

**FISCAL YEAR 2018
PRELIMINARY BUDGET & FINANCIAL STATEMENTS**

April 18, 2017

BOARD OF DIRECTORS

Teree Caldwell-Johnson, Chair
Cindy Elsbernd, Vice Chair
Heather Anderson
Rob X. Barron
Connie Boesen
Dionna Langford
Natasha Newcomb

Thomas Ahart, Superintendent

***Report issued by the Office of Business and Finance
Thomas Harper, Chief Financial Officer
(515) 242-7745***



The district extends special thanks to the budget development and design team:

Casaundra Christensen

Emily Truitt

Jessica Buchheit

Joel Etienne

Kevin Oleson

Nick Lenhardt

Pam Gomez

Adam Rohwer

TABLE OF CONTENTS

PART 1: Introductory Section	8
Superintendent’s Message	10
Organizational Executive Summary.....	12
Financial Executive Summary.....	28
Informational Executive Summary.....	34
PART 2: Organizational Section	44
Des Moines: A Vibrant & Diverse City	46
Des Moines Public Schools: A Leader in Urban Education	48
Largest School District in Iowa.....	48
Exceptional Educational Opportunities.....	49
Outstanding Workforce.....	50
DMPS School Snapshots.....	57
District Governance & Leadership.....	84
School Board.....	84
Legal Autonomy & Fiscal Independence	89
First-Level District Administration	89
Organization Chart.....	90
Des Moines Public Schools: Vision for the Future	91
District Mission & Goals.....	91
Strategic School Improvement Strategies.....	93
District Improvement Initiatives.....	95
Budget Process	107
Budgeting Principals	107
Basis of Budgeting	108
Budget Planning.....	111
Budget Development.....	112
Financial Policies, Budgetary Assumptions & Constraints	117
Guiding Limitations, Policies & Parameters.....	117
Assumptions for a Balanced Budget.....	122
Financial & Budgetary Constraints	125
Fund Structures & Descriptions	135
Department/Fund Relationship.....	142

PART 3: Financial Section	144
Summary All Funds	146
Consolidated Fund Financial Schedules.....	153
Fund Balances	154
Governmental Funds	155
Operating Fund	
Special Revenue Funds	
Capital Projects Funds	
Debt Service Fund	
Proprietary Funds	170
Enterprise Funds	
Internal Service Funds	
Fiduciary Funds	181
Private Purpose Trust Funds	
Revenues & Expenditures.....	188
All Funds.....	188
General Fund.....	191
Special Revenue Fund.....	204
Capital Projects Fund	205
Debt Service Fund	206
Enterprise Fund	207
Long-Range Financial Plans.....	208
Purpose.....	208
Approach to Financial Planning	208
Key Issues	210
Maintaining the Financial Health of the District.....	210
General Fund Fiscal Outlook through FY 2022	213
Capital Projects.....	216
Capital Expenditures	216
Capital Improvements.....	218
Impact of Capital Investments	238
Debt.....	248
Capital Improvements & Bonding.....	248
Disclosures	256
Post-Employment Benefits	256
Classification of Fund Balances per GASB 54.....	259

PART 4: Informational Section	262
Des Moines Public Schools: At a Glance	264
Enrollment	264
District Demographics.....	267
Student Performance Measures.....	271
Property Taxes	277
Property Tax Rate	277
Impact on Taxpayer.....	279
Capital Improvements & Bonding.....	284
Personnel.....	287
Major Des Moines Metro Employers	287
Ten Year Employment Trends.....	288
Staffing Analysis by the Council of the Great City Schools.....	290
Personnel: Past Year, Current Year, & Budget Year	292
District Departments	298
Office of the Superintendent.....	298
Office of Academics.....	303
Office of Business & Finance.....	312
Office of Human Resources.....	322
Office of Operations	331
Office of Schools	341
Glossary	353
Acronyms & Abbreviations	359
FY 2018 Certified Budget.....	363



THIS PAGE INTENTIONALLY BLANK





PART I

INTRODUCTORY SECTION

PART I: INTRODUCTION SECTION



Superintendent's Message

Organizational Executive Summary

- District Mission & Goals
- Budget Process & Timeline
- Budgetary Considerations
- District Leadership

Financial Executive Summary

- Budget Overview
- District Improvement Initiatives
- Long-Range Financial Plans



Informational Executive Summary

- Budget Forecast
- Enrollment
- Property Taxes
- Personnel: Past Year, Current Year, & Budget Year
- Capital Improvements & Bonding



SUPERINTENDENT'S MESSAGE



April 18, 2017

Members of the Board

Teree Caldwell-Johnson, Chair

Cindy Elsbernd, Vice Chair

Heather Anderson

Rob X. Barron

Connie Boesen

Dionna Langford

Natasha Newcomb

It is my pleasure to present the 2017-18 adopted budget for Des Moines Public Schools.

We are living in uncertain times, and for many of us, what feels like unsafe and threatening times. There is uncertainty at the federal level with a new Secretary of Education and the extended period of rule-making for the Every Student Succeeds Act.

At the state level, we have the House, Senate, and Governor's office all held by the same party for the first time in a long time. School districts in Iowa are required by law to certify budgets by April 15 of each calendar year; yet, for several years, the Legislature did not establish Supplemental State Aid (Allowable Growth) and State Foundation Aid in a timely manner, at times weeks or months after the deadline for certifying the budget. The good news is that the district will not spend the next several months trying to figure out what Supplemental State Aid (i.e., Allowable Growth) is going to be for FY 2018, requiring the development of multiple budget scenarios. The bad news is we know what it is, and it is woefully inadequate. While the Governor proposed a modest 2% growth, the Legislature approved growth at 1.10%. The legislature has also enacted sweeping changes to *Iowa Code* Chapter 20, our collective bargaining law. There are two things that I want all of you to know and to keep in mind as we move forward:

- 1) We have been very careful in managing our financial resources for the last five years. We have been looking to find efficiencies wherever possible and when we've had to reduce staff, which we have been for the past few years, we have been careful to adjust staffing in such a way that no one loses their job. Clearly, we continue to be in reduction mode, but we will continue to work to have retirements and resignations absorb needed reductions.
- 2) The changes to Chapter 20 will force the district to change our negotiations process to comply with the law. However, we will continue to work closely with our unions and associations on all employment-related matters. The second DMPS Board Belief statement is:

“We believe all students will have the best staff working to provide and support their education.

- **DMPS will be a best place to work, committed to recruiting, developing, retaining, and recognizing high-quality staff in a climate and culture where people are able to do their best work.”**

While much of how the district interfaces with our employee groups is governed by Chapter 20, we already go well beyond what is required in terms of consulting with and collaborating with our employee groups. That will continue to be the case. **We need the very best to serve our students and we can only do that by treating our staff well, by paying well and by providing outstanding benefits. We are committed to doing just that.**

In addition, the district is facing significant financial issues that must be addressed to maintain the long-term financial health of the district, while continuing to accelerate improvements in student outcomes. One of the priorities of this school district is to maintain a vital, fiscally sound organization so that students continue receive education in a robust, supportive environment that is conducive to teaching and learning.

The state controls the maximum amount each district can spend each year through the Spending Authority function. One of the few ways a district’s Spending Authority can grow is through an increase in Supplemental State Aid. In situations where Spending Authority is not growing, if no adjustments are made to expenses, the district’s “reserves” are tapped into to cover expenses for the year. The significant predicament this creates is the resulting decrease in the district’s Maximum Authorized Budget; it is illegal for a school district to exceed its Maximum Authorized Budget, even if it has the cash on hand.

Given the political climate in the state, the real fear is that 0-2% Supplemental State Aid is the “new normal” for school districts, and the years of regular 4% increases to Supplemental State Aid are a thing of the past. School districts have also experienced an increase in categorical funding from the state that can *only* be spent on certain programs, not for general education purposes. Supplemental State Aid is vital as costs paid for with General Fund dollars — such as health care, other compensation components, fuel costs, and cost of goods and services — continue to rise.

The preliminary budget takes these conditions into consideration and presents a plan that will maintain the financial health of the district, while continuing to support efforts to improve the education students in Des Moines receive and the opportunities available to them.

Sincerely,

Thomas M. Ahart, Ed.D.
Superintendent

ORGANIZATIONAL EXECUTIVE SUMMARY

DISTRICT MISSION & GOALS

Together, the Mission, Vision, Student Expectations, and Board Beliefs serve as the overarching goals for the district.

DMPS developed its Student Expectations and Board Beliefs with public input through a series of community conversations. Student Expectations are deliverables that address educational goals and specific desired outcomes for students. Board Beliefs emphasize the governance of school operations and focus of the district's work on behalf of Des Moines students.

Mission

The Des Moines Public Schools exists so that graduates possess the knowledge, skills, and abilities to be successful at the next stage of their lives.

Vision

To be the model for urban education in the United States.

Student Expectations

1. *Students demonstrate proficiency and understanding of a rigorous core curriculum:*

- A. They demonstrate proficiency in reading, writing, speaking, and listening.
- B. They demonstrate proficiency in mathematics, including algebra and geometry.
- C. They demonstrate financial and economic literacy.
- D. They demonstrate an understanding of the value of fine and performing arts in society.
- E. They demonstrate proficiency in technological and information literacy.
- F. They demonstrate proficiency in science, including life, earth, and physical science.

2. *Students possess the knowledge and skills to be self-directed and autonomous:*

- A. They demonstrate critical thinking and problem solving skills.
- B. They exercise sound reasoning in making complex choices.
- C. They exhibit creative, innovative, and entrepreneurial thinking.
- D. They understand the attributes of physical and mental well-being.

3. *Students have world awareness:*

- A. They learn from and work with individuals representing diverse cultures and religions in a spirit of mutual respect in school, work, and community.
- B. They understand the rights and obligations of citizenship at local, state, national, and global levels.
- C. They are actively engaged in community life.
- D. They are exposed to languages and cultures of the world.

Board Beliefs

- We believe in every child and, no matter their circumstance, will support them in achieving at their highest level.*
 - DMPS will work to ensure our students are career and post-secondary education ready.
- We believe all students will have the best staff working to provide and support their education.*
 - DMPS will be a best place to work, committed to recruiting, developing, retaining, and recognizing high quality staff in a climate and culture where people are able to do their best work.
- We believe in the full engagement of our parents and community in the support of our students' education.*
 - DMPS will commit to the support, training, and tools needed to maximize engagement opportunities with our parents and the entire community.
- We believe, as a community, in providing the resources necessary to offer PK-12 education of the highest quality.*
 - DMPS will work, proactively and creatively, with the community to assure the proper investment in our commitment to our children.
- We believe first-rate facilities are essential to quality education.*
 - DMPS is committed to facilities, as centers of our community and neighborhoods, which offer safe, healthy, well-run, and creative learning environments.
- We believe in a school district that operates with transparency, accountability, and efficiency at every level.*
 - DMPS is committed to operating in an atmosphere of full-disclosure to ensure transparency, accountability, and efficiency.

Objectives

Des Moines Public Schools has aggressively pursued academic and managerial excellence by implementing strategies within a “balanced scorecard” approach. The balanced scorecard process identifies specific projects needed to accomplish strategic objectives. Beginning in 2014, the district engaged in a balanced scorecard planning process to operationalize the Superintendent’s goals, as they had been defined by the Board. This planning effort involved executive leadership work sessions to clarify goals and define the major objectives, as well as the key performance indicators (also referred to as lagging indicators). Under the Balanced Scorecard approach, the district identified five key goal areas around which strategic objectives were established: Student Development, Stakeholder Engagement, Talent Development, System Effectiveness, and Financial/Operational Sustainability.

Key Goal Areas:				
Student Development	Stakeholder Engagement	Talent Development	System Effectiveness	Financial / Operational Sustainability

DMPS Balanced Scorecard

Student Development	1.1 Increase Student Achievement Across All Subgroups	1.2 Increase College & Career Readiness (and Success) Across All Subgroups	1.3 Increase Student Engagement Across All Subgroups	1.4 Ensure a Safe & Orderly Environment
Stakeholder Engagement	2.1 Increase Parent/Family Engagement Across All Populations	2.2 Improve Connections / Communication in the Community Across All Populations	2.3 Improve Staff Engagement	
Talent Development	3.1 Develop and Establish a Formal Hiring Process to Ensure Fair, Consistent, Equitable Hiring	3.2 Enhance Staff Professional Knowledge, Skills, and Abilities	3.3 Develop and Implement a Research-Based, Multi-Point Instrument for Identifying Top Leadership Talent	3.4 Increase Staff Engagement
System Effectiveness	4.1 Improve All Standard Operating Process & Procedures	4.2 Improve Accuracy of Student and Staff Data	4.3 Maintain District Accreditation	4.4 Install Visitor Management System an All Elementary Schools
Financial / Operational Sustainability	5.1 Maintain Excellent Financial Reporting	5.2 Implement Best Practices in School Budgeting	5.3 Implement Cost Reductions	5.4 Reduce Non-Core Activities
				5.5 Implement Technology Blueprint

BUDGET PROCESS & TIMELINE

Budget Planning

Budget planning is a continuous process involving study and deliberation by the Board, administrative staff, faculty, other staff members, and citizens of the community. It is important to note the district annually engages in two distinctive budget undertakings with unique purposes:

Certified Budget

The Superintendent submits an annual budget for consideration, deliberation, and approval by the Board of Directors no later than the first meeting in April. Iowa law requires the proposed budget (i.e., the certified budget) to be filed with the Polk County Auditor by April 15 of each year. The “proposed/certified budget” provides data that is the basis of the school property tax levy to begin on July 1 and run through June 30 of the following calendar year. In addition, the certified budget establishes the legal expenditure limit in each of the district’s various expenditure categories. The Superintendent and/or designated representative is authorized to administer specific expenditures only after the official adoption of the certified budget by the Board. The FY 2018 Certified Budget is included in the *Informational Section*.

Legal Requirements for Budget Publication, Review, and Certification

A public hearing is held prior to the required budget certification each year to receive public comment on the budget document. On or before April 15 of each year, Iowa Code Sections 24.9 and 24.17 require the district to accomplish the following:

1. The school district must publish a notice with the location, date, and time for the public hearing at least ten (10) days but no later than twenty (20) days prior to the public hearing.
2. The school district must hold a public hearing.
3. Upon receiving the required certification by the board, the certified budget must be filed with the county auditor no later than April 15.

In meeting the filing requirement of April 15, it is necessary to re-estimate miscellaneous incomes and expenditures for the *current* fiscal year as well as initially estimate miscellaneous incomes and expenditures for the *next* fiscal year. Because the process requires making estimates as many as fifteen months in advance, it may be necessary to amend the budget to change the legal expenditures limit in some of the various categories. In the event the budget is amended, the legal expenditures limit can only be increased to use un-anticipated miscellaneous incomes or prior year unused funds. The current fiscal year school property tax levy is final and cannot be increased.

Formal Budget Presentation

In addition to the certified budget, a formalized budget presentation is developed for the same year and is released as soon as is practical. The formal budget presentation is the culmination of a multi-month budget development process and is completed prior to the July 1st beginning of the fiscal year. The budget book is designed to serve as a management tool. It is a detailed analysis of all

revenue sources and expenditures for all areas of operation to implement the Student Expectations/Board Beliefs set by the Board of Directors. The information contained in the main body of this document is reflective of the budgeted plan to fund the district's instructional programs and services and is more complete than the certified budget.

The purpose of the certified budget and the formal budget presentation are to provide timely information with which to make strategic decisions that ultimately affect the quality of education provided to students.

Budget Development

District Budget Development

The district-wide budget development process is a collaborative process involving many stakeholders including school personnel, Business & Finance, the CFO, the Superintendent, and the Board. The budget reflects the labor, materials, and resources required to fulfill the goals and objectives outlined by the Board. The budget serves as an operational plan, stated in financial terms, for carrying out the goals of the school system. The budget preparation process begins each year in the fall, continues through April 15 with the adoption of the certified budget by the Board, and culminates with revisions based on actual enrollment in October.

School Budget Development

The development of a school budget is a critical component of the district-wide process. A school's budget is often driven by allocation formula, contractual obligations, district-wide policies and procedures, and school-based initiatives. The process starts with each school's enrollment projections and programmatic requirements. Business & Finance staff sends each school a budget workbook showing its resources and allocations. The workbook contains various components such as staffing, prior year expenditures, and enrollment counts. School administrators review the budget and work with their administrative team to make decisions regarding staffing and resource allocation for the following year. Adjustments are made in October, once actual enrollments are certified.

Capital Projects Budget Development

The Superintendent's Facility Advisory Committee recommended in 2009 that DMPS implement five-year Students First plans for facilities improvement. Projects were aligned with the district's SWP Revenue Purpose Statement. To develop the initial five year plan, individual projects were weighted using a priority list. To help alleviate potential overcrowding, schools with large enrollment growth and classroom addition needs were placed on the list before other buildings. In 2013, the Superintendent's Facility Advisory Committee began meeting again to develop a new five year plan to cover FY 2016 - 2020. In this work, the committee reviewed the Students First program to date, maintenance and operations data, operational costs, the demographic study, school boundaries, and the district facility needs assessment (Board agenda item 14-039). The new five year plan maintains the priorities established by the Revenue Purpose Statement approved by voters in 2009. Under the new five year plan, schools will be revisited to provide "like spaces" at all buildings, and flexibility is included in the plan with contingencies to adjust to growth, matching contributions, etc.

Timeline

Building the district budget is a year-round process, beginning in the fall of the current fiscal year, and ending in October of the following fiscal year when the district and school budgets are revised per certified enrollment figures. All activities are influenced by variables including the state budget process, changes in employee compensation, and budget constraints. The following calendar of events more fully explains the budget development and approval process.

FY 2018 Budget Calendar (Actual and Projected)	
2016	
September – October	Five year budget forecast revised with known factors
November 1	School Board meeting: Adoption of budget timeline
November 17	School Board work session: Discussion of budget process and Board budget parameters
December 13	School Board budget work session: Revenue Sources, Taxes, and Levies
2017	
January 9	Legislature convened (110 day session)
January 10	Governor's budget recommendations released
January 10	School Board budget work session: Financial Trends & Forecasts
February 7	School Board budget work session: Bargaining
February 21	School Board budget work session: Technology
March 7	Preliminary FY 2017 Budget & Financial Statements Released
March 7	School Board budget work session: Professional Development
March 7	School Board budget work session: Board Priorities
March 7	School Board work session: Discussion of the Preliminary Budget
March 14	School Board work session: Discussion of the Preliminary Budget
March 24	Budget published in <i>The Des Moines Register</i> (Note: By law, the budget must be published 10 to 20 days before the Public Hearing)
March 28	Budget Public Forum
March 29	Budget Public Forum
March 30	Budget Public Forum
April 1	Budget Public Forum
April 4	School Board meeting: Public Hearing; Board Adoption & Certification of FY 2018 Budget
April 14	Statutory deadline to submit FY 2018 budget to the Polk County Auditor for certification
April 28	110 th day of the Legislative Session
July 1	Fiscal Year 2018 begins
August 23	First day of the 2017-2018 school year
September – October	Five year forecast revised
October	Student enrollment certified FY 2018 district and school budgets revised based on actual enrollment
2018	
May 29 and 30	Final days of the 2017-2018 school year
June 30	Fiscal Year 2018 ends

BUDGETARY CONSIDERATIONS

Policy Governance: Management Limitations

Management Limitation 2.6: Financial Planning/Budgeting

Financial planning for any fiscal year or the remaining part of any fiscal year may not deviate materially from the Board's Student Expectations Policy or risk financial jeopardy.

Accordingly, the Superintendent shall not present a budget that:

1. Falls below a 15% solvency ratio for the General Fund.
2. Falls below a 15% unspent spending ratio for the General Fund.
3. Creates a situation or condition described as unacceptable in the "Financial Conditions and Activities."
4. Omits credible projections of revenues and expenses and disclosure of planning assumptions.
5. Plans the expenditure of more funds than are projected to be received in any fiscal year.

The Board revisits and revises management limitations annually and were last revised May 17, 2016.

Management Limitation 2.4: Financial Conditions & Activities

With respect to actual ongoing conditions of the district's financial resources, the Superintendent shall not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from the Board's Student Expectations Policy.

Accordingly, the Superintendent shall not:

1. Fail to provide quarterly summaries of the financial condition of the district.
2. Fail to settle district payroll obligations and payables in a timely manner.
3. Fail to implement prudent competitive quoting procedures for all facility improvement projects in an amount that meets or exceeds the competitive quote threshold as established by Iowa law.
4. Fail to implement prudent competitive bidding procedures for all facility improvement projects in the amount of \$100,000 or more.
5. Fail to implement prudent competitive procedures, including but not limited to RFPs, for purchasing and securing contractual and professional services.
6. Obligate the district to contracts or expenditures greater than \$100,000.
7. Acquire, lease, or dispose of real property.
8. Invest funds in securities contrary to state law.
9. Allow tax payments to other governmental ordered payments or filing to be overdue or inaccurately filed.

The Board revisits and revises management limitations annually and were last revised May 17, 2016.

In addition to the Management Limitations, the Board also identified four Board Priorities to guide the work and budget development of the district: K-5 Literacy, Algebra, Pre-School, and Males of Color.

Critical Assumptions

This budget document, similar to prior years, incorporates financial assumptions. These assumptions are used to ensure that revenues and expenditure projections are credible. The assumptions, as required by Board adopted Management Limitation 2.6(4), were used to develop the budget. This budget document presents analysis that continues to follow sound budgeting principles including: Presentation of a balanced budget; Limited use of one-time funding to cover one-time costs as authorized by the Board; Use of ongoing funding to cover ongoing costs; Determination of revenues and expenditures; Alignment of expenditures incurred and related revenues earned in the same fiscal year; Incorporation of Board management limitations; and Integration of reasonable financial assumptions. School districts in Iowa must operate within their means. There are eight ways a budget can be balanced:

1. Revenues \geq Expenditures
2. Revenues + Fund Balances \geq Expenditures
3. Revenues + Transfers \geq Expenditures
4. Revenues + Loans \geq Expenditures
5. Revenues + Fund Balances + Transfers \geq Expenditures
6. Revenues + Fund Balances + Loans \geq Expenditures
7. Revenues + Transfers + Loans \geq Expenditures
8. Revenues + Fund Balances + Transfers + Loans \geq Expenditures

The district's General Fund is balanced using method #2 (Revenues + Fund Balances \geq Expenditures). The district's combined budget is balanced using method #8 (Revenues + Fund Balances + Transfers + Loans \geq Expenditures).

State Foundation Aid is funding paid by the state to school districts to provide equitable funding on a per pupil basis. It is a significant component of the District Combined Cost, the first major element of a district's Spending Authority. The State Foundation Aid formula also funds other special programs — also known as weighted funded programs — based on enrollment adjusted by a weighting factor, then multiplied by the cost per student. Weighted programs include Special Education, Shared Programs, English Language Learners, Gifted and Talented, At-Risk programming, and Home School Instruction.

School districts in Iowa are required by law to certify budgets by April 15 of each calendar year, and by Code, the Legislature was to set Supplemental State Aid (i.e., Allowable Growth) within 30 days of the Governor's recommendations for the following fiscal year. Supplemental State Aid (i.e., Allowable Growth) is the annual percent of growth that is calculated into the foundation formula. For example, the Supplemental State Aid (i.e., Allowable Growth) for FY 2018 should have been set during the 2016 General Assembly. Yet, for several years, the Legislature did not established State

Foundation Aid and Supplemental State Aid (i.e., Allowable Growth) in a timely manner, at times weeks or several months after the deadline for certifying the budget.

The good news is that the district will not spend the next several months trying to figure out what Supplemental State Aid (i.e., Allowable Growth) is going to be for FY 2018, requiring the development of multiple budget scenarios. The bad news is we know what it is, and it is woefully inadequate. While the Governor proposed a modest 2% growth, the Legislature approved growth at 1.10%. In addition, the Legislature eliminated the provision in Code that required advanced, timely notification of Supplemental State Aid (i.e., Allowable Growth).

Topic	Assumption for FY 2018
Law; Policy governance; Board budget parameters	Will follow budget law, policy governance management limitations, and board budget parameters.
Generally Accepted Accounting Principles	Budget will be in accordance with Generally Accepted Accounting Principles.
State Supplemental Aid	1.10%
Certified Enrollment	32,979.20; 397.27 more students, which is a 1.2% increase over the prior year.
Cost per Student	\$6,732 – a 1.10% increase over the prior year and fully funded.
Property valuations	Estimates indicate general taxable property valuations will increase 4.5% and total valuations will increase 4.3%; final valuations not available until June 2017.
State property tax relief	Will continue to receive increased state aid to replace property taxes and thereby reduce property taxes applicable to the district, per state law.
Cash Reserve Levy	Recommend increasing the levy to the prior period amounts.
Statewide Penny	Will parallel modeling and Department of Revenue projections. The district is monitoring closely proposed changes to the law.
Short-term investment rates	Forecasted to be less than 1% in FY18.
State Aid - Certified Budget	Based on receipt of full funding of each student at a district cost per student of \$6,732, a 1.10% increase.
Weighted funding	Funding is based on weighting factors as defined by law for Home School, ELL, SPED, At Risk programming, and Regional programming. It does not include Preschool.
Certain State grants	Funding for state grants is same as the current year.
Compensation	In 2017, the district had initial settlements with bargaining groups for two years (FY 2017 and FY 2018). Final settlement with DMEA teachers (the largest group) for FY 2018 was 3.35%. Other groups are being finalized. Settlement for non-bargaining groups is on-going. Compensation includes a conservative estimate of the possible results of all settlement. Health insurance premiums will increase 9.04%. Compensation—salaries and benefits—in the General Fund represents 82.77% of overall expenditures. Impact of transitional fees associated with the Affordable Health Care cost.
Utilities costs	Energy conservation efforts will continue to offset increased utility costs; however, cannot allow for unknown weather factors.
Balanced budget	Resources will cover expenditures, as required by law.

The district developed a balanced budget, using all known factors. After the Aid & Levy is finalized in June, the district may amend the budget, if needed.

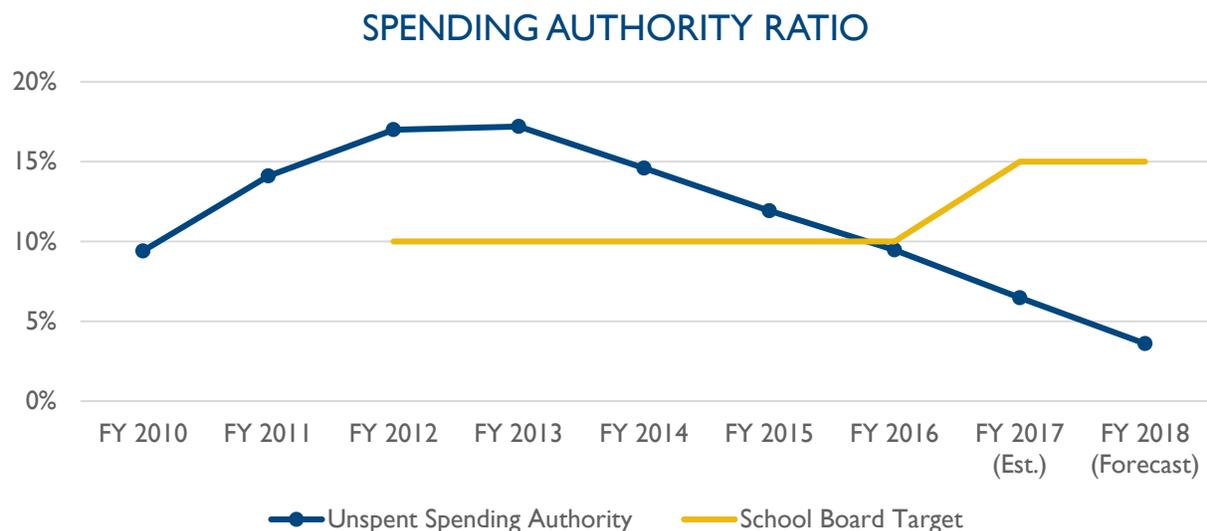
Calculation/ Component	Description	1.10% SSA
District Cost Per Student	Amount set by the state sets the cost per student at prior year + allowable growth	\$6,732
x Enrollment	District enrollment on October 1, 2016; 397.27 more students	32,979.20
= FY 2018 District Regular Program Cost	Equal to cost per student x enrollment	222,015,974
- FY 2017 District Regular Program Cost	Prior year's cost per student x prior year enrollment	-216,962,872
= Increase in District Combined Cost	Assumes full funding of the proposed allowable growth.	5,053,102
- Funds for Special Programs	Some state educational programs require state funding be matched with state foundation aid – ex. SPED; ELL; Gifted and Talented.	-48,564
= Increase (Decrease) in Regular Program funding	Also commonly referred to as “New Money” or (Reduction in New Money)	5,004,538
+ Built in Revenue changes	Increased tax revenue due to valuation changes; and adjustments to the cash reserve levy, adjusted for tax relief built into state foundation aid formula	4,962,906
- Built in Expenditure changes	Compensation increases, inflation for utilities, supplies, equipment, etc.	-9,469,771
= Revenues in Excess of Expenditures	Expenditures do not exceed revenues	497,673

Key Financial Measures

The district monitors key financial indicators, forecasts, and issues that have a major impact on district finances, including the district's spending authority and solvency ratios, Supplemental State Aid (i.e., Allowable Growth), the property tax rate, property valuations, and the General Fund forecast. The district is facing some significant financial issues that must be addressed to maintain the long-term financial health of the district, while continuing to take steps to improve student outcomes. One of the priorities of the school district is to maintain a vital, fiscally sound organization so that students continue receive education in a robust, supportive environment that is conducive to teaching and learning. The district strives to make student-centered decisions in all areas of operation. To maintain long-term financial health, current expenditures should not exceed current revenues. The district must avoid dipping into "savings" to manage the year-to-year budget. Consequently, the district must make strategic decisions to align expenditures with revenues in the most effective and efficient way possible. There are two, associated dynamics spurring these efforts: the district's spending authority and the amount of Supplemental State Aid (i.e., Allowable Growth) received from the state.

Spending Authority

The state controls the maximum amount each district can spend each year through the spending authority function. Under the spending authority control, **it is illegal for a school district to exceed its maximum authorized budget.** It is important to understand that the limit on spending is the amount of spending authority a district has, not the amount of cash or fund balance a district has. The district's total spending authority includes the current-year authorized budget *plus* the unspent authorized budget from the prior year (e.g., the amount of money that a district was authorized to spend in a fiscal year but did not, similar to "savings"). The unspent spending authority ratio is a measure of the district's unbudgeted authorized spending capacity (not cash reserves) and is defined as the district's unspent spending authority divided by the district's maximum budget authority.



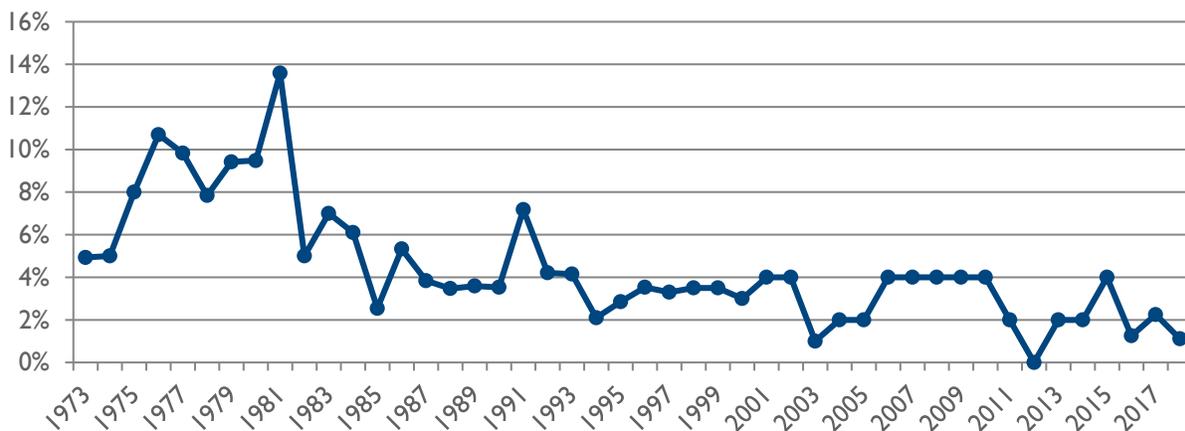
Spending authority is directly tied to student enrollment, and there are only three general means by which the district’s spending authority can increase: (1) increased State Supplemental Aid (i.e., Allowable Growth), (2) increased enrollment, or (3) increased miscellaneous income. The district does not anticipate significant growth in any of those three areas.

In situations where spending authority is not growing, if no adjustments are made to expenses, the unspent budget is tapped into to cover expenses. The significant predicament this creates is the resulting decrease in the district’s maximum authorized budget, as it is illegal for a school district to exceed its maximum authorized budget.

Supplemental State Aid

Supplemental State Aid (i.e., Allowable Growth) is the annual percent of growth that is calculated into the State Foundation Formula. The foundation formula drives the allocation of the vast majority of state and local revenues that the district receives, which are by far the two largest sources of revenue in the district. Supplemental State Aid (i.e., Allowable Growth) has been abysmal over the past several years.

STATE AID TO SCHOOLS: SUPPLEMENTAL STATE AID (ALLOWABLE GROWTH)

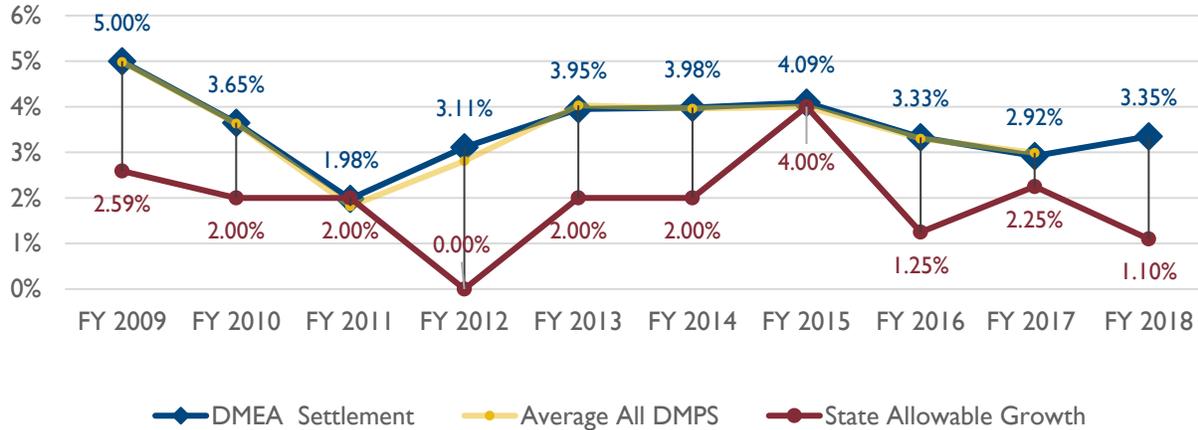


Given the political climate in the state, the real fear is that 0-2% Supplemental State Aid (i.e., Allowable Growth) is the “new normal” school district are facing, and the years of regular 4% increases to Supplemental State Aid (i.e., Allowable Growth) are a thing of the past. School districts have also experienced increased state categorical funding (such as TLC funding) that can *only* be spent on certain programs, not for general education purposes.

Supplemental State Aid (i.e., Allowable Growth) is vital as costs paid for with funding from the General Fund — such as health care, other compensation components, fuel costs, and cost of goods and services — continue to rise. In recent years, the amount of Supplemental State Aid (i.e., Allowable Growth) allocated by the state has not covered the compensation settlements with employee groups, creating a gap.

This gap has caused the district to use unspent spending dollars to cover the costs of operations.

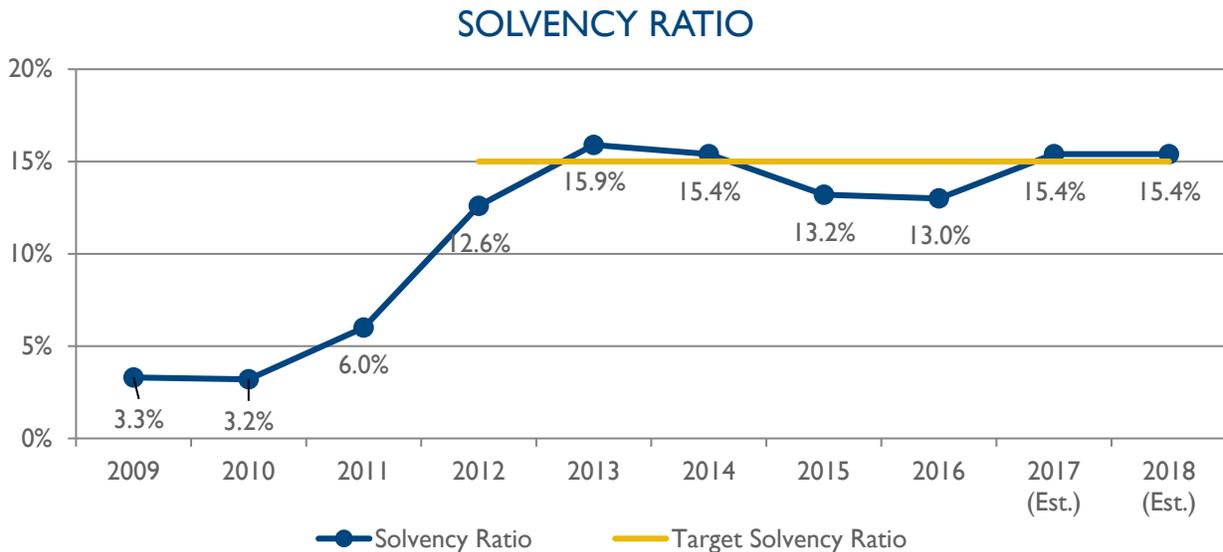
SUPPLEMENTAL STATE AID VS. COMPENSATION SETTLEMENTS



In fact, the forecasting model the district uses indicates that if the district continually receives 1% unrestricted Supplemental State Aid (i.e., Allowable Growth), by FY 2019, expenses will exceed revenues by more than \$5 million (and rising) each year, if changes are not made to funding, expenses, or there is not a change to teaching strategies to maximize the learning that the district can get from the resources that can be afforded.

Solvency Ratio

The district’s solvency ratio is a moment-in-time (June 30) measurement of the district’s General Fund financial health. The solvency ratio is measure of the district’s fund equity position and is defined as the unreserved, undesignated fund balance (commonly referred to as the cash reserves) divided by the district’s total General Fund revenues, less AEA flow-through.



Allocation of Human & Financial Resources

Staffing is a top priority to improve education, and education, by nature, is reliant on individuals to perform functions. However, it is the charge of the district to identify areas in which efficiencies can be gained, particularly in the area of staffing and personnel, as personnel costs are the largest single expense the district incurs. Total compensation, including salaries and benefits, represents 82.77% of the district's General Fund expenditures. That is to say, total compensation represents approximately 83 cents of every dollar spent within the General Fund.

Total compensation has several key components, including cost of living for employees, rising health care costs, sustainability of the workforce, and maintaining effective programming. Last year, the district settled with all bargained groups for two year contracts covering FY 2017 and FY 2018. In 2017, the Iowa Legislature enacted sweeping changes (with immediate impact) to Iowa Code Chapter 20, which legislated the collective bargaining laws for public employees in bargaining groups. DMPS Board Belief #2 states: *"We believe all students will have the best staff working to provide and support their education. DMPS will be a best place to work, committed to recruiting, developing, retaining, and recognizing high quality staff in a climate and culture where people are able to do their best work."* With that in mind, the district approved a one-year contract extension covering Fiscal Year 2019 for DMEA members (teachers and certified staff, associates, and secretaries) with base salary increase at zero, steps and lanes, and current health insurance benefits. This one-year contract extension impacts the majority of DMPS employees. The district does not have a contract for FY 2019 with its other bargained groups nor with non-bargained groups. When the district engages with negotiations with these groups, the district anticipates negotiations will be limited to salary only.

Ideally, staffing would at 75% of total General Fund expenditures. The long-term goal is to reduce the percent of General Fund dollars spent on compensation by seven percentage points over the next eight years. To accomplish this, the district is planning to reduce the overall FTE count. The district anticipates that the majority of these reductions will be realized through attrition. Accordingly, the district must proactively, and continuously, evaluate job responsibilities throughout the organization to ensure the district's largest expense is being utilized in the most effective way possible. For example, the district utilizes a staffing formula for classroom positions to facilitate the process of identifying year-to-year changes needed to address annual fluctuations in enrollment. The district must implement this same philosophy to all areas of staffing. The district must foster an environment in which staffing does not fall victim to the mentality of: "It has always been done this way, so we will continue to do it this way."

In conjunction, the district is implementing efforts to improve efficiencies across the district. Efficiencies can be gained in areas such as business processes, and the district is implementing a continuous improvement environment using Lean methodologies across multiple areas of the organization. The district is also investing in a new professional development program to improve the efficiency and effectiveness of the of district's largest investment — the teaching force — through the Schools for Rigor professional learning initiative.

The district will continue to maintain fundamental foundational work that has built system-wide capacity to improve core instruction and increase student success: employment of an Instructional Framework and Leadership Framework, a Multi-Tiered System of Support, and Standards Referenced Grading, with Cultural Competency built into all areas of education. The district has been building systemic capacity in these areas over the course of three years. The complementary work of these four essential elements of teaching and learning in Des Moines will be accelerated through the implementation of the Schools for Rigor professional development initiative, with the desired outcome of creating student-centered classrooms with rigor. The Schools for Rigor professional development plan will create a focus for accelerating improvement in student outcomes, erasing gaps in the diverse student population, and reducing the need for pull-out intervention. Pulling a student out for intervention is not only costly, it can compound the deficit and put the student permanently behind.



