                      | 1,051,785  | 0  |