DISTRICT LEADERSHIP

School Board Members

Teree Caldwell-Johnson, Chair

Seat: District Four

Cindy Elsbernd, Vice Chair

Seat: At-large

Heather Anderson

Seat: District One

Rob X. Barron

Seat: At-large

Connie Boesen

Seat: At-large

Dionna Langford

Seat: District Two

Natasha Newcomb

Seat: District Three



First-Level Administrative Personnel

Dr. Thomas Ahart, Superintendent

Brenda Edmundson Colby, Chief Academic Officer

Bill Good, Chief Operations Officer

Thomas Harper, CPA, CFM, CGFM, CGMA, CIA, CITP, CMA, CPFO, SBO, SFO, Chief Financial Officer

Matt Smith, Chief Schools Officer

Dr. Anne Sullivan, Chief Human Resources Officer

FINANCIAL EXECUTIVE SUMMARY

BUDGET OVERVIEW

DES MOINES PUBLIC SCHOOLS 2017 - 2018 BUDGET SUMMARY ALL FUNDS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Property Taxes	\$ 117,619,316	\$ 111,812,725	\$ 117,734,779	\$ 122,562,911	\$ 125,369,748
Utility Replacement Tax	3,833,401	4,281,635	3,829,232	4,212,682	3,880,619
Mobile Home Taxes	112,277	116,941	109,647	118,096	121,189
State Foundation Aid	186,285,458	193,830,409	195,304,005	200,436,305	204,973,943
AEA Flow Through	13,086,762	13,829,063	13,974,996	14,162,548	14,318,336
Teacher Quality Act	20,154,886	21,033,898	21,270,307	21,845,840	22,341,759
Universal 4 Year Old Preschool	3,920,501	4,303,416	4,868,073	5,091,475	5,161,268
Teacher Leadership Supplement	-	-	10,129,613	10,417,080	10,660,197
Early Intervention Supplement	2,719,187	2,833,238	2,859,280	2,925,860	2,986,926
Other State Sources	3,082,771	6,533,107	4,858,189	5,175,386	3,507,817
Commercial & Industrial State Replacement	-	2,833,392	4,699,497	4,331,089	5,626,925
Chapter I Grants	8,813,125	11,394,063	11,973,490	13,813,784	13,800,000
Other Federal Sources	35,598,703	38,726,581	37,373,725	39,889,267	39,551,857
Tuition/Transportation Fees	6,811,564	7,566,302	8,242,905	7,710,000	7,710,000
Earnings on Investments	532,019	529,017	1,303,914	1,041,387	587,121
Student Activities	3,036,894	3,118,740	2,833,079	2,815,000	2,865,000
Nutrition Program Sales	2,978,746	2,131,098	1,926,627	1,878,881	1,871,374
Sales and Use Tax	27,874,657	30,744,831	30,928,661	31,187,038	31,187,038
Other Revenue from Local Sources	18,579,610	18,733,986	20,238,917	19,177,510	19,485,823
Revenue from Intermediary Sources	708,970	767,420	807,027	681,113	681,452
Other Financing Sources	684,111	200,959	320,662	24,253	23,000
General Long-Term Debt Proceeds	75,855,507	-	-	-	-
Proceeds from Fixed Asset Disposition	214,141	86,560	84,105	11,000	10,840
Transfers In	13,309,245	18,659,732	18,498,820	23,880,972	18,249,571
Total Revenues	545,811,850	494,067,112	514,169,548	533,389,477	534,971,802
Expenditures					
Instruction	258,464,173	268,466,729	269,529,424	280,681,311	286,941,779
Student Support Services	21,660,306	23,058,840	23,515,169	23,956,861	24,392,453
Instructional Staff Support	13,493,103	14,958,745	23,292,405	23,758,253	24,233,000
General Administration	6,499,464	7,452,552	8,609,439	8,743,066	8,859,613
Building Administration	19,371,501	21,425,505	22,842,731	23,285,729	23,730,152
Business and Central Administration	12,097,062	16,231,589	16,735,670	17,370,386	17,705,000
Plant Operation & Maintenance	39,162,075	37,613,544	37,041,113	38,126,357	38,226,114
Student Transportation	12,279,304	11,976,509	12,556,643	12,726,347	12,856,596
Non-Instructional Expenditures	22,679,195	29,870,296	25,914,718	27,490,315	28,804,431
Facilities Acquisition and Construction	42,633,894	44,750,037	46,976,778	40,313,370	39,033,785
Debt Service	12,631,366	18,626,480	18,498,820	23,880,972	18,249,571
Other Financing Uses	-	-	-	-	7,500
AEA Support	13,086,762	13,829,063	13,974,997	14,162,549	14,318,336
Transfers Out	13,305,433	18,659,732	18,498,820	23,880,972	18,249,571
Total Expenditures	487,363,638	526,919,621	537,986,726	558,376,488	555,607,901
Excess of Revenues over Expenditures	58,448,212	(32,852,509)	(23,817,178)	(24,987,011)	(20,636,100)
Beginning Fund Balance	173,780,728	232,228,941	199,376,434	175,559,256	150,572,245
Ending Fund Balance	\$ 232,228,941	\$ 199,376,432	\$ 175,559,256	\$ 150,572,245	\$ 129,936,145

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
SUMMARY ALL FUNDS

FISCAL YEAR 2018 BUDGET

	SPECIAL REVENUE						CAPITAL PROJECTS		DEBT SERVICE	ENTERPRISE				TOTAL	
	GENERAL	MANAGEMENT	PPEL	PERL	ACTIVITY	TRUST	LOCAL	STATEWIDE		FOOD & NUTRITION	CHILD CARE	PRESCHOOL	OTHER		
							OPTION	PENNY							
Revenues															
Property Taxes	\$ 109,016,604	\$ 8,296,829	\$ 7,153,658	\$ 902,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	125,369,748
Utility Replacement Tax	3,378,169	272,743	201,386	28,321	-	-	-	-	-	-	-	-	-	-	3,880,619
State Foundation Aid	204,973,943	-	-	-	-	-	-	-	-	-	-	-	-	-	204,973,943
AEA Flow Through	14,318,336	-	-	-	-	-	-	-	-	-	-	-	-	-	14,318,336
Teacher Quality Act	22,341,759	-	-	-	-	-	-	-	-	-	-	-	-	-	22,341,759
Universal 4 Year Old Preschool	5,161,268	-	-	-	-	-	-	-	-	-	-	-	-	-	5,161,268
Teacher Leadership Supplement	10,660,197	-	-	-	-	-	-	-	-	-	-	-	-	-	10,660,197
Early Intervention Supplement	2,986,926	-	-	-	-	-	-	-	-	-	-	-	-	-	2,986,926
Other State Sources	2,927,258	398,428	2,000	-	-	-	-	-	-	180,131	-	-	-	-	3,507,817
Mobile Home Taxes	103,767	10,000	6,522	900	-	-	-	-	-	-	-	-	-	-	121,189
Commercial & Industrial State Replacement	4,898,378	395,428	292,055	41,064	-	-	-	-	-	-	-	-	-	-	5,626,925
Chapter I Grants	13,800,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13,800,000
Other Federal Sources	19,854,952	-	-	-	-	-	-	-	-	19,696,905	-	-	-	-	39,551,857
Tuition/Transportation Fees	7,710,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7,710,000
Earnings on Investments	450,000	-	5,600	-	-	76,521	-	55,000	-	-	-	-	-	-	587,121
Student Activities	100,000	-	-	-	2,750,000	15,000	-	-	-	-	-	-	-	-	2,865,000
Nutrition Program Sales	-	-	-	-	-	-	-	-	-	1,871,374	-	-	-	-	1,871,374
Sales and Use Tax	-	-	-	-	-	-	-	31,187,038	-	-	-	-	-	-	31,187,038
Other Revenue from Local Sources	13,229,000	-	115,000	408,936	-	73,000	-	85,000	-	-	5,329,887	-	-	245,000	19,485,823
Revenue from Intermediary Sources	681,452	-	-	-	-	-	-	-	-	-	-	-	-	-	681,452
Other Financing Sources	-	-	-	-	-	23,000	-	-	-	-	-	-	-	-	23,000
General Long-Term Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Fixed Asset Disposition	15,000	-	-	-	-	-	-	-	-	(4,160)	-	-	-	-	10,840
Transfers In	-	-	-	-	-	-	-	-	18,249,571	-	-	-	-	-	18,249,571
Total Revenues	436,607,009	9,373,428	7,776,221	1,381,878	2,750,000	187,521	-	31,327,038	18,249,571	21,744,249	5,329,887	-	245,000	534,971,802	
Expenditures															
Instruction	279,426,000	4,443,780	100,000	135,000	2,725,000	111,999	-	-	-	-	-	-	-	-	286,941,779
Student Support Services	23,814,000	578,453	-	-	-	-	-	-	-	-	-	-	-	-	24,392,453
Instructional Staff Support	24,233,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,233,000
General Administration	8,080,000	779,613	-	-	-	-	-	-	-	-	-	-	-	-	8,859,613
Building Administration	23,450,000	280,152	-	-	-	-	-	-	-	-	-	-	-	-	23,730,152
Business and Central Administration	17,060,000	-	645,000	-	-	-	-	-	-	-	-	-	-	-	17,705,000
Plant Operation & Maintenance	33,745,000	2,081,114	2,400,000	-	-	-	-	-	-	-	-	-	-	-	38,226,114
Student Transportation	10,591,000	1,465,596	800,000	-	-	-	-	-	-	-	-	-	-	-	12,856,596
Non-Instructional Expenditures	1,392,000	455,803	2,175	917,289	-	-	-	-	-	20,861,707	4,951,457	-	-	174,000	28,804,431
Facilities Acquisition and Construction	-	-	4,007,825	575,000	-	-	-	34,450,000	-	-	-	-	-	-	39,033,785
Debt Service	-	-	-	-	-	-	-	-	18,249,571	-	-	-	-	-	18,249,571
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	7,500	-	7,500
AEA Support	14,318,336	-	-	-	-	-	-	-	-	-	-	-	-	-	14,318,336
Transfers Out	-	-	-	-	-	-	-	18,249,571	-	-	-	-	-	-	18,249,571
Total Expenditures	436,109,336	10,084,511	7,955,000	1,627,289	2,725,000	112,959	-	52,699,571	18,249,571	20,861,707	4,951,457	-	181,500	555,607,901	
Excess of Revenues over Expenditures	497,673	(711,083)	(178,779)	(245,411)	25,000	74,562	-	(21,372,533)	-	882,542	378,429	-	63,500	(20,636,100)	
Beginning Fund Balance	85,740,637	3,013,034	5,582,032	308,469	1,685,253	3,544,403	-	48,814,295	-	2,378,279	(680,021)	-	185,862	150,572,245	
Ending Fund Balance	\$ 86,238,310	\$ 2,301,951	\$ 5,403,253	\$ 63,057	\$ 1,710,253	\$ 3,618,965	\$ -	\$ 27,441,762	\$ -	\$ 3,260,821	\$ (301,591)	\$ -	\$ 249,362	\$ 129,936,146	

DISTRICT IMPROVEMENT INITIATIVES

Strategies being implemented by the district are showing success in improving student achievement. Some of the key projects and initiatives are highlighted below.

Board Priorities

In 2016, the DMPS Board of Directors identified four priority areas — K-5 Literacy, Algebra, Preschool, and Males of Color. Collectively, they are known as the “Board Priorities.” As laid out on the Board Report Schedule, the district reports to the Board on the Board Priorities multiple times throughout the year. The Board Priorities presentations can be found [online](#) in the Board Library. The district also built budget and costing tools to align to the Board’s four key priorities.

Strengthening Core Instruction

The district will continue to maintain fundamental foundational work that has built system-wide capacity to improve core instruction and increase student success: employment of an Instructional Framework and a Leadership Framework, a Multi-Tiered System of Support, and Standards Referenced Grading, with Cultural Competency built into all areas of education, as highlighted below. The district has been building systemic capacity in these areas over the course of three years. The complementary work of these four essential elements of teaching and learning in Des Moines will be accelerated through the implementation of the Schools of Rigor professional development plan, with the desired outcome of creating student-centered classrooms with rigor. This professional development plan will create a focus for accelerating improvement in student outcomes and erasing gaps in the diverse student population.

Instructional Framework and Leadership Framework

Implementation of an instructional framework, in conjunction with frameworks for leadership and coaching, provides for a coherent, aligned district system and strengthens the collective capacity for improvement. An instructional framework creates a common language, defining what effective teaching looks like and provides guidance for designing and implementing quality instruction. The common language provided in the instruction and leadership frameworks is the foundation of continuous improvement embedded in learning cycles; individual professional development plans; and is differentiated PD at the district, school, and individual levels.

Multi-Tiered System of Support

In order to achieve the mission of the Des Moines Public Schools, a comprehensive system of supports must be in place to ensure that all students are learning and achieving at high levels. Implementing the structures of a Multi-Tiered System of Support (MTSS) helps ensure all students have an evidence-based system of instruction to support them in achieving success. The district’s MTSS is designed to enable schools to provide the appropriate level of instruction and intervention for students. Using performance data and monitoring learning rates through MTSS, educators can make important instructional decisions to meet the needs of students of different backgrounds, learning styles, and levels of attainment.

Standards Referenced Grading

One of the most prominent topics of discourse in education on the national stage is also one of the most controversial: effective grading practices. Des Moines Public Schools is committed to providing fair, accurate, specific, and timely information regarding student progress towards agreed-upon common standards, as well as feedback for next steps and growth areas. Grades in Des Moines communicate what students know and can do.

Cultural Proficiency

Research shows that student outcomes can be improved through a systemic approach where students are engaged through their own environmental lenses. The use of a cultural proficiency framework assists in fostering the right learning environment for students. By developing the capacity of school leaders and teachers to engage with, create meaning for, and set high expectations for students of all cultural experiences, students will experience success. Cultural proficiency focuses on learning about oneself and recognizing how one's culture and identity may affect others, while relieving those identified as outsiders from the responsibility of doing all of the adapting. Cultural proficiency is the way a person or organization effectively engages with and plans for issues that arise in diverse environments.

Schools for Rigor

Building on these four key elements of teaching and learning, over the next five years, the district will implement the Schools for Rigor professional learning plan to create student-centered classrooms with rigor, accelerate student improvement outcomes, erase achievement gaps in the diverse student population, and reduce the variance between different levels and schools in the district. The Schools for Rigor plan was developed with extensive input and collaboration with the local teachers' union (DMEA) and an external consultant, Learning Sciences International (LSI). LSI is a nationally-recognized research-based organization dedicated to supporting the development of teacher expertise and district and school leadership. The Schools for Rigor model is a K-12 plan with alignment at the district, building, and teacher levels. The systemic, district-wide philosophy will foster continuity and stability, reducing "initiative fatigue." The focus is on creating a strong core instruction that facilitates student-centered learning, including teaming and grouping strategies. The district will work with LSI over the course of five years to fully implement the Schools of Rigor plan into every school. In 2016-17, six schools (one school from each school network) piloted the treatment. These schools will serve demonstration as schools for the remaining schools in the district. In 2017-18, 16 additional schools will begin the Schools for Rigor treatment. For schools that are not brought on board in years one and two, professional development will continue to focus on the four building block priority areas and strengthening the professional learning community process to build the conditions and capacity to be successful with the Schools for Rigor work.

Technology

With each passing year, technology plays a bigger and bigger role in the work of teachers and the education of students. Consequently, the improved use of and access to technology has been a major component of the district's recent capital investments. Technology upgrades have included infrastructure, wireless and hard wired systems, IP phone and PA systems, updated teacher computers and student labs, and investments in software. New technology is paid for from multiple funds, including the General Fund, Activity Fund, Child Care Funds, Federal Funding, Food Service Fund, PERL Fund, PPEL Fund, SWP Fund, Special Education, and State Categorical funds. Priorities for Statewide Penny expenditures established by the Superintendent's Facilities Advisory Committee and approved in the district's Revenue Purpose Statement included upgrading technology infrastructure (e.g., high speed internet wiring and equipment) and making improvements to enhance research-based student achievement (e.g., classroom technology). (More information on the Statewide Penny program can be found in the *Financial Section*.)

Continuous Improvement

The mission of the Continuous Improvement department is to provide the district an established approach to evaluate all processes in order to identify opportunities for improvements leading to increased efficiencies, effectiveness, and greater student outcomes. To improve organizational performance and empower employees, time-tested continuous improvement tools and methodologies, including Lean and Six Sigma, are utilized. Lean focuses on the key processes in departments, the services being delivered, and how much of what is being done is value-added vs. non-value added. Continuous improvement strategies allow DMPS to understand and improve systems and processes. The district is building a culture where leadership supports and promotes the empowerment of employees while building their problem-solving ability. DMPS staff identify wastes (non-valued added tasks) within processes and set out to improve productivity, quality, and customer service.

LONG-RANGE FINANCIAL PLANS

Multi-year financial planning can potentially avoid the budgetary cycle of simply putting out the next fire by providing a longer term perspective on what problems are coming and thus preventing or minimizing them. The district has identified several key issues that can affect the budget:

Spending Authority

Iowa uses a school finance formula that sets the maximum amount a district is authorized to spend and certify on a budget for a fiscal year. A district's spending authority is the sum of the district's combined cost and miscellaneous income for the budget year plus unspent balance from the previous year. It is illegal for a district to exceed its maximum authorized budget.

Supplemental State Aid

The good news is that the district will not spend the next several months trying to figure out what Supplemental State Aid (i.e., Allowable Growth) is going to be for FY 2018, requiring the development of multiple budget scenarios. The bad news is we know what it is, and it is woefully

inadequate. While the Governor proposed a modest 2% growth, the Legislature approved growth at 1.10%.

Compensation

Compensation — salaries and benefits — represents 82.77% of overall expenditures in the General Fund. The issue of compensation has several key components including cost of living for employees, rising health care costs, sustainability of the workforce, and maintaining effective programing. To address this key issue, the district has a multi-faceted approach. For example, the district conducts comprehensive negotiations with employees, conducts extensive training for staff, and is implementing a district-wide wellness program. With the changes to the state's collective bargaining law, the district will be limited in future years to negotiations on salary only, and the full impact of the changes to Chapter 20 have not been identified.

Cost of Goods and Services

The district is focused on finding ways to do more with less and directing funds toward costs that impact students. The district has pursued multiple ways to address rising costs of goods and services including paper reduction strategies, system integration, data analysis, and energy savings.

Long-term forecasting helps the district budget for areas of operation to implement achieve Student Expectations, while staying within the annual Management Limitations set by the Board of Directors. The Business & Finance department reviews financial data on daily, monthly, quarterly, and annual basis. If an analysis determines that an initiative is not effective, corrective steps are taken. The Business & Finance department also completes and presents quarterly monitoring reports to the Board to demonstrate the district's fiscal condition.

The district has devised a General Fund fiscal outlook through FY 2022 based on assumptions for revenue and expenditures. Revenue assumptions include moderate increases in enrollment, a worst-case, but likely, scenario of 1.00% for FY 2019-2022), and a continuation of standard federal programs such as Title I. Expenditure assumptions include historical increases for compensation and health insurance, staffing based on November 2015 levels, with 52 FTE positions eliminated in FY 2017 and 12.5 FTE positions eliminated in FY 2018, modest inflation, and ending self-insurance funding.

INFORMATIONAL EXECUTIVE SUMMARY

BUDGET FORECAST

The district is forecasting and budgeting very conservatively. However, the forecasting model indicates that if the district continually receives 1% unrestricted Supplemental State Aid (i.e., Allowable Growth), and if changes are not made, by 2019, expenses would exceed revenues by more than \$5 million (and rising) each year, and the district will exceed authorized Spending Authority.

Consequently, the district will spend the next three months evaluating all cost-saving strategies and the following nine months identifying and implementing strategies deemed appropriate. The district is modeling out a number of cost-saving strategies for evaluation. The district is also evaluating budget-neutral and cost-saving efficiencies across the district. Efficiencies can be gained in areas such as business processes, and the district is implementing a continuous improvement environment using Lean methodologies across multiple areas of the organization. Education, by nature, is reliant on individuals to perform functions. However, it is the charge of the district to identify areas in which efficiencies can be gained, particularly in the area of staffing and personnel. Personnel costs are the largest single expense the district incurs; total compensation represents approximately 83 cents of every dollar within the General Fund. Thus, the district must proactively, and continuously, evaluate job responsibilities throughout the organization to ensure the district's largest expense is being utilized in the most effective way possible. Finally, the district is closely monitoring the Iowa Revenue Estimating Conference, mandates from the Governor, Legislative actions, and federal programs for fiscal impacts.

The forecast makes the following assumptions for revenues:

- (1) Enrollment increases by approximately 100 students per year.
- (2) The percent of growth for Supplemental State Aid (i.e., Allowable Growth) is projected at a worst-case, but likely, scenario of 1.00% for FY 2019-2022.
- (3) Standard federal programs will remain the same.

The forecast also makes the following assumptions for expenditures:

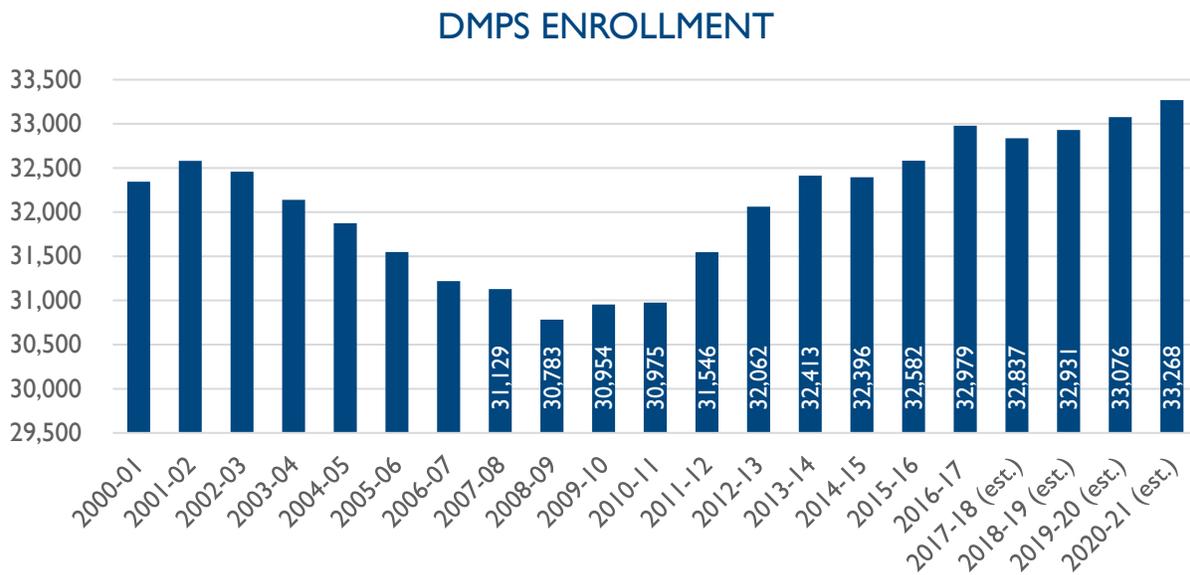
- (A) Historical increases for compensation (state average) will continue: 2.25% salary and 6.00% health insurance.
- (B) Staffing based on November 2015 levels, with 52 FTE positions eliminated in FY 2017 and 12.5 FTE positions eliminated in FY 2018.
- (C) Modest price increases for goods and services (inflation).
- (D) Self-Insurance funding for health insurance ends after FY 2019.

**DES MOINES PUBLIC SCHOOLS
FISCAL YEARS 2014 - 2022
GENERAL FUND FORECAST**

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Re-estimated	Budget	Projected	Projected	Projected	Projected
					<i>Assume 1.1% Supplemental State Aid</i>	<i>Assume 1% Supplemental State Aid</i>			
Revenues									
Property Taxes	103,598,448	98,912,899	106,138,703	110,896,661	112,498,540	113,624,000	114,760,000	115,908,000	117,067,000
State Foundation Aid	212,978,066	222,000,961	224,301,665	230,299,480	235,463,896	237,407,000	240,387,000	243,402,000	246,454,000
AEA Flow Through	13,086,762	13,829,063	13,974,996	14,162,548	14,318,336	14,462,000	14,607,000	14,753,000	14,901,000
Teacher Leadership	-	-	10,129,613	10,417,080	10,660,197	10,757,000	10,854,000	10,952,000	11,051,000
Other State Sources	3,066,059	6,020,206	8,344,544	8,361,132	7,825,636	7,757,000	7,786,000	7,815,000	7,844,000
Federal Sources	29,992,827	33,090,152	31,271,845	34,427,902	33,654,952	34,077,216	34,508,216	34,465,216	34,425,216
Other Local Sources	20,766,660	21,943,956	24,275,478	22,099,450	21,489,000	21,705,000	21,922,000	23,014,000	23,835,000
Intermediate & Other Sources	708,970	887,536	899,757	696,113	696,452	703,000	710,000	717,000	724,000
Total Revenues	384,197,792	396,684,772	419,336,601	431,360,366	436,607,009	440,492,216	445,534,216	451,026,216	456,301,216
Expenditures									
Instruction	250,737,832	260,332,804	261,683,221	272,888,849	279,426,000	286,762,000	291,866,000	297,230,000	302,862,000
Student Support Services	21,330,587	22,474,496	22,889,527	23,347,318	23,814,000	24,290,000	24,776,000	25,272,000	25,777,000
Instructional Staff Support	13,493,103	14,958,745	23,292,405	23,758,253	24,233,000	24,718,000	25,212,000	25,716,000	26,230,000
General Administration	5,608,501	6,664,999	7,766,227	7,921,552	8,080,000	8,242,000	8,407,000	8,575,000	8,747,000
School Administration	19,109,637	21,142,500	22,539,725	22,990,520	23,450,000	23,919,000	24,397,000	24,885,000	25,383,000
Business & Central Administration	12,097,062	15,629,072	16,397,437	16,725,386	17,060,000	17,401,000	17,749,000	18,104,000	18,466,000
Plant Operation & Maintenance	34,985,860	33,343,029	32,434,698	33,083,392	33,745,000	34,420,000	35,108,000	35,810,000	36,526,000
Student Transportation	10,058,262	9,712,461	10,179,978	10,383,578	10,591,000	10,803,000	11,019,000	11,239,000	11,464,000
Total Support Services	116,683,012	123,925,302	135,499,997	138,209,999	140,973,000	143,793,000	146,668,000	149,601,000	152,593,000
Non-Instructional Expenditures	619,413	819,105	1,364,524	1,378,169	1,392,000	1,406,000	1,420,000	1,434,000	1,448,000
AEA Support	13,086,762	13,829,063	13,974,996	14,162,548	14,318,336	14,462,000	14,607,000	14,753,000	14,901,000
Transfers Out	677,879	-	-	-	-	-	-	-	-
Total Expenditures & Other Uses	381,804,898	398,906,274	412,522,738	426,639,565	436,109,336	446,423,000	454,561,000	463,018,000	471,804,000
Excess Revenues over Expenditures:	2,392,894	(2,221,502)	6,813,863	4,720,801	497,673	(5,930,784)	(9,026,784)	(11,991,784)	(15,502,784)
Solvency Ratio	15.4%	13.2%	13.0%	15.5%	15.4%	13.8%	11.6%	10.8%	7.8%
Unspent Spending Authority Ratio	14.6%	11.9%	9.5%	6.5%	3.6%	-0.7%	-6.0%	-12.6%	-21.1%

ENROLLMENT

For more 100 years, DMPS, accredited by the North Central Association of Secondary Schools and Colleges and the Iowa Department of Education, has educated hundreds of thousands of children in Iowa’s capital city. Peak enrollment in recent history occurred in 2001-02, followed by seven years of declining enrollment. Since 2012, DMPS has experienced an increase in enrollment, bucking the trend for urban districts nationwide. Currently, 32,979 students are educated in DMPS, which surpasses the previous FY 2002 peak. Using a simple regression analysis, the Iowa Department of Education projects district enrollment for four years beyond the current school year.



According to new Census Bureau data, Des Moines is the fastest growing city in the Midwest at 2%. Des Moines tied as the 34th fastest growing metro area nationwide. The population growth in Des Moines was nearly triple the national average of 0.7%

The breakdown of students by level in the 2016-17 school year is 49.1% elementary school, 21.7% middle school, and 29.2% high school.

In addition to serving students in grades K-12, the district also has a robust Early Childhood program. DMPS Early Childhood programs provide quality learning experiences to help promote the growth of young children and their families. More than 2,000 children are served in preschool programs.

PROPERTY TAXES

Per the Aid & Levy report, the district property tax rates for FY 2014 – FY 2017 and the projected FY 2018 (per the preliminary Aid & Levy) are:

District Property Tax Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Total Tax Rate	18.34842	18.14593	18.42809	18.50586	18.49850

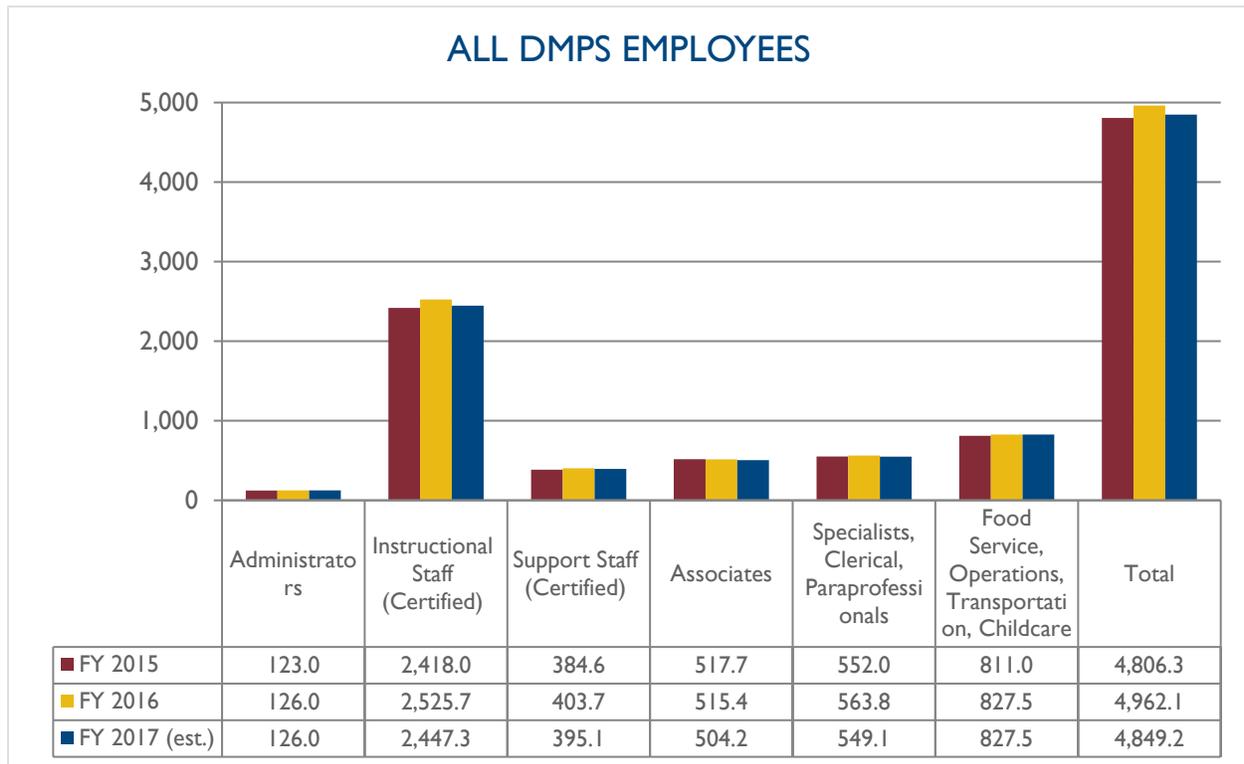
To ensure a budget that meets the district's needs and provides adequate programming for students, the district is proposing a tax rate of 18.49850, which is \$0.00736 lower than the FY 2017 rate.

District Property Overall Recommended Tax Rate					
	Authority	FY 2017	FY 2018	Max.	Expires
GENERAL					
Regular	Code	9.55722	9.31266	NA	NA
Instructional Support	Citizen Vote <u>OR</u> Board Action	1.79171	1.75462	10% of cost	2021
Dropout Prevention	Board Action	1.56585	1.59226	5% of cost	Annual
Cash Reserve Levy	Board Action	3.24608	3.44396	20%	Annual
MANAGEMENT	Board Action	1.25000	1.30000	NA	Annual
PPEL					
Regular	Board Action	0.33000	0.33000	0.330	Annual
Voted	Citizen Vote	0.63000	0.63000	1.340	2021
PERL	Citizen Vote	0.13500	0.13500	0.135	NA
DEBT SERVICE	Citizen Vote	0.00000	0.00000	4.050	NA
TOTAL		18.50586	18.49850		
<i>Change From Prior Year</i>			<i>(\$0.00736)</i>		

The tax rate is based on a per \$1,000 of assessed valuation, in most instances, per the Aid & Levy, as determined by the State of Iowa. Using a \$100,000 home as an example, the average taxpayer would have the following annual obligation:

Calculation:		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
$\frac{\$100,000 \text{ home value}}{\$1,000} = 100 \times \text{Annual Tax Rate}$		\$1,834.84	\$1,814.59	\$1,842.81	\$1,850.59	\$1,849.85

PERSONNEL: PAST YEAR, CURRENT YEAR, & BUDGET YEAR



DMPS Employee Schedule	FY 2016	FY 2017	FY 2018 (est.)
Administrators			
Central Office	39.0	36.0	40.0
Elementary Schools	38.0	38.0	38.0
Middle Schools	20.0	20.0	20.0
High Schools	24.0	23.0	23.0
Special Schools	5.0	5.0	5.0
Administrators	126.0	122.0	126.0
Instructional Staff (Certified)			
Classroom teachers	1,578.3	1,562.1	1,551.1
ELL	106.5	111.0	123.3
Head Start	14.0	14.0	14.0
Home Instruction	5.0	5.0	5.0
Preschool	34.0	34.0	34.0
Special Ed teachers	494.0	483.5	483.0
Title I, Rdg, Math, Instruct Coaches	287.9	276.4	273.6
Float	6.0	8.0	8.0
Instructional Staff (Certified)	2,525.7	2,494.0	2,491.9

Continued on next page

Continued from previous page

Support Staff (Certified)			
Counselors	67.4	80.5	81.5
Dean of Students	3.6	3.3	-
Gifted and Talented	18.0	18.0	18.0
Library/Media specialists	2.0	2.0	2.0
Mentor Teachers	17.5	-	-
Non-classroom teachers	76.1	74.6	78.8
Nurses	60.2	60.0	59.4
Special Ed consultants	33.0	32.0	32.0
Special Ed support	125.9	130.8	129.8
Support Staff (Certified)	403.7	401.2	401.5
Associates			
Central Office	26.8	17.0	17.0
Elementary Schools	189.8	188.0	182.0
Middle Schools	61.0	59.5	54.5
High Schools	54.0	52.0	50.0
Special Schools	183.8	193.8	193.8
Associates	515.4	510.4	497.4
Specialists, Clerical, Paraprofessionals			
Central Office	243.8	237.2	231.6
Elementary Schools	106.0	107.0	114.0
Middle Schools	62.4	60.4	63.4
High Schools	131.6	118.6	114.4
Special Schools	20.0	23.0	21.0
Specialists, Clerical, Paraprofessionals	563.8	546.2	544.4
Food Service, Operations, Transportation, Childcare			
Central Office	370.2	310.2	310.2
Elementary Schools	221.1	285.6	285.6
Middle Schools	99.5	104.6	104.6
High Schools	123.4	117.5	117.5
Special Schools	13.3	18.4	18.4
Food Service, Operations, Transportation, Childcare	827.5	836.3	836.3
Total	4,962.1	4,910.0	4,897.5

Staffing Changes for FY 2018

Staffing decisions for elementary and secondary core teachers each year are based on a staffing formula that is driven by enrollment. Non-core decisions are driven by the formula, with more specific consideration given to duplication of services and program enrollment. Projected non-core staffing changes in FY 2018 include changes to unreleased dean, library/noon hour/classroom

associate, and case manager positions. The overall change in staffing from FY 2017 to FY 2018 is approximately -0.2%. The student to instructional staff and student to classroom staff ratio is expected to remain steady for FY 2018. At the administrative level, the district is evaluating adding two Special Education administrators and two Office of Schools administrators, which would bring the district back to FY 2016 levels for admin.

CAPITAL IMPROVEMENTS & BONDING

Thanks to community support, Des Moines Public Schools has completed more than \$500 million in improvements to district facilities since the turn of the 21st century, from the renovation of historic structures to the construction of brand new facilities. There has been a concentrated effort to improve and replace existing building equipment, improve energy efficiency, and provide a safe, comfortable environment for students. In 1999, voters in Polk County approve a local one-cent sales tax for school infrastructure improvements. By 2008, voters in all 99 Iowa counties had voted for the local sales tax increase. In 2008, the Iowa legislature enacted a statewide one-cent sales tax — called the Statewide Penny, SWP — to benefit school districts across Iowa and replace the local option sales taxes. The governor signed it into law that same year. The SWP created a dedicated source of revenue to support improvements to public schools. A Revenue Purpose Statement indicating how this SWP funding could be used by the district for its Students First Plan was approved by voters on September 9, 2009. In most cases, a district incurs long-term debt for capital projects, and the amounts are often sizable. One of the priorities of the district's Revenue Purpose Statement was to introduce money-saving strategies; one strategy evaluated by the district was the sale of revenue bonds to minimize the impact of inflation on renovation and construction budgets. Prior to bonding, the district worked with its external financial and investment advisory group, PFM, to evaluate the feasibility, benefits, and drawbacks of bonding to fund the district's Students First SWP program. According to the report developed by PFM, there were two critical areas in which issuing revenue bonds could serve as a major benefit to completing school infrastructure projects: project timing and construction cost savings. Projections indicate that through pay-as-you-go financing, projects that will be completed by 2018 using SWP revenue bonds and SWP cash-on-hand would not have been completed until 2024. In addition, total construction costs were projected to be approximately \$48 million less when financed through revenue bonds and cash-on-hand. Armed with this analysis, the school district aggressively bonded ahead for the Students First program. The School Board approved the sale of \$70 million in Sales Tax Revenue Bonds in March 2010, a second round for \$71.9 million in March 2012, a third round in December 2013 for \$8.8 million, and a fourth round in May 2014 for \$61.9 million. The district refunded Series 2010 with Series 2016, saving the district \$14.8 million. The total principal outstanding bond debt at the end of FY 2016 will be approximately \$175,785 million, consisting entirely of revenue bonds. Beginning in December 2010 and continuing through June 2029, principal and interest payments will be made on these debts. As required by Iowa law, funds are transferred from the SWP and PPEL funds to the Debt Service Fund to make principal and interest payments as they come due.

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
DEBT SERVICE FUND SUMMARY**

	2010 SWP Revenue Bonds			2012 SWP Revenue Bonds			2013 SWP Revenue Bonds			2014 SWP Revenue Bonds			2016 SWP Revenue Bonds			DEBT SERVICE RECAP		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	1,640,000	4,313,500	5,953,500													1,640,000	4,313,500	5,953,500
2012	2,590,000	3,418,000	6,008,000													2,590,000	3,418,000	6,008,000
2013	2,685,000	3,288,500	5,973,500	3,125,000	3,059,744	6,184,744										5,810,000	6,348,244	12,158,244
2014	2,780,000	3,154,250	5,934,250	3,330,000	2,751,000	6,081,000	485,000	131,116	616,116							6,595,000	6,036,366	12,631,366
2015	2,885,000	3,015,250	5,900,250	3,430,000	2,617,800	6,047,800	425,000	298,045	723,045	3,105,000	2,850,385	5,955,385				9,845,000	8,781,480	18,626,480
2016	2,985,000	2,871,000	5,856,000	3,530,000	2,480,600	6,010,600	440,000	285,295	725,295	3,400,000	2,506,925	5,906,925				10,355,000	8,143,820	18,498,820
2017	<i>*July 2016 refunded with 2016 Bonds</i>			3,650,000	2,339,400	5,989,400	455,000	272,095	727,095	3,490,000	2,336,925	5,826,925	<i>**Replaced Series 2010 Bonds</i>			12,495,000	5,878,708	18,373,708
2018	-	-	-	3,755,000	2,193,400	5,948,400	470,000	253,895	723,895	3,600,000	2,162,425	5,762,425	4,900,000	930,288	5,830,288	12,655,000	5,594,571	18,249,571
2019	-	-	-	3,870,000	2,043,200	5,913,200	490,000	235,095	725,095	3,720,000	1,982,425	5,702,425	4,830,000	984,851	5,814,851	12,105,000	5,148,005	17,253,005
2020	-	-	-	3,990,000	1,888,400	5,878,400	505,000	220,395	725,395	3,720,000	1,982,425	5,702,425	4,025,000	887,285	4,912,285	12,445,000	4,711,200	17,156,200
2021	-	-	-	4,125,000	1,728,800	5,853,800	530,000	195,145	725,145	3,850,000	1,796,425	5,646,425	4,100,000	805,980	4,905,980	12,695,000	4,251,030	16,946,030
2022	-	-	-	4,280,000	1,563,800	5,843,800	555,000	168,645	723,645	3,875,000	1,603,925	5,478,925	4,165,000	723,160	4,888,160	13,075,000	3,781,647	16,856,647
2023	-	-	-	4,435,000	1,392,600	5,827,600	575,000	151,995	726,995	4,000,000	1,410,175	5,410,175	4,240,000	639,027	4,879,027	13,480,000	3,308,149	16,788,149
2024	-	-	-	4,595,000	1,215,200	5,810,200	590,000	134,745	724,745	4,145,000	1,210,175	5,355,175	4,325,000	553,379	4,878,379	13,910,000	2,818,884	16,728,884
2025	-	-	-	4,770,000	1,031,400	5,801,400	610,000	116,455	726,455	4,310,000	1,002,925	5,312,925	4,415,000	466,014	4,881,014	14,370,000	2,398,311	16,768,311
2026	-	-	-	4,955,000	840,600	5,795,600	630,000	96,630	726,630	4,480,000	873,625	5,353,625	4,510,000	376,831	4,886,831	14,865,000	1,962,184	16,827,184
2027	-	-	-	5,145,000	642,400	5,787,400	650,000	75,525	725,525	4,670,000	739,225	5,409,225	4,610,000	285,729	4,895,729	15,375,000	1,497,982	16,872,982
2028	-	-	-	5,350,000	436,600	5,786,600	675,000	52,775	727,775	4,870,000	587,450	5,457,450	4,710,000	192,607	4,902,607	15,940,000	1,003,840	16,943,840
2029	-	-	-	5,565,000	222,600	5,787,600	695,000	27,800	722,800	5,090,000	417,000	5,507,000	4,825,000	97,465	4,922,465	11,595,000	463,800	12,058,800
	\$ 15,565,000	\$ 20,060,500	\$ 35,625,500	\$ 71,900,000	\$ 28,447,544	\$ 100,347,544	\$ 8,780,000	\$ 2,715,651	\$ 11,495,651	\$ 61,940,000	\$ 21,693,410	\$ 83,633,410	\$ 53,655,000	\$ 6,942,616	\$ 60,597,616	\$ 211,840,000	\$ 79,859,722	\$ 291,699,722

On March 1, 2010, the District issued revenue bonds in the amount of \$70,000,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On May 8, 2012, the District issued revenue bonds in the amount of \$71,900,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On December 30, 2013, the District issued revenue bonds in the amount of \$8,780,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On May 1, 2014, the District issued revenue bonds in the amount of \$61,940,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On July 22, 2016, the District refunded the Series 2010 revenue bonds with the Series 2016 Bonds in the amount of \$53,655,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2028. Series 2010 will be called on June 1, 2018; the cash to pay Series 2010 is being held by agent at Bankers Trust.

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
DEBT SERVICE FUND SUMMARY**

	2010 SWP Revenue Bonds			2012 SWP Revenue Bonds			2013 SWP Revenue Bonds			2014 SWP Revenue Bonds			2016 SWP Revenue Bonds			DEBT SERVICE RECAP		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	1,640,000	4,313,500	5,953,500													1,640,000	4,313,500	5,953,500
2012	2,590,000	3,418,000	6,008,000													2,590,000	3,418,000	6,008,000
2013	2,685,000	3,288,500	5,973,500	3,125,000	3,059,744	6,184,744										5,810,000	6,348,244	12,158,244
2014	2,780,000	3,154,250	5,934,250	3,330,000	2,751,000	6,081,000	485,000	131,116	616,116							6,595,000	6,036,366	12,631,366
2015	2,885,000	3,015,250	5,900,250	3,430,000	2,617,800	6,047,800	425,000	298,045	723,045	3,105,000	2,850,385	5,955,385				9,845,000	8,781,480	18,626,480
2016	2,985,000	2,871,000	5,856,000	3,530,000	2,480,600	6,010,600	440,000	285,295	725,295	3,400,000	2,506,925	5,906,925				10,355,000	8,143,820	18,498,820
2017	<i>*July 2016 refunded with 2016 Bonds</i>			3,650,000	2,339,400	5,989,400	455,000	272,095	727,095	3,490,000	2,336,925	5,826,925	<i>**Replaced Series 2010 Bonds</i>			12,495,000	5,878,708	18,373,708
2018	-	-	-	3,755,000	2,193,400	5,948,400	470,000	253,895	723,895	3,600,000	2,162,425	5,762,425	4,900,000	930,288	5,830,288	12,655,000	5,594,571	18,249,571
2019	-	-	-	3,870,000	2,043,200	5,913,200	490,000	235,095	725,095	3,720,000	1,982,425	5,702,425	4,830,000	984,851	5,814,851	12,105,000	5,148,005	17,253,005
2020	-	-	-	3,990,000	1,888,400	5,878,400	505,000	220,395	725,395	3,720,000	1,982,425	5,702,425	4,025,000	887,285	4,912,285	12,445,000	4,711,200	17,156,200
2021	-	-	-	4,125,000	1,728,800	5,853,800	530,000	195,145	725,145	3,850,000	1,796,425	5,646,425	4,100,000	805,980	4,905,980	12,695,000	4,251,030	16,946,030
2022	-	-	-	4,280,000	1,563,800	5,843,800	555,000	168,645	723,645	3,875,000	1,603,925	5,478,925	4,165,000	723,160	4,888,160	13,075,000	3,781,647	16,856,647
2023	-	-	-	4,435,000	1,392,600	5,827,600	575,000	151,995	726,995	4,000,000	1,410,175	5,410,175	4,240,000	639,027	4,879,027	13,480,000	3,308,149	16,788,149
2024	-	-	-	4,595,000	1,215,200	5,810,200	590,000	134,745	724,745	4,145,000	1,210,175	5,355,175	4,325,000	553,379	4,878,379	13,910,000	2,818,884	16,728,884
2025	-	-	-	4,770,000	1,031,400	5,801,400	610,000	116,455	726,455	4,310,000	1,002,925	5,312,925	4,415,000	466,014	4,881,014	14,370,000	2,398,311	16,768,311
2026	-	-	-	4,955,000	840,600	5,795,600	630,000	96,630	726,630	4,480,000	873,625	5,353,625	4,510,000	376,831	4,886,831	14,865,000	1,962,184	16,827,184
2027	-	-	-	5,145,000	642,400	5,787,400	650,000	75,525	725,525	4,670,000	739,225	5,409,225	4,610,000	285,729	4,895,729	15,375,000	1,497,982	16,872,982
2028	-	-	-	5,350,000	436,600	5,786,600	675,000	52,775	727,775	4,870,000	587,450	5,457,450	4,710,000	192,607	4,902,607	15,940,000	1,003,840	16,943,840
2029	-	-	-	5,565,000	222,600	5,787,600	695,000	27,800	722,800	5,090,000	417,000	5,507,000	4,825,000	97,465	4,922,465	11,595,000	463,800	12,058,800
	\$ 15,565,000	\$ 20,060,500	\$ 35,625,500	\$ 71,900,000	\$ 28,447,544	\$ 100,347,544	\$ 8,780,000	\$ 2,715,651	\$ 11,495,651	\$ 61,940,000	\$ 21,693,410	\$ 83,633,410	\$ 53,655,000	\$ 6,942,616	\$ 60,597,616	\$ 211,840,000	\$ 79,859,722	\$ 291,699,722

On March 1, 2010, the District issued revenue bonds in the amount of \$70,000,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On May 8, 2012, the District issued revenue bonds in the amount of \$71,900,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On December 30, 2013, the District issued revenue bonds in the amount of \$8,780,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On May 1, 2014, the District issued revenue bonds in the amount of \$61,940,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On July 22, 2016, the District refunded the Series 2010 revenue bonds with the Series 2016 Bonds in the amount of \$53,655,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2028. Series 2010 will be called on June 1, 2018; the cash to pay Series 2010 is being held by agent at Bankers Trust.



THIS PAGE INTENTIONALLY BLANK





PART 2

ORGANIZATIONAL SECTION

PART 2: ORGANIZATION SECTION



Des Moines: A Vibrant & Diverse City

Des Moines Public Schools: A Leader in Urban Education

- Largest School District in Iowa
- Exceptional Educational Opportunities
- Outstanding Workforce
- DMPS School Snapshots

District Governance & Leadership

- School Board
- Legal Autonomy & Fiscal Independence
- First-Level District Administration
- Organization Chart



Des Moines Public Schools: Vision for the Future

- District Mission & Goals
- Strategic School Improvement Strategies
- District Improvement Initiatives

Budget Process

- Budgeting Principals
- Basis of Budgeting
- Budget Planning
- Budget Development



Financial Policies, Budgetary Assumptions & Constraints

- Guiding Limitations, Policies & Parameters
- Assumptions for a Balanced Budget
- Financial & Budgetary Constraints

Fund Structures & Descriptions

- Department/Fund Relationship



DES MOINES: A VIBRANT & DIVERSE CITY

As Iowa's capital city, Des Moines is a hub of government action, business activity, and cultural affairs. The Des Moines Independent Community School District, also known as Des Moines Public Schools, DMPS, serves more than 210,000 people who live in Polk and Warren Counties, approximately 25% of whom are under the age of 18. The median household income (2015) in Des Moines was \$61,526, and approximately 26% of persons live below the poverty line.



Covering nearly 86 square miles, the school district developed in the heart of the Des Moines city center, east into Pleasant Hill, west into Windsor Heights, and south into Warren County. The district benefits from having strong and diverse neighborhoods and a citizenry deeply involved in its public education. Des Moines is the industrial, technology, commercial, financial, trade, transportation, and governmental center of Iowa. The insurance industry in Des Moines is the third largest in the world, after London and Hartford, with more than 200 insurance offices/headquarters located in the city. Insurance activities are part of a strong local economy that is also based in agriculture, manufacturing, technology, education, health care, and other services.



Des Moines offers amenities usually found only in major cities: unique shopping in the East Village; dining at world-class restaurants; countless entertainment opportunities at Wells Fargo Arena and the Civic Center; educational opportunities at the Science Center of Iowa, Downtown Library, and Pappajohn Sculpture Park; and professional sporting events. The city boasts unique housing options at several lofts and townhome developments, has one of the nation's largest farmers' markets, and is home to

the top-ranked art festival. The community also has a vibrant outdoor scene. One can listen to summer concerts along the banks of the Des Moines River or on the steps of the state capitol building, take a leisurely stroll along the Principal Riverwalk, and the entire central Iowa region is connected by more than 500 miles of trails (including 60 within Des Moines). While there is big city bustle, the community is extremely proud of its small town atmosphere. Throughout Des Moines are dozens of neighborhoods, each with its own personality and style. The community offers superb schools, quality public services, and friendly neighborhoods.

Here's what others have to say about Des Moines being a great place to live and work:

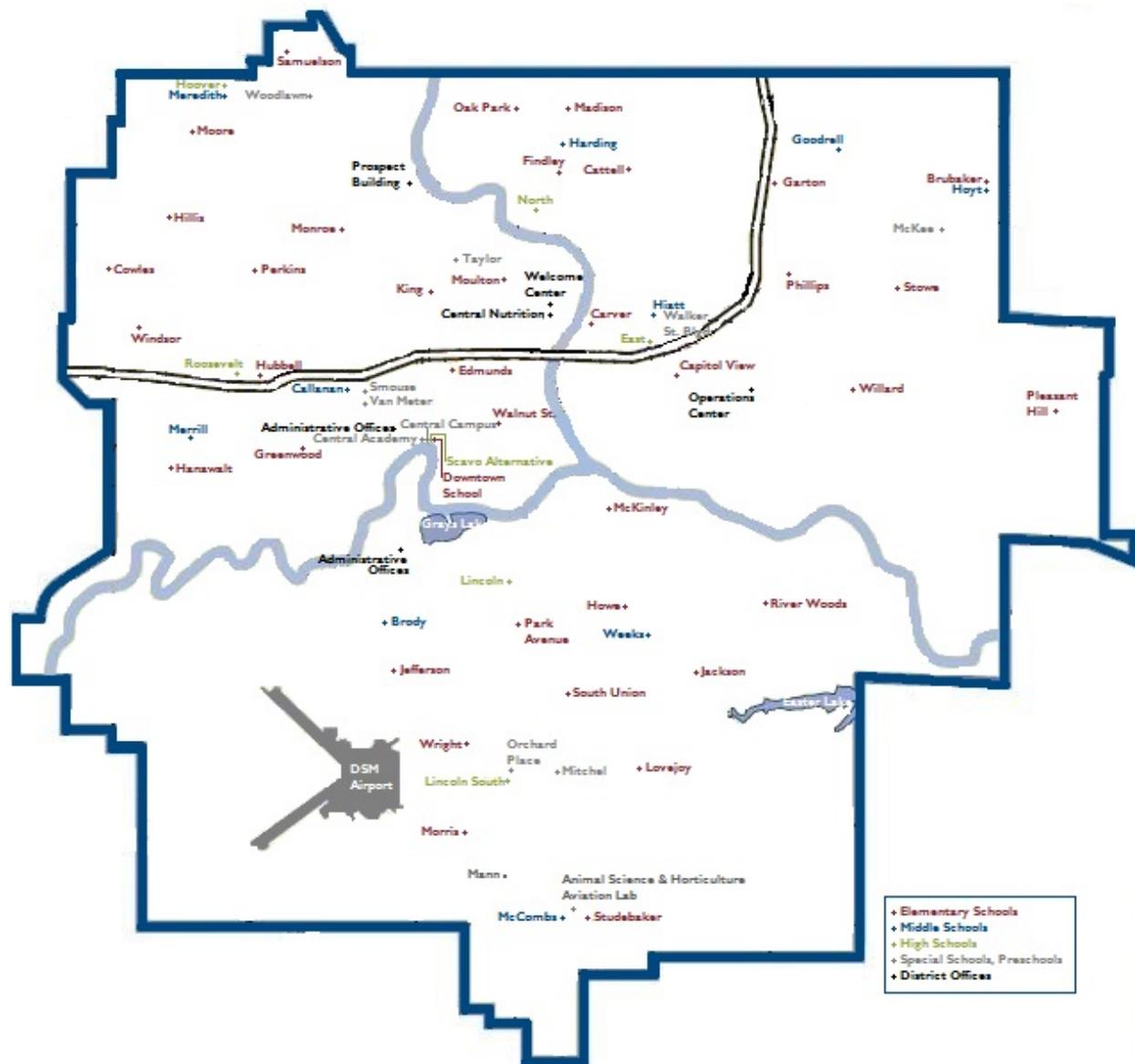
- Des Moines ranks #9 on the “Top 10 Places to Live in the U.S.” list – [U.S. News & World Report, 2017.](#)
- Des Moines ranks #11 on the “Best State Capitals to Live In” list – [WalletHub, 2017.](#)
- Des Moines is the #4 Best City for Young Families – [ValuePenguin, 2016.](#)
- Des Moines is the #1 Best City for the Middle Class – [Business Insider, 2016.](#)
- Des Moines ranks #4 on Best Mid-Sized Cities for Making a Living – [MoneyGeek, 2016.](#)
- Des Moines is the #6 Best City to Find a Job – [WalletHub, 2016.](#)
- Des Moines is the #1 Metro with the Most Community Pride – [Gallup, 2015.](#)
- Des Moines is the #2 Best City for Jobs in 2015 – [Forbes, 2015.](#)
- Des Moines is the #2 Best City to Find a Job – [WalletHub, 2015.](#)
- Des Moines ranks #4 on “America’s Most Business Friendly Cities” – [MarketWatch, 2015.](#)
- Des Moines is a Top 5 Emerging Start Up City – [Investopedia, 2015.](#)
- Des Moines is the #3 Top City for New College Graduates – [SmartAsset, 2015.](#)
- Des Moines is the #6 Midsize Metro Where College Grads Move for Jobs – [AIER, 2015.](#)
- Des Moines is the #1 City with an Up and Coming Downtown – [Fortune, 2014.](#)
- Des Moines is the #1 Best City for Young Professionals – [Forbes, 2014.](#)
- Des Moines is the #2 Best City for Business – [Forbes, 2014.](#)
- Des Moines is the #4 Best City for Business and Careers – [Forbes, 2014.](#)
- Des Moines is the #6 City for Raising a Family – [Forbes, 2014.](#)
- Des Moines is the #1 Wealthiest City in America – [Today show, 2014.](#)
- Des Moines ranks #1 on “Best Places for Business and Careers” – [Forbes, 2013.](#)
- Des Moines ranks #1 on “Best Cities for Families” – [Kiplinger, 2012.](#)
- Des Moines ranks #4 on “Best Places for Business and Careers” – [Forbes, 2012.](#)
- Des Moines is #5 on “2011 Best Cities for Families” – [Parenting Magazine, 2011.](#)
- Des Moines is #1 Best City for Young Professionals – [Forbes, 2011.](#)
- Des Moines is the #1 city with the Highest Real Income – [US News & World Report, 2011.](#)
- Des Moines ranks #7 on the “10 Best Cities for the Next Decade” – [Kiplinger, 2010.](#)
- Des Moines ranks #1 as the “Best Place for Business and Careers” – [Forbes, 2010.](#)
- Des Moines is the #1 U.S. City for Business – [MarketWatch, 2009.](#)

DES MOINES PUBLIC SCHOOLS: A LEADER IN URBAN EDUCATION

LARGEST SCHOOL DISTRICT IN IOWA

Des Moines Public Schools is home to more than 60 schools and support facilities, including 38 elementary schools, 10 middle schools, 5 comprehensive high schools, and 12 other schools that provide specialized programming. The district covers nearly six million square feet and serves more than 33,000 students from preschool through high school in every neighborhood in the city.

District Map



See also: <http://www.dmschools.org/maps/>

EXCEPTIONAL EDUCATIONAL OPPORTUNITIES

With 33,000 students, Des Moines Public Schools is by far the largest school district in Iowa. While the district may be the largest provider of public education in the state, DMPS takes anything but a one-size-fits-all approach to educating students. In fact, families in Des Moines can find more educational options than anywhere in the state, including:

- *Advanced Placement.* Central Academy — attended by students from 39 central Iowa middle and high schools — is Iowa’s top AP program, dedicated to providing a challenging curriculum. The Belin-Blank Center for Gifted Education and Talent Development placed Central Academy “in a class by itself” as a college preparatory school. In addition, DMPS is in the midst of a significant expansion of AP course offerings throughout all five comprehensive high schools. All five comprehensive high schools are on the Belin-Blank Center’s Iowa AP Top 25 Index.
- *International Baccalaureate.* DMPS provides opportunities for students to participate in a comprehensive IB program at four elementary schools (Hubbell, Park Avenue, Stowe, and Walnut Street), four middle schools (Brody, Goodrell, Meredith, and Merrill), and one high school (Hoover). In addition, Central Academy offers the International Baccalaureate diploma program.
- *Montessori.* Cowles Montessori School is the only public Montessori program in Iowa, serving students in grades K-8. Students learn in multi-age classrooms, and children’s natural curiosities are exploited to the fullest as they advance at their own pace.
- *Alternative Programs.* Scavo Alternative High School, Future Pathways, Orchard Place, Des Moines Alternative, and Middle School Alternative provide programming for students who may be struggling with attendance requirements at a comprehensive school or have other personal issues and need alternative programming.
- *Career & Technical Institute.* Located at Central Campus, CTI offers students learning opportunities in several high-skill areas, including graphic design, broadcasting & film, culinary arts, fashion, and automotive technology. In addition, DMPS is home to one of only three high school aviation programs certified by the FAA and has the largest marine biology program of any non-coastal high school. In 2017, the district launched the Skilled Trades Academy at Central Campus, which will begin with the 2017-18 school year. The partnership with construction industry leaders and labor organizations creates a Skilled Trades Alliance, with the goal of creating a model program of work-based learning with hands-on applications for students. Students enrolled in a High Quality Pre-Apprenticeship program will be immersed in job-embedded practices and internships while learning from industry mentors.
- *Ruby Van Meter and Smouse schools.* Ruby Van Meter School (serving secondary-age children) and Smouse Opportunity School (serving elementary-age children) provide high-quality, specialized instruction to physically and mentally disabled students.

- *Downtown School.* The Downtown School, located in Central Campus, is a national model where students learn in multi-age classes. The school has been nationally recognized for its innovative education program and as a great option for working parents.
- *Higher Education Partnerships.* Des Moines Public Schools' proximity to Drake University, Iowa State University, Des Moines Area Community College, and other Institutes of Higher Education have created numerous partnerships and collaborative efforts that support students, teachers, and administrators.

OUTSTANDING WORKFORCE

Des Moines Public Schools is proud to be home to thousands of educators and other professionals who work hard each and every day to help the students of Des Moines succeed. The good work performed by DMPS teachers and staff has earned awards, honors, and recognition at the state and national level. Highlights of some recent honors include:



2016 AP Teacher of the Year
College Board



2016 DMR Coach of the Year
The Des Moines Register



2016 ISPRRA Communicator of the Year
Iowa Schools Public Relations Association



2016, 2015, 2014, 2013, 2012 Award of Excellence
National School Public Relations Association



Eleven National Award Winners
Presidential Award for Excellence in Mathematics and Science Teaching



Four-time Distinguished Budget Presentation Award Recipient
Ten-time Certificate of Achievement Recipient
Government Finance Officers Association



Two-time Meritorious Budget Award Recipient
Ten-time Certificate of Excellence Award Recipient
Association of School Business Officials International



2015 Iowa Teacher of the Year – Clemencia Spizzirri, Merrill Middle School
Iowa Department of Education



Six-time ENERGY STAR Partner of the Year
U.S. Environmental Protection Agency



2014 Elementary School Counselor of the Year
Iowa School Counselor Association



2014 School Social Worker of the Year
Iowa School Social Workers Association



Five High Schools on the Iowa AP Top 25 Index
Belin-Blank Center for Gifted Education

For the fourth year in a row, the Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to the district for its annual budget for the fiscal year beginning July 1, 2016. In order to receive this award, a district must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Des Moines Independent Community School District

Iowa

For the Fiscal Year Beginning

July 1, 2016

Executive Director

The Association of School Business Officials (ASBO) International awarded the district its Meritorious Budget Award for excellence in budget presentation for the 2016-17 budget year. It is the second time DMPS has been presented with the honor. The Meritorious Budget Awards program promotes and recognizes excellence in school budget presentation and enhances school business officials' skills in developing, analyzing, and presenting a school system budget. After a rigorous review by professional auditors, the award is conferred only on school districts that have met or exceeded the program's stringent criteria.



This Meritorious Budget Award is presented to

**DES MOINES INDEPENDENT
COMMUNITY SCHOOL DISTRICT**

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2016-2017.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



Brenda R. Burkett

Brenda R. Burkett, CPA, CSBA, SFO
President

John D. Musso

John D. Musso, CAE, RSBA
Executive Director

For the tenth year in a row, the Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the district for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2016. In order to be awarded a Certificate of Achievement, a district must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Des Moines Independent
Community School District
Iowa**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2016

A handwritten signature in black ink, reading "Jeffrey R. Emswiler".

Executive Director/CEO

The Association of School Business Officials (ASBO) International has, for the tenth time, awarded a Certificate of Excellence in Financial Reporting to the district for the fiscal year ending June 30, 2015. This award represents the highest recognition for school district operations offered by ASBO International.



**The Certificate of Excellence in Financial Reporting
is presented to**

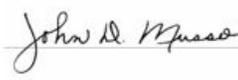
**Des Moines Independent Community
School District**

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2016.**

The CAFR has been reviewed and met or exceeded
ASBO International's Certificate of Excellence standards.




Anthony N. Dragona, Ed.D., RSBA
President


John D. Musso, CAE, RSBA
Executive Director

Other honors earned by Des Moines Public Schools and its employees include:

- 2017, 2016, 2015, 2014, 2013, 2012 ENERGY STAR *Partner of the Year* — Environmental Protection Agency
- 2016, 2015, 2014, 2013, 2012, 2010 state finalists for *Presidential Award for Excellence in Mathematics and Science Teaching*
- 2016 *Arts Learning Leadership* — Governor’s Arts Award
- 2016 *AP Teacher of the Year* — College Board
- 2016 *DMR Coach of the Year* — The Des Moines Register
- 2016 *ISPR/A Communicator of the Year* — Iowa Schools Public Relations Association
- 2016, 2015, 2014, 2013, 2012 honors — National School Public Relations Association
- 2016, 2015, 2014 ENERGY STAR *Partner of the Year for Climate Communications* — Environmental Protection Agency
- 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007 *Certificate of Excellence in Financial Reporting* and 2016, 2015 *Meritorious Budget Award* — Association of School Business Officials Association for the school district’s comprehensive annual financial report and annual budget, respectively
- 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007 *Certificate of Achievement* and 2016, 2015, 2014, 2013 *Distinguished Budget Presentation Award* — Government Finance Officers Association for the school district’s comprehensive annual financial report and annual budget, respectively
- 2015, 2012, 2010, 2009, 2006, 1995, 1997, 1997, 1995, 1995, 1983 *Presidential Award for Excellence in Mathematics and Science Teaching* recipients
- 2015 *Iowa Teacher of the Year* — Iowa Department of Education
- 2015 *Educator of the Year* — Iowa Association of Alternative Education
- 2015 *Certified Public Finance Officer* — Government Finance Officers Association
- 2015 *Magna Award* — National School Boards Association
- 2014 *Prostart Educator of Excellence Award* — Iowa Restaurant Association
- 2014 *Iowa School Social Worker of the Year* — Iowa School Social Workers Association
- 2014 *Four Rotary Educators of the Year*
- 2014 *Rising Star* — Journalism Education Association
- 2014, 2013, 2012 finalists for *Iowa Teacher of the Year*
- 2013 *Trailblazing Teacher* — The Center for Green Schools
- 2013 *Steve France Honor Award* — Iowa Association for Health, Physical Education, Recreation, and Dance
- 2013 *Rod Vahl Teacher of the Year* award — Iowa High School Press Association
- 2013 *Outstanding Middle School Art Educator* — Art Educators of Iowa
- 2013 *Outstanding Elementary Art Educator* — Art Educators of Iowa

- 2013 *Green Ribbon School Award* for Des Moines Public Schools — U.S. Department of Education
- 2013 *Excellence in Education Award* — Iowa State Education Association
- 2013 *Dr. Robert E. and Phyllis M. Yager Exemplary Teaching Recognition Award* — University of Northern Iowa
- 2013, 2012 *Governor's Iowa Environmental Excellence Award*
- 2012 *Phyllis Yager Memorial Commitment to Diversity Award* — University of Iowa
- 2012 honoree as a *Champion of Change* in education — White House
- 2012 *Green Ribbon School Award* for Central Campus — U.S. Department of Education
- 2012 *Gary Hendrichs Memorial Award* — Iowa School Counselor Association
- 2012 finalist for *America History Teacher of the Year* — Iowa Preserve
- 2012 *Education Support Personnel of the Year* for the State of Iowa
- 2011 *Outstanding Secondary Art Educator* — Art Educators of Iowa
- 2011 *Outstanding Iowa Biology Teacher of the Year* — National Association of Biology Teachers
- 2011 *Educator of the Year* — Printing Industry of the Midwest
- 2011 and 2009 *James Madison Fellowships* for the state of Iowa
- 2010 *James Bryant Conant Award in High School Teaching*
- 2010 *Iowa School Social Worker of the Year* — Iowa School Social Workers Association
- 2010 *Iowa Financial Literacy Educator of the Year*
- 2010 honoree for the *Teacher Program* — Toyota International
- 2010 *Edyth May Sliffe Award for Distinguished High School Mathematics Teaching* — Mathematical Association of America



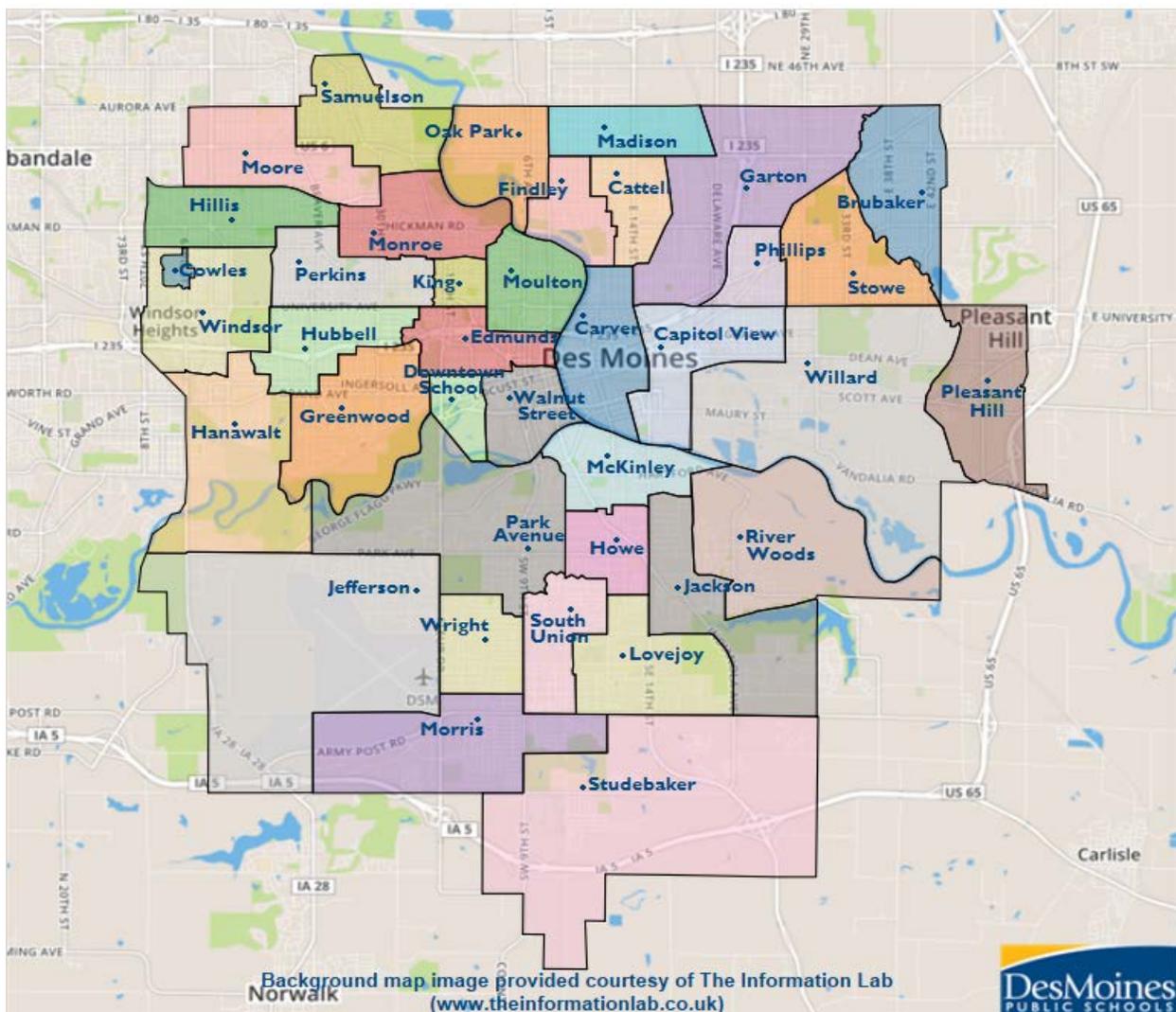
DMPS SCHOOL SNAPSHOTS

Elementary Schools

Buildings: 37 buildings, plus Downtown School
Student Enrollment: 15,420 students
Largest Enrollment: Brubaker - 727 students
Total School Size: 2,169,769 square feet
Largest School: Moulton - 121,650 square feet
Largest Campus: River Woods - 12.15 acres
Oldest School: Oak Park - built 1900

Average Building Age: 66 years old
Total Student Capacity: 18,462 students
Smallest Enrollment: Pleasant Hill - 255 students
Total Campus Size: 249.34 acres
Smallest School: Wright - 30,300 square feet
Smallest Campus: Walnut St. - 0.85 acres
Newest School: Edmunds - built 2013

Elementary School Boundaries 2016-2017





BRUBAKER ELEMENTARY
2900 E. 42nd Street
Des Moines, IA 50317

Brubaker Elementary, a successful merger of McKee and Douglas schools, shares a campus with Hoyt Middle School. Brubaker meets the diverse needs of all learners by providing support to Special Education students, students with Autism and Intellectual Disabilities, as well as ELL students. Brubaker’s mission: *Brubaker exists to provide a safe and nurturing environment where all students learn at high levels.*

Principal: Mark Adams
P: 515-242-8405 | F: 515-265-5690
E: brubaker@dmschools.org



CAPITOL VIEW ELEMENTARY
320 E. 16th Street
Des Moines, IA 50316

Capitol View is a neighborhood school with a wonderful, diverse population of students. Capitol View serves approximately 600 students in preschool through fifth grade and also has an elementary deaf education program. The staff at Capitol View is committed to nurturing resilient young people who are prepared to meet the needs of the 21st century.

Principal: Marsha Kerper
P: 515-242-8402 | F: 515-323-8612
E: capitolview@dmschools.org



CARVER ELEMENTARY
705 E. University Avenue
Des Moines, IA 50316

George Washington Carver Community School is committed to improving the lives of the community. At Carver, students are challenged to learn with a growth mindset, encouraged to do their best, and motivated to achieve success in a safe, caring environment.

Principal: Jill Burnett-Requist
P: 515-242-8414 | F: 515-323-8613
E: carver@dmschools.org



CATTELL ELEMENTARY
3101 E. 12th Street
Des Moines, IA 50316

Cattell Elementary School first opened in 1890 and is named for an Iowa state legislator who was an early proponent of educational opportunities for all. Cattell students come from diverse backgrounds, and the school is united by school expectations - Be Respectful, Be Responsible, and Be Safe. Cattell's dedicated and caring staff strive to meet the needs of all learners.

Principal: Tiona Sandbulte
P: 515-242-8403 | F: 515-266-1605
E: cattell@dmschools.org



COWLES MONTESSORI
6401 College Avenue
Windsor Heights, IA 50324

Located in the community of Windsor Heights, Cowles is Iowa's only public Montessori school, serving students from age three through eighth grade.

Principal: Gregory Grylls
P: 515-242-7818 | F: 515-279-2505
E: cowels@dmschools.org



DOWNTOWN SCHOOL
1800 Grand Avenue
Des Moines, IA 50309

The Downtown School is a place where students learn: unencumbered by desks, grade levels, or the limited information between the covers of a textbook. Students are provided an educational experience in kindergarten through fifth grade, based on what research has shown to be the best practices in elementary education.

Principal: Stephanie Flickinger
P: 515-242-8422 | F: 515-242-7391
E: downtown@dmschools.org



Edmunds Elementary provides engaging, high-quality education to empower life-long learners for success while celebrating diversity in a mindful, respectful, and safe community.

EDMUNDS ELEMENTARY
950 15th Street
Des Moines, IA 50314

Principal: Jaynette Rittman
P: 515-242-8406 | F: 515-244-1568
E: edmunds@dmschools.org



Findley Elementary Dreamer Academy students, families, staff, and community partners proudly work together to fulfill the school’s mission every day: Building big dreamers and high achievers. Together, a safe, caring, achievement-focused college and career culture in which scholars thrive is nurtured and sustained. Each day is a commitment to common goals: “Dream big! We believe! Aim high! Si se puede!”

FINDLEY ELEMENTARY
3025 Oxford Street
Des Moines, IA 50313

Principal: Dr. Barb Adams
P: 515-242-8407 | F: 515-244-7410
E: findley@dmschools.org



Garton is a K-5 elementary school on the east side. Garton has a diverse population and meets the needs of all learners by providing support to ELL and Special Education students. Garton teaches students to be responsible, respectful, and caring through the PBIS model. Garton has high expectations for staff and students, with the core belief all students will learn and be successful. The Garton vision is: *Giving 100%! We Are All In! Always Learning, Always Improving, Always Succeeding!*

GARTON ELEMENTARY
2820 E. 24th Street
Des Moines, IA 50317

Principal: Renita Lord
P: 515-242-8408 | F: 515-263-0046
E: garton@dmschools.org



GREENWOOD ELEMENTARY
316 37th Street
Des Moines, IA 50312

The Greenwood campus consists of 4.8 acres of land in the heart of the city. The original Beaux Arts building was built in 1901, and the school has had multiple renovations in its history. Today, Greenwood is a modern school building equipped to serve a diverse student population of neighborhood students. Greenwood students include fourth generation families, along with students who have ventured to the U.S. from other countries. With an experienced staff and active PTA group and community volunteers, Greenwood strives to be a great community school.

Principal: Eric Huinker
P: 515-242-8410 | F: 515-277-5673
E: greenwood@dmschools.org



HANAWALT ELEMENTARY
225 56th Street
Des Moines, IA 50312

Hanawalt is a neighborhood school that serves the west side of Des Moines with a rich tradition of educational and social excellence. With 100 years of service to its community, Hanawalt offers a model academic experience, targeting whole child learning through an emphasis on physical wellness, fine arts, and technology.

Principal: Kelly Schofield
P: 515-242-8411 | F: 515-255-1792
E: hanawalt@dmschools.org



HILLIS ELEMENTARY
2401 56th Street
Des Moines, IA 50310

Hillis serves elementary students through fifth grade and is a place where learning comes alive. Hillis teachers design and facilitate lessons to make learning relevant, rigorous, and engaging. Hillis is also active in promoting healthy living by engaging students and families in wellness initiatives, gardening, healthy food choices, and biking. *Hillis, Where Dreamers Learn to Dream Big!*

Principal: Renee Gelfond
P: 515-242-8412 | F: 515-278-5707
E: hillis@dmschools.org



Howe Elementary is a K-5 neighborhood school that serves approximately 300 students on the south side of Des Moines. At Howe Elementary, teachers and staff create a community of learners that engages and challenges the diverse school population.

HOWE ELEMENTARY
2900 Indianola Road
Des Moines, IA 50315

Principal: Jill Burke
P: 515-242-8413 | F: 515-288-4128
E: howe@dmschools.org



Hubbell was the first authorized International Baccalaureate Primary Years World School in Iowa. Hubbell proudly serves a worldly population of students and families. Hubbell students are constantly inquiring in ways they can make a positive impact in the community.

HUBBELL ELEMENTARY
800 42nd Street
Des Moines, IA 50312

Principal: Carrie Belt
P: 515-242-8414 | F: 515-242-8290
E: hubbell@dmschools.org



Jackson Elementary strives to create a safe, positive nurturing learning environment; to possess technological and information literacy; and equip students to be lifelong learners, contributing citizens, people of character, and self-directed learners.

JACKSON ELEMENTARY
3825 Indianola Avenue
Des Moines, IA 50320

Principal: Cindy Wissler
P: 515-242-8415 | F: 515-244-2880
E: jackson@dmschools.org



Jefferson is a school community that provides academic excellence through a differentiated, rigorous curriculum and a joint commitment from students, families, and staff. The Jefferson learning environment fosters exemplary behavior and responsible citizens.

JEFFERSON ELEMENTARY
2425 Watrous Avenue
Des Moines, IA 50321

Principal: Mary Minard
P: 515-242-8416 | F: 515-287-8601
E: jefferson@dmschools.org



King Elementary School is located in the King-Irving Neighborhood. The King staff is very honored to serve the community and diverse student population.

KING ELEMENTARY
1849 Forest Avenue
Des Moines, IA 50314

Principal: Kisha Barnes
P: 515-242-8417 | F: 515-288-1382
E: king@dmschools.org



The mission of Lovejoy Elementary School is to nurture, educate, and inspire students to be the best that they can be. Lovejoy provides for students many educational opportunities to excel, grow, and develop.

LOVEJOY ELEMENTARY
801 E. Kenyon Avenue
Des Moines, IA 50315

Principal: Shelly Pospeshil
P: 515-242-8419 | F: 515-285-0279
E: lovejoy@dmschools.org



MADISON ELEMENTARY
806 E. Hoffman Street
Des Moines, IA 50316

Originally opened in 1952, Madison Elementary currently serves more 270 students from diverse backgrounds and employs more than 40 staff members. Although the building and staff have grown in size in the past fifty years, Madison’s purpose will always be to provide the best education possible for students.

Principal: Cory Heaberlin
P: 515-242-8420 | F: 515-265-6080
E: madison@dmschools.org



MCKINLEY ELEMENTARY
1610 SE 6th Street
Des Moines, IA 50315

McKinley Elementary School is home to approximately 300 Pre-K through 5th grade students and nearly 50 staff members. The school is located in the culturally-rich neighborhood south of Des Moines’ East Village business and entertainment area. McKinley Elementary was established in 1902 and has been renovated to serve the diverse educational needs of today’s students. McKinley’s staff provides experiences in technology, the arts, and physical activity, along with excellent classroom instruction and the support of community resources to assist students in achieving success. McKinley is the home of the Eagle Way: *We are Respectful, Responsible, and Safe.*

Principal: Lois Brass
P: 515-242-8423 | F: 515-282-1327
E: mckinley@dmschools.org



MONROE ELEMENTARY
2250 30th Street
Des Moines, IA 50310

Monroe serves approximately 550 students in kindergarten through 5th grade. Students are provided the opportunity to extend the school day through both before and after school programming through a 21st Century Grant. During the day, the success of students is supported through the following programs: ELL, Title, Counseling (school counseling and Orchard Place), SUCCESS, Power Read (partnership with United Way and Everybody Wins), Foster Grandparents, America Counts America Reads, and Everybody Wins.

Principal: Laurel Prior-Sweet
P: 515-242-8425 | F: 515-279-4331
E: monroe@dmschools.org



MOORE ELEMENTARY
3716 50th Street
Des Moines, IA 50301

Moore Elementary re-opened in 2015 to provide additional classrooms and more educational options for Des Moines families in the growing neighborhoods in northwest Des Moines. The school is in the process of becoming an International Baccalaureate World School and will be the first elementary IB school in northwest Des Moines. Both Meredith Middle School and Hoover High Schools, where Moore students will matriculate, are IB World Schools.

Principal: Beth Sloan
P: 515-242-8426 | F: 515-278-5707
E: moore@dmschools.org



MORRIS ELEMENTARY
1401 Geil Avenue
Des Moines, IA 50315

Morris, located on the city's south side, serves approximately 600 K-5 students. The school philosophy centers around building strong foundations for the humanistic side of the teaching and learning process, while promoting high levels of academic rigor that is individualized to the needs of every student. Morris' goal is to utilize a unified approach to expose students to essential skills and concepts that will aid them in promoting successful adult lives.

Principal: Sherry Amos
P: 515-242-8421 | F: 515-285-1868
E: morris@dmschools.org



MOULTON ELEMENTARY
1541 8th Street
Des Moines, IA 50314

Moulton Elementary serves nearly 500 Preschool through 5th grade students who represent 20 different countries. Moulton students and staff consistently choose to *Be GREAT! Growing, Respectful & Responsible, Educated, Accepting to All, and Thankful!*

Principal: Eric Van Dorin
P: 515-242-8427 | F: 515-288-1346
E: moulton@dmschools.org



OAK PARK ELEMENTARY
3928 6th Avenue
Des Moines, IA 50313

Oak Park Elementary is a diverse K-5 comprehensive school serving students from the Oak Park and Highland Park neighborhoods. As a Turnaround Arts school, Oak Park is focused on providing an arts rich environment dedicated to enhancing the hope and engagement of students, family, and staff. Oak Park is a collaborative community that strives to reach high expectations set for the school and every student.

Principal: Jill Bryson
P: 515-242-8427 | F: 515-288-1346
E: oakpark@dmschools.org



PARK AVENUE ELEMENTARY
3141 SW 9th Street
Des Moines, IA 50315

Park Avenue is an authorized International Baccalaureate World School. Students at Park Avenue are self-directed, life-long learners with a clear world view who listen carefully; cooperate; and demonstrate respect for themselves, others, and the world.

Principal: Dianna Anderson
P: 515-242-8429 | F: 515-244-8238
E: parkavenue@dmschools.org



PERKINS ELEMENTARY
4301 College Avenue
Des Moines, IA 50311

Perkins is a culturally diverse community of high achieving students. Academic Data Teams and student data are the catalyst of professional development and instruction throughout the year. Community relationships are valued and encouraged at Perkins.

Principal: Dan Koss
P: 515-242-8430 | F: 515-274-1367
E: perkins@dmschools.org



PHILLIPS ELEMENTARY
1701 Lay Street
Des Moines, IA 50317

Phillips Traditional School offers families an increased emphasis on academics and behavioral expectations for students. Phillips offers the Core Knowledge Sequence, additional curriculum engaging students in the classics in literature, as well as study of American and world civilizations. Phillips has committed staff, students, and families to ensure the highest levels of learning for all.

Principal: Kristy Fitzgerald
P: 515-242-8431 | F: 515-265-3406
E: phillips@dmschools.org



PLEASANT HILL ELEMENTARY
4801 E. Oakwood Drive
Pleasant Hill, IA 50327

Pleasant Hill Elementary, renovated in 2013, is located in east Des Moines and serves approximately 265 students. Pleasant Hill is proud of its parent support, dedicated staff, and wonderful students. Pleasant Hill Panthers are Proud to be Respectful, Responsible, and Safe. Pleasant Hill is a two section per grade level elementary building, serving kindergarten through fifth grade. Pleasant Hill's motto is *What's Best for Kids? Whatever It Takes!* Pleasant Hill Elementary is a small school in a big city.

Principal: Terrie Price
P: 515-242-8432 | F: 515-265-8344
E: pleasanthill@dmschools.org



RIVER WOODS ELEMENTARY
2929 SE 22nd Street
Des Moines, IA 50320

River Woods serves students in kindergarten through grade 5 on the southeast side of Des Moines. Core principles that define the school's work include: meaningful, differentiated experiences; a strong collaborative vision for achievement; and fostering a growth mindset in a safe and respectful learning environment.

Principal: Traci Shipley
P: 515-242-8433 | F: 515-244-2386
E: riverwoods@dmschools.org



SAMUELSON ELEMENTARY
3929 Bel Air Road
Des Moines, IA 50310

Samuelson, located in the Lower Beaver neighborhood, offers engaging instruction using a rigorous curriculum in all academic subjects, as well as the fine arts. Samuelson hosts a positive learning environment where appropriate student behaviors are expected and celebrated, utilizing the PBIS model. At Samuelson, students and staff are respectful, responsible, and motivated learners.

Principal: Cindy Roerig
P: 515-242-8441 | F: 515-331-0971
E: samuelson@dmschools.org



SOUTH UNION ELEMENTARY
4201 S. Union Street
Des Moines, IA 50315

South Union prepares students for the next stage of their lives. All students and teachers are dedicated to success every day. South Union is driven by the daily mission to prepare students to be productive citizens through academics, arts, and wellness. Students experience a rich and diverse instructional curriculum, which allows for personalized instruction, growth, development, and acceleration of learning experiences. There are high teaching expectations at South Union, with a focus on developing the whole child. The school's core values of respect, responsibility, integrity, purposeful, and consistency are honored and lived every day.

Principal: Dr. Bill Szakacs
P: 515-242-8409 | F: 515-953-0486
E: southunion@dmschools.org



STOWE ELEMENTARY
1411 E. 33rd Street
Des Moines, IA 50317

Stowe has proudly served the eastside community for 100 years. Stowe provides many engaging opportunities for students including an outdoor classroom, 21st Century after school programming, Reading Recovery, Spanish language instruction, community service, and student exhibitions. As an authorized International Baccalaureate school, Stowe focuses on a student-centered approach to teaching with an international perspective. Stowe's diverse students strive to become lifelong learners who are knowledgeable, caring thinkers prepared to create a more peaceful and open-minded world.

Principal: Jennifer Williams
P: 515-242-8435 | F: 515-287-1740
E: stowe@dmschools.org



STUDEBAKER ELEMENTARY
300 E. County Line Road
Des Moines, IA 50320

Studebaker promotes and instills a sense of pride while creating a positive learning environment in which students are encouraged to try their best and play an active role as a member of the Studebaker team. Studebaker serves students in kindergarten through fifth grade.

Principal: Brian Crook
P: 515-242-8436 | F: 515-287-1740
E: studebaker@dmschools.org



WALNUT STREET ELEMENTARY
901 Walnut Street
Des Moines, IA 50309

Walnut Street, located in downtown Des Moines, is a school of choice for PK-5 students and families from across the Des Moines metropolitan area. As an International Baccalaureate - Primary Years Program World School, the school has a strong emphasis on inquiry instruction, international-mindedness, and Mandarin Chinese language and culture.

Principal: Rob Burnett
P: 515-242-8438 | F: 515-242-8372
E: walnutstreet@dmschools.org



WILLARD ELEMENTARY
2941 Dean Avenue
Des Moines, IA 50317

Willard has been meeting the educational needs of east side students for many generations. The school has a wonderfully diverse student population and currently serves approximately 400 students in kindergarten through fifth grade.

Principal: Julie Kruse
P: 515-242-8439 | F: 515-265-1388
E: willard@dmschools.org



Windsor is a diverse, inclusive school where all students are provided a foundation for success in a global community. The school has a rich tradition of inspiring students to be successful in society, educational endeavors, and interpersonal relationships.

WINDSOR ELEMENTARY
5912 University Avenue
Des Moines, IA 50311

Principal: Scott Nichols
P: 515-242-8440 | F: 515-279-5372
E: windsor@dmschools.org



Wright is an Artful Learning Legacy School. The Artful Learning model consists of four main elements — experience, inquire, create, and reflect — which encourage and support best teaching practices and improve the manner in which students and teachers learn.

WRIGHT ELEMENTARY
5001 SW 14th Street
Des Moines, IA 50315

Principal: Michelle Hurlburt
P: 515-242-8442 | F: 515-285-6247
E: wright@dmschools.org

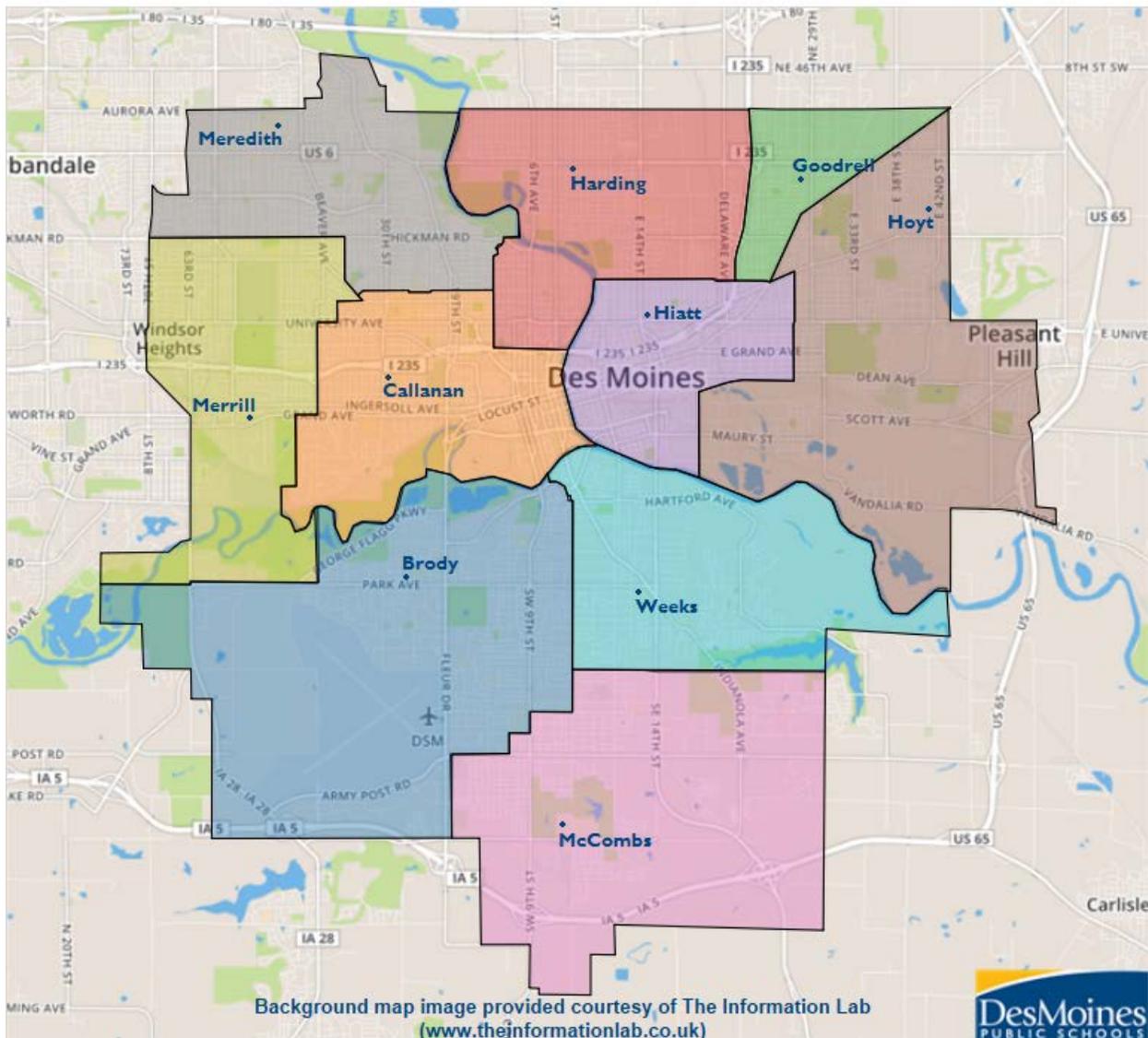


Middle Schools

Buildings: 10 buildings
Students Served: 6,806 students
Largest Enrollment: Brody - 745 students
Total School Size: 1,063,749 square feet
Largest School: Harding - 125,339 square feet
Largest Campus: McCombs - 35.62 acres
Oldest School: Hiatt - built 1925

Average Building Age: 65 years old
Total Student Capacity: 8,754 students
Smallest Enrollment: Hoyt - 522 students
Total Campus Size: 161.15 acres
Smallest School: McCombs - 88,258 square feet
Smallest Campus: Harding - 7.15 acres
Newest School: McCombs - built 1973

Middle School Boundaries 2016-2017





BRODY MIDDLE SCHOOL
2501 Park Avenue
Des Moines, IA 50321

Brody Middle School students are actively involved in a quality educational program to help them reach their fullest potential as inquiring, knowledgeable, compassionate, and caring learners within a global community. The Brody mission is to ensure learning by providing quality instruction for all students that supports a lifetime commitment to intercultural understanding and respect.

Principal: Thomas Hoffman
P: 515-242-8443 | F: 515-244-0927
E: brody@dmschools.org



CALLANAN MIDDLE SCHOOL
3010 Center Street
Des Moines, IA 50312

Callanan Middle School is a diverse learning community that is committed to providing meaningful and challenging curriculum in a caring, respectful environment. The Callanan community inspires and celebrates student success and life-long learning.

Principal: Dawn Stahly
P: 515-242-8401 | F: 515-242-8103
E: callanan@dmschools.org



GOODRELL MIDDLE SCHOOL
3300 E. 29th Street
Des Moines, IA 50317

Goodrell offers the International Baccalaureate - Middle Years Program and provides opportunities that invest in not only the academic success of students, but their social and emotional development as well. Goodrell students are inspired to be inquisitive, knowledgeable, and caring individuals who help create a better, more peaceful world through taking care of themselves, others, and the environment.

Principal: Peter Le Blanc
P: 515-242-8444 | F: 515-264-9057
E: goodrell@dmschools.org



HARDING MIDDLE SCHOOL
203 E. Euclid Avenue
Des Moines, IA 50313

Harding is a Turnaround Arts School, where the arts elevate school goals and engage students in learning. Harding Middle School uses the arts and other innovative approaches to empower all learners to be academically, socially, and emotionally prepared for life. The aim at Harding is to create a safe space in which all students are afforded unique opportunities to learn and grow, resulting in the development of student leaders who can activate change in the school and community.

Principal: Joy Linquist
P: 515-242-8445 | F: 515-244-3566
E: harding@dmschools.org



HIATT MIDDLE SCHOOL
1430 E. University Avenue
Des Moines, IA 50316

Hiatt has a rich tradition as a community school. Hiatt strives to provide a quality education with high expectations for teaching and learning and is dedicated to the safety, social, and emotional well-being of all.

Principal: Dr. Deborah Chapman
P: 515-242-7774 | F: 515-266-6390
E: hiatt@dmschools.org



HOYT MIDDLE SCHOOL
2700 E. 42nd Street
Des Moines, IA 50316

The staff of Hoyt Middle School helps students improve their social and academic skills. Teachers use research-based practices, infuse technology in the classroom, and hold high expectations for all students. The goal at Hoyt is to prepare all students so they can experience success in the next stage of their lives.

Principal: Deb Markert
P: 515-242-8446 | F: 515-265-5059
E: hoyt@dmschools.org



MCCOMBS MIDDLE SCHOOL
201 County Line Road
Des Moines, IA 50320

McCombs, Located on the far south side of Des Moines, serves both Polk and Warren counties. McCombs' motto — *Everyone Expecting Excellence Everyday* — is reflected in all that happens at the school. The staff and administration strive to provide a safe, caring environment in which all students attain the skills needed to become successful citizens of 21st century society.

Principal: Nancy Croy
P: 515-242-8447 | F: 515-287-2644
E: mcombs@dmschools.org



MEREDITH MIDDLE SCHOOL
4827 Madison Avenue
Des Moines, IA 50310

Meredith Middle School supports a community of learners who are proud and positive, academically accountable, welcoming of diversity, and socially responsible and respectful. Meredith is an International Baccalaureate World School.

Principal: David Johns
P: 515-242-7250 | F: 515-242-8291
E: meredith@dmschools.org



MERRILL MIDDLE SCHOOL
5301 Grand Avenue
Des Moines, IA 50312

Merrill has celebrated academic excellence since 1961 by providing students with a safe, welcoming educational environment conducive to effective teaching and learning. The school theme, *Achieving Academic Excellence for All*, embodies the tradition and spirit of what makes middle level education at Merrill so rewarding. Merrill is an International Baccalaureate Word School and offers the Middle Years Programme (IBMYP). The IBMYP fosters an educational environment where all students are provided with diverse and challenging opportunities, empowering them to become life-long learners and active citizens in their democracy and in the global community.

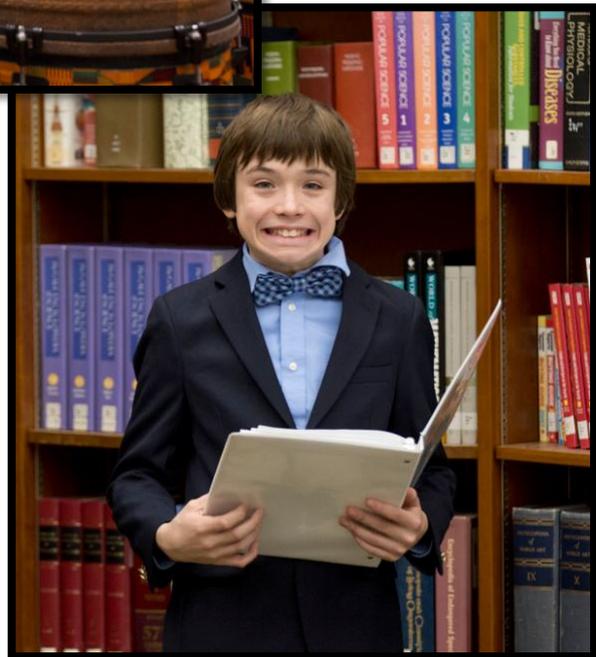
Principal: Alex Hanna
P: 515-242-8448 | F: 515-274-1844
E: merrill@dmschools.org



Weeks Means Success: Great work happens in the Weeks building every day. Weeks is a Demonstration School for Rigor. Weeks helps children learn, grow, and achieve success by creating opportunities on their pathway of learning.

WEEKS MIDDLE SCHOOL
901 E. Park Avenue
Des Moines, IA 50315

Principal: Audrey Rieken
P: 515-242-8449 | F: 515-288-6755
E: weeks@dmschools.org

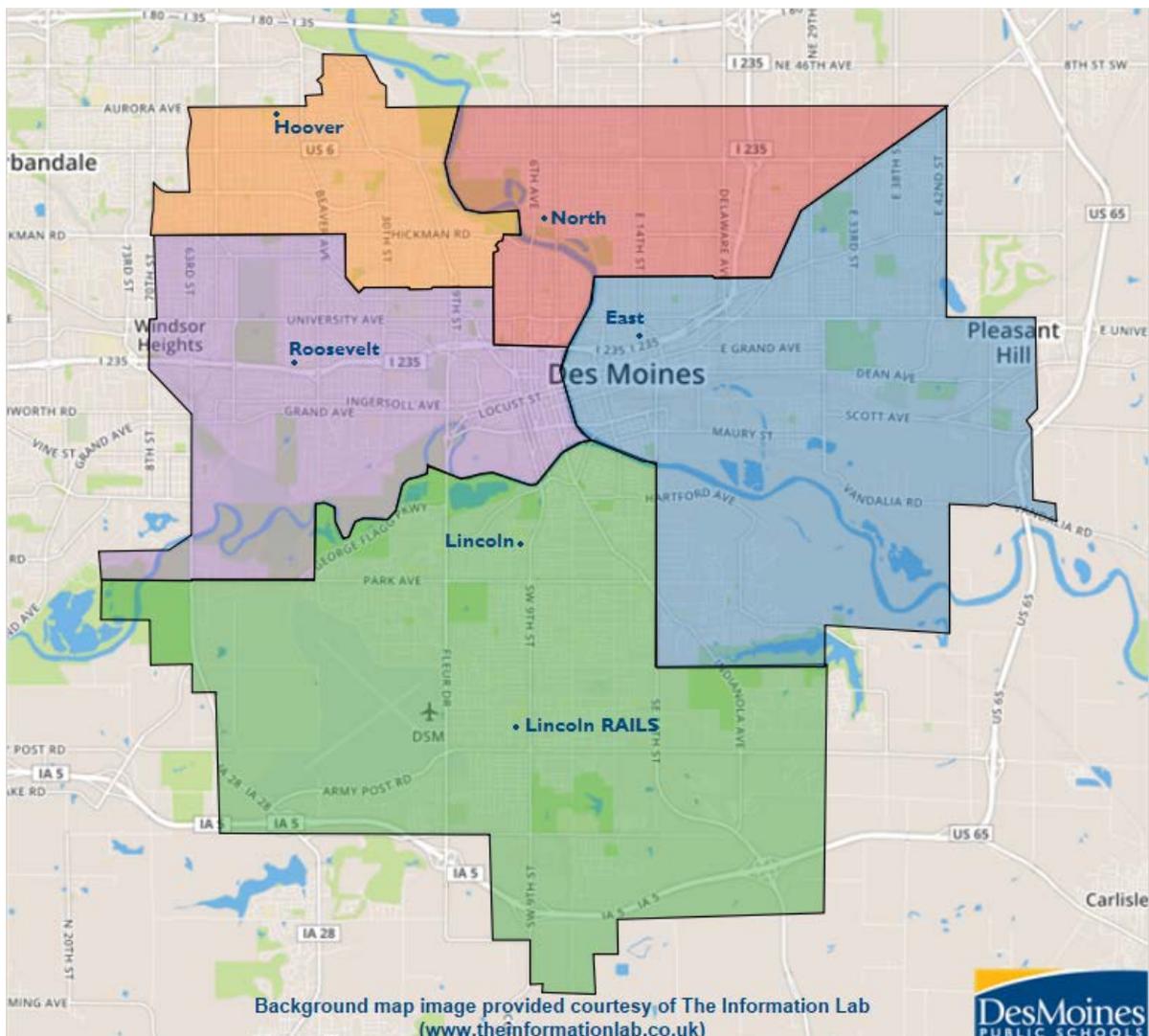


High schools

Buildings: 6 buildings, (5 comp HS, plus RAILS)
Students Served: 9,187 students
Largest Enrollment: Lincoln - 2,355 students
Total School Size: 1,511,563 square feet
Largest School: East - 344,376 square feet
Largest Campus: Hoover - 46.12 acres
Oldest School: East - built 1912

Average Building Age: 76 years old
Total Student Capacity: 8,754 students
Smallest Enrollment: Hoover - 1,062 students
Total Campus Size: 192.84 acres
Smallest School*: Hoover - 191,700 square feet
Smallest Campus*: Roosevelt - 21.06 acres
Newest School: Hoover - built 1967
 *Comprehensive high schools only

High School Boundaries 2016-2017





EAST HIGH SCHOOL
815 E. 13th Street
Des Moines, IA 50316

East was founded in 1861, with the main structure constructed in 1911. A major renovation was completed in January 2006, which added a new cafeteria, classrooms, and administrative offices. The East High motto, *For the Service of Humanity*, embraces the school's focus on developing life-long learners who will be productive citizens.

Principal: Leslie Morris
P: 515-242-7788 | F: 515-242-7958
E: east@dmschools.org



HOOVER HIGH SCHOOL
4800 Aurora Avenue
Des Moines, IA 50310

Hoover was built in 1967 to serve the students in northwest Des Moines. At Hoover, each member of the learning community is challenged to grow in every classroom every day. Hoover High School is the only high school in Iowa to offer the International Baccalaureate Middle Years Program, which integrates a focus on holistic learning, communication, and global awareness into the student learning experience. Hoover has the largest ELL program of the five Des Moines high schools.

Principal: Cindy Flesch
P: 515-242-7300 | F: 515-242-7308
E: hoover@dmschools.org



LINCOLN HIGH SCHOOL
2600 SW 9th Street
Des Moines, IA 50315

Lincoln's main campus houses grades 10-12. In addition to AP and dual credit courses, Lincoln offers the only high school AVID (Advancement Via Individual Determination) program in the region. Lincoln continues to work toward providing a world-class education to prepare students for post-secondary options. Lincoln will become a School for Rigor beginning Fall 2017.

Principal: Paul Williamson
P: 515-242-7500 | F: 515-242-7517
E: lincoln@dmschools.org



LINCOLN RAILS
1000 Porter Avenue
Des Moines, IA 50315

The RAILS Academy is the ninth grade building for Lincoln High School. A full renovation was completed at RAILS Academy during the summer 2014. The focus at RAILS is to teach students skills — such as organization, writing, inquiry, critical reading, and collaboration — that are necessary to be successful in high school and beyond. Lincoln RAILS will become a School for Rigor beginning Fall 2017.

Principal: Paul Williamson
P: 515-242-8452 | F: 515-287-0513
E: lincoln@dmschools.org



NORTH HIGH SCHOOL
501 Holcomb Avenue
Des Moines, IA 50313

North is raising the academic bar for all students with new, innovative teaching methods. North will become a Schools for Rigor *Demonstration School* beginning Fall 2017.

Principal: Michael Vukovich
P: 515-242-7200 | F: 515-288-8409
E: north@dmschools.org



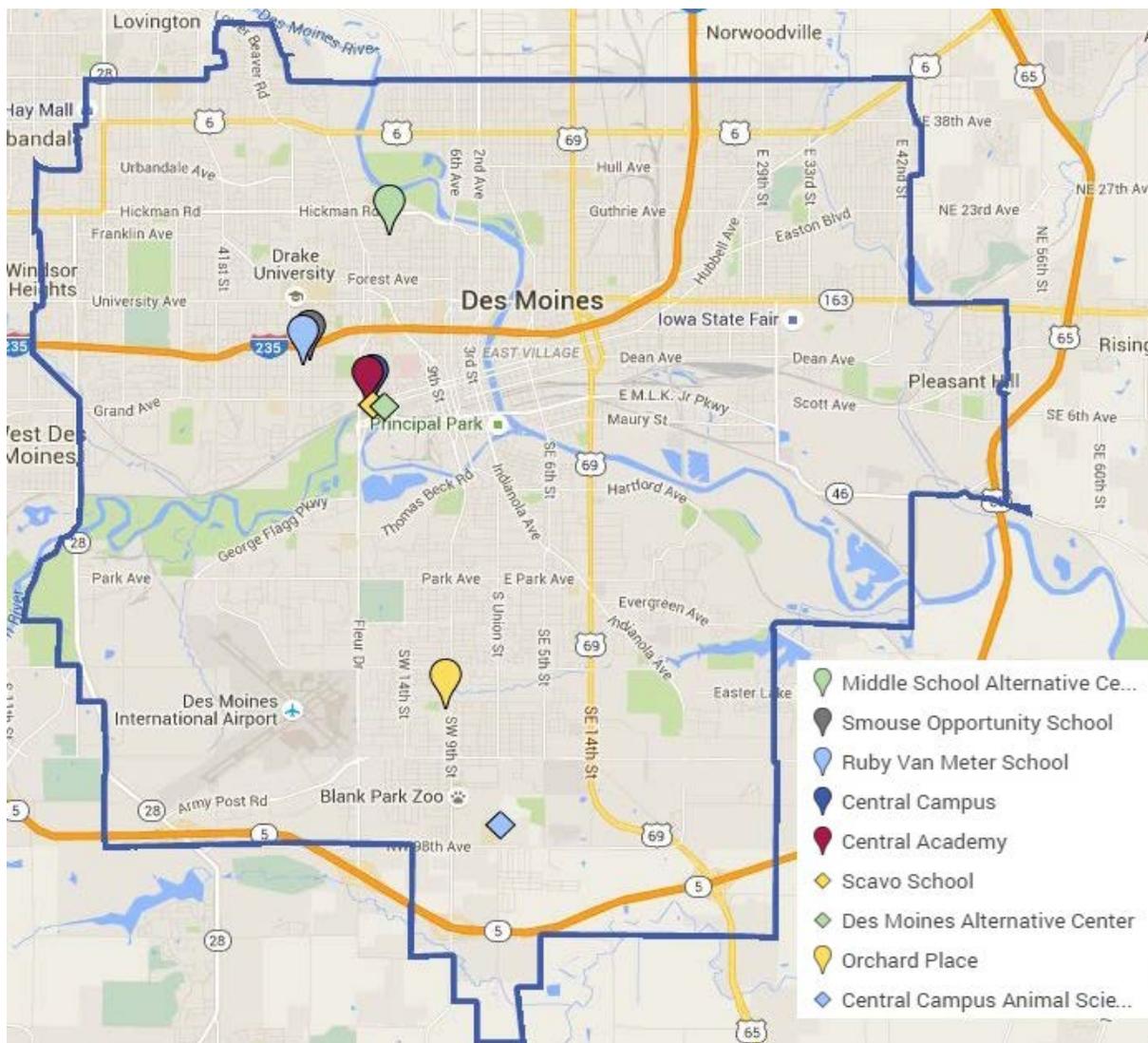
ROOSEVELT HIGH SCHOOL
4419 Center Street
Des Moines, IA 50312

Roosevelt sits in the heart of the Roosevelt Cultural District. Recently renovated, the school was built in 1923 in the modified Gothic style. Roosevelt has a tradition of excellence, both academically and in various extra-curricular activities, which are a source of pride to the community it serves, students, faculty, and alumni.

Principal: Kevin Biggs
P: 515-242-7272 | F: 515-242-7277
E: roosevelt@dmschools.org

Other Schools & Programs

In addition to the district's comprehensive elementary, middle, and high schools, the district maintains a number of special schools to meet the unique learning needs of students. Smouse (serving elementary-age children) and Ruby Van Meter (serving secondary-age children) provide high-quality, specialized instruction to physically and mentally disabled students. Central Academy is home to the top AP program in the state, offers the International Baccalaureate diploma programme, and is home to the district's world languages program. Central Campus boasts the most robust career and technical education in the state, with courses in nine career academies. Scavo Alternative High School, Orchard Place, Des Moines Alternative, and Middle School Alternative provide programming for students who may be struggling with attendance in a comprehensive setting or have other personal issues and need alternative programming.





CENTRAL ACADEMY
1912 Grand Avenue
Des Moines, IA 50309

Central Academy provides additional services for students in comprehensive schools by offering the Gifted Core Pathway and unique AP, IB, and World Language courses. The Gifted Core Pathway fosters academic excellence through the challenge of compacted curricula by offering acceleration and enrichment for students who demonstrate early readiness for advanced work. Students — especially those traditionally under-represented in gifted programs — develop competence, connection, and confidence as they embrace challenging coursework.

Director: Jessica Gogerty
P: 515-242-7888 | F: 515-242-8252
E: centralacademy@dmschools.org



CENTRAL CAMPUS
1800 Grand Avenue
Des Moines, IA 50309

Central Campus is Iowa's premier regional academy for advanced career training and college preparatory programs. Central Campus is home to nationally- and internationally-recognized programs in nine career academies: Advanced Communications & Media, Education & Leadership, Engineering & Design, Environmental & Agricultural Sciences, Family & Consumer Sciences, Health Sciences, Skilled Trades, Cybersecurity & Technology, and Transportation. Central currently offers 39 unique academic and career opportunities designed on competency-based instruction, hands-on project based learning, and real world experiences. At Central Campus, students earn free college credits, industry recognized certificates, participate in paid internships and registered apprenticeships, compete nationally, and travel internationally.

Director: Aiddy Phomvisay
P: 515-242-7846 | F: 515-242-7598
E: centralcampus@dmschools.org



RUBY VAN METER
710 28th Street
Des Moines, IA 50312

Ruby Van Meter is a secondary special school serving Des Moines students who have Intellectual Disabilities. Individualized instruction compliments and extends the core, offering unique academic, social, and career opportunities that direct, encourage, and motivate students to be successful.

Principal: Cynthia Weisz
P: 515-242-8220 | F: 515-242-8223
E: vanmeter@dmschools.org



SMOUSE OPPORTUNITY SCHOOL
2820 Center Street
Des Moines, IA 50312

Smouse Opportunity School provides PK-5 students personalized educational programs to meet individual needs. The school has a multitude of supports including a special education consultant, school nurse, speech pathologist, school social worker, and occupational and physical therapists.

Principal: Roxanne Cumings
P: 515-242-8210 | F: 515-242-8214 | E:
smouse@dmschools.org



SCAVO FULL SERVICE HIGH SCHOOL
1800 Grand Avenue
Des Moines, IA 50309

Scavo Full Service High School serves as the alternative high school in DMPS. The goal of Scavo is to provide a learning environment that is responsive to student academic and social/emotional needs. As a full service school, there are systems in place to connect students and families with community resources and to provide an intentional network of supports that expands beyond the walls of the classrooms. Scavo serves approximately 600 students using credit recovery and blended learning strategies.

Principal: Rich Blonigan
P: 515-242-7589 | F: 515-242-7591
E: scavo@dmschools.org



DES MOINES ALTERNATIVE
1800 Grand Avenue
Des Moines, IA 50309

Des Moines Alternative serves middle and high school students who need significant behavioral or emotional support. The program provides academic and transition services, along with positive behavioral supports to students.

Principal: Randi Oleson
P: 515-242-7781 | F: 515-242-8154
E: randi.oleson@dmschools.org



MIDDLE SCHOOL ALTERNATIVE
1801 16th Street
Des Moines, IA 50314

The Middle School Alternative Center (MAC) program serves students in grades six through nine who are experiencing significant behavioral or emotional difficulties. The program provides academic and intensive social/emotional supports to successfully transition students back to their home schools.

Principal: Randi Oleson
P: 515-323-8600 | F: 515-323-8618
E: randi.oleson@dmschools.org



ORCHARD PLACE
5412 SW 9th Street
Des Moines, IA 50315

Orchard Place Campus School is the educational provider for students who are temporary residents of Orchard Place Campus. Orchard Place Campus is a Psychiatric Medical Institute for Children (PMIC), which is a temporary residential program providing intensive treatment for students who have diagnosed mental health problems. Orchard Place Campus School operates in a positive and supportive environment where all students receive direct and individualized instruction for academic and behavior growth. Orchard Place Campus School serves students in grades 4 through 12 in both general and special education classes. All grade levels are staffed with highly qualified Des Moines Public Schools staff.

Principal: Gail Soesbe
P: 515-287-9700 | F: 515-242-8495
E: orchardplace@dmschools.org

Preschools

Des Moines Public Schools provide families with a variety of choices for preschool and early childhood education. These programs are available at a half-dozen elementary schools throughout Des Moines, as well as more than a dozen community partners. In addition, the school district has four Education Centers that provide various preschool programs.



MCKEE EDUCATION CENTER 2115 E. 39th Street, Des Moines, IA 50317

P: 515-323-8628 | F: 515-242-7631

McKee School was opened as an early learning center in the 2009-10 school year. McKee has 11 preschool classrooms and provides a full continuum of options including full and half day programs as well as Head Start, Universal Preschool, and Early Childhood Special Education.



MITCHELL EARLY LEARNING CENTER 111 Porter Avenue, Des Moines, IA 50315

P: 515-242-8424 | 515-285-7457

Mitchell School was opened as an early learning center in the 2010-11 school year. Mitchell has 13 preschool classrooms and provides a full continuum of options including full and half day programs as well as Head Start, Universal Preschool, and Early Childhood Special Education.



JESSE FRANKLIN TAYLOR EDUCATION CENTER 2115 E. 39th Street, Des Moines, IA 50317

P: 515-323-8667 | F: 515-323-8697

Taylor Learning Center opened as an early learning center in the 2014-15 school year. Taylor has nine preschool classrooms and provides a full continuum of options including full and half day programs as well as Head Start, Universal Preschool, and Early Childhood Special Education.



WOODLAWN EDUCATION CENTER 4000 Lower Beaver Rd, Des Moines, IA 50310

P: 515-242-8213 | F: 515-279-8545

Woodlawn was opened as an early learning center in the 2011-2012 school year. Woodlawn has nine preschool classrooms and provides a full continuum of options including full and half day programs as well as Head Start, Universal Preschool, and Early Childhood Special Education.

DISTRICT GOVERNANCE & LEADERSHIP

SCHOOL BOARD

Iowa Code §274.7 dictates that school district affairs must be conducted by a board of directors. The Board of Directors of the Des Moines Independent Community School District is the governing body of the district and exercises the district's corporate powers and carries out its public responsibilities. In addition to their responsibilities on the School Board, members also serve on a variety of district committees; represent Des Moines Public Schools on a variety of local, state, and national organizations; and maintain cooperative relationships with both national organizations and local governmental bodies.

School Board Elections

The citizens of Des Moines elect seven members to serve as their representatives on the Des Moines School Board of Directors. In turn, the Board is responsible for the governance of Iowa's largest provider of public education. School Board members serve in an unpaid, elected position. Board members in Iowa are elected to four-year terms. Elections are held every other year on the second Tuesday in September, and new members begin their term the following week. The school board then elects a chair and vice chair from among its members. Appointment of the board secretary and treasurer takes place before August 15 each year.

On September 13, 2011 voters in the Des Moines school district approved a proposal to elect school board members by director districts. Previously, all Des Moines school board members were elected at-large. The school board adopted, and the Iowa Secretary of State approved, a map (right) which created four districts, each one representing at least one high school. The Board now consists of three school board members elected *at-large* and four members elected by *district*.



School Board Members



Left to right:

- Rob X. Barron
- Heather Anderson
- Cindy Elsbernd, Vice Chair
- Dr. Thomas Ahart, Superintendent
- Teree Caldwell-Johnson, Chair
- Dionna Langford
- Natasha Newcomb
- Connie Boesen



Teree Caldwell-Johnson, Chair

Seat: District Four

Member Since: 2006 | Term Expires: 2017

3907 SW 29th Street, Des Moines, IA 50321 | (515) 287-3123
teree.caldwell-johnson@dmschools.org

Teree Caldwell-Johnson serves as the CEO of Oakridge Neighborhood and Oakridge Neighborhood Services, a housing and humans services non-profit agency in Des Moines. Prior to assuming her position at Oakridge, Teree held progressively responsible positions in local government across the county, most recently serving as Polk County Manager from 1996-2003. Active in the community, Teree serves on several non-profit boards, including University of Kansas College of Liberal Arts and Sciences Advisory Board, Mid-Iowa Health Foundation, Greater Des Moines Community Foundation, Planned Parenthood of the Heartland, Spelman College Museum Board and The Directors Council. In addition, Teree is a member of Alpha Kappa Alpha Sorority Incorporated, Jack and Jill of America and The Links, Incorporated.

Teree holds a B.A. in English from Spelman College in Atlanta, GA and an MPA from the University of Kansas in Lawrence, KS. She has also completed post-graduate studies at Bucknell University in Lewisburg, PA. Teree and her husband Vernon, a retired non-profit executive, are the parents of two DMPS graduates, Baley (LHS Class of 2008) and Baxtyr (LHS Class of 2011).



Cindy Elsbernd, Vice Chair

Seat: At-large

Member Since: 2011 | Term Expires: 2019

659 46th Street, Des Moines, IA 50312 | (515) 771-1140
cindy.elsbernd@dmschools.org

Cindy Elsbernd was born in Decorah, Iowa and is a graduate of the University of Northern Iowa. She has lived in Des Moines since 1993.

Cindy and her husband, Ryan, have two sons: Sam (RHS Class of 2015) and Lars (RHS Class of 2018).

Cindy is the director Iowa Kidstrong, Inc., a non-profit organization in Des Moines that she founded in February 2005 with a mission to promote healthy, active lifestyles to youth. Over the last decade, a number of DMPS elementary schools, as well as schools in surrounding areas, have participated in Iowa Kidstrong's KidStriders program. Elsbernd has also launched several other programs through the organization to encourage students to get and stay active, including a marathon training program for high school youth called See-Us Run Des Moines and the KidStriders 5K Club.

In September 2010, Cindy was awarded the 2010 Healthy Iowa Visionary Award presented by the Academy for a Healthy Iowa – a collaboration between the Iowa Department of Public Health, Governor's Council on Physical Fitness and Nutrition, and the Wellness Council of Iowa. She was designated as an American Red Cross of Central Iowa Hero of the Heartland in 2012. Cindy was one of four finalists across the nation for the 2015 Green-Garner Award from the Council of the Great City Schools, which recognizes the nation's top urban educators.



Heather Anderson

Seat: District One

Member Since: 2015 | Term Expires: 2019

4114 Lincoln Place Drive, Des Moines, IA 50312 | (515) 783-8983
heather.anderson@dmschools.org

Heather Anderson teaches 2nd grade at Walnut Hills Elementary School, which is part of the Waukee Community School District. Previously, she taught at Cowles Montessori School in Windsor Heights, a DMPS school. At Cowles, she was instrumental in developing an extensive after school program. Programming at Cowles truly followed the child, and throughout the years, students were exposed to an array of opportunities such as a running club, science clubs, foreign languages (French, Spanish, Arabic), yoga, drama, cribbage, chess, mock trial, student council, and computer programming to name a few. She worked with the teachers, parents, and community members to offer students opportunities to learn both inside and outside of the classroom. Heather collaborated with the city of Windsor Heights, the school district, community members, teachers, parents, students, organizations, and local businesses to offer the first ever 5K Run/Walk in the district. She also established a school-wide science fair and environmental day. She wrote and received over 20 grants for the school that provided funding to renovate the greenhouse by adding solar energy, resources/materials for teachers and students, professional development for teachers and staff, and most importantly increased hands-on, real-life learning opportunities for students. Heather formed a partnership with a very dedicated parent at Cowles, together they wrote grants to implement school gardens and offer many “Healthy” events and activities for the families of Cowles. Due to these efforts in 2010, Cowles became a Farm to School Chapter through the Iowa Department of Agriculture. She worked with local organizations to donate any extra produce from the gardens and established partnerships with local universities.

In 2013, Heather Anderson was one of five finalists for the Iowa Teacher of the Year. That same year she also was the recipient of the Izaak Walton League of Iowa Teacher of the Year. The following year, Heather was honored to receive the 2014 ISEA Excellence in Education Award. She also received “Outstanding Volunteer Award” from the Iowa Urban Tree Council along with one of her fellow teachers at Cowles in honor of their environmental projects involving the whole Cowles community. 2015 brought Heather another honor she was the recipient of the NEA Foundation Awards for Teaching Excellence. During the summer of 2015 as a NEAF Global Learning Fellow, she traveled to Peru representing all of the teachers of Iowa. She was able to tour an IB school and rural schools in Peru, and met with the teachers, students, and families of Peru. Heather is a currently sits on the boards of the Iowa Conservation Education Coalition (ICEC), Cherry Glen Learning Farms and is a member of the Greater Des Moines Botanical Garden’s Students & Teachers Advisory Committee. She is a founding member of the Iowa Department of Education’s Iowa Outstanding Educators Advisory Council and last year was a presenter at the first annual Emerging Educators Academy a daylong conference offered to pre-service teachers as well as to 1st and 2nd year teachers. Heather is a life-long resident of Des Moines and a product of DMPS herself, her husband teaches at Hoover high school, and she currently has five children enrolled at Roosevelt High School.

She earned a BA in Elementary Education from Upper Iowa University, a MA from Viterbo University, and holds credentials from the American Montessori Society and the Iowa Montessori Center.



Rob X. Barron

Seat: At-large

Member Since: 2013 | Term Expires: 2017

4220 Holland Drive, Des Moines, IA 50310 | (515) 778-2961
rob.barron@dmschools.org

Rob X. Barron is the co-founder of the Latino Political Network, a non-partisan organization which serves to educate and empower Latinos to serve at all levels of elected office throughout Iowa. Additionally, he is the Special Assistant to Grand View University President Kent Henning for Government and Community Relations. In that role, he represents Grand View before elected officials and bureaucrats and works to build relationships with the community on behalf of Grand View students, faculty, and staff. He previously worked for NextGen Climate Action and U.S. Senator Tom Harkin. For the last six years of his work for Senator Harkin, he served as Senator Harkin's State Staff Director. Prior to starting that position, he worked for four years as an education policy advisor to Senator Harkin in Washington, D.C., where he was responsible for work on education legislation at all levels, from early childhood education to higher education.

During the school year, Rob volunteers weekly at Monroe Elementary School for the Everybody Wins program. Everybody Wins pairs volunteers with elementary students in a mentoring program in order to increase reading fluency, comprehension, and academic confidence. Rob has read with students in the Des Moines and Washington programs since 2002. Rob is also a member of the 2014 class of the Greater Des Moines Leadership Institute. Rob is a Des Moines native. He and his wife Angela, an elementary art educator employed by the Iowa Department of Education, live in the Beaverdale neighborhood with their son, Javy. Rob is a graduate of Des Moines Roosevelt High School and Grinnell College. He also attended Hanawalt Elementary School, Merrill Middle School, Central Academy, and Lincoln High School. Rob received his B.A. in Political Science from Grinnell College.



Connie Boesen

Seat: At-large

Member Since: 2003 | Term Expires: 2017

3011 Don Lee Court, Des Moines, IA 50317 | (515) 240-7929
connie.boesen@dmschools.org

Connie Boesen works for Polk County and also is the owner of Applishus, Inc., a concession business. Her extensive involvement with Des Moines Public Schools includes serving as president/chair of the School Board for three years, past-president of the Council of Des Moines PTAs, past-president of the East High School PTA, and Co-Chair and treasurer of the Schools First Local Option Sales Tax campaign. She has served on the boards of Des Moines Public Library, Blank Park Zoo, United Way of Central Iowa, and Early Childhood Iowa. Connie is currently on the United Way of Central Iowa Education Committee.

Connie graduated from East High School and attended DMACC and Grand View College. She is married to Ted Boesen, Jr. and has two daughters who graduated from East High as well as four stepchildren.



Dionna Langford

Seat: District Two

Member Since: 2015 | Term Expires: 2017

743 19th Street, #9, Des Moines, IA 50314 | (515) 339-0456
dionna.langford@dmschools.org

Dionna Langford is a native of Des Moines and a graduate of East High School. She went on to the University of Iowa and received a Bachelor's degree in Social Work, with a certificate in Critical Cultural Competence. In the past, she has served as a Project Organizer with AMOS (A-Mid Iowa Organizing Strategy) and as a Business and Employer Relations Coordinator at the Evelyn K. Davis Center for Working Families. In her role at the center, Dionna worked to establish critical partnerships with the business community in order to connect job seekers with companies in need of skilled workers.

Currently, she works for the Work Readiness Program at Children and Families of Iowa. In her role, she serves as an advocate helping young adults 16-24 create action plans to achieve their educational and vocational goals.



Natasha Newcomb

Seat: District Three

Member Since: 2015 | Term Expires: 2019

4024 Hubbell Avenue, #234, Des Moines, IA 50317 | (515) 661-4032
natasha.newcomb@dmschools.org

Natasha, along with her son, moved to Des Moines in January of 2007.

Her background includes more than eight years of experience working for state, local, and national candidates, issue campaigns, and unions. In addition to her career in public service and politics, Natasha obtained her Juris Doctor from Drake Law School, with certificates in legislative practice and public service and holds a Bachelor of Arts degree in political science, with a concentration in political processes and a minor in sociology.

Natasha serves on the Neighborhood Revitalization Board for the City of Des Moines, which she was appointed to in 2012. She also served on and was chair pro tem of the city's Housing Services Board. In March of 2015, she was elected to serve on the board of directors of the Multicultural Educational Programs, Inc. (MEP). MEP is committed to empowering underrepresented groups by providing educational opportunities. In her free time, Natasha volunteers for Care for Camps, an organization that delivers food, clothing, and other necessities to the homeless communities around Des Moines. Additionally, from 2008 to 2011, Natasha sat on the board of directors for The Homestead, a nonprofit dedicated to assisting adults and children with autism.

LEGAL AUTONOMY & FISCAL INDEPENDENCE

In Iowa, school districts operate in accordance with Dillon's Rule (that is, school districts only have the ability to do that which is expressly authorized by the Code of Iowa), function under the control of a local board of directors, and have fiscal independence from other governmental entities.

As provided in Iowa Code §274.1, each school district in Iowa district continues a body politic as a school corporation, unless changed as provided by law, and as such may sue and be sued, hold property, and exercise all the powers granted by law and has exclusive jurisdiction in all school matters over the territory therein contained.

The Des Moines Independent Community School District is a political subdivision of the State of Iowa that exists as a separate legal entity; as a territorial unit, the district is responsibility for the provision of public education within its borders, operating public schools and supporting programs for children in preschool through grade twelve. The district only has authority over the land within the school district and, politically, can only wield powers conferred by the state.

The school district is legally and politically independent of other general purpose local governments, (i.e., counties and municipalities; e.g., Polk and Warren Counties, City of Des Moines, City of Windsor Heights, etc.). The district also has financial independence from other local governments. As outlined in Iowa Code Chapter 257, the district has the power to levy and collect taxes. The school district is also a public body and has some of the privileges of a government, such as the ability to issue tax-exempt bonds.

FIRST-LEVEL DISTRICT ADMINISTRATION

Dr. Thomas Ahart, Superintendent

Brenda Edmundson Colby, Chief Academic Officer

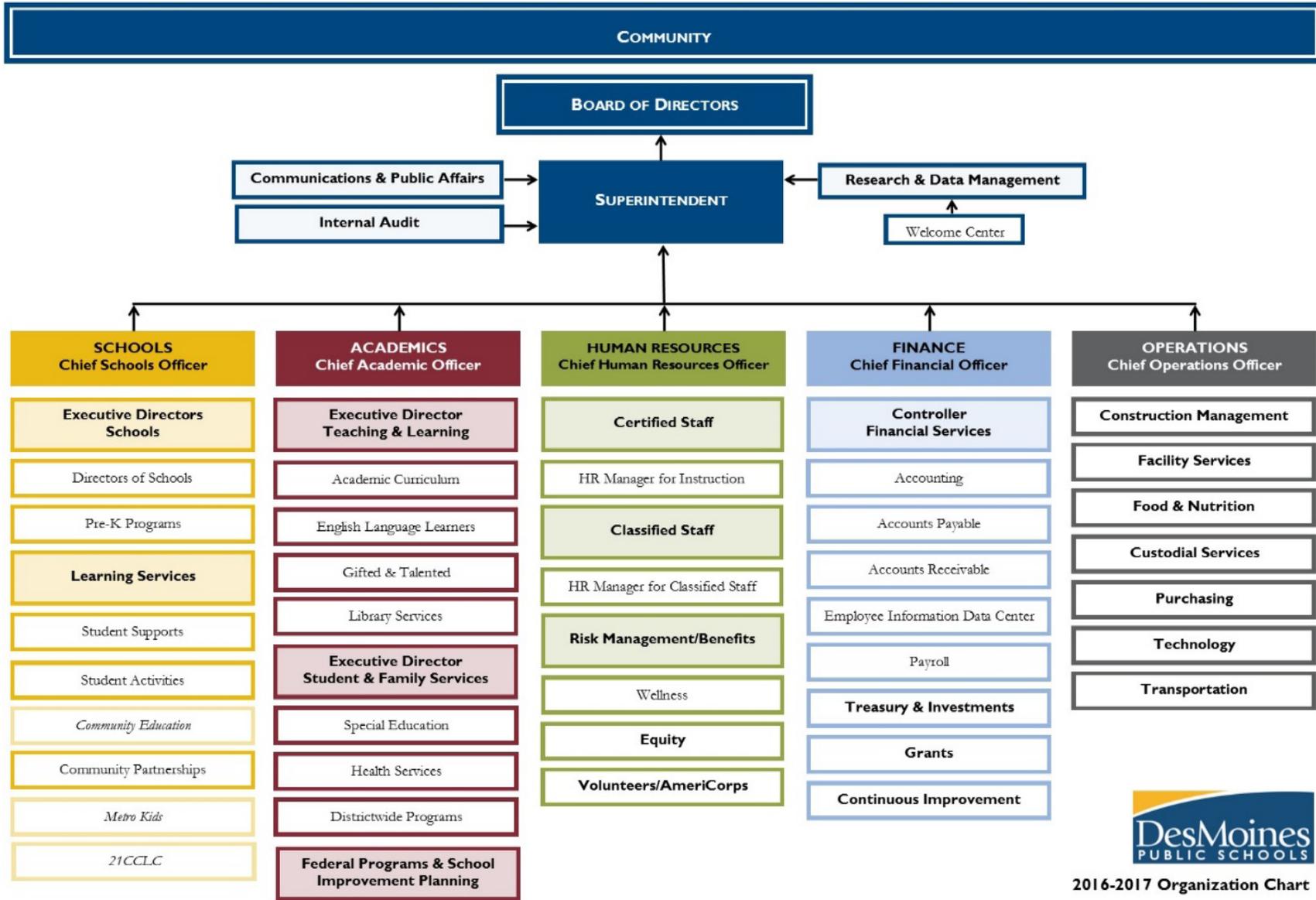
Bill Good, Chief Operations Officer

Thomas Harper, CPA, CFM, CGFM, CGMA, CIA, CITP, CMA, CPFO, SBO, SFO, Chief
Financial Officer

Matt Smith, Chief Schools Officer

Dr. Anne Sullivan, Chief Human Resources Officer

ORGANIZATION CHART



DES MOINES PUBLIC SCHOOLS: VISION FOR THE FUTURE

DISTRICT MISSION & GOALS

Together, the Mission, Vision, Student Expectations, and Board Beliefs serve as the overarching goals for the district.

DMPS developed its Student Expectations and Board Beliefs with public input through a series of community conversations. Student Expectations are deliverables that address educational goals and specific desired outcomes for students. Board Beliefs emphasize the governance of school operations and focus of the district's work on behalf of Des Moines students.

Mission

The Des Moines Public Schools exists so that graduates possess the knowledge, skills, and abilities to be successful at the next stage of their lives.

Vision

To be the model for urban education in the United States.

Student Expectations

1. *Students demonstrate proficiency and understanding of a rigorous core curriculum:*

- A. They demonstrate proficiency in reading, writing, speaking, and listening.
- B. They demonstrate proficiency in mathematics, including algebra and geometry.
- C. They demonstrate financial and economic literacy.
- D. They demonstrate an understanding of the value of fine and performing arts in society.
- E. They demonstrate proficiency in technological and information literacy.
- F. They demonstrate proficiency in science, including life, earth, and physical science.

2. *Students possess the knowledge and skills to be self-directed and autonomous:*

- A. They demonstrate critical thinking and problem solving skills.
- B. They exercise sound reasoning in making complex choices.
- C. They exhibit creative, innovative, and entrepreneurial thinking.
- D. They understand the attributes of physical and mental well-being.

3. *Students have world awareness:*

- A. They learn from and work with individuals representing diverse cultures and religions in a spirit of mutual respect in school, work, and community.
- B. They understand the rights and obligations of citizenship at local, state, national, and global levels.
- C. They are actively engaged in community life.
- D. They are exposed to languages and cultures of the world.

Board Beliefs

1. *We believe in every child and, no matter their circumstance, will support them in achieving at their highest level.*
 - DMPS will work to ensure our students are career and post-secondary education ready.
2. *We believe all students will have the best staff working to provide and support their education.*
 - DMPS will be a best place to work, committed to recruiting, developing, retaining, and recognizing high quality staff in a climate and culture where people are able to do their best work.
3. *We believe in the full engagement of our parents and community in the support of our students' education.*
 - DMPS will commit to the support, training, and tools needed to maximize engagement opportunities with our parents and the entire community.
4. *We believe, as a community, in providing the resources necessary to offer PK-12 education of the highest quality.*
 - DMPS will work, proactively and creatively, with the community to assure the proper investment in our commitment to our children.
5. *We believe first-rate facilities are essential to quality education.*
 - DMPS is committed to facilities, as centers of our community and neighborhoods, which offer safe, healthy, well-run, and creative learning environments.
6. *We believe in a school district that operates with transparency, accountability, and efficiency at every level.*
 - DMPS is committed to operating in an atmosphere of full-disclosure to ensure transparency, accountability, and efficiency.



STRATEGIC SCHOOL IMPROVEMENT STRATEGIES

Des Moines Public Schools has aggressively pursued academic and managerial excellence by implementing strategies within a “balanced scorecard” approach. An organization does not achieve success in its goals and excellence in its operations by good fortune or hard work alone, but by *focused* effort on the *right* things. In many situations, an organization needs to carry out a specific piece of work that is not a normal part of day-to-day operations. These initiatives, or projects, often are intended to put in place an important strategy that is key to achieving the organization’s goals and objectives. In these cases, the organization needs to focus intensely on getting the project done well and quickly in order to put the strategy into effect and move toward accomplishing the goals and objectives. The balanced scorecard process identifies specific projects needed to accomplish strategic objectives (i.e., the *right* things). While many organizations accomplish the task of planning and identifying projects or initiatives, they do not advance to the critical next phase of *focusing* on the projects by formally launching them in a structured manner that ensures clarity of purpose and responsibility for results. The project management and oversight process provides such a focus, with a forum, format, and tools for tracking projects all the way to a successful completion.

Beginning in 2014, the district engaged in a balanced scorecard planning process to operationalize the Superintendent’s goals, as they had been defined by the Board. This planning effort involved executive leadership work sessions to clarify goals and define the major objectives, as well as the key performance indicators (also referred to as lagging indicators). Once these foundational components were established, key district staff became engaged in the process. They participated in work sessions to learn about the concepts of a balanced scorecard process and then served as members of goal teams, charged with providing expertise and guidance on the important strategies needed to achieve the goals, objectives, and key performance indicators. These goal teams identified the key strategies and also scoped and prioritized the key projects required to put in place, or operationalize the strategies. As part of this work effort, the goal teams identified potential leading indicators that might be used in a timely manner to determine if the strategies were being implemented with effect. Under the Balanced Scorecard approach, the district identified five key goal areas around which strategic objectives were established: Student Development, Stakeholder Engagement, Talent Development, System Effectiveness, and Financial/Operational Sustainability.

Key Goal Areas:				
Student Development	Stakeholder Engagement	Talent Development	System Effectiveness	Financial / Operational Sustainability

Each goal area has three to five strategic objectives with performance measures. The district uses Key Performance Indicators (KPIs) to indicate progress toward desired outcomes. The strategic KPIs monitor the implementation and effectiveness of the district’s strategies, determine the gap between actual and targeted performance, and help determine organization effectiveness and operational efficiency. The district reports on the KPIs from the balanced scorecard at set Board meetings throughout the year, and the reports are archived [online](#).

DMPS Balanced Scorecard

Student Development	1.1 Increase Student Achievement Across All Subgroups	1.2 Increase College & Career Readiness (and Success) Across All Subgroups	1.3 Increase Student Engagement Across All Subgroups	1.4 Ensure a Safe & Orderly Environment
Stakeholder Engagement	2.1 Increase Parent/Family Engagement Across All Populations	2.2 Improve Connections / Communication in the Community Across All Populations	2.3 Improve Staff Engagement	
Talent Development	3.1 Develop and Establish a Formal Hiring Process to Ensure Fair, Consistent, Equitable Hiring	3.2 Enhance Staff Professional Knowledge, Skills, and Abilities	3.3 Develop and Implement a Research-Based, Multi-Point Instrument for Identifying Top Leadership Talent	3.4 Increase Staff Engagement
System Effectiveness	4.1 Improve All Standard Operating Process & Procedures	4.2 Improve Accuracy of Student and Staff Data	4.3 Maintain District Accreditation	4.4 Install Visitor Management System an All Elementary Schools
Financial / Operational Sustainability	5.1 Maintain Excellent Financial Reporting	5.2 Implement Best Practices in School Budgeting	5.3 Implement Cost Reductions	5.4 Reduce Non-Core Activities
				5.5 Implement Technology Blueprint

DISTRICT IMPROVEMENT INITIATIVES

Strategies being implemented by the district are showing success in improving student achievement. Each year, the district highlights some of the key projects and initiatives that are being undertaken to improve outcomes for students.

Board Priorities

In 2016, the DMPS Board of Directors identified four priority areas — K-5 Literacy, Algebra, Preschool, and Males of Color. Collectively, they are known as the “Board Priorities.” As laid out on the Board Report Schedule, the district reports to the Board on the Board Priorities multiple times throughout the year. The Board Priorities presentations can be found [online](#) in the Board Library. The district also built budget and costing tools to align to the Board’s four key priorities.

Elementary Reading

The Key Performance Indicators presented to the Board include:

- Percent of students at or above the benchmark on the FAST assessment in grades K-3.
 - The K-1 FAST assessment measures foundational reading skills, while the 2-3 measures the application of skills into connected text (fluency). The screening assessments generously identify students who are at risk for not reading on grade level. Projections for 2016-17.
- Percent of students meeting or above MAP on track for college readiness benchmark in reading in grades 2-3.
 - All K-9 students in Des Moines the MAP assessment that measures progress and growth for each student. MAP results provide teachers essential information about what each student knows and is ready to learn through growth reports that drive instruction and intervention. Students are assessed three times per year and end-of-year growth goals are established for students. Teachers, students, and families are able to track individual student progress. The MAP cut points for college and career readiness align to Smarter Balanced.

Cost Analysis

The district used “time spent” to assign value to the work of educators on K-5 Literacy. It is not additional cash expended; the cost is embedded in the cost of the compensation of DMPS staff. Daily time spend on literacy in the general education K-5 classroom varies from grade to grade, thus three models were developed: 120 minutes, 150 minutes, and 180 minutes.

General Ed K-5 Classroom Teachers & Associates & Percent of Time Spent Daily on Literacy Efforts					
120 minutes	25.81%	150 minutes	32.26%	180 minutes	38.71%

Other Non-General Ed K-5 Classroom Teacher/Associate Positions & Percent of Time Spent on Literacy Efforts

ELL Teachers	85%	Principals	50%	21 CCLC Project Coords.	30%
SPED Teachers	50%	Released Deans	40%	SUCCESS Case Managers	1%
Interventionists (Reading)	100%	Counselors	15%	Central Office Curr. Coords.	2.7 FTE
Instructional Coaches	70%				

K-5 Literacy Compensation Costs	Cost		
	120 minutes	150 minutes	180 minutes
Teachers	\$13,045,000	\$16,306,000	\$19,567,000
Associates	\$68,000	\$85,000	\$102,000
ELL Teachers	\$5,366,000	\$5,366,000	\$5,366,000
SPED Teachers	\$12,448,000	\$12,448,000	\$12,448,000
Academic Interventionists	\$6,773,000	\$6,773,000	\$6,773,000
Instructional Coaches	\$1,394,000	\$1,394,000	\$1,394,000
TLC Instructional Coaches	\$2,160,000	\$2,160,000	\$2,160,000
Principals	\$2,962,000	\$2,962,000	\$2,962,000
Released Deans	\$698,000	\$698,000	\$698,000
Counselors	\$456,000	\$456,000	\$456,000
21st Century Project Coordinators	\$28,000	\$28,000	\$28,000
SUCCESS Case Managers	\$13,000	\$13,000	\$13,000
Central Office Curr. Coordinators	\$271,000	\$271,000	\$271,000
Sub-Total: Compensation Costs	\$45,682,000	\$49,440,000	\$52,718,000

K-5 Literacy Other Costs	Cost
Professional Development	\$25,000
Lexia	\$190,000
Follett Destiny	\$68,000
Imagine Learning (ELL, SPED)	\$120,000
MAP	\$76,000
Sub-Total: "Other Costs"	\$480,000

Investment in K-5 Literacy	120 minutes	150 minutes	180 minutes
Sub-Total: Compensation	\$45,682,000	\$49,440,000	\$52,718,000
Sub-Total: Other Costs	\$480,000	\$480,000	\$480,000
TOTAL COST	\$46,162,000	\$49,440,000	\$52,718,000

Algebra

The Key Performance Indicators presented to the Board include:

- Enrollment in Algebra I by 8th Grade
- Percent Completing Algebra I with a C or Higher by the End of 8th Grade
- Percent Completing Algebra I with a C or Higher by the End of 9th Grade
- Percent of Students Failing Algebra I on First Attempt
- Percent of 8th and 9th Grade Students Meeting MAP On Track for College Readiness in Math

Cost Analysis

The district used “time spent” to assign value to the work of educators on Algebra. It is not additional cash expended; the cost is embedded in the cost of the compensation of DMPS staff. For “Algebra-identified” teachers, the amount of time spent was determined based on the number of identified courses taught, as a percentage of “Time Spent,” based on 16 blocks. For example: 1 course = 6.25%, 4 courses = 25%, 8 courses = 50%, 12 courses = 75%, and 16 courses = 100%. “Algebra-identified” courses include: Algebra I, Algebra II, Algebra Foundations, Power Algebra, Algebra Transition, and ELL Algebra. The district also identified other non-algebra positions and determined the percent of time spent on algebra efforts as follows: Instructional Coaches: 5%, Principals: 5%, Counselors 5%, Interventionists (math): 16.7%, Vice Principals: 5%, SUCCESS Case Managers: 5%, SILs: 10%, At-risk Coordinators: 5%, and Central Office Curriculum Coordinators: 1.65 FTE. Other costs include: ALEK (mathematics software), MAP, and Various Other.

Compensation	Cost
Instructional Staff	\$1,851,000
Central Office Staff	\$167,000
Sub-Total: Compensation	\$2,018,000

Other Costs	Cost
ALEK	\$68,000
MAP	\$31,000
Various Other	\$10,000
Sub-Total: Other	\$109,000

Investment in Algebra	Cost
Sub-Total: Compensation	\$2,018,000
Sub-Total: Other	\$109,000
TOTAL COST	\$2,126,000

Preschool

The Key Performance Indicators presented to the Board include:

- GOLD Teaching Strategies:
 - Percent of 4 year olds will meet or exceed kindergarten readiness in the social/emotional domain, following limits & expectations. Target: 90%
 - Percent of 4 year olds will meet or exceed kindergarten readiness in the literacy domain, including concepts of prints, alliteration, letter names & letter sounds. Target: 85%
 - Percent of 4 year olds will meet or exceed kindergarten readiness in the math domain including counts, quantifies and connects numerals with quantity. Target: 80%
- Percent of students at or above the benchmark on the FAST assessment in Kindergarten, Attended DMPS Preschool, versus did not attend Preschool.
- Percent of students meeting or above MAP on track for college readiness benchmark in reading in Kindergarten, Attended DMPS Preschool, versus did not attend Preschool.

Cost Analysis

Staff / Activities	Parent Pay	Head Start	UPK	ECI	United Way	Title I	ECI Family Support	Kellogg Grant	District Nursing	Shared Visions	EQ PD
Funding		\$1,675,000	\$5,091,000	\$313,000	\$140,000	\$80,000	\$243,000	\$193,000	\$8,532	\$352,000	\$24,000
EC Admin	1.0 FTE		1.0 FTE								
Head Start Coord.			1.0 FTE								
Office/Clerical	1.2 FTE	1.2 FTE	0.4 FTE	0.2 FTE							
Recruit/Enroll	0.4 FTE	1.1 FTE	0.3 FTE	0.2 FTE							
Nurse		0.99 FTE	2.01 FTE					0.8 FTE	0.2 FTE		
Social Worker		0.99 FTE			0.67 FTE			1.0 FTE			
Interpreter		1.0 FTE									
Family Engage.		2.0 FTE						1.0 FTE			
Inst. Coach		1.0 FTE				1.0 FTE					
Case Manager							4.0 FTE				
Teacher		14.0 FTE	31.0 FTE	1.0 FTE						3.0 FTE	
Associate		15.0 FTE	28.0 FTE	1.0 FTE						3.0 FTE	
Supplies (HS)		\$95,000									
T & TA (HS)		\$11,000									
ECI Scholarship		\$177,000									
PD											\$24,000

Males of Color

The Key Performance Indicators presented to the Board include:

- Percent of male African American and male Hispanic students at or above end of year benchmark on FAST assessment Grades K, 1.
- Percent of male African American and male Hispanic students at or above end of year benchmark on SRI assessment Grades 3, 6, 9.
- Percent of male African American and male Hispanic students at or above end of year benchmark on SMI assessment Grades 3, 6, 9.
- Percent of male African American and male Hispanic students in English I earning C or higher.
- Percent of male African American and male Hispanic students in Algebra I earning C or higher.
- Percent of male African American and male Hispanic students enrolled in 1 or more AP classes.
- Attendance — Attendance rate — male African American and male Hispanic students.
- Graduation Rate — Four and Five Year Cohort — male African American and male Hispanic students.
- Drop Out Rate — 4 Year Cohort — male African American and Hispanic students.
- Behavior Events — Percentage of students having 0-1 office referrals (level 2+) — male African American and male Hispanic students.
- Behavior Events — Percent of the Level 2+ office referrals K-12 — male African American and male Hispanic students.
- Exclusionary Practices — Percent of out of school suspensions days K-12 — male African American and male Hispanic students.
- Exclusionary Practices — Percent of expulsions.
- Attendance — Attendance rate — male African American and male Hispanic students.

Cost Analysis

While a point of emphasis for the Board, males of color are educated within all concurrent educational programming. Currently, reporting to the Board is on data that is disaggregated to highlight the educational experience of males of color in the district. However, a new key has been established (DWMALOFCOL) to track Males of Color expenses. For example, expenses for Coalition for Schools Educating Boys of Color conference was coded under the new key. Previously, this expense could have been under a number of different keys, which makes programmatic tracking difficult. One DMPS program — Brother to Brother — specifically concentrates on males of color. Brother to Brother was recently awarded a \$192,000 grant from Polk County DCAT. The grant is for \$32,000 a year for each year.

Strengthening Core Instruction

The district will continue to maintain fundamental foundational work that has built system-wide capacity to improve core instruction to increase student success: employment of an Instructional Framework and a Leadership Framework, a Multi-Tiered System of Support, and Standards Referenced Grading, with Cultural Competency built into all areas of education, as highlighted below. The district has been building systemic capacity in these areas over the course of four years. The complementary work of these four essential elements of teaching and learning in Des Moines will be accelerated through the implementation of the Schools for Rigor professional development program, with the desired outcome of creating student-centered classrooms with rigor. This professional development plan will create a focus for accelerating improvement in student outcomes and erasing achievement gaps in the diverse student population.

Instructional Framework and Leadership Framework

Implementation of an instructional framework, in conjunction with frameworks for leadership and coaching, provide for a coherent, aligned district system that strengthens the collective capacity for improvement. An instructional framework creates a common language, defining what effective teaching looks like and provides guidance for designing and implementing quality instruction. The framework includes levels of performance (scales), which provide enhanced opportunities for teacher feedback and growth. Additionally, it elevates the work of the Common Core State Standards and academic priorities of rigor, engagement, and intervention.

The common language provided in the instruction and leadership frameworks is the foundation of continuous improvement embedded in learning cycles; individual professional development plans; and differentiated PD at the district, school, and individual levels. It is the foundation of the district's system of support for the growth and development of DMPS students and staff. The instructional framework is not an evaluative tool; rather, it is used to provide meaningful support, professional development, and actionable feedback to teachers on their practice.

Multi-Tiered System of Support

In order to achieve the mission of the Des Moines Public Schools, a comprehensive system of support must be in place to ensure all students are learning and achieving at high levels. This imperative reflects the reality that regardless of how effectively the district develops and implements high-quality curricula aligned with standards, some students will need additional support and interventions or extensions in order to be successful. Implementing the structures of a Multi-Tiered System of Support (MTSS) helps ensure that all students have an evidence-based system of instruction to support them in achieving success. The district's MTSS is designed to enable schools to provide the appropriate level of instruction and intervention for students. Using performance data and monitoring learning rates through MTSS, educators can make important instructional decisions to meet the needs of students of different backgrounds, learning styles, and levels of attainment.

Standards Referenced Grading

One of the most prominent topics of discourse in education on the national stage is also one of the most controversial: effective grading practices. Des Moines Public Schools is committed to providing fair, accurate, specific, and timely information regarding student progress towards agreed-upon common standards, as well as feedback for next steps and growth areas. Grades in Des Moines communicate what students know and can do. The guiding practices for Standards Referenced Grading in Des Moines Public Schools are:

1. A consistent 4-point grading scale is used.
2. Letter grades, derived from the 4-point scale, are based solely on achievement of course/grade level standards. Student participation, work completion, and ability to work with others is reported separately using the “DMPS Citizenship and Employability Skills Rubric.”
3. Scores are based on a body of evidence.
4. Achievement is organized and reported by learning topic, which is converted to a grade at the end of the semester.
5. Students have multiple opportunities to demonstrate proficiency.
6. Accommodations and modifications are provided for exceptional learners.

Cultural Proficiency

Research shows that student outcomes can be improved through a systemic approach where students are engaged through their own environmental lenses. The use of a cultural proficiency framework assists in fostering the right learning environment for students. By developing the capacity of school leaders and teachers to engage with, create meaning for, and set high expectations for students of all cultural experiences, students will experience success.

Cultural proficiency focuses on learning about oneself and recognizing how one’s culture and identity may affect others, while relieving those identified as outsiders from the responsibility of doing all of the adapting. Cultural proficiency is the way a person or organization effectively engages with and plans for issues that arise in diverse environments. It is a paradigm shift from viewing cultural differences as problematic to learning how to interact effectively with other cultures.

Schools for Rigor

Building on these four key elements of teaching and learning, over the next five years, the district will implement the Schools for Rigor professional learning plan to create student-centered classrooms with rigor, accelerate student improvement outcomes, erase achievement gaps in the diverse student population, and reduce the variance between different levels and schools in the district. The Schools for Rigor plan was developed with extensive input and collaboration with the local teachers’ union (DMEA) and an external consultant, Learning Sciences International (LSI). LSI is a nationally-recognized research-based organization dedicated to supporting the development of teacher expertise and district and school leadership. Learning Sciences is a strategic partner of the

nation's leading education researchers, including Dr. Robert Marzano, Dr. Dylan Williams, and Dr. Margarita Calderón.

The Schools for Rigor model is a K-12 plan with alignment at the district, building, and teacher levels. The systemic, district-wide philosophy will foster continuity and stability, reducing “initiative fatigue.” The focus is on creating a strong core instruction that facilitates student-centered learning, including teaming and grouping strategies. Teachers are empowered to create rigorous performance tasks that engage students in rigorous conversations with demonstrative evidence of learning to help students develop critical thinking levels. This work is a different pedagogy than most teachers were taught in college. The best teachers struggle to develop these skills in the classroom over time. The Schools for Rigor plan will push teachers to develop these skills within a supportive, ongoing learning environment.

The district will work with LSI over the course of five years to fully implement the Schools for Rigor plan into every school. The plan of action for the five year design is for intensive support from LSI at the beginning of implementation with increasingly less support over the lifecycle of the professional development plan. In 2016-17, six schools (one school from each school network) piloted the treatment. The six pilot schools (North High, Weeks Middle, Perkins Elementary, Lovejoy Elementary, Howe Elementary, and Findley Elementary) were selected as they had the pieces in place to be successful with the intensive work of the Schools for Rigor plan. These schools will serve demonstration as schools for the remaining schools in the district. In 2017-18, 16 additional schools will begin the Schools for Rigor treatment. For schools that are not brought on board in years one and two, professional development will continue to focus on the four building block priority areas and strengthening the professional learning community process to build the conditions and capacity to be successful with the Schools for Rigor work.

The Schools for Rigor professional learning will help teachers become more skilled at identifying learning gaps within live instruction, evaluating short-term data daily, and will reduce reliance on “post-mortem” exams (i.e., an exam at the conclusion of a lesson or unit that shows past learning). Post-mortem testing shows learning deficits, which can be hard to remediate; pulling a student out for intervention can compound the deficit and put the student permanently behind. Critical components of the Schools or Rigor model are professional development learning opportunities for teachers, followed by results coaching. The plan will provide targeting training — based on assessment of the building level — with immediate feedback and short cycles of coaching for implementation for the school teachers and administrators and district administrators, followed by a reassessment: were the expected learning outcomes of the professional development realized; did the outcomes translate into practice; if not additional, intensive coaching is provided. As a systemic K-12 plan, intensive support cycles have been developed for the district leadership team; school leadership teams; the entire school; and coaches, teacher mentors, and professional learning community facilitators.

This work will be led by the Offices of Schools and Academics, collaboration with LSI. The Schools for Rigor plan will be paid for primarily with professional development and Wallace grant funding, and the district will explore additional grant opportunities as well.

Cost Analysis

The district used “time spent” to assign value to the work of educators on the Schools for Rigor initiative. It is not additional cash expended; the cost is embedded in the cost of the compensation of DMPS staff.

Schools for Rigor Investment	FY 2017	FY 2018
Budget for outside PD services & materials	\$1.6M	\$2.5M
“Time spent” on Schools for Rigor PD (Schools & Central Office)	\$1.9M	\$6.2M
TOTAL INVESTMENT	\$3.5M	\$8.7M

Technology

With each passing year, technology plays a bigger and bigger role in the work of teachers and the education of students. Consequently, the improved use of and access to technology has been a major component of the district’s recent capital investments. Technology upgrades have included infrastructure, wireless and hard wired systems, IP phone and PA systems, updated teacher computers and student labs, and investments in software. New technology is paid for from multiple funds, including the General Fund, Activity Fund, Child Care Funds, Federal Funding, Food Service Fund, PERL Fund, PPEL Fund, SWP Fund, Special Education, and State Categorical funds. Priorities for Statewide Penny expenditures established by the Superintendent’s Facilities Advisory Committee and approved in the district’s Revenue Purpose Statement included upgrading technology infrastructure (e.g., high speed internet wiring and equipment) and making improvements to enhance research-based student achievement (e.g., classroom technology). (More information on the Statewide Penny program can be found in the *Financial Section*.)

Cost Analysis

The total district spend on technology in FY 2016 was \$14.2M. (Note: This figure does not include compensation costs.) This included centralized technology purchases, including software, instructional software, device leases, network expenses, tech services and repair, data center technology expenses and other (building and department) technology purchases. Major technology investments in FY 2016 included software purchases and subscription renewals such as the investment in Glencoe Math ALEKS, the addition of 6,000 leased devices (HP computers, laptops, and tablets), implementing building wireless upgrades, and installing classroom projectors.

The total district budget for technology for FY 2017 was \$12.5M. (Note: This figure does not include compensation costs.) This included centralized technology purchases, including software, instructional software, device leases, network expenses, tech services and repair, data center technology expenses and other (building and department) technology purchases. Major technology investments in FY 2016 included software purchases and subscription renewals such as the

investment in NWEA MAP assessment, the addition of 6,000 leased devices (HP computers, laptops, and tablets), implementing building wireless upgrades, and installing classroom projectors.

The total district budget for technology for FY 2018 is \$13.5M. (Note: This figure does not include compensation costs.) This included centralized technology purchases, including software, instructional software, device leases, network expenses, tech services and repair, data center technology expenses and other (building and department) technology purchases. Major technology investments in FY 2016 included software purchases and subscription renewals such as the investment in a Learning Management System and the addition of 10,000 leased devices (HP computers, laptops, and tablets).

To address a pervasive need for devices in the district, beginning in FY15, the district began leasing HP devices (computers, laptops, and tablets). The devices are on a four-year replacement schedule. By FY 2018, the district will be (for all intents and purposes) a 1:1 district. The plan is to continue the leasing schedule as laid out below.

Year	# New Devices	Replacement Year	Total Devices
FY 2015	6,000	FY 2019	6,000
FY 2016	6,000	FY 2020	12,000
FY 2017	8,000	FY 2021	20,000
FY 2018	10,000	FY 2022	30,000
FY 2019	Replace 6,000 leased in FY15	FY 2023	30,000
FY 2020	Replace 6,000 leased in FY16	FY 2024	30,000
FY 2021	Replace 8,000 leased in FY17	FY 2025	30,000
FY 2022	Replace 10,000 leased in FY18	FY 2026	30,000

The average annual investment in technology is \$13.4M.

FY 2016	FY 2017		FY 2018
Actual	YTD through Dec	Remaining Budget	Budget
\$14.2M	\$5.9M	\$6.6M	\$13.5M

Continuous Improvement

The mission of the Continuous Improvement department is to provide the district an established approach to evaluate all processes in order to identify opportunities for improvements leading to increased efficiencies, effectiveness, and greater student outcomes. To improve organizational performance and empower employees, time-tested continuous improvement tools and methodologies, including Lean and Six Sigma, are utilized. Lean focuses on the key processes in departments, the services being delivered, and how much of what is being done is value-added vs. non-value added. Continuous improvement strategies allow DMPS to understand and improve systems and processes. The district is building a culture where leadership supports and promotes the empowerment of employees while building their problem-solving ability. DMPS staff identify wastes

(non-valued added tasks) within processes and set out to improve productivity, quality, and customer service. Examples of the projects and results undertaken by the district are included below.

Purchasing to Procurement: Desired outcome — Implementation of a true procurement process to define how needs are determined, how contracts are entered, how technology is purchased, and the approvals required.

- One of the takeaways was to streamline how the district orders high volume, low dollar items. The goal was to essentially remove all the steps and put the system on autopilot to automatically reorder these goods (e.g., pencils, paper, pens, etc.). The system has been set up and the process has been successfully Weeks Middle School and rolled it out to the high schools (Lincoln, North, Roosevelt, East, Hoover, Central Campus, and Central Academy).
- Another part of this event was to look at procurement cards and how long it takes to reconcile a transaction. Before the event, the district averaged 475 transactions outstanding greater than 60 days; that has been reduced to an average 45 of transactions outstanding greater than 60 days (90% reduction).

AP Disbursement: Desired outcome — Move toward a 21st century, cutting edge disbursement that utilizes electronic payments that release payments at the right time.

- The cost of a payment has been reduced from \$12.80 to \$0.39 with ACH.
- Vendor online punch out grew from 1 vendor to 5 vendors.

Employee and Asset Transfer: Desired outcome — Reduce duplication of efforts that occurs with moving staff throughout the organization.

- Process changed from a manual to electronic process which reduced handoffs from seven to two.
- Eight separate departments were keeping track of staff records; that has been reduced to one. EIDC is the department charged with maintaining staff records.
- Principal involvement in the process reduced from 40 hours to two hours.

Summer Pay: Desired outcome — Move toward a more electronic process, avoid paper timesheets, and shorten the time before payment received by staff.

- Paper timesheet submission reduced by 97%.

Asset Management: Desired outcome — Move from just a textbook management system to a true asset management system to include textbooks, music instruments, and athletic equipment.

- Labor costs reduced from \$80,000 spent on an outside group to \$150 using internal staff to complete textbook inventory.

Annual Audit of Iowa Code: Desired outcome — Put in place standard operating procedures and annual monitoring practices to ensure compliance with Iowa Code requirements.

- Saved 40 hours of work by assigning responsibility to the “correct” person.

Concurrent Funding: Desired outcome — To provide clarity to all departments involved and ensure better timing of funds to allow for better spending.

- Concurrent funds will be available to teachers the first day of school starting in FY 2018 as compared to waiting until second semester
- Office of Academics will no longer need to analyze concurrent fund data and manually track budgets saving at least a month’s worth of time.



BUDGET PROCESS

BUDGETING PRINCIPALS

This budget document presents analysis that continues to follow sound budgeting principles including presentation of a balanced budget, limited use of one-time funding to cover one-time costs as authorized by the board, use of ongoing funding to cover ongoing costs, determination of revenues and expenditures, alignment of expenditures incurred and related revenues earned in the same fiscal year, incorporation of Board Management Limitations and Board budgetary parameters, and the integration of reasonable financial assumptions.

School districts in Iowa must operate within their means. There are eight ways a budget can be balanced:

1. Revenues \geq Expenditures
2. Revenues + Fund Balances \geq Expenditures
3. Revenues + Transfers \geq Expenditures
4. Revenues + Loans \geq Expenditures
5. Revenues + Fund Balances + Transfers \geq Expenditures
6. Revenues + Fund Balances + Loans \geq Expenditures
7. Revenues + Transfers + Loans \geq Expenditures
8. Revenues + Fund Balances + Transfers + Loans \geq Expenditures

The district's General Fund is balanced using methods #1 (Revenues \geq Expenditures) and #2 (Revenues + Fund Balances \geq Expenditures). The district's combined budget is balanced using method #8 (Revenues + Fund Balances + Transfers + Loans \geq Expenditures).

BASIS OF BUDGETING

In governmental accounting, the budgetary basis of accounting differs slightly from Generally Accepted Accounting Principles (GAAP) that is the basis used in preparation of the Comprehensive Annual Financial Report (CAFR).

The basis of budgeting (or “budgetary basis”) refers to the basis of accounting used to estimate financing sources in the budget. There are three general types of budgetary bases:

- *Cash Basis* indicates transactions are recognized only when cash is increased or decreased.
- *Accrual Basis* indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at the time).
- *Modified Accrual Basis* is the method under which revenues and other financial resource increments are recognized when they become susceptible to accrual; that is, when they become both “measurable” and “available to finance expenditures of the current period.” *Available* means collectible in the current period or soon enough thereafter to be used to pay the liabilities of the current period.

The district uses modified accrual as the basis of budgeting.

Conversely, district management prepares a Comprehensive Annual Financial Report (CAFR) that utilizes the following principles:

	Government-Wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire district (except Fiduciary Funds)	Activities that are not Proprietary or Fiduciary, such as instruction, administration, and building maintenance	Activities the district operated similar to private businesses, such as school nutrition	Activities the district administers on behalf of someone else, such as scholarships
Required Financial Statements	<ul style="list-style-type: none"> • Statement of Net Assets • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures, and Changes in Fund Balances 	<ul style="list-style-type: none"> • Statement of Net Assets • Statement of Revenues, Expenditures, and Changes in Fund Balances • Statement of Cash Flows 	<ul style="list-style-type: none"> • Statement of Fiduciary Net Assets • Statement of Changes in Fiduciary Net Assets

Accounting Basis	Accrual Accounting	Modified Accrual Accounting	Accrual Accounting	Accrual Accounting
Measurement Focus	Economic Resources	Current Financial	Economic Resources	Economic Resources
Type of Asset / Liability Information	All assets and liabilities, both financial and capital and short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term
Type of Inflow / Outflow Information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or within specified periods after year-end of the year; expenditures when goods or services are received and liability is due and payable	All revenues and expense during the year, regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

The district’s most recent CAFR can be found [online](#).

The budgetary basis of accounting is not subject to the same provisions as GAAP. The differences between the two may be summarized by four important distinctions:

- 1) **Basis:** Generally Accepted Accounting Principles (GAAP) uses the accrual basis of accounting as the primary method for recording and calculating information. Accrual accounting is the idea that financial transactions are noted and recorded at essentially the same time that they take place. A budgetary basis of accounting uses either a modified accrual basis or the cash plus encumbrances method. Modified accrual accounting, which the district uses as the basis of budgeting, combines accrual accounting and cash basis accounting. This means that expenditures and liabilities are often recorded when they occur, but can also take place when physical cash is used as the basis for the transaction.
- 2) **Timing:** Timing is part of the difference between the various accrual methods. In GAAP accounting, transactions based on accrual methods are concurrent with the recording of those transactions. However, with budgetary basis accounting, this is not required. Instead, there can be a lapse between the budgetary period and the accounting period. In other words, the actual recording of the financial transactions and the reconciliation can take place at a later date.

3) Reporting: The reporting perspective of budgetary basis accounting can also differ somewhat from the reporting perspective of GAAP accounting. In budgetary basis accounting, certain items can be reported as part of the General Fund, whereas in GAAP accounting, these same items must be reported separately. This is simply a matter of the basis structuring of accounting methods.

4) Entities: The final major difference between GAAP and the budgetary accounting basis is in the reporting of entities for which funds are typically allocated. In GAAP accounting, each entity is noted and recorded. However, in budgetary basis accounting, not every entity for which funds have been appropriated will necessarily show up in the budget and in the general account. Whenever this occurs, it is referred to as an entity difference.

In Des Moines Public Schools, differences between the basis of accounting and the basis of budgeting methods include:

- The timing of revenue and expenditures. For example, in GAAP accounting, revenues are recognized in Governmental Funds as soon as they are both “measurable” and “available,” whereas revenues recognition under the budgetary basis of accounting may be deferred until amounts are actually received in cash.
- Encumbered amounts are commonly treated as expenditures under the basis of budgeting, while encumbrances are never classified as expenditures under the GAAP basis of accounting.
- Budgetary revenues and expenditures may include items classified as “other financing sources” and “other financing uses” under the GAAP basis of accounting.
- Under the GAAP basis of accounting, changes in the fair value of investments are generally treated as adjustments to revenues, which is not commonly the case under the basis of budgeting.
- Under the GAAP basis of accounting, an expenditure is recognized for the net present value of minimum lease payments at the time the district enters into a capital lease involving a governmental fund. Typically, no such expenditure is recognized under the basis of budgeting.
- There may be differences between the fiscal year used for financial reporting and the budget period (e.g., grants from the U.S. Department of Education may operate on an October 1 – September 30 fiscal calendar).
- The fund structure used in GAAP financial statements may differ from the fund structure used for budgetary purposes.
- Under the GAAP basis of accounting used in proprietary funds, the receipt of long-term debt proceeds, capital outlays, and debt services principal payments are not reported in operations, but all allocations for depreciation and amortization expense are recorded. The opposite is true under the budgetary basis.

BUDGET PLANNING

Budget planning is a continuous process involving study and deliberation by the Board, administrative staff, faculty, other staff members, and citizens of the community. The district receives the majority of its annual revenue from sources that are directly impacted by the actions of the Iowa Legislature. While the district maintains lobby representatives and advocates for students and staff, DMPS has not formally tapped into a powerful resource for advocacy on legislative actions that impact school issues and finance: parents and other community members. To that end, the Board created the DMPS Community Legislative Action Team to facilitate advocacy on behalf of the students of Des Moines. By channeling the potential of parents and other community members who recognize the need for more awareness of how specific legislative actions affect schools, this group could actively advocate for policies that impact student success. The DMPS-CLAT focused on three issues for the 2017 legislative session: extending support for English Language Learners, expanding preschool funding for students in poverty, and continuing the statewide penny sales tax to improve and maintain school buildings.

It is important to note the district annually engages in two distinctive budget undertakings with unique purposes:

Certified Budget

The Superintendent submits an annual budget for consideration, deliberation, and approval by the Board of Directors no later than the first meeting in April. Iowa law requires the proposed budget (i.e., the certified budget) to be filed with the Polk County Auditor by April 15 of each year. The “proposed/certified budget” provides data that is the basis of the school property tax levy to begin on July 1 and run through June 30 of the following calendar year. In addition, the certified budget establishes the legal expenditure limit in each of the district’s various expenditure categories. The Superintendent and/or designated representative is authorized to administer specific expenditures only after the official adoption of the certified budget by the Board. The FY 2018 Certified Budget is included in the *Informational Section*.

Legal Requirements for Budget Publication, Review, and Certification

A public hearing is held prior to the required budget certification each year to receive public comment on the budget document. On or before April 15 of each year, Iowa Code Sections 24.9 and 24.17 require the district to accomplish the following:

1. The school district must publish a notice with the location, date, and time for the public hearing at least ten (10) days but no later than twenty (20) days prior to the public hearing.
2. The school district must hold a public hearing.
3. Upon receiving the required certification by the board, the certified budget must be filed with the county auditor no later than April 15.

In meeting the filing requirement of April 15, it is necessary to re-estimate miscellaneous incomes and expenditures for the *current* fiscal year as well as initially estimate miscellaneous incomes and expenditures for the *next* fiscal year. Because the process requires making estimates as many as fifteen months in advance, it may be necessary to amend the budget to change the legal expenditures limit in some of the various categories. In the event the budget is amended, the legal expenditures limit can only be increased to use un-anticipated miscellaneous incomes or prior year unused funds. The current fiscal year school property tax levy is final and cannot be increased.

Formal Budget Presentation

In addition to the certified budget, a formalized budget presentation is developed for the same year and is released as soon as is practical. The formal budget presentation is the culmination of a multi-month budget development process (described below) and is completed prior to the July 1st beginning of the fiscal year. The budget book is designed to serve as a management tool. It is a detailed analysis of all revenue sources and expenditures for all areas of operation to implement the Student Expectations/Board Beliefs set by the Board of Directors. The information contained in the main body of this document is reflective of the budgeted plan to fund the district's instructional programs and services and is more complete than the certified budget.

The purpose of the certified budget and the formal budget presentation are to provide timely information with which to make strategic decisions that ultimately affect the quality of education provided to students.

BUDGET DEVELOPMENT

District Budget Development

The district-wide budget development process is a collaborative process involving many stakeholders including school personnel, Business & Finance, the CFO, the Superintendent, and the Board.

The budget reflects the labor, materials, and resources required to fulfill the goals and objectives outlined by the Board. The budget serves as an operational plan, stated in financial terms, for carrying out the goals of the school system.

The budget preparation process begins each year in the fall, continues through April 15 with the adoption of the certified budget by the Board, and culminates with revisions based on actual enrollment in October.

School Budget Development

The development of a school budget is a critical component of the district-wide process. A school's budget is often driven by allocation formula, contractual obligations, district-wide policies and procedures, and school-based initiatives.

The process starts with each school's enrollment projections and programmatic requirements. Business & Finance staff sends each school a budget workbook showing its resources and allocations. The workbook contains various components such as staffing, prior year expenditures, and enrollment counts. School administrators review the budget and work with their administrative team to make decisions regarding staffing and resource allocation for the following year. Adjustments are made in October, once actual enrollments are certified.

Capital Projects Budget Development

The Superintendent's Facility Advisory Committee recommended in 2009 that DMPS implement five-year Students First plans for facilities improvement. Projects were aligned with the district's SWP Revenue Purpose Statement. To develop the initial five year plan, individual projects were weighted using a priority list. The higher the priority, the higher the weighting. To help alleviate potential overcrowding, schools with large enrollment growth and classroom addition needs were placed on the list before other buildings. As part of the planning process, the Chief Operating Officer met with district administration to include an overall district vision in planning and also met with individual building administrators, who had already met with their staff, to develop a needs list for buildings targeted for renovation. In 2013, the Superintendent's Facility Advisory Committee began meeting again to develop a new five year plan to cover FY 2016 - 2020. In this work, the committee reviewed the Students First program to date, maintenance and operations data, operational costs, the demographic study, school boundaries, and the district facility needs assessment (Board agenda item 14-039). The new five year plan maintains the priorities established by the Revenue Purpose Statement approved by voters in 2009. Under the new five year plan, schools will be revisited to provide "like spaces" at all buildings, and flexibility is included in the plan with contingencies to adjust to growth, matching contributions, etc. The plan presented to the Board outlines work that will be completed over the course of the next five years; however, all projects will come back to the Board individually for review and approval. An archive of reviewed and approved plans can be found [online](#). More details on capital plans are included in the ***Financial Section***.

Timeline

Building the district budget is a year-round process, beginning in the fall of the current fiscal year, and ending in October of the following fiscal year when the district and school budgets are revised per certified enrollment figures. All activities are influenced by variables including the state budget process, changes in employee compensation, and budget constraints. The following calendar of events more fully explains the budget development and approval process.

Budget Timeline	
Ongoing	Performance monitored.
Fall	Revisions to current fiscal year; departments and schools submit requests for new fiscal year.
Winter	Input from the community and staff solicited for new fiscal year.
Spring	Proposed budget for new fiscal year released; public hearings held; budget for new fiscal year approved.
Summer	Close out of current fiscal year; startup of new fiscal year; projections for next fiscal year.

Ongoing

- The School Board monitors school system performance to ensure reasonable progress is made toward meeting student achievement goals and to ensure operational expectations are being met. Board Monitoring Reports are presented throughout the year.

September – November

- CFO develops budget calendar.
- Business & Finance reviews current fiscal year budget, begins updating five-year forecast, and refines estimates and recommendations for the next fiscal year.
- CFO reviews financial outlook with Cabinet.
- Business & Finance certifies enrollment for the current fiscal year and current fiscal year budgets are revised accordingly.
- Business & Finance completes enrollment projections for the next fiscal year.
- Business & Finance completes revenue projections and develops cost and program guidelines for budget areas.
- Business & Finance completes staffing salary and benefit cost projections for the next fiscal year.

December – February

- Superintendent and CFO solicit input on budget priorities.
- Cabinet prioritizes recommended initiatives and changes to programs and services.
- Superintendent and CFO (with Cabinet) make preliminary program and staffing additions/reductions decisions.
- Board holds work sessions.
- Business & Finance prepares proposed budget for certification.

March – April

- Board holds work sessions.
- Proposed budget is released for public review and presented to the Board.
- CFO meets with community to discuss the proposed budget.
- Board holds a public hearing.
- Board adopts and certifies the budget.
- Business & Finance files budget with the Polk County Auditor.

May – August

- Business & Finance updates revenue estimates as new information becomes available from the tax assessor, state legislature, State Department of Education, and federal government agencies.
- Business & Finance finalizes budget based on the most current information and the formal budget book is developed.
- Business & Finance closes out accounts for current fiscal year, enters appropriations for the new fiscal year into books of accounts, and opens new accounts for the next fiscal year.
- Business & Finance completes startup for new fiscal year through the distribution of approved line item budget amounts for building principals and department heads.
- Business & Finance develops a financial forecast for the following fiscal year, framing the underlying assumptions on expected costs, revenue, position turnover, inflations, and other issues that drive budget development.

FY 2018 Budget Calendar (Actual and Projected)	
2016	
September – October	Five year budget forecast revised with known factors
November 1	School Board meeting: Adoption of budget timeline
November 17	School Board work session: Discussion of budget process and Board budget parameters
December 13	School Board budget work session: Revenue Sources, Taxes, and Levies
2017	
January 9	<i>Legislature convened (110 day session)</i>
January 10	<i>Governor's budget recommendations released</i>
January 10	School Board budget work session: Financial Trends & Forecasts
February 7	School Board budget work session: Bargaining
February 21	School Board budget work session: Technology
March 7	Preliminary FY 2017 Budget & Financial Statements Released
March 7	School Board budget work session: Professional Development
March 7	School Board budget work session: Board Priorities
March 7	School Board work session: Discussion of the Preliminary Budget
March 14	School Board work session: Discussion of the Preliminary Budget
March 24	Budget published in <i>The Des Moines Register</i> (Note: By law, the budget must be published 10 to 20 days before the Public Hearing)
March 28	Budget Public Forum
March 29	Budget Public Forum
March 30	Budget Public Forum
April 1	Budget Public Forum
April 4	School Board meeting: Public Hearing; Board Adoption & Certification of FY 2018 Budget
April 14	Statutory deadline to submit FY 2018 budget to the Polk County Auditor for certification
April 28	<i>110th day of the Legislative Session</i>
July 1	Fiscal Year 2018 begins
August 23	First day of the 2017-2018 school year
September – October	Five year forecast revised
October	Student enrollment certified FY 2018 district and school budgets revised based on actual enrollment
2018	
May 29 and 30	Final days of the 2017-2018 school year
June 30	Fiscal Year 2018 ends

FINANCIAL POLICIES, BUDGETARY ASSUMPTIONS & CONSTRAINTS

GUIDING LIMITATIONS, POLICIES & PARAMETERS

The district utilizes Policy Governance and Management Limitations to develop the annual budget. Using guidance from GFOA, ASBO, Iowa Association of School Boards, and Iowa School Finance Information Services, among others, each year the Board sets targets for financial indicators, including the district's solvency ratio and unspent spending ratio. The targets set for both the solvency ratio and unspent spending ratio place the district into the "healthy range" identified for each of these financial indicators. The following Management Limitations were used in the development of the budget.

Policy Governance: Management Limitations

Management Limitation 2.6: Financial Planning/Budgeting

Financial planning for any fiscal year or the remaining part of any fiscal year may not deviate materially from the Board's Student Expectations Policy or risk financial jeopardy.

Accordingly, the Superintendent shall not present a budget that:

1. Falls below a 15% solvency ratio for the General Fund.
2. Falls below a 15% unspent spending ratio for the General Fund.
3. Creates a situation or condition described as unacceptable in the "Financial Conditions and Activities."
4. Omits credible projections of revenues and expenses and disclosure of planning assumptions.
5. Plans the expenditure of more funds than are projected to be received in any fiscal year.

The Board revisits and revises management limitations annually and were last revised May 17, 2016.

Management Limitation 2.4: Financial Conditions & Activities

With respect to actual ongoing conditions of the district's financial resources, the Superintendent shall not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from the Board's Student Expectations Policy.

Accordingly, the Superintendent shall not:

1. Fail to provide quarterly summaries of the financial condition of the district.
2. Fail to settle district payroll obligations and payables in a timely manner.
3. Fail to implement prudent competitive quoting procedures for all facility improvement projects in an amount that meets or exceeds the competitive quote threshold as established by Iowa law.
4. Fail to implement prudent competitive bidding procedures for all facility improvement projects in the amount of \$100,000 or more.

5. Fail to implement prudent competitive procedures, including but not limited to RFPs, for purchasing and securing contractual and professional services.
6. Obligate the district to contracts or expenditures greater than \$100,000.
7. Acquire, lease, or dispose of real property.
8. Invest funds in securities contrary to state law.
9. Allow tax payments to other governmental ordered payments or filing to be overdue or inaccurately filed.

The Board revisits and revises management limitations annually and were last revised May 17, 2016.

In addition to the Management Limitations, the Board also identified four Board Priorities to guide the work and budget development of the district: K-5 Literacy, Algebra, Pre-School, and Males of Color.

Board Policies: Business & Operations

Board Policy 700: Guiding Principles

The primary responsibility of the board is to provide the citizens of Des Moines an education program consistent with the mission of the district and the Student Expectations. Business and operational functions relative to this mission shall be managed and implemented in an efficient, effective, and equitable manner.

Board Policy 702: Budget Planning

Planning of the budget is a continuous process involving study and deliberation by the Board, the administrative staff, the faculty, other staff members, and the citizens of the community.

The Superintendent of Schools shall submit an annual budget for consideration, deliberation, and approval by the Board of Directors. After adoption of the budget by the official action of the board, the superintendent and/or designated representatives will be authorized to administer specific expenditures.

The budget document shall include revenue sources and expenditures for all areas of operation to implement the Student Expectations and Budget Parameters set by the board of directors.

Board Policy 703: Preparation of Budget Document

The Superintendent shall be responsible for preparing and submitting to the board, not later than the first meeting in April, a tentative detailed budget for the ensuing fiscal year. A formalized budget for the same year will be submitted to the board as soon as is practical.

Board Policy 704: Budget Publication, Review and Certification

A public hearing shall be held prior to the required budget certification each year to receive public comment on the budget document. The school district shall, at least ten (10) days but no later than twenty (20) days prior to the public hearing, publish the estimated budget and public hearing date, time, and place in accordance with the Code of Iowa. At least one board meeting providing an opportunity for board discussion of the budget, including the opportunity for public input, will be

held at a meeting prior to the date of the public hearing and certification of the budget. Upon receiving the required certification by the board, the budget will be filed with the county auditor no later than April 15.

Board Policy 770: Cash Flow and Investments

District funds in excess of current needs shall be invested in compliance with this policy. The goals of the district's investment portfolio in order of priority are:

- To provide safety of the principal.
- To maintain the necessary liquidity to match expected liabilities.
- To obtain a reasonable rate of return.

In making investments, the district shall exercise the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use to meet the goals of the investment program.

District funds are monies of the district, including operating funds. Operating funds of the district are funds, which are reasonably expected to be used during a current budget year or within fifteen months of receipt. When investing operating funds, the investments must mature within three hundred and ninety-seven days or less. When investing funds other than operating funds, the investments must mature according to the need for the funds.

The board authorizes the Chief Financial Officer (CFO) to invest funds in excess of current needs in the following investments:

- Interest bearing savings, money market, and checking accounts at the district's authorized depositories.
- Obligations of the United States government, its agencies, and instrumentalities.
- Certificates of deposit and other evidences of deposit at federally insured Iowa depository institutions.
- Repurchase agreements in which underlying collateral consists of investments in government securities. The district must take delivery of the collateral either directly or through an authorized custodian. Repurchase agreements do not include reverse repurchase agreements.
- Prime banker acceptances that mature within two hundred seventy days and are eligible for purchase by a federal reserve bank. At the time of purchase, no more than ten percent of the investment portfolio can be in these investments and no more than five percent of the investment portfolio can be invested in the securities of a single issuer.
- Commercial paper or other short-term corporate debt that matures within two hundred seventy days and is rated within the two highest classifications, as established by at least one of the standard rating services, with no more than five percent at the time of purchase placed in the second highest classification. At the time of purchase no more than ten percent of the

investment portfolio can be in these investments and no more than five percent of the investment portfolio can be invested in the securities of a single issuer.

- An open-end management investment company registered with the federal Securities and Exchange Commission and commonly referred to as a money market mutual fund. The money market mutual fund shall use only the investments individually authorized by law for school districts.

It shall be the responsibility of the CFO to oversee the investment portfolio in compliance with this policy and the law.

The CFO shall have the discretion to contract with an outside person to invest school district funds, to advise on investments, to direct investments, to act in a fiduciary capacity, or to perform other services to the Board for review and approval consistent with Management Limitations 2.4. The CFO shall also provide the Board with information about and verification of the outside person's fiduciary bond. Contracts with outside persons shall include a clause requiring them to notify the district within thirty days of any material weakness in internal structure or regulatory orders or sanctions against information necessary to ensure that the investments and the outside person doing business with the district meet the requirements outlined in this policy. It shall be the responsibility of the CFO to deliver a copy of this policy to the district's depositories, auditor, and outside persons doing business with the district.

It shall also be the responsibility of the Superintendent, in conjunction with the CFO, to develop a system of investment practices and internal controls over the investment practices. The investment practices shall be designed to prevent losses, document the officers and employees responsibility for elements of the investment process, and ensure the capability of management.

District Procedures: Business & Operations

702: Budget Planning

The CFO shall implement a meeting schedule pertaining to the development and certification of the following year's budget. Meetings are open to all interested parties:

- December through first week of January:
 - Budget hearings for those individuals who are responsible for preparation of budget documents.
- Last week in January:
 - Budget review meetings for adjustment and balancing of budget documents.
- At one of February board meetings:
 - Budget work session: authorization to publish budget and set public hearing date.
- First board meeting in March or April:
 - Hold public hearing and certify budget.
- On or before April 15:
 - File approved certified budget.

770: Cash Flow and Investment Procedure

Maximum positive cash flow is achieved by following these four procedural concepts: 1) daily deposits of all incoming receipts, 2) enhancing the receipt of funds by using timely collection and billing methods, 3) scheduling businesslike expenditure payment procedures, and 4) preparation of a balanced budget with a realistic forecast of revenues and expenditures.

Investments are made based on Iowa Code guidelines for the purpose of earning interest income. The investment procedure includes: 1) obtaining daily bank balance position information from the bank, 2) projecting daily cash flow position allowing for in-transit cash items, 3) determining market investment opportunities available, 4) implementing the actual investment purchase, and 5) accounting for the principal and the interest of the investment.

Other Financial Information

Internal Control

District management is responsible for establishing and maintaining an internal control system designed to ensure that district assets are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America. Internal control is designed to provide reasonable, but not absolute, assurances that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

Single Audit

As a recipient of federal, state, and county financial assistance, the district is also responsible for ensuring that an adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control is subject to periodic evaluation by management and external auditors. As a part of the district's single audit, tests are made to determine the adequacy of the internal control over financial reporting and its compliance with applicable laws and regulations, including those related to major federal award programs. The results of the district's single audit for the fiscal year ended June 30, 2016 revealed no instances of material weakness in the internal control or violations of applicable laws.

Budgetary Controls

The district maintains strong budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of Directors. Activities of the General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Fund, Enterprise Funds, and Private Purpose Trust Funds are included in the annual appropriated budget by program. Project-length financial plans are adopted for the Capital Projects Funds and budgeted accordingly on an annual basis.

ASSUMPTIONS FOR A BALANCED BUDGET

Short-Term Factors that Influenced the Development of the Budget

This budget document, similar to prior years, incorporates financial assumptions. These assumptions are used to ensure that revenues and expenditure projections are credible. The assumptions, as required by Board adopted Management Limitation 2.6(4), were used to develop the budget.

This budget document presents analysis that continues to follow sound budgeting principles including:

- Presentation of a balanced budget.
- Limited use of one-time funding to cover one-time costs as authorized by the board.
- Use of ongoing funding to cover ongoing costs.
- Determination of revenues and expenditures.
- Alignment of expenditures incurred and related revenues earned in the same fiscal year.
- Incorporation of board management limitations.
- Integration of reasonable financial assumptions.

State Foundation Aid is funding paid by the state to school districts to provide equitable funding on a per pupil basis. It is a significant component of the District Combined Cost, the first major element of a district's Spending Authority. The State Foundation Aid formula also funds other special programs — also known as weighted funded programs — based on enrollment adjusted by a weighting factor, then multiplied by the cost per student. Weighted programs include Special Education, Shared Programs, English Language Learners, Gifted and Talented, At-Risk programming, and Home School Instruction.

School districts in Iowa are required by law to certify budgets by April 15 of each calendar year, and by Code, the Legislature was to set Supplemental State Aid (i.e., Allowable Growth) within 30 days of the Governor's recommendations for the following fiscal year. Supplemental State Aid (i.e., Allowable Growth) is the annual percent of growth that is calculated into the foundation formula. For example, the Supplemental State Aid (i.e., Allowable Growth) for FY 2018 should have been set during the 2016 General Assembly. Yet, for several years, the Legislature did not established State Foundation Aid and Supplemental State Aid (i.e., Allowable Growth) in a timely manner, at times weeks or several months after the deadline for certifying the budget.

The good news is that the district will not spend the next several months trying to figure out what Supplemental State Aid (i.e., Allowable Growth) is going to be for FY 2018, requiring the development of multiple budget scenarios. The bad news is we know what it is, and it is woefully inadequate. While the Governor proposed a modest 2% growth, the Legislature approved growth at 1.10%. In addition, the Legislature eliminated the provision in Code that required advanced, timely notification of Supplemental State Aid (i.e., Allowable Growth).

Topic	Assumption for FY 2018
Law; Policy governance; Board budget parameters	Will follow budget law, policy governance management limitations, and board budget parameters.
Generally Accepted Accounting Principles	Budget will be in accordance with Generally Accepted Accounting Principles.
State Supplemental Aid	1.10%
Certified Enrollment	32,979.20; 397.27 more students, which is a 1.2% increase over the prior year.
Cost per Student	\$6,732 – a 1.10% increase over the prior year and fully funded.
Property valuations	Estimates indicate general taxable property valuations will increase 4.5% and total valuations will increase 4.3%; final valuations not available until June 2017.
State property tax relief	Will continue to receive increased state aid to replace property taxes and thereby reduce property taxes applicable to the district, per state law.
Cash Reserve Levy	Recommend increasing the levy to the prior period amounts.
Statewide Penny	Will parallel modeling and Department of Revenue projections. The district is monitoring closely proposed changes to the law.
Short-term investment rates	Forecasted to be less than 1% in FY18.
State Aid - Certified Budget	Based on receipt of full funding of each student at a district cost per student of \$6,732, a 1.10% increase.
Weighted funding	Funding is based on weighting factors as defined by law for Home School, ELL, SPED, At Risk programming, and Regional programming. It does not include Preschool.
Certain State grants	Funding for state grants is same as the current year.
Compensation	In 2017, the district had initial settlements with bargaining groups for two years (FY 2017 and FY 2018). Final settlement with DMEA teachers (the largest group) for FY 2018 was 3.35%. Other groups are being finalized. Settlement for non-bargaining groups is on-going. Compensation includes a conservative estimate of the possible results of all settlement. Health insurance premiums will increase 9.04%. Compensation—salaries and benefits—in the General Fund represents 82.77% of overall expenditures. Impact of transitional fees associated with the Affordable Health Care cost.
Utilities costs	Energy conservation efforts will continue to offset increased utility costs; however, cannot allow for unknown weather factors.
Balanced budget	Resources will cover expenditures, as required by law.

The district developed a balanced budget, using all known factors. After the Aid & Levy is finalized in June, the district may amend the budget, if needed.

Calculation/ Component	Description	1.10% SSA
District Cost Per Student	Amount set by the state sets the cost per student at prior year + allowable growth	\$6,732
x Enrollment	District enrollment on October 1, 2016; 397.27 more students	32,979.20
= FY 2018 District Regular Program Cost	Equal to cost per student x enrollment	222,015,974
- FY 2017 District Regular Program Cost	Prior year's cost per student x prior year enrollment	-216,962,872
= Increase in District Combined Cost	Assumes full funding of the proposed allowable growth.	5,053,102
- Funds for Special Programs	Some state educational programs require state funding be matched with state foundation aid – ex. SPED; ELL; Gifted and Talented.	-48,564
= Increase (Decrease) in Regular Program funding	Also commonly referred to as “New Money” or (Reduction in New Money)	5,004,538
+ Built in Revenue changes	Increased tax revenue due to valuation changes; and adjustments to the cash reserve levy, adjusted for tax relief built into state foundation aid formula	4,962,906
- Built in Expenditure changes	Compensation increases, inflation for utilities, supplies, equipment, etc.	-9,469,771
= Revenues in Excess of Expenditures	Expenditures do not exceed revenues	497,673

FINANCIAL & BUDGETARY CONSTRAINTS

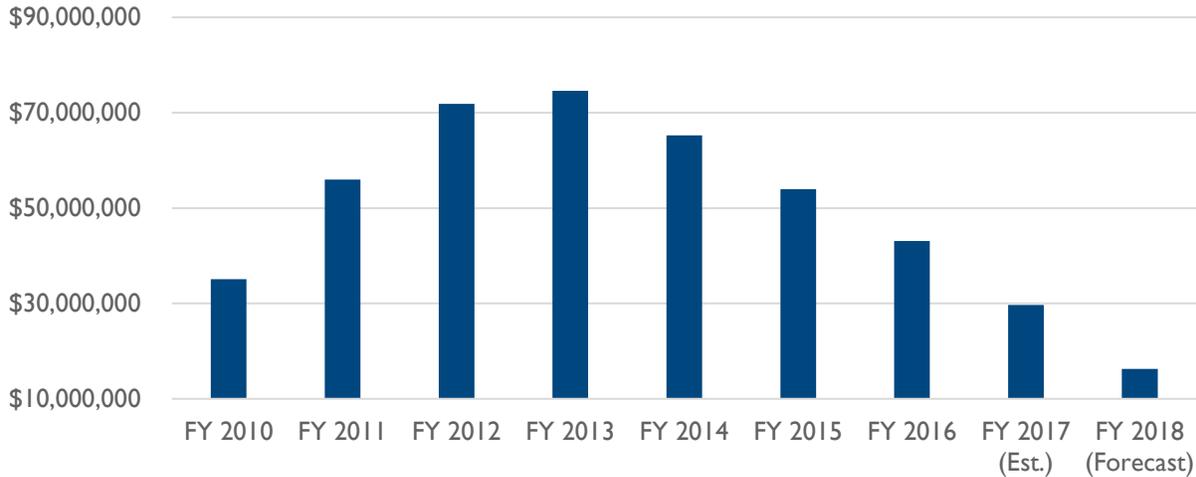
The district monitors key financial indicators, forecasts, and issues that have a major impact on district finances, including the district’s spending authority and solvency ratios, Supplemental State Aid (i.e., Allowable Growth), the property tax rate, property valuations, and the General Fund forecast. The district is facing some significant financial issues that must be addressed to maintain the long-term financial health of the district, while continuing to take steps to improve student outcomes. One of the priorities of the school district is to maintain a vital, fiscally sound organization so that students continue receive education in a robust, supportive environment that is conducive to teaching and learning. The district strives to make student-centered decisions in all areas of operation.

To maintain long-term financial health, current expenditures should not exceed current revenues. The district must avoid dipping into “savings” to manage the year-to-year budget. Consequently, the district must make strategic decisions to align expenditures with revenues in the most effective and efficient way possible. There are two, associated dynamics spurring these efforts: the district’s spending authority and the amount of Supplemental State Aid (i.e., Allowable Growth) received from the state.

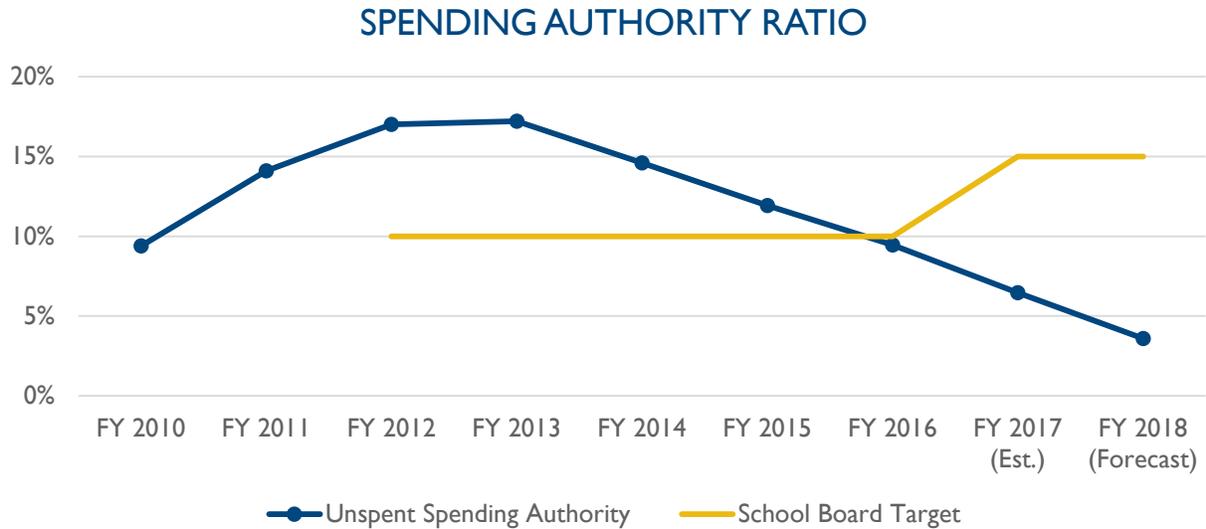
Spending Authority

The state controls the maximum amount each district can spend each year through the spending authority function. Under the spending authority control, **it is illegal for a school district to exceed its maximum authorized budget.** It is important to understand that the limit on spending is the amount of spending authority a district has, not the amount of cash or fund balance a district has. The district’s total spending authority includes the current-year authorized budget *plus* the unspent authorized budget from the prior year (e.g., the amount of money that a district was authorized to spend in a fiscal year but did not, similar to “savings”).

UNSPENT AUTHORIZED BUDGET



The unspent spending authority ratio is a measure of the district’s unbudgeted authorized spending capacity (not cash reserves) and is defined as the district’s unspent spending authority divided by the district’s maximum budget authority. The Iowa Association of School Boards (IASB) recommends this ratio be in the target range of 10-20%. The Board adopted guidelines in FY 2012 setting the target for the district’s unspent spending authority ratio at 10%; in 2015 the Board raised this target to 15%. The unspent spending authority ratio for FY 2016 was 11.9% and is estimated to be 6.5% for FY 2017. It is projected the unspent spending authority ratio for FY 2018 will be 3.6%.



Spending authority is directly tied to student enrollment, and there are only three general means by which the district’s spending authority can increase: (1) increased State Supplemental Aid (i.e., Allowable Growth), (2) increased enrollment, or (3) increased miscellaneous income. The district does not anticipate significant growth in any of those three areas. (Note: For budget planning purposes, the district views consistent enrollment increases of less than 1% as insignificant.)

In situations where spending authority is not growing, if no adjustments are made to expenses, the unspent budget is tapped into to cover expenses. The significant predicament this creates is the resulting decrease in the district’s maximum authorized budget, as it is illegal for a school district to exceed its maximum authorized budget.

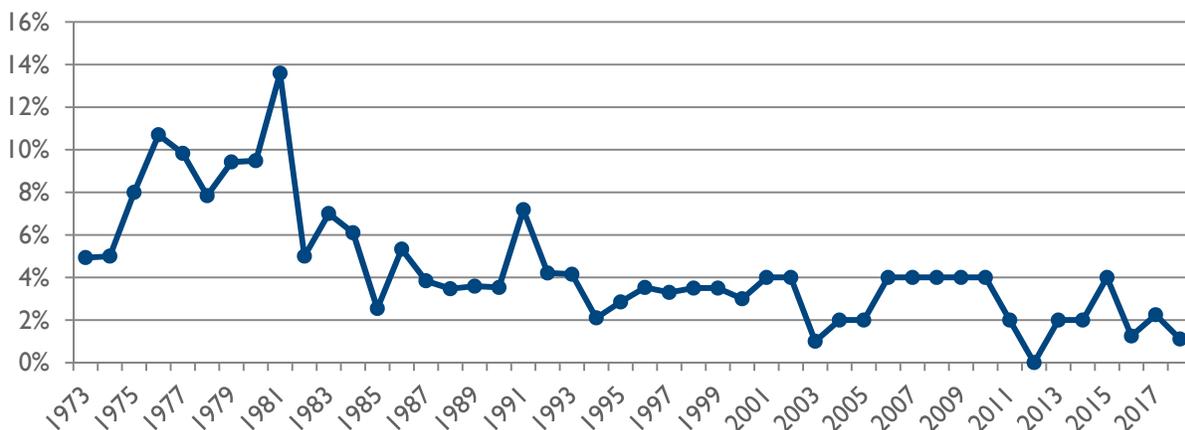
Supplemental State Aid

Supplemental State Aid (i.e., Allowable Growth) is the annual percent of growth that is calculated into the State Foundation Formula. The General Fund is the largest fund in the district and accounts for 81.61% of all revenues received by the district. The sources General Fund of revenue are: state funds, local funds (including property tax), federal funds, and intermediary sources. Collectively, 92.1% of General Revenue funds come from state or local sources (61.4% and 30.7%, respectively). The vast majority of those dollars are allocated by the State Foundation Formula, which is driven by Supplemental State Aid (i.e., Allowable Growth).

The initial Aid & Levy projection used to develop the FY 2018 budget utilized a Supplemental State Aid (i.e., Allowable Growth) rate of growth of 1.10%. Final State Foundation Aid will not be determined until the Iowa Department of Education releases the final Aid & Levy in June; when State Aid is finalized, the district may amend the budget.

Supplemental State Aid (i.e., Allowable Growth) has been abysmal over the past several years.

STATE AID TO SCHOOLS: SUPPLEMENTAL STATE AID (ALLOWABLE GROWTH)

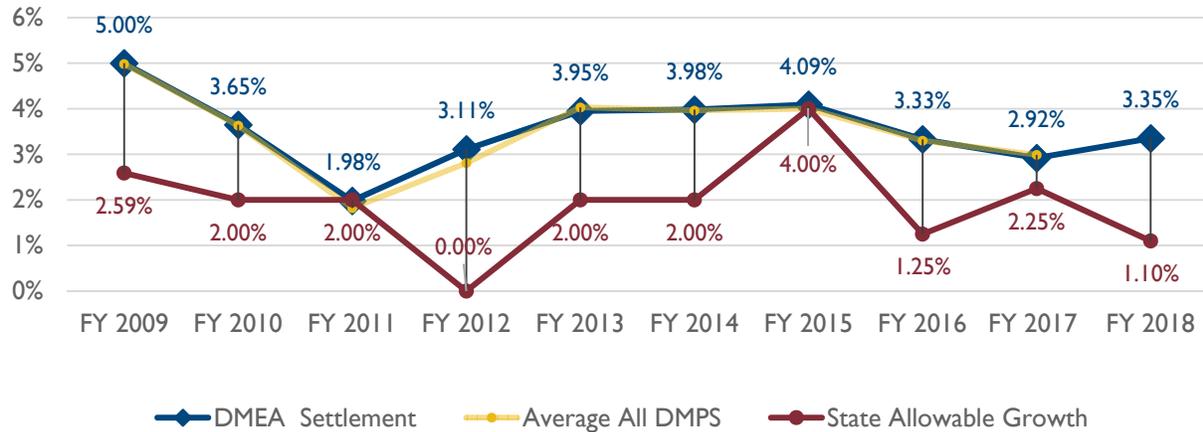


Given the political climate in the state, the real fear is that 0-2% Supplemental State Aid (i.e., Allowable Growth) is the “new normal” school district are facing, and the years of regular 4% increases to Supplemental State Aid (i.e., Allowable Growth) are a thing of the past. School districts have also experienced increased state categorical funding (such as TLC funding) that can *only* be spent on certain programs, not for general education purposes.

Supplemental State Aid (i.e., Allowable Growth) is vital as costs paid for with funding from the General Fund — such as health care, other compensation components, fuel costs, and cost of goods and services — continue to rise. In recent years, the amount of Supplemental State Aid (i.e., Allowable Growth) allocated by the state has not covered the compensation settlements with employee groups, creating a gap.

This gap has caused the district to use unspent spending dollars to cover the costs of operations.

SUPPLEMENTAL STATE AID VS. COMPENSATION SETTLEMENTS



In fact, the forecasting model the district uses indicates that if the district continually receives 1% unrestricted Supplemental State Aid (i.e., Allowable Growth), by FY 2019, expenses will exceed revenues by more than \$5 million (and rising) each year, if changes are not made to funding, expenses, or there is not a change to teaching strategies to maximize the learning that the district can get from the resources that can be afforded.

Staffing is a top priority to improve education, and education, by nature, is reliant on individuals to perform functions. However, it is the charge of the district to identify areas in which efficiencies can be gained, particularly in the area of staffing and personnel, as personnel costs are the largest single expense the district incurs. Total compensation, including salaries and benefits, represents 82.77% of the district's General Fund expenditures. That is to say, total compensation represents approximately 83 cents of every dollar spent within the General Fund.

Total compensation has several key components, including cost of living for employees, rising health care costs, sustainability of the workforce, and maintaining effective programing. Last year, the district settled with all bargained groups for two year contracts covering FY 2017 and FY 2018. In 2017, the Iowa Legislature enacted sweeping changes (with immediate impact) to Iowa Code Chapter 20, which legislated the collective bargaining laws for public employees in bargaining groups. DMPS Board Belief #2 states: *"We believe all students will have the best staff working to provide and support their education. DMPS will be a best place to work, committed to recruiting, developing, retaining, and recognizing high quality staff in a climate and culture where people are able to do their best work."* With that in mind, the district approved a one-year contract extension covering Fiscal Year 2019 for DMEA members (teachers and certified staff, associates, and secretaries) with base salary increase at zero, steps and lanes, and current health insurance benefits. This one-year contract extension impacts the majority of DMPS employees. The district does not have a contract for FY 2019 with its other

bargained groups nor with non-bargained groups. When the district engages with negotiations with these groups, the district anticipates negotiations will be limited to salary only.

Ideally, staffing would at 75% of total General Fund expenditures. The long-term goal is to reduce the percent of General Fund dollars spent on compensation by seven percentage points over the next eight years. To accomplish this, the district is planning to reduce the overall FTE count. The district anticipates that the majority of these reductions will be realized through attrition.

Accordingly, the district must proactively, and continuously, evaluate job responsibilities throughout the organization to ensure the district's largest expense is being utilized in the most effective way possible. For example, the district utilizes a staffing formula for classroom positions to facilitate the process of identifying year-to-year changes needed to address annual fluctuations in enrollment. The district must implement this same philosophy to all areas of staffing. The district must foster an environment in which staffing does not fall victim to the mentality of: "It has always been done this way, so we will continue to do it this way."

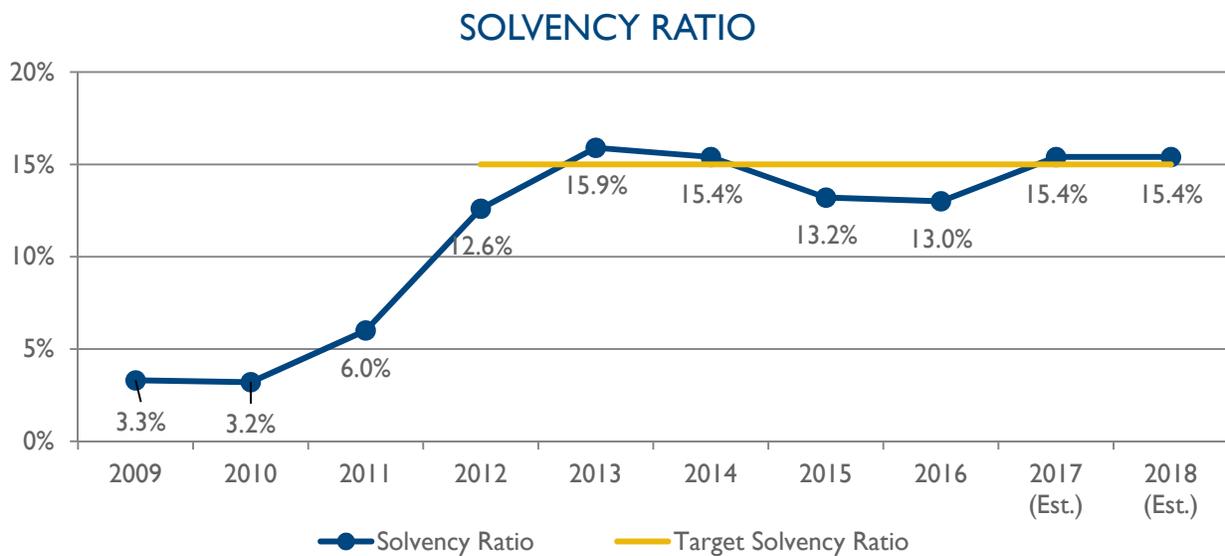
In conjunction, the district is implementing efforts to improve efficiencies across the district. Efficiencies can be gained in areas such as business processes, and the district is implementing a continuous improvement environment using Lean methodologies across multiple areas of the organization. The district is also investing in a new professional development program to improve the efficiency and effectiveness of the of district's largest investment — the teaching force — through the Schools for Rigor professional learning initiative.

The district will continue to maintain fundamental foundational work that has built system-wide capacity to improve core instruction and increase student success: employment of an Instructional Framework and Leadership Framework, a Multi-Tiered System of Support, and Standards Referenced Grading, with Cultural Competency built into all areas of education. The district has been building systemic capacity in these areas over the course of three years. The complementary work of these four essential elements of teaching and learning in Des Moines will be accelerated through the implementation of the Schools for Rigor professional development initiative, with the desired outcome of creating student-centered classrooms with rigor. The Schools for Rigor professional development plan will create a focus for accelerating improvement in student outcomes, erasing gaps in the diverse student population, and reducing the need for pull-out intervention. Pulling a student out for intervention is not only costly, it can compound the deficit and put the student permanently behind.

Solvency Ratio

The district's solvency ratio is a moment-in-time (June 30) measurement of the district's General Fund financial health. The solvency ratio is a measure of the district's fund equity position and is defined as the unreserved, undesignated fund balance (commonly referred to as the cash reserves) divided by the district's total General Fund revenues, less AEA flow-through.

The Iowa Association of School Boards (IASB) considers a solvency ratio of 5-10% within "Target" or "Good" and therefore "can handle the unexpected." GFOA guidelines are 10-17%. During the 2012-13 school year, the School Board approved a minimum target of 15.0% for the district's solvency ratio. Board guidelines state that the solvency ratio should not go below 3%, without prior knowledge of the Board. The solvency ratio for the district decreased at year end 2016 to 13.0%, down from 13.2% in the prior year but is projected to rise to 15.4% for year end 2017.



General Fund Forecast

Multi-year financial planning can potentially avoid the budgetary cycle of simply putting out the next fire by providing a longer term perspective on what problems are coming and thus preventing or minimizing them. Maintaining the financial health of the district is accomplished through a variety of factors including: (1) Maintaining a spending authority ratio within the recommended guidelines of 10-20%, (2) Maintaining a solvency ratio within the recommended guidelines of 5-15%, (3) Following GFOA recommendations of 60 days of cash reserves on hand, (4) Managing the district's investment portfolio and debt, and (5) Conducting trend/forecast analysis including the various impacts tax rates can have on the district.

Long-term forecasting helps the district budget for areas of operation to achieve Student Expectations, while staying within Management Limitations set by the Board of Directors. The Business & Finance department reviews financial data on daily, monthly, quarterly, and annual basis. If an analysis determines that an initiative is not effective, corrective steps are taken. The Business & Finance department also completes and presents quarterly monitoring reports to the Board to demonstrate the district's fiscal condition.

The forecast makes the following assumptions for revenues:

- (1) Enrollment increases by approximately 100 students per year.
- (2) The percent of growth for Supplemental State Aid (i.e., Allowable Growth) is projected at a worst-case, but likely, scenario of 1.00% for FY 2019-2021.
- (3) Standard federal programs will remain the same.

The forecast also makes the following assumptions for expenditures:

- (A) Historical increases for compensation (state average) will continue: 2.25% salary and 6.00% health insurance.
- (B) Staffing based on November 2015 levels, with 52 FTE positions eliminated in FY 2017 and 12.5 FTE positions eliminated in FY 2018.
- (C) Modest price increases for goods and services (inflation).
- (D) Self-Insurance funding for health insurance ends after FY 2019.

The district is forecasting and budgeting very conservatively. However, the forecasting model indicates that if the district continually receives 1% unrestricted Supplemental State Aid (i.e., Allowable Growth), by 2019, expenses will exceed revenues by more than \$5 million (and rising) each year, if changes are not made. As a result, the district will spend the next three months evaluating a number of cost-saving strategies, and the following nine months identifying and implementing strategies deemed appropriate. More forecasting information is included in the ***Financial Section***.

DES MOINES PUBLIC SCHOOLS
FISCAL YEARS 2014 - 2022
GENERAL FUND FORECAST

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Re-estimated	Budget	Projected	Projected	Projected	Projected
					<i>Assume 1.1%</i>	<i>Assume 1%</i>	<i>Assume 1%</i>	<i>Assume 1%</i>	<i>Assume 1%</i>
					<i>Supplemental State Aid</i>				
Revenues									
Property Taxes	103,598,448	98,912,899	106,138,703	110,896,661	112,498,540	113,624,000	114,760,000	115,908,000	117,067,000
State Foundation Aid	212,978,066	222,000,961	224,301,665	230,299,480	235,463,896	237,407,000	240,387,000	243,402,000	246,454,000
AEA Flow Through	13,086,762	13,829,063	13,974,996	14,162,548	14,318,336	14,462,000	14,607,000	14,753,000	14,901,000
Teacher Leadership	-	-	10,129,613	10,417,080	10,660,197	10,757,000	10,854,000	10,952,000	11,051,000
Other State Sources	3,066,059	6,020,206	8,344,544	8,361,132	7,825,636	7,757,000	7,786,000	7,815,000	7,844,000
Federal Sources	29,992,827	33,090,152	31,271,845	34,427,902	33,654,952	34,077,216	34,508,216	34,465,216	34,425,216
Other Local Sources	20,766,660	21,943,956	24,275,478	22,099,450	21,489,000	21,705,000	21,922,000	23,014,000	23,835,000
Intermediate & Other Sources	708,970	887,536	899,757	696,113	696,452	703,000	710,000	717,000	724,000
Total Revenues	384,197,792	396,684,772	419,336,601	431,360,366	436,607,009	440,492,216	445,534,216	451,026,216	456,301,216
Expenditures									
Instruction	250,737,832	260,332,804	261,683,221	272,888,849	279,426,000	286,762,000	291,866,000	297,230,000	302,862,000
Student Support Services	21,330,587	22,474,496	22,889,527	23,347,318	23,814,000	24,290,000	24,776,000	25,272,000	25,777,000
Instructional Staff Support	13,493,103	14,958,745	23,292,405	23,758,253	24,233,000	24,718,000	25,212,000	25,716,000	26,230,000
General Administration	5,608,501	6,664,999	7,766,227	7,921,552	8,080,000	8,242,000	8,407,000	8,575,000	8,747,000
School Administration	19,109,637	21,142,500	22,539,725	22,990,520	23,450,000	23,919,000	24,397,000	24,885,000	25,383,000
Business & Central Administration	12,097,062	15,629,072	16,397,437	16,725,386	17,060,000	17,401,000	17,749,000	18,104,000	18,466,000
Plant Operation & Maintenance	34,985,860	33,343,029	32,434,698	33,083,392	33,745,000	34,420,000	35,108,000	35,810,000	36,526,000
Student Transportation	10,058,262	9,712,461	10,179,978	10,383,578	10,591,000	10,803,000	11,019,000	11,239,000	11,464,000
Total Support Services	116,683,012	123,925,302	135,499,997	138,209,999	140,973,000	143,793,000	146,668,000	149,601,000	152,593,000
Non-Instructional Expenditures	619,413	819,105	1,364,524	1,378,169	1,392,000	1,406,000	1,420,000	1,434,000	1,448,000
AEA Support	13,086,762	13,829,063	13,974,996	14,162,548	14,318,336	14,462,000	14,607,000	14,753,000	14,901,000
Transfers Out	677,879	-	-	-	-	-	-	-	-
Total Expenditures & Other Uses	381,804,898	398,906,274	412,522,738	426,639,565	436,109,336	446,423,000	454,561,000	463,018,000	471,804,000
Excess Revenues over Expenditures:	2,392,894	(2,221,502)	6,813,863	4,720,801	497,673	(5,930,784)	(9,026,784)	(11,991,784)	(15,502,784)

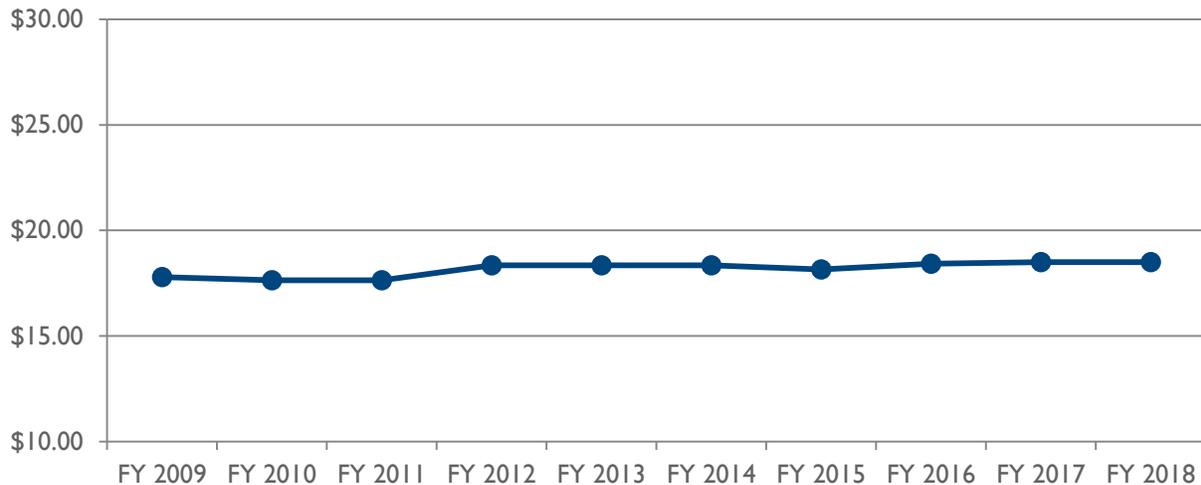
Solvency Ratio	15.4%	13.2%	13.0%	15.5%	15.4%	13.8%	11.6%	10.8%	7.8%
Unspent Spending Authority Ratio	14.6%	11.9%	9.5%	6.5%	3.6%	-0.7%	-6.0%	-12.6%	-21.1%

Property Tax Rate and Valuations

Per the Preliminary Aid & Levy, the total school district property tax rate is projected to decrease slightly.

District Property Overall Recommended Tax Rate		
	FY 2017	FY 2018
GENERAL		
Regular	9.55722	9.31266
Instructional Support	1.79171	1.75462
Dropout Prevention	1.56585	1.59226
Cash Reserve Levy	3.24608	3.44396
MANAGEMENT	1.25000	1.30000
PPEL		
Regular	0.33000	0.33000
Voted	0.63000	0.63000
PERL	0.13500	0.13500
DEBT SERVICE	0.00000	0.00000
TOTAL	18.50586	18.49850
Change From Prior Year		(\$0.00736)

ANNUAL TAX RATE



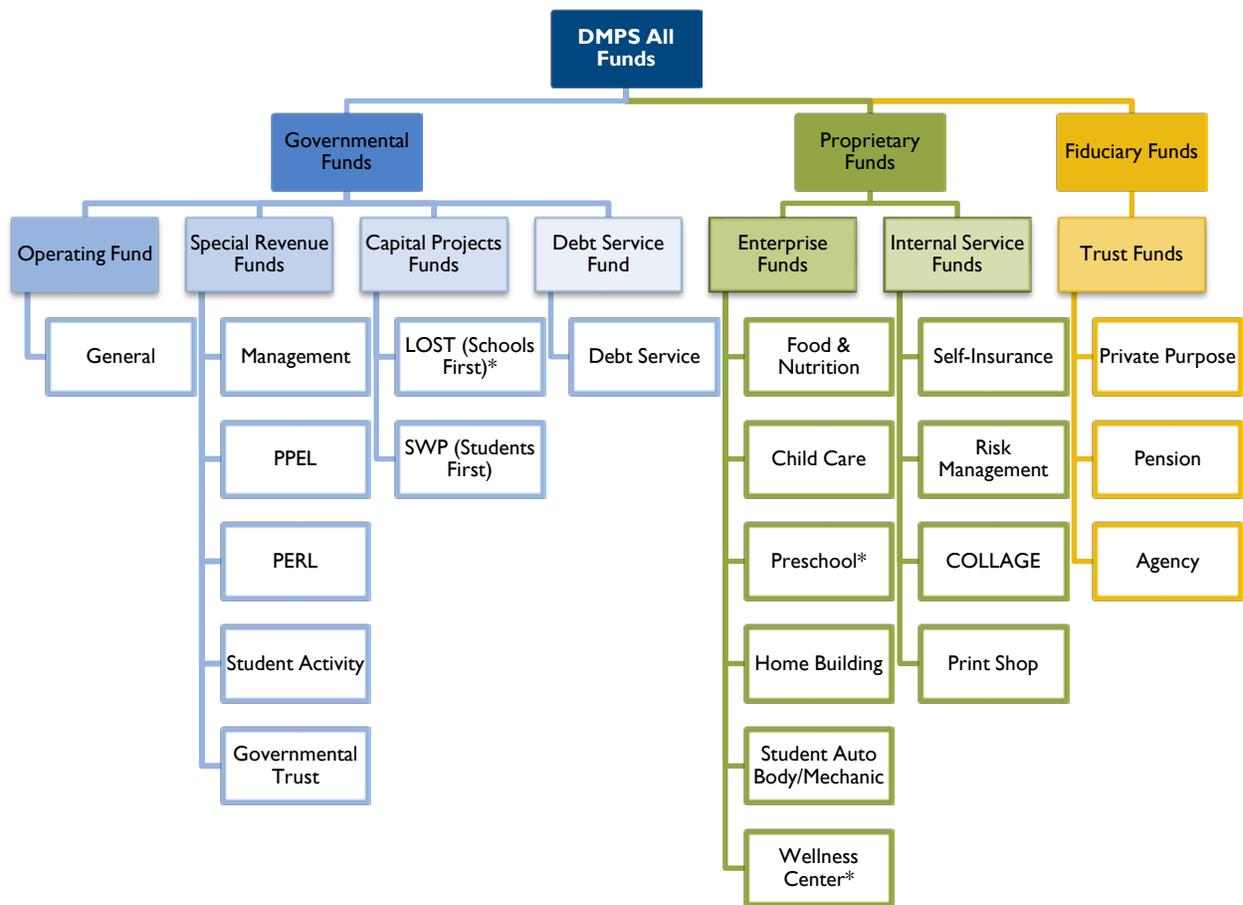
As outlined on the following page, the Polk County Assessor is anticipating overall property assessments used to determine tax collections for FY 2018 will increase. Total property valuations multiplied by the tax rate equals the total taxes assessed.

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
LOCAL FUNDS: PROPERTY VALUATIONS**

	1/1/2015 FY 2017			1/1/2016 FY 2018			One Year Change		
	Polk County	Warren County	Total	Polk County	Warren County	Total	Polk	Warren	Total
Residential	\$ 4,436,735,776	\$ 56,751,574	\$ 4,493,487,350	\$ 4,541,050,914	\$ 58,049,323	\$ 4,599,100,237	2.4%	2.3%	2.4%
Commercial	1,863,337,544	2,383,830	1,865,721,374	1,900,355,450	2,452,860	1,902,808,310	2.0%	2.9%	2.0%
Industrial	155,925,564	-	155,925,564	149,585,292	-	149,585,292	-4.1%	NA	-4.1%
Agricultural	1,987,161	1,279,006	3,266,167	2,045,269	1,317,857	3,363,126	2.9%	3.0%	3.0%
Utilities (WO Gas & Electric)	26,592,896	906,327	27,499,223	24,891,331	796,322	25,687,653	-6.4%	-12.1%	-6.6%
Railroads	16,924,718	-	16,924,718	18,642,478	-	18,642,478	10.1%	NA	10.1%
Total Valuation	6,501,503,659	61,320,737	6,562,824,396	6,636,570,734	62,616,362	6,699,187,096	2.1%	2.1%	2.1%
Less: Military	13,159,612	294,468	13,454,080	12,552,226	283,356	12,835,582	-4.6%	-3.8%	-4.6%
Plus: Gas & Electric	223,852,758	3,787,685	227,640,443	206,293,660	3,484,561	209,778,221	-7.8%	-8.0%	-7.8%
Total General Taxable Valuation	6,712,282,803	64,813,954	6,777,010,759	6,830,312,168	65,817,567	6,896,129,735	1.8%	1.5%	1.8%
TIF Value	710,049,900	-	710,049,900	765,374,658	-	765,374,658	7.8%	NA	7.8%
Total Debt & PPEL Taxable Valuation	\$ 7,422,332,703	\$ 64,813,954	\$ 7,487,146,657	\$ 7,595,686,826	\$ 65,817,567	\$ 7,661,504,393	2.3%	1.5%	2.3%

FUND STRUCTURES & DESCRIPTIONS

Fiscal operations of the district are organized on the basis of “funds” and “accounts.” A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives, and each fund is a separate accounting entity with a self-balancing set of accounts. District resources are allocated to and accounted in various funds according to the purpose for which they are spent and how they are controlled. Some funds are required by state law or bond covenants, others are established to control and manage money for particular purposes.



**The fund account is completed, eliminated, or closed.*

All of the district's funds are divided into one of three categories: I) Governmental, II) Proprietary, and III) Fiduciary.

I) GOVERNMENTAL FUNDS

Governmental Funds account for activities typically associated with government operations. Property taxes and intergovernmental revenues, such as State Aid and federal funding, primarily support Governmental Funds. Expenditures are classified by function such as instruction, support services, operation and maintenance of plant, student transportation, operation of non-instructional services, and capital construction. The four fund types in the Governmental Fund category are:

A) The Operating Fund (i.e., General Fund) accounts for day-to-day operations of schools and is the general operating fund of the district. It is funded primarily by state funds, federal funds, and local revenues, including property taxes.

B) Special Revenue Funds account for and report the proceeds of specific revenue sources (other than Capital Projects or Debt Service) that are legally restricted or committed to expenditures for specified purposes.

C) Capital Projects Funds account for all revenues and expenditures generated through the collection of local option sales taxes and expenditures attributed to the Schools First or Students First renovation programs.

D) The Debt Service Fund accounts for all aspects of the incurrence and repayment of general long-term debt.

II) PROPRIETARY FUNDS

Proprietary Funds account for activities similar to those found in the private sector where the intent of the governing body is to finance the full cost of providing services primarily through user charges. As described below, there are two fund types in the Proprietary Fund category:

A) Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises or where the intent of the district is to finance or recover, primarily through user fees, the costs of goods or services on a continuing basis or where the district has determined that the revenue earned, cost incurred, and/or net income is necessary for management accountability.

B) Internal Service Funds account for business-like activities where related goods or services are provided by one district department to other district departments on a cost reimbursement basis.

III) FIDUCIARY FUNDS

Fiduciary Funds account for assets held by the district in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds. They provide information about the financial relationships in which the district acts solely as a trustee or agent for the benefit of others.

A) Trust or Agent Funds held by the district (e.g. Private-Purpose Trust, Pension Trust, and Agency Funds), while included in the budget book, are appropriated and, therefore, are not part of the total budget.

Within the three fund categories and the various fund types, the district maintains the following fund accounts:

I) GOVERNMENTAL FUNDS

A) Operating Fund:

1. General Fund – The General Fund is the largest fund in the district. It is used to account for and report all financial resources not accounted for and reported in another fund.

B) Special Revenue Funds:

1. Management Fund – The Management Fund is authorized by Iowa Code Section 298.4. The Management Fund receives monies from a tax levy approved by the Board for the purpose of covering the costs of property and liability insurance, equipment breakdown insurance, unemployment, early retirement incentives, workers' compensation claims, and judgments. Given the district's re-evaluation of the early retirement program, the district intends to lower the tax rate in the Management fund to reflect this cost reduction.

2. Physical, Plant, and Equipment Levy Fund (PPEL) – PPEL is authorized by Iowa Code 298.2. Revenue is primarily generated from voter- and Board-approved property tax levies. PPEL will continue at the same rate as in past years. The voter portion of the PPEL levy was renewed by voters in September of 2010 for ten years. The PPEL Fund accounts for transactions related to the improvement of facilities and grounds, construction of schools, certain equipment expenditures, and other expenditures authorized in Iowa Code 298.3. PPEL is used for purposes such as energy improvements, payment of energy and QZAB notes, building repairs and improvements, musical instruments, ADA compliance, security upgrades, property acquisition, buses, abatement of hazardous materials, emergency repairs, telecommunications equipment, technology, and purchases of vehicles and other large equipment.

3. Public Education and Recreation Levy Fund (PERL) – PERL is authorized by Iowa Code 300.2. Revenue is primarily generated through a voter-approved property tax levy and community education fees. The PERL levy will continue at the same rate as in past years. The PERL Fund accounts for transactions related to school playgrounds and recreational activities within the district, including Community Education programming. These funds also pay for a portion of district activity directors' compensation, certain middle school intramural athletic programs, and City of Des Moines summer recreation programs.

4. Student Activity Fund – The Student Activity Fund accounts for transactions that occur due to school-sponsored, student-related co-curricular and extra-curricular activities. For example, money received from admission fees for events such as athletic events, drama

productions, yearbook purchases, student fundraising, and other student-related activities are accounted for in this fund. Expenditures from this fund must directly benefit students.

5. Governmental Trust Funds – Governmental Trust Funds can be used for general district purposes, unless otherwise stipulated by the trust. Within these funds, *Expendable Trust Funds* account for transactions that are received in trust in which both the principal and interest earned can be used to support the district, while *Permanent Trust Funds* account for transactions that are received in trust in which only the interest earned, and not the principal itself, can be used to support the district.

C) Capital Projects Funds:

1. Local Option Sales Tax: LOST (Schools First) – LOST accounted for monies received from a local option sales tax for school infrastructure. In 1999, the voters of Polk County approved a one cent local option sales tax to fund infrastructure needs of schools. In 2007, the district issued revenue bonds to get ahead of escalating construction costs, which allowed the district to maintain optimum timing of projects and to bridge the gap between the more aggressive construction schedule and receipt of taxes. When interest rates came down, the district paid off the revenue bonds early, thus avoiding future interest costs on the debt. The final LOST-funded projects were completed and paid out in FY 2013, and the fund has had no activity since July 1, 2013.

2. Statewide Penny: SWP (Students First) – SWP accounts for monies received from a statewide sales tax for school infrastructure. In 2009, voters approved a Revenue Purpose Statement to enable the district to use its portion of a statewide one cent sales tax for school renovation. As outlined in the Revenue Purpose Statement, Students First projects focus on:

- Safety and security
- Replacement of obsolete, inefficient, or worn-out equipment or systems
- Money saving strategies
- Improvements to buildings which were not targeted with Schools First revenues
- Technology infrastructure upgrades
- Air conditioning classrooms
- Improvements to enhance research-based student achievement
- Changing program needs

The district began receiving revenue from the statewide penny for school renovation in FY 2011 and has been completing projects outlined in the first five-year plan. In July 2014, the Superintendent's Facility Advisory Committee recommended, and the School Board adopted, a new five-year plan with a ten-year vision for facilities improvements.

To minimize inflationary increases, the Board approved the sale of \$70 million in Revenue Bonds in 2010; the sale of a second round of bonds for \$71.9 million in March 2012; and the

sale of a third round of bonds for \$70 million in FY 2014. In December 2013, the district sold \$8.78 million in bank-qualified bonds; an additional round of non-bank qualified bonds were sold in May 2014 for \$61.9 million. On July 22, 2016, the district refunded the Series 2010 revenue bonds with the Series 2016 Bonds. The district saved \$14.8 million by refunding Revenue Bond Series 2010, and restructured payments will save an additional million dollars. Bond proceeds will be used on the priorities outlined above at schools throughout the district.

D) Debt Service Fund:

1. Debt Service Fund – The Debt Service Fund accounts for and reports financial resources that are restricted, committed, or assigned to the expenditure of principal and interest. As required by law, funds are transferred from the PPEL and the Statewide Penny funds to the Debt Service Fund to make principal and interest payments on the district’s notes and bonds as they come due. On March 1, 2010, the district received proceeds from the sale of the first round of \$70 million in Revenue Bonds. Principal and interest payments for Series 2010 Revenue Bonds began in December 2010 and were scheduled to continue through June 2029. On July 22, 2016, the district refunded the Series 2010 revenue bonds with the Series 2016 Bonds. Principal and interest payments for Series 2016 Revenue Bonds began in December 2016 and will continue through June 2028. The district received \$71.9 million in proceeds from the sale of a second round of Revenue Bonds on May 8, 2012. Principal and interest payments for Series 2012 Revenue Bonds began in December 2012 and will continue through June 2029. The district received \$8.78 million in proceeds from the sale of the third round (part a) of Revenue Bonds on December 30, 2013. Principal and interest payments for Series 2013 Revenue Bonds began in June 2014 and will continue through June 2029. The district received \$61.9 million in proceeds from the sale of the third round (part b) of Revenue Bonds on May 1, 2014. Principal and interest payments for Series 2014 Revenue Bonds began in December 2014 and will continue through June 2029.

II) PROPRIETARY FUNDS

A) Enterprise Funds:

1. Food and Nutrition Fund – The Food and Nutrition Fund accounts for transactions related to the school lunch, breakfast, and summer food programs authorized by Iowa Code 283A. Funding for these programs is provided by student sales and state and federal reimbursement through the operation of the National School Lunch Program. These funds are used to pay for personnel, food, supplies, and equipment purchase and repair.

2. Child Care Fund – The Child Care Fund accounts for transactions for before-school, after-school, and summer child care programs authorized by Iowa Code 298A.12 and 279.49. The district provides before-school, after-school, and summer child care at various sites throughout the district through the Metro Kids program. Revenue is generated from fees, and the funds are primarily used to pay for staff.

2.b. Preschool Fund – The Preschool Fund accounted for transactions for preschool programs with an instructional component for children who had not yet met the age requirement for school-aged education prior to FY 2008. Since FY 2008, the state has provided free preschool to four year olds through the Universal Preschool program. As required by the state, Universal Preschool is accounted for in the General Fund. Previously, both the before- and after-school child care program and the preschool program were accounted for in the district’s Child Care Fund. In FY 2014, the district eliminated the Preschool Fund through a permanent General Fund transfer with the approval of the district School Board and the state School Budget Review Committee.

3. Home Building Fund – The Home Building Fund accounts for transactions for home building activities performed by students as part of an instructional Career and Technical Education (CTE) program. Students in the Home Building program receive hands-on training in the construction of residential homes. This fund also accounts for the sale of homes constructed in the program. Proceeds from the sale of completed houses finance the program. The students are currently working on completing another home. Once it is complete, it will be made available for sale to the general public. The expectation is the home will be completed and sold no sooner than FY 2018.

4. Student Auto Body/Mechanic Fund – The Student Auto Body/Mechanic Fund accounts for transactions related to the service and repair of automobiles performed by students as part of an instructional Career and Technical Education (CTE) program. Students in the Auto Body/Mechanic program receive hands-on training in the repair and maintenance of automobiles. District employees and other community members allow students to work on damaged vehicles and perform regular service work on cars and trucks for a fee. These fees support and sustain the program.

5. Wellness Center Fund – The Wellness Center Fund accounted for fees charged to members and costs associated with managing the Wellness Center. The Wellness Center exercise facility at Central Campus closed on October 1, 2012, and the pool closed on June 30, 2013. The final Wellness Center projects were concluded and the district is determining the proper way to utilize these funds going forward. The fund has had no activity since July 1, 2013.

B) Internal Service Funds:

1. Self-Insurance Fund – The Self-Insurance Fund accounts for the district’s self-insured medical plans including regular health, vision, and dental. This fund is supported by premiums charged to other funds based on employee payroll assignments. Medical, vision, and dental claims are paid in full from this fund.

2. Risk Management Fund – The Risk Management Fund accounts for the district’s premium-based insurance plans including life and long-term disability insurance. The fund is

supported by premiums charged to other funds based on employee payroll assignments. Premiums are then paid from the fund to the life and long-term disability insurance carriers.

3. Print Shop Fund – The Print Shop Fund accounts for activities related to centralized printing operations of the district. Schools and departments use the Print Shop for large and complex print jobs and are charged a competitive rate for printing services. Fees are charged based on the services performed. Expenses include staffing, equipment, and costs of inventory items.

4. COLLAGE Fund – The COLLAGE Fund accounts for transactions related to materials and services provided by COLLAGE. COLLAGE offers services such as lamination and artistic edging and supplies such as construction paper and poster boards. Teachers are the main consumers of these services and products, although COLLAGE is open to other staff and the public. Fees are charged based on the services performed or products purchased. Expenses include staffing, equipment, and costs of inventory items.

III) FIDUCIARY FUNDS

A) Trust or Agent Funds:

1. Private-Purpose Trust Funds – Private-Purpose Trust Funds account for transactions that are received in trust and are expended based on the donors' wishes and designations. Most of the funds are designated for student scholarships based on criteria established by the donor.

2. Pension Trust Fund – The Pension Trust Fund (i.e. Des Moines Teachers Retirement System, DMTRS) accounts for the district's defined contribution retirement plan for teachers. The fund provides pension benefits to eligible district teachers and administrators. While this fund is accounted for in the district's Comprehensive Annual Financial Report, it is not a budget fund and, therefore, not included in the Budget Book.

3. Agency Funds – Agency Funds account for assets held in a custodial capacity by the district for individuals, private organizations, or other governments. PTAs and PTOs are generally accounted for in these funds. While this fund is accounted for in the district's Comprehensive Annual Financial Report, it is not a budget fund and, therefore, not included in the Budget Book.

DEPARTMENT/FUND RELATIONSHIP

Fund Category	Fund Type	Description	DMPS Fund Account(s)
Governmental Funds account for operating and special revenue activities.	Operating (Major)	The primary operating fund which accounts for all financial resources except those that are accounted for in another fund. Expenditures are classified by function such as instruction, support services, and plant operations.	<ul style="list-style-type: none"> • General Fund
	Special Revenue (Non-major)	Accounts for proceeds of specific revenue sources, other than major capital or debt projects, in which expenditures are restricted for a specific purpose.	<ul style="list-style-type: none"> • Management • PPEL • PERL • Student Activity • Governmental Trusts
	Capital Projects (Major)	Tracks financial transactions used for the acquisition, construction, or renovation of school sites, buildings, and other major capital improvements.	<ul style="list-style-type: none"> • LOST (Schools First)* • SWP (Students First)
	Debt Service (Non-major)	Accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for principal and interest.	<ul style="list-style-type: none"> • Debt Service
Proprietary Funds account for business-type activities.	Enterprise (Non-major)	Operations financed and operated in a manner similar to private business or where the district has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability.	<ul style="list-style-type: none"> • Food & Nutrition • Childcare • Preschool ** • Home Building • Student Auto Body • Wellness Center ***
	Internal Service (Non-major)	Used to account for goods or services provided by one department to other departments of the district on a cost reimbursement basis.	<ul style="list-style-type: none"> • Self-Insurance • Risk Management • Print Shop • COLLAGE
Fiduciary Funds account for resources held for others by DMPS as an agent or trustee.	Trust (Non-major)	Fiduciary funds provide information about the financial relationships in which the district acts solely as a trustee or agent for the benefit of others.	<ul style="list-style-type: none"> • Private Purpose Trust Funds • Pension Trust • Agency Funds

*Completed in FY 2013; **Eliminated in FY 2014; ***No activity since FY 2014



THIS PAGE INTENTIONALLY BLANK





PART 3

FINANCIAL SECTION

PART 3: FINANCIAL SECTION



Summary All Funds

Consolidated Fund Balances

Fund Balances

- Governmental Funds
 - Operating Fund
 - Special Revenue Funds
 - Capital Projects Funds
 - Debt Service Fund
- Proprietary Funds
 - Enterprise Funds
 - Internal Service Funds
- Fiduciary Funds
 - Private Purpose Trust Funds



Revenues & Expenditures

- All Funds
 - General Fund
 - Special Revenue Fund
 - Capital Projects Fund
 - Debt Service Fund
 - Enterprise Fund



Long-Range Financial Plans

- Purpose
- Approach to Financial Planning
- Key Issues
- Maintaining the Financial Health of the District
- General Fund Fiscal Outlook through FY 2022

Capital Projects

- Capital Expenditures
- Capital Improvements
- Impact of Capital Investments



Debt

- Capital Improvements & Revenue Bonding

Disclosures

- Post-Employment Benefits
- Classification of Fund Balances per GASB 54

SUMMARY ALL FUNDS

DES MOINES PUBLIC SCHOOLS 2017 - 2018 BUDGET SUMMARY ALL FUNDS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Property Taxes	\$ 117,619,316	\$ 111,812,725	\$ 117,734,779	\$ 122,562,911	\$ 125,369,748
Utility Replacement Tax	3,833,401	4,281,635	3,829,232	4,212,682	3,880,619
Mobile Home Taxes	112,277	116,941	109,647	118,096	121,189
State Foundation Aid	186,285,458	193,830,409	195,304,005	200,436,305	204,973,943
AEA Flow Through	13,086,762	13,829,063	13,974,996	14,162,548	14,318,336
Teacher Quality Act	20,154,886	21,033,898	21,270,307	21,845,840	22,341,759
Universal 4 Year Old Preschool	3,920,501	4,303,416	4,868,073	5,091,475	5,161,268
Teacher Leadership Supplement	-	-	10,129,613	10,417,080	10,660,197
Early Intervention Supplement	2,719,187	2,833,238	2,859,280	2,925,860	2,986,926
Other State Sources	3,082,771	6,533,107	4,858,189	5,175,386	3,507,817
Commercial & Industrial State Replacement	-	2,833,392	4,699,497	4,331,089	5,626,925
Chapter 1 Grants	8,813,125	11,394,063	11,973,490	13,813,784	13,800,000
Other Federal Sources	35,598,703	38,726,581	37,373,725	39,889,267	39,551,857
Tuition/Transportation Fees	6,811,564	7,566,302	8,242,905	7,710,000	7,710,000
Earnings on Investments	532,019	529,017	1,303,914	1,041,387	587,121
Student Activities	3,036,894	3,118,740	2,833,079	2,815,000	2,865,000
Nutrition Program Sales	2,978,746	2,131,098	1,926,627	1,878,881	1,871,374
Sales and Use Tax	27,874,657	30,744,831	30,928,661	31,187,038	31,187,038
Other Revenue from Local Sources	18,579,610	18,733,986	20,238,917	19,177,510	19,485,823
Revenue from Intermediary Sources	708,970	767,420	807,027	681,113	681,452
Other Financing Sources	684,111	200,959	320,662	24,253	23,000
General Long-Term Debt Proceeds	75,855,507	-	-	-	-
Proceeds from Fixed Asset Disposition	214,141	86,560	84,105	11,000	10,840
Transfers In	13,309,245	18,659,732	18,498,820	23,880,972	18,249,571
Total Revenues	545,811,850	494,067,112	514,169,548	533,389,477	534,971,802
Expenditures					
Instruction	258,464,173	268,466,729	269,529,424	280,681,311	286,941,779
Student Support Services	21,660,306	23,058,840	23,515,169	23,956,861	24,392,453
Instructional Staff Support	13,493,103	14,958,745	23,292,405	23,758,253	24,233,000
General Administration	6,499,464	7,452,552	8,609,439	8,743,066	8,859,613
Building Administration	19,371,501	21,425,505	22,842,731	23,285,729	23,730,152
Business and Central Administration	12,097,062	16,231,589	16,735,670	17,370,386	17,705,000
Plant Operation & Maintenance	39,162,075	37,613,544	37,041,113	38,126,357	38,226,114
Student Transportation	12,279,304	11,976,509	12,556,643	12,726,347	12,856,596
Non-Instructional Expenditures	22,679,195	29,870,296	25,914,718	27,490,315	28,804,431
Facilities Acquisition and Construction	42,633,894	44,750,037	46,976,778	40,313,370	39,033,785
Debt Service	12,631,366	18,626,480	18,498,820	23,880,972	18,249,571
Other Financing Uses	-	-	-	-	7,500
AEA Support	13,086,762	13,829,063	13,974,997	14,162,549	14,318,336
Transfers Out	13,305,433	18,659,732	18,498,820	23,880,972	18,249,571
Total Expenditures	487,363,638	526,919,621	537,986,726	558,376,488	555,607,901
Excess of Revenues over Expenditures	58,448,212	(32,852,509)	(23,817,178)	(24,987,011)	(20,636,100)
Beginning Fund Balance	173,780,728	232,228,941	199,376,434	175,559,256	150,572,245
Ending Fund Balance	\$ 232,228,941	\$ 199,376,432	\$ 175,559,256	\$ 150,572,245	\$ 129,936,145

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
SUMMARY ALL FUNDS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Property Taxes	\$ 117,619,316	\$ 111,812,725	\$ 117,734,779	\$ 122,562,911	\$ 125,369,748
Utility Replacement Tax	3,833,401	4,281,635	3,829,232	4,212,682	3,880,619
Mobile Home Taxes	112,277	116,941	109,647	118,096	121,189
State Foundation Aid	186,285,458	193,830,409	195,304,005	200,436,305	204,973,943
AEA Flow Through	13,086,762	13,829,063	13,974,996	14,162,548	14,318,336
Teacher Quality Act	20,154,886	21,033,898	21,270,307	21,845,840	22,341,759
Universal 4 Year Old Preschool	3,920,501	4,303,416	4,868,073	5,091,475	5,161,268
Teacher Leadership Supplement	-	-	10,129,613	10,417,080	10,660,197
Early Intervention Supplement	2,719,187	2,833,238	2,859,280	2,925,860	2,986,926
Other State Sources	3,082,771	6,533,107	4,858,189	5,175,386	3,507,817
Commercial & Industrial State Replacement	-	2,833,392	4,699,497	4,331,089	5,626,925
Chapter I Grants	8,813,125	11,394,063	11,973,490	13,813,784	13,800,000
Other Federal Sources	35,598,703	38,726,581	37,373,725	39,889,267	39,551,857
Tuition/Transportation Fees	6,811,564	7,566,302	8,242,905	7,710,000	7,710,000
Earnings on Investments	532,019	529,017	1,303,914	1,041,387	587,121
Student Activities	3,036,894	3,118,740	2,833,079	2,815,000	2,865,000
Nutrition Program Sales	2,978,746	2,131,098	1,926,627	1,878,881	1,871,374
Sales and Use Tax	27,874,657	30,744,831	30,928,661	31,187,038	31,187,038
Other Revenue from Local Sources	18,579,610	18,733,986	20,238,917	19,177,510	19,485,823
Revenue from Intermediary Sources	708,970	767,420	807,027	681,113	681,452
Other Financing Sources	684,111	200,959	320,662	24,253	23,000
General Long-Term Debt Proceeds	75,855,507	-	-	-	-
Proceeds from Fixed Asset Disposition	214,141	86,560	84,105	11,000	10,840
Transfers In	13,309,245	18,659,732	18,498,820	23,880,972	18,249,571
Total Revenues	545,811,850	494,067,112	514,169,548	533,389,477	534,971,802
Expenditures					
Salary & Benefits	\$ 332,406,927	\$ 348,097,483	\$ 363,723,437	\$ 377,508,599	\$ 375,636,806
Purchased Services	77,772,390	81,519,287	76,965,917	79,882,935	79,486,853
Supplies	27,131,995	28,728,280	26,539,569	27,545,422	27,408,844
Property/Equipment	8,991,065	10,188,117	18,472,164	19,172,261	19,077,200
Miscellaneous	14,665,254	20,122,274	19,803,198	20,553,741	20,451,830
Other Items	26,396,007	38,264,180	32,482,441	33,713,529	33,546,368
Total Expenditures	487,363,638	526,919,621	537,986,726	558,376,488	555,607,901
Excess of Revenues over Expenditures	58,448,212	(32,852,509)	(23,817,178)	(24,987,011)	(20,636,099)
Beginning Fund Balance	173,780,728	232,228,941	199,376,434	175,559,256	150,572,245
Ending Fund Balance	\$ 232,228,941	\$ 199,376,432	\$ 175,559,256	\$ 150,572,245	\$ 129,936,145

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
SUMMARY ALL FUNDS

FISCAL YEAR 2018 BUDGET

	SPECIAL REVENUE						CAPITAL PROJECTS		DEBT SERVICE	ENTERPRISE				TOTAL	
	GENERAL	MANAGEMENT	PPEL	PERL	ACTIVITY	TRUST	LOCAL	STATEWIDE		FOOD & NUTRITION	CHILD CARE	PRESCHOOL	OTHER		
							OPTION	PENNY							
Revenues															
Property Taxes	\$ 109,016,604	\$ 8,296,829	\$ 7,153,658	\$ 902,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	125,369,748
Utility Replacement Tax	3,378,169	272,743	201,386	28,321	-	-	-	-	-	-	-	-	-	-	3,880,619
State Foundation Aid	204,973,943	-	-	-	-	-	-	-	-	-	-	-	-	-	204,973,943
AEA Flow Through	14,318,336	-	-	-	-	-	-	-	-	-	-	-	-	-	14,318,336
Teacher Quality Act	22,341,759	-	-	-	-	-	-	-	-	-	-	-	-	-	22,341,759
Universal 4 Year Old Preschool	5,161,268	-	-	-	-	-	-	-	-	-	-	-	-	-	5,161,268
Teacher Leadership Supplement	10,660,197	-	-	-	-	-	-	-	-	-	-	-	-	-	10,660,197
Early Intervention Supplement	2,986,926	-	-	-	-	-	-	-	-	-	-	-	-	-	2,986,926
Other State Sources	2,927,258	398,428	2,000	-	-	-	-	-	-	180,131	-	-	-	-	3,507,817
Mobile Home Taxes	103,767	10,000	6,522	900	-	-	-	-	-	-	-	-	-	-	121,189
Commercial & Industrial State Replacement	4,898,378	395,428	292,055	41,064	-	-	-	-	-	-	-	-	-	-	5,626,925
Chapter I Grants	13,800,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13,800,000
Other Federal Sources	19,854,952	-	-	-	-	-	-	-	-	19,696,905	-	-	-	-	39,551,857
Tuition/Transportation Fees	7,710,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7,710,000
Earnings on Investments	450,000	-	5,600	-	-	76,521	-	55,000	-	-	-	-	-	-	587,121
Student Activities	100,000	-	-	-	2,750,000	15,000	-	-	-	-	-	-	-	-	2,865,000
Nutrition Program Sales	-	-	-	-	-	-	-	-	-	1,871,374	-	-	-	-	1,871,374
Sales and Use Tax	-	-	-	-	-	-	-	31,187,038	-	-	-	-	-	-	31,187,038
Other Revenue from Local Sources	13,229,000	-	115,000	408,936	-	73,000	-	85,000	-	-	5,329,887	-	-	245,000	19,485,823
Revenue from Intermediary Sources	681,452	-	-	-	-	-	-	-	-	-	-	-	-	-	681,452
Other Financing Sources	-	-	-	-	-	23,000	-	-	-	-	-	-	-	-	23,000
General Long-Term Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Fixed Asset Disposition	15,000	-	-	-	-	-	-	-	-	(4,160)	-	-	-	-	10,840
Transfers In	-	-	-	-	-	-	-	-	18,249,571	-	-	-	-	-	18,249,571
Total Revenues	436,607,009	9,373,428	7,776,221	1,381,878	2,750,000	187,521	-	31,327,038	18,249,571	21,744,249	5,329,887	-	245,000	534,971,802	
Expenditures															
Instruction	279,426,000	4,443,780	100,000	135,000	2,725,000	111,999	-	-	-	-	-	-	-	-	286,941,779
Student Support Services	23,814,000	578,453	-	-	-	-	-	-	-	-	-	-	-	-	24,392,453
Instructional Staff Support	24,233,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,233,000
General Administration	8,080,000	779,613	-	-	-	-	-	-	-	-	-	-	-	-	8,859,613
Building Administration	23,450,000	280,152	-	-	-	-	-	-	-	-	-	-	-	-	23,730,152
Business and Central Administration	17,060,000	-	645,000	-	-	-	-	-	-	-	-	-	-	-	17,705,000
Plant Operation & Maintenance	33,745,000	2,081,114	2,400,000	-	-	-	-	-	-	-	-	-	-	-	38,226,114
Student Transportation	10,591,000	1,465,596	800,000	-	-	-	-	-	-	-	-	-	-	-	12,856,596
Non-Instructional Expenditures	1,392,000	455,803	2,175	917,289	-	-	-	-	-	20,861,707	4,951,457	-	174,000	-	28,804,431
Facilities Acquisition and Construction	-	-	4,007,825	575,000	-	-	-	34,450,000	-	-	-	-	-	-	39,033,785
Debt Service	-	-	-	-	-	-	-	-	18,249,571	-	-	-	-	-	18,249,571
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	7,500	-	7,500
AEA Support	14,318,336	-	-	-	-	-	-	-	-	-	-	-	-	-	14,318,336
Transfers Out	-	-	-	-	-	-	-	18,249,571	-	-	-	-	-	-	18,249,571
Total Expenditures	436,109,336	10,084,511	7,955,000	1,627,289	2,725,000	112,959	-	52,699,571	18,249,571	20,861,707	4,951,457	-	181,500	555,607,901	
Excess of Revenues over Expenditures	497,673	(711,083)	(178,779)	(245,411)	25,000	74,562	-	(21,372,533)	-	882,542	378,429	-	63,500	(20,636,100)	
Beginning Fund Balance	85,740,637	3,013,034	5,582,032	308,469	1,685,253	3,544,403	-	48,814,295	-	2,378,279	(680,021)	-	185,862	150,572,245	
Ending Fund Balance	\$ 86,238,310	\$ 2,301,951	\$ 5,403,253	\$ 63,057	\$ 1,710,253	\$ 3,618,965	\$ -	\$ 27,441,762	\$ -	\$ 3,260,821	\$ (301,591)	\$ -	\$ 249,362	\$ 129,936,146	

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
SUMMARY ALL FUNDS**

FISCAL YEAR 2017 RE-ESTIMATED

	SPECIAL REVENUE						CAPITAL PROJECTS		DEBT SERVICE	ENTERPRISE				TOTAL
	GENERAL	MANAGEMENT	PEEL	PERL	ACTIVITY	TRUST	LOCAL OPTION	STATEWIDE PENNY		FOOD & NUTRITION	CHILD CARE	PRESCHOOL	OTHER	
Revenues														
Property Taxes	\$ 107,117,050	\$ 7,906,036	\$ 6,685,973	\$ 853,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	122,562,911
Utility Replacement Tax	3,678,866	284,551	218,534	30,731	-	-	-	-	-	-	-	-	-	4,212,682
State Foundation Aid	200,436,305	-	-	-	-	-	-	-	-	-	-	-	-	200,436,305
AEA Flow Through	14,162,548	-	-	-	-	-	-	-	-	-	-	-	-	14,162,548
Teacher Quality Act	21,845,840	-	-	-	-	-	-	-	-	-	-	-	-	21,845,840
Universal 4 Year Old Preschool	5,091,475	-	-	-	-	-	-	-	-	-	-	-	-	5,091,475
Teacher Leadership Supplement	10,417,080	-	-	-	-	-	-	-	-	-	-	-	-	10,417,080
Early Intervention Supplement	2,925,860	-	-	-	-	-	-	-	-	-	-	-	-	2,925,860
Other State Sources	4,624,305	373,000	2,000	-	-	-	-	-	-	176,081	-	-	-	5,175,386
Mobile Home Taxes	100,745	10,000	6,451	900	-	-	-	-	-	-	-	-	-	118,096
Commercial & Industrial State Replacement	3,736,827	280,784	283,153	30,325	-	-	-	-	-	-	-	-	-	4,331,089
Chapter I Grants	13,813,784	-	-	-	-	-	-	-	-	-	-	-	-	13,813,784
Other Federal Sources	20,614,118	-	1,715	-	-	-	-	-	-	19,273,433	-	-	-	39,889,267
Tuition/Transportation Fees	7,710,000	-	-	-	-	-	-	-	-	-	-	-	-	7,710,000
Earnings on Investments	900,000	-	5,600	-	-	76,287	-	59,500	-	-	-	-	-	1,041,387
Student Activities	100,000	-	-	-	2,700,000	15,000	-	-	-	-	-	-	-	2,815,000
Nutrition Program Sales	-	-	-	-	-	-	-	-	-	1,878,881	-	-	-	1,878,881
Sales and Use Tax	-	-	-	-	-	-	-	31,187,038	-	-	-	-	-	31,187,038
Other Revenue from Local Sources	13,389,450	-	425,447	450,000	-	75,000	-	45,000	-	-	4,768,367	-	24,246	19,177,510
Revenue from Intermediary Sources	681,113	-	-	-	-	-	-	-	-	-	-	-	-	681,113
Other Financing Sources	-	-	-	-	-	24,253	-	-	-	-	-	-	-	24,253
General Long-Term Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Fixed Asset Disposition	15,000	-	-	-	-	-	-	-	-	(4,000)	-	-	-	11,000
Transfers In	-	-	-	-	-	-	-	-	23,880,972	-	-	-	-	23,880,972
Total Revenues	431,360,366	8,854,371	7,628,873	1,365,808	2,700,000	190,540	-	31,291,538	23,880,972	21,324,395	4,768,367	-	24,246	533,389,477
Expenditures														
Instruction	272,888,849	4,682,616	100,000	221,835	2,675,000	113,011	-	-	-	-	-	-	-	280,681,311
Student Support Services	23,347,318	609,543	-	-	-	-	-	-	-	-	-	-	-	23,956,861
Instructional Staff Support	23,758,253	-	-	-	-	-	-	-	-	-	-	-	-	23,758,253
General Administration	7,921,552	821,514	-	-	-	-	-	-	-	-	-	-	-	8,743,066
Building Administration	22,990,520	295,209	-	-	-	-	-	-	-	-	-	-	-	23,285,729
Business and Central Administration	16,725,386	-	645,000	-	-	-	-	-	-	-	-	-	-	17,370,386
Plant Operation & Maintenance	33,083,392	2,192,965	2,850,000	-	-	-	-	-	-	-	-	-	-	38,126,357
Student Transportation	10,383,578	1,544,366	798,403	-	-	-	-	-	-	-	-	-	-	12,726,347
Non-Instructional Expenditures	1,378,169	480,300	2,175	890,572	-	-	-	-	-	20,298,325	4,412,168	-	28,606	27,490,315
Facilities Acquisition and Construction	-	-	4,510,000	205,975	-	1,534	-	35,595,860	-	-	-	-	-	40,313,370
Debt Service	-	-	-	-	-	-	-	-	23,880,972	-	-	-	-	23,880,972
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AEA Support	14,162,548	-	-	-	-	-	-	-	-	-	-	-	-	14,162,548
Transfers Out	-	-	-	-	-	-	-	23,880,972	-	-	-	-	-	23,880,972
Total Expenditures	426,639,565	10,626,513	8,905,578	1,318,382	2,675,000	114,545	-	59,476,832	23,880,972	20,298,325	4,412,168	-	28,606	558,376,487
Excess of Revenues over Expenditures	4,720,801	(1,772,142)	(1,276,705)	47,426	25,000	75,995	-	(28,185,294)	-	1,026,069	356,199	-	(4,360)	(24,987,010)
Beginning Fund Balance	81,019,836	4,785,177	6,858,737	261,043	1,660,253	3,468,408	-	76,999,589	-	1,352,210	(1,036,220)	-	190,222	175,559,256
Ending Fund Balance	\$ 85,740,637	\$ 3,013,034	\$ 5,582,032	\$ 308,469	\$ 1,685,253	\$ 3,544,403	\$ -	\$ 48,814,295	\$ -	\$ 2,378,279	\$ (680,021)	\$ -	\$ 185,862	\$ 150,572,245

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
SUMMARY ALL FUNDS

FISCAL YEAR 2016 ACTUAL

	SPECIAL REVENUE						CAPITAL PROJECTS		DEBT SERVICE	ENTERPRISE				TOTAL	
	GENERAL	MANAGEMENT	PPEL	PERL	ACTIVITY	TRUST	LOCAL	STATEWIDE		FOOD & NUTRITION	CHILD CARE	PRESCHOOL	OTHER		
							OPTION	PENNY							
Revenues															
Property Taxes	\$ 102,755,900	\$ 7,499,318	\$ 6,669,117	\$ 810,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	117,734,779
Utility Replacement Tax	3,288,649	288,157	221,305	31,121	-	-	-	-	-	-	-	-	-	-	3,829,232
State Foundation Aid	195,304,005	-	-	-	-	-	-	-	-	-	-	-	-	-	195,304,005
AEA Flow Through	13,974,996	-	-	-	-	-	-	-	-	-	-	-	-	-	13,974,996
Teacher Quality Act	21,270,307	-	-	-	-	-	-	-	-	-	-	-	-	-	21,270,307
Universal 4 Year Old Preschool	4,868,073	-	-	-	-	-	-	-	-	-	-	-	-	-	4,868,073
Teacher Leadership Supplement	10,129,613	-	-	-	-	-	-	-	-	-	-	-	-	-	10,129,613
Early Intervention Supplement	2,859,280	-	-	-	-	-	-	-	-	-	-	-	-	-	2,859,280
Other State Sources	4,291,130	396,972	1,993	-	-	-	-	-	-	168,094	-	-	-	-	4,858,189
Mobile Home Taxes	94,154	8,533	6,381	579	-	-	-	-	-	-	-	-	-	-	109,647
Commercial & Industrial State Replacement	4,053,414	307,977	304,844	33,262	-	-	-	-	-	-	-	-	-	-	4,699,497
Chapter I Grants	11,973,490	-	-	-	-	-	-	-	-	-	-	-	-	-	11,973,490
Other Federal Sources	19,298,355	-	-	-	-	-	-	-	-	18,075,370	-	-	-	-	37,373,725
Tuition/Transportation Fees	8,242,905	-	-	-	-	-	-	-	-	-	-	-	-	-	8,242,905
Earnings on Investments	1,152,823	-	5,846	-	-	65,455	-	79,790	-	-	-	-	-	-	1,303,914
Student Activities	132,227	-	-	-	2,679,805	21,047	-	-	-	-	-	-	-	-	2,833,079
Nutrition Program Sales	-	-	-	-	-	-	-	-	-	1,926,627	-	-	-	-	1,926,627
Sales and Use Tax	-	-	-	-	-	-	-	30,928,661	-	-	-	-	-	-	30,928,661
Other Revenue from Local Sources	14,747,523	-	66,371	478,781	-	80,647	-	464,257	-	-	4,369,310	-	32,029	-	20,238,917
Revenue from Intermediary Sources	807,027	-	-	-	-	-	-	-	-	-	-	-	-	-	807,027
Other Financing Sources	-	-	-	-	-	320,662	-	-	-	-	-	-	-	-	320,662
General Long-Term Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Fixed Asset Disposition	92,730	-	-	-	-	-	-	-	-	(8,625)	-	-	-	-	84,105
Transfers In	-	-	-	-	-	-	-	-	18,498,820	-	-	-	-	-	18,498,820
Total Revenues	419,336,601	8,500,956	7,275,857	1,354,186	2,679,805	487,809	-	31,472,708	18,498,820	20,161,466	4,369,310	-	32,029	-	514,169,548
Expenditures															
Instruction	261,683,221	4,806,293	90,198	215,374	2,620,073	114,265	-	-	-	-	-	-	-	-	269,529,424
Student Support Services	22,889,527	625,642	-	-	-	-	-	-	-	-	-	-	-	-	23,515,169
Instructional Staff Support	23,292,405	-	-	-	-	-	-	-	-	-	-	-	-	-	23,292,405
General Administration	7,766,227	843,212	-	-	-	-	-	-	-	-	-	-	-	-	8,609,439
Building Administration	22,539,725	303,006	-	-	-	-	-	-	-	-	-	-	-	-	22,842,731
Business and Central Administration	16,397,437	-	338,233	-	-	-	-	-	-	-	-	-	-	-	16,735,670
Plant Operation & Maintenance	32,434,698	2,250,886	2,355,529	-	-	-	-	-	-	-	-	-	-	-	37,041,113
Student Transportation	10,179,978	1,585,156	791,509	-	-	-	-	-	-	-	-	-	-	-	12,556,643
Non-Instructional Expenditures	1,364,524	492,986	-	864,633	-	-	-	-	-	19,249,306	3,911,144	-	32,125	-	25,914,718
Facilities Acquisition and Construction	-	-	4,024,335	199,976	-	739,780	-	42,012,687	-	-	-	-	-	-	46,976,778
Debt Service	-	-	-	-	-	-	-	-	18,498,820	-	-	-	-	-	18,498,820
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AEA Support	13,974,998	-	-	-	-	-	-	-	-	-	-	-	-	-	13,974,998
Transfers Out	-	-	-	-	-	-	-	18,498,820	-	-	-	-	-	-	18,498,820
Total Expenditures	412,522,739	10,907,181	7,599,804	1,279,983	2,620,073	854,045	-	60,511,507	18,498,820	19,249,306	3,911,144	-	32,125	-	537,986,727
Excess of Revenues over Expenditures	6,813,862	(2,406,225)	(323,947)	74,204	59,732	(366,236)	-	(29,038,799)	-	912,159	458,166	-	(96)	-	(23,817,179)
Beginning Fund Balance	74,205,974	7,191,401	7,182,684	186,839	1,600,521	3,834,644	-	106,038,388	-	440,050	(1,494,386)	-	190,318	-	199,376,434
Ending Fund Balance	\$ 81,019,836	\$ 4,785,176	\$ 6,858,737	\$ 261,043	\$ 1,660,253	\$ 3,468,408	\$ -	\$ 76,999,589	\$ -	\$ 1,352,210	\$ (1,036,220)	\$ -	\$ 190,222	\$ -	\$ 175,559,255

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
SUMMARY ALL FUNDS

FISCAL YEAR 2015 ACTUAL

	GENERAL	SPECIAL REVENUE					CAPITAL PROJECTS		DEBT SERVICE	ENTERPRISE				TOTAL	
		MANAGEMENT	PPEL	PERL	ACTIVITY	TRUST	LOCAL OPTION	STATEWIDE PENNY		FOOD & NUTRITION	CHILD CARE	PRESCHOOL	OTHER		
Revenues															
Property Taxes	\$ 92,954,619	\$ 11,540,553	\$ 6,507,056	\$ 810,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	111,812,725
Utility Replacement Tax	3,497,543	498,314	250,545	35,233	-	-	-	-	-	-	-	-	-	-	4,281,635
State Foundation Aid	193,830,409	-	-	-	-	-	-	-	-	-	-	-	-	-	193,830,409
AEA Flow Through	13,829,063	-	-	-	-	-	-	-	-	-	-	-	-	-	13,829,063
Teacher Quality Act	21,033,898	-	-	-	-	-	-	-	-	-	-	-	-	-	21,033,898
Universal 4 Year Old Preschool	4,303,416	-	-	-	-	-	-	-	-	-	-	-	-	-	4,303,416
Early Intervention Supplement	2,833,238	-	-	-	-	-	-	-	-	-	-	-	-	-	2,833,238
Other State Sources	6,020,205	354,478	2,986	-	-	-	-	-	-	155,438	-	-	-	-	6,533,107
Mobile Home Taxes	96,460	12,772	6,704	1,005	-	-	-	-	-	-	-	-	-	-	116,941
Commercial & Industrial State Replacement	2,364,276	298,137	149,899	21,080	-	-	-	-	-	-	-	-	-	-	2,833,392
Chapter I Grants	11,394,063	-	-	-	-	-	-	-	-	-	-	-	-	-	11,394,063
Other Federal Sources	21,696,088	-	58,428	-	-	-	-	-	-	16,972,065	-	-	-	-	38,726,581
Tuition/Transportation Fees	7,566,302	-	-	-	-	-	-	-	-	-	-	-	-	-	7,566,302
Earnings on Investments	368,895	-	5,341	-	-	65,622	-	89,159	-	-	-	-	-	-	529,017
Student Activities	73,588	-	-	-	3,033,599	11,553	-	-	-	-	-	-	-	-	3,118,740
Nutrition Program Sales	-	-	-	-	-	-	-	-	-	2,131,098	-	-	-	-	2,131,098
Sales and Use Tax	-	-	-	-	-	-	-	30,744,831	-	-	-	-	-	-	30,744,831
Other Revenue from Local Sources	13,935,170	-	8,400	442,716	-	108,824	-	304,726	-	-	3,904,107	-	30,043	-	18,733,986
Revenue from Intermediary Sources	767,420	-	-	-	-	-	-	-	-	-	-	-	-	-	767,420
Other Financing Sources	-	-	-	-	-	200,959	-	-	-	-	-	-	-	-	200,959
General Long-Term Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Proceeds from Fixed Asset Disposition	86,867	-	-	-	-	-	-	-	-	(307)	-	-	-	-	86,560
Transfers In	33,252	-	-	-	-	-	-	-	18,626,480	-	-	-	-	-	18,659,732
Total Revenues	396,684,772	12,704,254	6,989,359	1,310,531	3,033,599	386,958	-	31,138,716	18,626,480	19,258,294	3,904,107	-	30,043	494,067,112	
Expenditures															
Instruction	260,332,804	4,489,037	100,000	304,419	3,137,395	103,074	-	-	-	-	-	-	-	-	268,466,729
Student Support Services	22,474,496	584,344	-	-	-	-	-	-	-	-	-	-	-	-	23,058,840
Instructional Staff Support	14,958,745	-	-	-	-	-	-	-	-	-	-	-	-	-	14,958,745
General Administration	6,664,999	787,553	-	-	-	-	-	-	-	-	-	-	-	-	7,452,552
Building Administration	21,142,500	283,005	-	-	-	-	-	-	-	-	-	-	-	-	21,425,505
Business and Central Administration	15,629,072	-	602,517	-	-	-	-	-	-	-	-	-	-	-	16,231,589
Plant Operation & Maintenance	33,343,029	2,102,308	2,168,207	-	-	-	-	-	-	-	-	-	-	-	37,613,544
Student Transportation	9,712,461	1,480,522	783,526	-	-	-	-	-	-	-	-	-	-	-	11,976,509
Non-Instructional Expenditures	819,105	460,445	-	-	-	-	-	-	-	22,513,600	5,129,472	-	29,957	-	29,870,296
Facilities Acquisition and Construction	-	-	4,695,055	111,601	-	787,362	-	39,156,019	-	-	-	-	-	-	44,750,037
Debt Service	-	-	-	-	-	-	-	-	18,626,480	-	-	-	-	-	18,626,480
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AEA Support	13,829,063	-	-	-	-	-	-	-	-	-	-	-	-	-	13,829,063
Transfers Out	-	-	-	-	-	-	-	18,626,480	-	-	-	-	-	33,252	18,659,732
Total Expenditures	398,906,274	10,187,214	8,349,305	1,333,738	3,137,395	890,436	-	57,782,499	18,626,480	22,513,600	5,129,472	-	63,209	526,919,621	
Excess of Revenues over Expenditures	(2,221,502)	2,517,040	(1,359,946)	(23,207)	(103,796)	(503,478)	-	(26,643,783)	-	(3,255,306)	(1,225,365)	-	(33,166)	(32,852,509)	
Beginning Fund Balance	76,427,474	4,674,361	8,542,630	210,046	1,704,317	4,338,122	-	132,682,171	-	3,695,355	(269,020)	-	223,485	232,228,940	
Ending Fund Balance	\$ 74,205,972	\$ 7,191,401	\$ 7,182,684	\$ 186,839	\$ 1,600,521	\$ 3,834,644	\$ -	\$ 106,038,388	\$ -	\$ 440,049	\$ (1,494,385)	\$ -	\$ 190,319	\$ 199,376,432	

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
SUMMARY ALL FUNDS

FISCAL YEAR 2014 ACTUAL

	SPECIAL REVENUE						CAPITAL PROJECTS		DEBT SERVICE	ENTERPRISE				TOTAL
	GENERAL	MANAGEMENT	PEEL	PERL	ACTIVITY	TRUST	LOCAL OPTION	STATEWIDE PENNY		FOOD & NUTRITION	CHILD CARE	PRESCHOOL	OTHER	
Revenues														
Property Taxes	\$ 100,276,865	\$ 9,766,335	\$ 6,728,152	\$ 847,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,619,316
Utility Replacement Tax	3,229,819	352,935	219,745	30,902	-	-	-	-	-	-	-	-	-	3,833,401
Mobile Home Taxes	91,764	13,264	6,356	893	-	-	-	-	-	-	-	-	-	112,277
State Foundation Aid	186,285,458	-	-	-	-	-	-	-	-	-	-	-	-	186,285,458
Instructional Support State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AEA Flow Through	13,086,762	-	-	-	-	-	-	-	-	-	-	-	-	13,086,762
Teacher Quality Act	20,154,886	-	-	-	-	-	-	-	-	-	-	-	-	20,154,886
Universal 4 Year Old Preschool	3,920,501	-	-	-	-	-	-	-	-	-	-	-	-	3,920,501
Early Intervention Supplement	2,719,187	-	-	-	-	-	-	-	-	-	-	-	-	2,719,187
Other State Sources	2,932,265	3,544	2,201	-	-	-	-	-	-	144,760	-	-	-	3,082,771
Chapter 1 Grants	8,813,125	-	-	-	-	-	-	-	-	-	-	-	-	8,813,125
Other Federal Sources	21,179,701	-	16,572	-	-	-	-	-	-	14,402,430	-	-	-	35,598,703
Tuition/Transportation Fees	6,811,564	-	-	-	-	-	-	-	-	-	-	-	-	6,811,564
Earnings on Investments	219,691	-	6,296	-	-	246,786	-	59,246	-	-	-	-	-	532,019
Student Activities	18,578	-	-	-	3,005,962	12,354	-	-	-	-	-	-	-	3,036,894
Nutrition Program Sales	-	-	-	-	-	-	-	-	-	2,978,746	-	-	-	2,978,746
Sales and Use Tax	-	-	-	-	-	-	-	27,874,657	-	-	-	-	-	27,874,657
Other Revenue from Local Sources	13,734,913	-	12,860	396,621	-	108,967	-	473,225	-	-	3,799,779	-	53,245	18,579,610
Revenue from Intermediary Sources	708,970	-	-	-	-	-	-	-	-	-	-	-	-	708,970
Other Financing Sources	-	-	-	-	-	678,402	-	-	-	5,709	-	-	-	684,111
General Long-Term Debt Proceeds	-	-	-	-	-	-	-	75,855,507	-	-	-	-	-	75,855,507
Proceeds from Fixed Asset Disposition	13,742	-	200,399	-	-	-	-	-	-	-	-	-	-	214,141
Transfers In	-	-	-	-	-	-	-	-	12,631,366	-	-	677,879	-	13,309,245
Total Revenues	384,197,792	10,136,078	7,192,581	1,276,380	3,005,962	1,046,508	-	104,262,635	12,631,366	17,531,645	3,799,779	677,879	53,245	545,811,850
Expenditures														
Instruction	250,737,832	4,028,921	100,000	270,265	3,150,265	176,890	-	-	-	-	-	-	-	258,464,173
Student Support Services	21,330,587	329,719	-	-	-	-	-	-	-	-	-	-	-	21,660,306
Instructional Staff Support	13,493,103	-	-	-	-	-	-	-	-	-	-	-	-	13,493,103
General Administration	5,608,501	890,963	-	-	-	-	-	-	-	-	-	-	-	6,499,464
Building Administration	19,109,637	261,864	-	-	-	-	-	-	-	-	-	-	-	19,371,501
Business and Central Administration	12,097,062	-	-	-	-	-	-	-	-	-	-	-	-	12,097,062
Plant Operation & Maintenance	34,985,860	2,091,282	2,084,933	-	-	-	-	-	-	-	-	-	-	39,162,075
Student Transportation	10,058,262	1,452,108	768,934	-	-	-	-	-	-	-	-	-	-	12,279,304
Non-Instructional Expenditures	619,414	482,405	973	839,499	-	-	-	-	-	16,885,187	3,804,319	-	47,399	22,679,195
Facilities Acquisition and Construction	-	-	4,838,104	251,955	-	37,997	-	37,505,838	-	-	-	-	-	42,633,894
Debt Service	-	-	-	-	-	-	-	-	12,631,366	-	-	-	-	12,631,366
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AEA Support	13,086,762	-	-	-	-	-	-	-	-	-	-	-	-	13,086,762
Transfers Out	677,879	-	-	-	-	-	(3,812)	12,631,366	-	-	-	-	-	13,305,433
Total Expenditures	381,804,898	9,537,262	7,792,944	1,361,719	3,150,265	214,887	(3,812)	50,137,205	12,631,366	16,885,187	3,804,319	-	47,399	487,363,638
Excess of Revenues over Expenditures	2,392,894	598,816	(600,363)	(85,339)	(144,303)	831,621	3,812	54,125,430	-	646,458	(4,540)	677,879	5,846	58,448,212
Beginning Fund Balance	74,034,580	4,075,545	9,142,993	295,385	1,848,620	3,506,501	(3,812)	78,556,741	-	3,048,895	(264,480)	(677,879)	217,639	173,780,728
Ending Fund Balance	\$ 76,427,474	\$ 4,674,361	\$ 8,542,630	\$ 210,046	\$ 1,704,317	\$ 4,338,122	\$ -	\$ 132,682,171	\$ -	\$ 3,695,353	\$ (269,020)	\$ -	\$ 223,485	\$ 232,228,940

CONSOLIDATED FUND BALANCES

DES MOINES PUBLIC SCHOOLS
FY 2014 - 2018
FUND BALANCES

Governmental Funds							
Fund Balances Fiscal Year ended June 30, 2014	General	Capital Projects	Nonmajor Special Revenue	Total Governmental	Nonmajor Enterprise Funds	Internal Service Funds	Private Purpose Trust
Nonspendable	\$ 1,133,969	-	\$ 16,465	\$ 1,150,434	-	-	-
Restricted	8,471,647	132,682,170	19,252,613	160,406,430	-	-	738,185
Committed	11,500,000	-	-	11,500,000	-	-	-
Invested in capital assets	-	-	-	-	2,035,725	54,539	-
Assigned	9,646,302	-	-	9,646,302	-	-	-
Unassigned	45,675,556	-	-	45,675,556	1,614,094	20,052,848	-
Total fund balances	\$ 76,427,474	\$ 132,682,170	\$ 19,269,078	\$ 228,378,722	\$ 3,649,819	\$ 20,107,387	\$ 738,185

Governmental Funds							
Fund Balances Fiscal Year ended June 30, 2015	General	Capital Projects	Nonmajor Special Revenue	Total Governmental	Nonmajor Enterprise Funds	Internal Service Funds	Private Purpose Trust
Nonspendable	\$ 1,722,676	-	\$ 114,706	\$ 1,837,382	-	-	-
Restricted	12,395,621	106,038,388	19,881,383	138,315,392	-	-	749,414
Committed	11,500,000	-	-	11,500,000	-	-	-
Invested in capital assets	-	-	-	-	2,135,487	43,302	-
Assigned	4,717,021	-	-	4,717,021	-	-	-
Unassigned	43,870,654	-	-	43,870,654	(2,999,504)	20,809,245	-
Total fund balances	\$ 74,205,972	\$ 106,038,388	\$ 19,996,089	\$ 200,240,450	\$ (864,017)	\$ 20,852,547	\$ 749,414

Governmental Funds							
Fund Balances Fiscal Year ended June 30, 2016	General	Capital Projects	Nonmajor Special Revenue	Total Governmental	Nonmajor Enterprise Funds	Internal Service Funds	Private Purpose Trust
Nonspendable	\$ 2,022,945	-	\$ 13,350	\$ 2,036,295	-	-	-
Restricted	19,449,024	76,999,589	17,020,268	113,468,881	-	-	720,217
Committed	11,500,000	-	-	11,500,000	-	-	-
Invested in capital assets	-	-	-	-	2,279,475	19,167	-
Assigned	2,270,271	-	-	2,270,271	-	-	-
Unassigned	45,777,596	-	-	45,777,596	(1,773,263)	14,118,258	-
Total fund balances	\$ 81,019,836	\$ 76,999,589	\$ 17,033,618	\$ 175,053,043	\$ 506,212	\$ 14,137,425	\$ 720,217

Governmental Funds							
Fund Balances Fiscal Year ended June 30, 2017, Re-estimated	General	Capital Projects	Nonmajor Special Revenue	Total Governmental	Nonmajor Enterprise Funds	Internal Service Funds	Private Purpose Trust
Nonspendable	\$ 1,200,000	-	\$ 20,000	\$ 1,220,000	-	-	-
Restricted	8,500,000	48,814,295	14,119,841	71,434,136	-	-	705,313
Committed	11,500,000	-	-	11,500,000	-	-	-
Invested in capital assets	-	-	-	-	2,100,000	55,000	-
Assigned	9,700,000	-	-	9,700,000	-	-	-
Unassigned	54,840,637	-	-	54,840,637	-215,879	10,687,409	-
Total fund balances	\$ 85,740,637	\$ 48,814,295	\$ 14,139,841	\$ 148,694,774	\$ 1,884,121	\$ 10,742,409	\$ 705,313

Governmental Funds							
Fund Balances Fiscal Year ended June 30, 2018, Budgeted	General	Capital Projects	Nonmajor Special Revenue	Total Governmental	Nonmajor Enterprise Funds	Internal Service Funds	Private Purpose Trust
Nonspendable	\$ 1,200,000	-	\$ 20,000	\$ 1,220,000	-	-	-
Restricted	8,500,000	27,441,762	13,097,480	49,039,243	-	-	688,409
Committed	11,500,000	-	-	11,500,000	-	-	-
Invested in capital assets	-	-	-	-	2,100,000	55,000	-
Assigned	9,700,000	-	-	9,700,000	-	-	-
Unassigned	55,338,310	-	-	55,338,310	1,108,593	3,884,247	-
Total fund balances	\$ 86,238,310	\$ 27,441,762	\$ 13,117,480	\$ 126,797,553	\$ 3,208,593	\$ 3,939,247	\$ 688,409

Notes:

- Nonspendable includes assets held in inventories and prepaid items.
- Restricted includes Federal, State, bonding for construction, and other funds received for specific purposes.
- Private Purpose Trust Funds are held in trust for scholarships.
- Unassigned includes the yearly addition of revenues in excess of expenditures.

FUND BALANCES

A fund balance is equal to the excess of a fund's assets over its liabilities and reserves. A fund balance may be either negative or positive, depending on the current activities of the fund. The funds listed below are actively managed by the district.

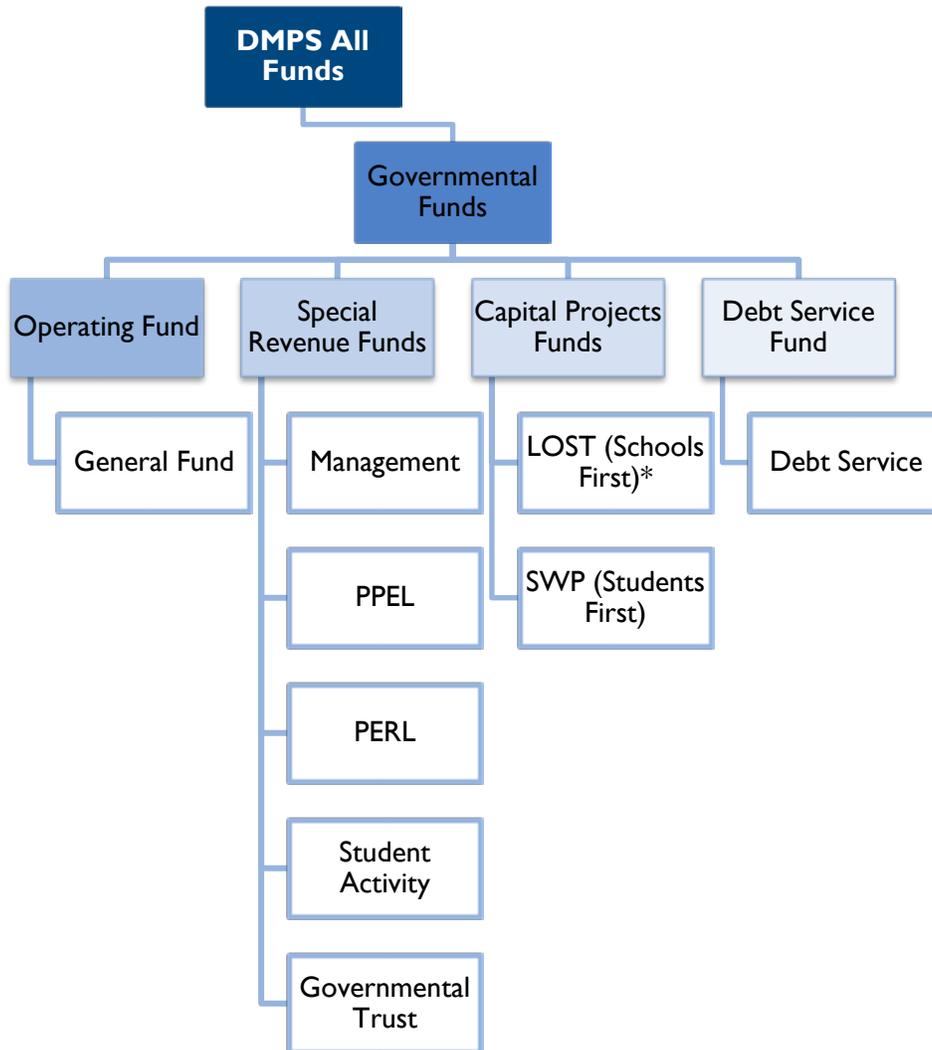
Fund Category	Fund Type	DMPS Fund Account(s)
Governmental Funds	Operating	<ul style="list-style-type: none"> • General Fund
	Special Revenue	<ul style="list-style-type: none"> • Management • PPEL • PERL • Student Activity • Governmental Trusts
	Capital Projects	<ul style="list-style-type: none"> • Local Option Sales Tax – LOST (Schools First) * • Statewide Penny – SWP (Students First)
	Debt Service	<ul style="list-style-type: none"> • Debt Service
Proprietary Funds	Enterprise	<ul style="list-style-type: none"> • Food & Nutrition • Childcare • Preschool ** • Home Building • Student Auto Body • Wellness Center ***
	Internal Service	<ul style="list-style-type: none"> • Self-Insurance • Risk Management • Print Shop • COLLAGE
Fiduciary Funds	Trust	<ul style="list-style-type: none"> • Private Purpose Trust Funds

**Completed in FY 2013*

***Eliminated in FY 2014*

****No activity since FY 2014*

GOVERNMENTAL FUNDS



**Fund completed in FY 2013*

Governmental Funds - Operating Fund (i.e. the General Fund)

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
GENERAL FUND SUMMARY

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Property Taxes	\$ 100,276,865	\$ 95,318,895	\$ 102,755,900	\$ 107,117,050	\$ 109,016,604
Utility Replacement Tax	3,229,819	3,497,543	3,288,649	3,678,866	3,378,169
Mobile Home Taxes	91,764	96,460	94,154	100,745	103,767
State Foundation Aid	186,285,458	193,830,409	195,304,005	200,436,305	204,973,943
AEA Flow Through	13,086,762	13,829,063	13,974,996	14,162,548	14,318,336
Teacher Quality Act:					
Teacher Salary Supplement	17,815,306	18,694,313	18,906,688	19,422,400	19,865,351
Teacher Quality Professional Development	2,339,580	2,339,585	2,363,619	2,423,440	2,476,408
Early Intervention Supplement	2,719,187	2,833,238	2,859,280	2,925,860	2,986,926
Universal 4 Year Old Preschool	3,920,501	4,303,416	4,868,073	5,091,475	5,161,268
TLC Grant	-	-	10,129,613	10,417,080	10,660,197
Other State Sources	2,932,265	6,020,205	8,344,544	8,361,132	7,825,636
Title I Grants	8,813,125	11,394,063	11,973,490	13,813,784	13,800,000
Other Federal Sources	21,179,701	21,696,088	19,298,355	20,614,118	19,854,952
Tuition/Transportation Fees	6,811,564	7,566,302	8,242,905	7,710,000	7,710,000
Earnings on Investments	219,691	368,895	1,152,823	900,000	450,000
Student Activities	18,578	73,588	132,227	100,000	100,000
Other Revenue from Local Sources	13,734,913	13,935,170	14,747,523	13,389,450	13,229,000
Revenue from Intermediary Sources	708,970	767,420	807,027	681,113	681,452
Proceeds from Fixed Asset Disposition	13,742	86,867	92,730	15,000	15,000
Transfers In	-	33,252	-	-	-
Total Revenues	384,197,792	396,684,772	419,336,601	431,360,366	436,607,009
Expenditures					
Instruction	250,737,832	260,332,804	261,683,221	272,888,849	279,426,000
Student Support Services	21,330,587	22,474,496	22,889,527	23,347,318	23,814,000
Instructional Staff Support	13,493,103	14,958,745	23,292,405	23,758,253	24,233,000
General Administration	5,608,501	6,664,999	7,766,227	7,921,552	8,080,000
Building Administration	19,109,637	21,142,500	22,539,725	22,990,520	23,450,000
Business and Central Administration	12,097,062	15,629,072	16,397,437	16,725,386	17,060,000
Plant Operation & Maintenance	34,985,860	33,343,029	32,434,698	33,083,392	33,745,000
Student Transportation	10,058,262	9,712,461	10,179,978	10,383,578	10,591,000
Non-Instructional Expenditures	619,414	819,105	1,364,524	1,378,169	1,392,000
AEA Support	13,086,762	13,829,063	13,974,998	14,162,548	14,318,336
Transfers Out	677,879	-	-	-	-
Total Expenditures	381,804,898	398,906,274	412,522,739	426,639,565	436,109,336
Excess of Revenues over Expenditures	2,392,894	(2,221,502)	6,813,862	4,720,801	497,673
Beginning Fund Balance	74,034,580	76,427,474	74,205,974	81,019,836	85,740,637
Ending Fund Balance	\$ 76,427,474	\$ 74,205,972	\$ 81,019,836	\$ 85,740,637	\$ 86,238,310

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
MANAGEMENT FUND SUMMARY**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Property Taxes	\$ 9,766,335	\$ 11,838,690	\$ 7,807,295	\$ 8,186,820	\$ 8,692,257
Utility Replacement Tax	352,935	498,314	288,157	284,551	272,743
Mobile Home Taxes	13,264	12,772	8,533	10,000	10,000
Other State Sources	3,544	354,478	396,972	373,000	398,428
Total Revenues	10,136,078	12,704,254	8,500,956	8,854,371	9,373,428
Expenditures					
Instruction	4,028,921	4,489,037	4,806,293	4,682,616	4,443,780
Student Support Services	329,719	584,344	625,642	609,543	578,453
General Administration	890,963	787,553	843,212	821,514	779,613
Building Administration	261,864	283,005	303,006	295,209	280,152
Plant Operation & Maintenance	2,091,282	2,102,308	2,250,886	2,192,965	2,081,114
Student Transportation	1,452,108	1,480,522	1,585,156	1,544,366	1,465,596
Non-Instructional Expenditures	482,405	460,445	492,986	480,300	455,803
Total Expenditures	9,537,262	10,187,214	10,907,181	10,626,513	10,084,510
Excess of Revenues over Expenditures	598,816	2,517,040	(2,406,224)	(1,772,142)	(711,082)
Transfer In	-	-			
Beginning Fund Balance	4,075,545	4,674,361	7,191,401	4,785,177	3,013,034
Ending Fund Balance	\$ 4,674,361	\$ 7,191,401	\$ 4,785,177	\$ 3,013,034	\$ 2,301,953

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
PPEL FUND SUMMARY

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Property Taxes	\$ 6,728,152	\$ 6,656,955	\$ 6,973,961	\$ 6,969,126	\$ 7,153,658
Utility Replacement Tax	219,745	250,545	221,305	218,534	201,386
Mobile Home Taxes	6,356	6,704	6,381	6,451	6,522
Other State Sources	2,201	2,986	1,993	2,000	2,000
Federal Sources	16,572	58,428	-	1,715	-
Earnings on Investments	6,296	5,341	5,846	5,600	5,600
Other Revenue from Local Sources	12,860	8,400	66,371	425,447	407,055
Proceeds from Fixed Asset Disposition	200,399	-	-	-	-
Total Revenues	7,192,581	6,989,359	7,275,857	7,628,873	7,776,221
Expenditures					
Instruction	100,000	100,000	90,198	100,000	100,000
Business and Central Administration	-	602,517	338,233	645,000	645,000
Plant Operation & Maintenance, Technology	2,084,933	2,168,207	2,355,529	2,850,000	2,400,000
Student Transportation	768,934	783,526	791,509	798,403	800,000
Non-Instructional Expenditures	973	-	-	2,175	2,175
Facilities Acquisition and Construction	4,838,104	4,695,055	4,024,335	4,510,000	4,007,825
Total Expenditures	7,792,944	8,349,305	7,599,804	8,905,578	7,955,000
Excess of Revenues over Expenditures	(600,363)	(1,359,946)	(323,947)	(1,276,705)	(178,779)
Beginning Fund Balance	9,142,993	8,542,630	7,182,684	6,858,737	5,582,032
Ending Fund Balance	\$ 8,542,630	\$ 7,182,684	\$ 6,858,737	\$ 5,582,032	\$ 5,403,253

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
PERL FUND SUMMARY

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Property Taxes	\$ 847,964	\$ 831,577	\$ 843,706	\$ 884,177	\$ 902,657
Utility Replacement Tax	30,902	35,233	31,121	30,731	28,321
Mobile Home Taxes	893	1,005	579	900	900
Other Revenue from Local Sources	396,621	442,716	478,781	450,000	450,000
Total Revenues	1,276,380	1,310,531	1,354,186	1,365,808	1,381,878
Expenditures					
Instruction	270,265	304,419	215,374	221,835	135,000
Non-Instructional Expenditures	839,499	917,717	864,633	890,572	917,289
Facilities Acquisition and Construction	251,955	111,601	199,976	205,975	575,000
Total Expenditures	1,361,719	1,333,738	1,279,983	1,318,382	1,627,289
Excess of Revenues over Expenditures	(85,339)	(23,207)	74,204	47,426	(245,411)
Beginning Fund Balance	295,385	210,046	186,839	261,043	308,469
Ending Fund Balance	\$ 210,046	\$ 186,839	\$ 261,043	\$ 308,469	\$ 63,057

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
STUDENT ACTIVITY FUND SUMMARY

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Student Activities	\$ 3,005,962	\$ 3,033,599	\$ 2,679,805	\$ 2,700,000	\$ 2,750,000
Total Revenues	3,005,962	3,033,599	2,679,805	2,700,000	2,750,000
Expenditures					
Instruction	3,150,265	3,137,395	2,620,073	2,675,000	2,725,000
Total Expenditures	3,150,265	3,137,395	2,620,073	2,675,000	2,725,000
Excess of Revenues over Expenditures	(144,303)	(103,796)	59,732	25,000	25,000
Beginning Fund Balance	1,848,620	1,704,317	1,600,521	1,660,253	1,685,253
Ending Fund Balance	\$ 1,704,317	\$ 1,600,521	\$ 1,660,253	\$ 1,685,253	\$ 1,710,253

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET**

COMBINED GOVERNMENTAL TRUST FUNDS SUMMARY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Earnings on Investments					
Interest	\$ 1,402	\$ 2,030	\$ 1,471	\$ 1,512	\$ 1,521
Dividends	59,619	63,592	63,984	74,775	75,000
Change in Fair Market Value	185,765	(233,985)	211,983	-	-
Student Activities	12,354	11,553	21,047	15,000	15,000
Other Financing Sources	678,402	434,944	108,679	24,253	23,000
Donations	108,967	108,824	80,647	75,000	73,000
Total Revenues	1,046,508	386,958	487,809	190,540	187,521
Expenditures					
Instruction	176,890	103,074	114,265	113,011	111,999
Facilities Acquisition and Construction	37,997	787,362	739,780	1,534	960
Total Expenditures	214,887	890,436	854,045	114,545	112,959
Excess of Revenues over Expenditures	831,621	(503,478)	(366,236)	75,995	74,562
Beginning Fund Balance	3,506,501	4,338,122	3,834,644	3,468,408	3,544,403
Ending Fund Balance	\$ 4,338,122	\$ 3,834,644	\$ 3,468,408	\$ 3,544,403	\$ 3,618,965

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET**

GOVERNMENTAL TRUST: EXPENDABLE TRUST - SMOUSE FUND

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Earnings on Investments					
Interest	\$ 1,119	\$ 1,736	\$ 1,119	\$ 1,175	\$ 1,180
Dividends	59,619	63,592	63,984	74,775	75,000
Change in Fair Market Value	185,765	(233,985)	211,983	-	-
Other Financing Sources	678,402	434,944	108,679	24,253	23,000
Total Revenues	924,904	266,287	385,765	100,203	99,180
Expenditures					
Instruction	27,535	-	-	-	-
Facilities Acquisition and Construction	37,997	787,362	739,780	1,534	960
Total Expenditures	65,532	787,362	739,780	1,534	960
Excess of Revenues over Expenditures	859,372	(521,075)	(354,015)	98,669	98,220
Beginning Fund Balance	3,064,678	3,924,050	3,402,975	3,048,960	3,147,629
Ending Fund Balance	\$ 3,924,050	\$ 3,402,975	\$ 3,048,960	\$ 3,147,629	\$ 3,245,849

Fund Name: David W. Smouse Trust Fund

Description: In 1931, this trust was endowed by David W. Smouse to help establish the Smouse Opportunity School for children with physical disabilities and sensory handicaps. This fund generates money for equipment and the improvement of the Smouse School.

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET**

GOVERNMENTAL TRUST: EXPENDABLE TRUST - STUDENT RELATED FUNDS

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Earnings on Investments					
Interest	\$ 276	\$ 285	\$ 342	\$ 326	\$ 330
Student Activities	12,354	11,553	21,047	15,000	15,000
Donations	108,967	108,824	80,647	75,000	73,000
Total Revenues	121,596	120,662	102,035	90,326	88,330
Expenditures					
Instruction	149,355	103,074	114,265	113,010	112,000
Total Expenditures	149,355	103,074	114,265	113,010	112,000
Excess of Revenues over Expenditures	(27,759)	17,588	(12,230)	(22,684)	(23,670)
Beginning Fund Balance	430,266	402,508	420,096	407,866	385,182
Ending Fund Balance	\$ 402,508	\$ 420,096	\$ 407,866	\$ 385,182	\$ 361,512

Description: This fund includes money generated and donated at individual school buildings with the investment earnings to be used for either scholarships for graduating students or expenses designated by the donor. The following is a list of the trusts and donations contained in this fund.

Alber Library	\$154	Hiatt Auditorium	\$304	Neeson Library	\$7
Bishop	\$3,548	Hillis B Partner	\$41	North Golf Outing	\$1,508
Carver Charitable Trust	\$2	Hoover Drama	\$299	North High Stadium	\$1
District Wide Incentives	\$6,105	ES Jackson	\$679	North Miscellaneous	\$6,863
East Golf Outing	\$35,432	P. Jefferson	\$1,057	D. Peterson	\$2,627
East High Fire	\$5,844	ES Jensen	\$238	N Henry Peterson	\$78,320
East Memory Spiral	\$1,769	J Connors Music	\$1,455	Roosevelt 1938	\$5,392
RS Fidelity	\$5,757	Knapp Memorial	\$1	Roosevelt 1961	\$2,342
Findley John Deere Credit Comp	\$294	Krame	\$53	Roosevelt Foundation	\$89
Gail Doss	\$18	Library & PM Support	\$42,587	Roosevelt Trust	\$949
Garton Private Donation	\$319	Lincoln Golf Outing	\$46,645	M Showers	\$1,349
Gilcrest	\$2	HS M Link	\$56,090	Smouse Aquariam	\$195
Grubb Alumni	\$80,375	D McClannahan	\$6,807	MS Spevak	\$1,784
GW Carver Art	\$2,018	ET M Miller	\$8	Toybrary	\$6,022
HV Hentges	\$226	Nat'l Wildlife	\$192	Tronik	\$112
				Wilson	\$1,982

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET**

GOVERNMENTAL TRUST: PERMANENT TRUST - WEGENKE FUND

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Re-estimated</u>	<u>FY 2018 Budget</u>
Revenues					
Earnings on Investments					
Interest	\$ 6	\$ 7	\$ 8	\$ 8	\$ 8
Total Revenues	6	7	8	8	8
Expenditures					
Instruction	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess of Revenues over Expenditures	6	7	8	8	8
Beginning Fund Balance	9,353	9,359	9,366	9,374	9,382
Ending Fund Balance	\$ 9,359	\$ 9,366	\$ 9,374	\$ 9,382	\$ 9,390

Fund Name: The Gary Wegenke Endowment For Educational Equity

Description: This trust was created June 11, 1998 to honor former Superintendent Gary Wegenke for his 10 years of devoted service to Des Moines Public Schools. Its purpose is to support programs, training, research, and other activities that promote educational equity for students. At this time, the use of earnings has not been determined, but possibilities include educational grants and scholarships designed to reflect Dr. Wegenke's devotion to meeting the needs of a diverse learning population.

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET**

GOVERNMENTAL TRUST: PERMANENT TRUST - FUND FOR EXCELLENCE FOUNDATION

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Re-estimated</u>	<u>FY 2018 Budget</u>
Revenues					
Earnings on Investments					
Interest	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3
Total Revenues	1	2	2	3	3
Expenditures					
Instruction	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess of Revenues over Expenditures	1	2	2	3	3
Beginning Fund Balance	2,202	2,203	2,205	2,207	2,210
Ending Fund Balance	\$ 2,203	\$ 2,205	\$ 2,207	\$ 2,210	\$ 2,214

Fund Name: Fund for Excellence Foundation

Description: The original Fund for Excellence was dissolved in 1996. Since then, this fund has been used for the Marilyn Miller Memorial Trust, as well as other outside grants. Traditionally, most of the proceeds generated by this fund have been used to promote teacher education.

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
LOCAL OPTION SALES TAX (LOST) FUND SUMMARY

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Earnings on Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Tax	-	-	-	-	-
Other Revenue From Local Sources	-	-	-	-	-
Transfers in	-	-	-	-	-
Total Revenues	-	-	-	-	-
Expenditures					
Facilities Acquisitions and Construction	-	-	-	-	-
Transfers Out	(3,812)	-	-	-	-
Total Expenditures	(3,812)	-	-	-	-
Excess of Revenues over Expenditures	3,812	-	-	-	-
Beginning Fund Balance	(3,812)	-	-	-	-
Ending Fund Balance	-	-	-	-	-

The Local Option Sales Tax funding was replaced by the Statewide Penny funding.
Fund completed in FY 2013.

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
STATEWIDE PENNY (SWP) FUND SUMMARY

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2017
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Earnings on Investments	\$ 59,246	\$ 89,159	\$ 79,790	\$ 59,500	\$ 55,000
Sales and Use Tax	27,874,657	30,744,831	30,928,661	31,187,038	31,187,038
Other Revenue from Local Sources	473,225	304,726	464,257	45,000	85,000
General Long-Term Debt Proceeds	75,855,507	-	-	-	-
Transfers In	-	-	-	-	-
Total Revenues	104,262,635	31,138,716	31,472,708	31,291,538	31,327,038
Expenditures					
Facilities Acquisition and Construction	37,505,838	39,156,019	42,012,687	35,595,860	34,450,000
Transfers Out	12,631,366	18,626,480	18,498,820	23,880,972	18,249,571
Total Expenditures	50,137,205	57,782,499	60,511,507	59,476,832	52,699,571
Excess of Revenues over Expenditures	54,125,430	(26,643,783)	(29,038,799)	(28,185,294)	(21,372,533)
Beginning Fund Balance	78,556,741	132,682,171	106,038,388	76,999,589	48,814,295
Ending Fund Balance	\$ 132,682,171	\$ 106,038,388	\$ 76,999,589	\$ 48,814,295	\$ 27,441,762

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
DEBT SERVICE FUND SUMMARY**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Transfers In	\$ 12,631,366	\$ 18,626,480	\$ 18,498,820	\$ 23,880,972	\$ 18,249,571
Total Revenues	12,631,366	18,626,480	18,498,820	23,880,972	18,249,571
Expenditures					
Debt Service	12,631,366	18,626,480	18,498,820	23,880,972	18,249,571
Total Expenditures	12,631,366	18,626,480	18,498,820	23,880,972	18,249,571
Excess of Revenues over Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
DEBT SERVICE FUND SUMMARY**

	2010 SWP Revenue Bonds			2012 SWP Revenue Bonds			2013 SWP Revenue Bonds			2014 SWP Revenue Bonds			2016 SWP Revenue Bonds			DEBT SERVICE RECAP		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	1,640,000	4,313,500	5,953,500													1,640,000	4,313,500	5,953,500
2012	2,590,000	3,418,000	6,008,000													2,590,000	3,418,000	6,008,000
2013	2,685,000	3,288,500	5,973,500	3,125,000	3,059,744	6,184,744										5,810,000	6,348,244	12,158,244
2014	2,780,000	3,154,250	5,934,250	3,330,000	2,751,000	6,081,000	485,000	131,116	616,116							6,595,000	6,036,366	12,631,366
2015	2,885,000	3,015,250	5,900,250	3,430,000	2,617,800	6,047,800	425,000	298,045	723,045	3,105,000	2,850,385	5,955,385				9,845,000	8,781,480	18,626,480
2016	2,985,000	2,871,000	5,856,000	3,530,000	2,480,600	6,010,600	440,000	285,295	725,295	3,400,000	2,506,925	5,906,925				10,355,000	8,143,820	18,498,820
2017	<i>*July 2016 refunded with 2016 Bonds</i>			3,650,000	2,339,400	5,989,400	455,000	272,095	727,095	3,490,000	2,336,925	5,826,925	<i>**Replaced Series 2010 Bonds</i>			12,495,000	5,878,708	18,373,708
2018	-	-	-	3,755,000	2,193,400	5,948,400	470,000	253,895	723,895	3,600,000	2,162,425	5,762,425	4,900,000	930,288	5,830,288	12,655,000	5,594,571	18,249,571
2019	-	-	-	3,870,000	2,043,200	5,913,200	490,000	235,095	725,095	3,720,000	1,982,425	5,702,425	4,830,000	984,851	5,814,851	12,105,000	5,148,005	17,253,005
2020	-	-	-	3,990,000	1,888,400	5,878,400	505,000	220,395	725,395	3,720,000	1,982,425	5,702,425	4,025,000	887,285	4,912,285	12,445,000	4,711,200	17,156,200
2021	-	-	-	4,125,000	1,728,800	5,853,800	530,000	195,145	725,145	3,850,000	1,796,425	5,646,425	4,100,000	805,980	4,905,980	12,695,000	4,251,030	16,946,030
2022	-	-	-	4,280,000	1,563,800	5,843,800	555,000	168,645	723,645	3,875,000	1,603,925	5,478,925	4,165,000	723,160	4,888,160	13,075,000	3,781,647	16,856,647
2023	-	-	-	4,435,000	1,392,600	5,827,600	575,000	151,995	726,995	4,000,000	1,410,175	5,410,175	4,240,000	639,027	4,879,027	13,480,000	3,308,149	16,788,149
2024	-	-	-	4,595,000	1,215,200	5,810,200	590,000	134,745	724,745	4,145,000	1,210,175	5,355,175	4,325,000	553,379	4,878,379	13,910,000	2,818,884	16,728,884
2025	-	-	-	4,770,000	1,031,400	5,801,400	610,000	116,455	726,455	4,310,000	1,002,925	5,312,925	4,415,000	466,014	4,881,014	14,370,000	2,398,311	16,768,311
2026	-	-	-	4,955,000	840,600	5,795,600	630,000	96,630	726,630	4,480,000	873,625	5,353,625	4,510,000	376,831	4,886,831	14,865,000	1,962,184	16,827,184
2027	-	-	-	5,145,000	642,400	5,787,400	650,000	75,525	725,525	4,670,000	739,225	5,409,225	4,610,000	285,729	4,895,729	15,375,000	1,497,982	16,872,982
2028	-	-	-	5,350,000	436,600	5,786,600	675,000	52,775	727,775	4,870,000	587,450	5,457,450	4,710,000	192,607	4,902,607	15,940,000	1,003,840	16,943,840
2029	-	-	-	5,565,000	222,600	5,787,600	695,000	27,800	722,800	5,090,000	417,000	5,507,000	4,825,000	97,465	4,922,465	11,595,000	463,800	12,058,800
	\$ 15,565,000	\$ 20,060,500	\$ 35,625,500	\$ 71,900,000	\$ 28,447,544	\$ 100,347,544	\$ 8,780,000	\$ 2,715,651	\$ 11,495,651	\$ 61,940,000	\$ 21,693,410	\$ 83,633,410	\$ 53,655,000	\$ 6,942,616	\$ 60,597,616	\$ 211,840,000	\$ 79,859,722	\$ 291,699,722

On March 1, 2010, the District issued revenue bonds in the amount of \$70,000,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

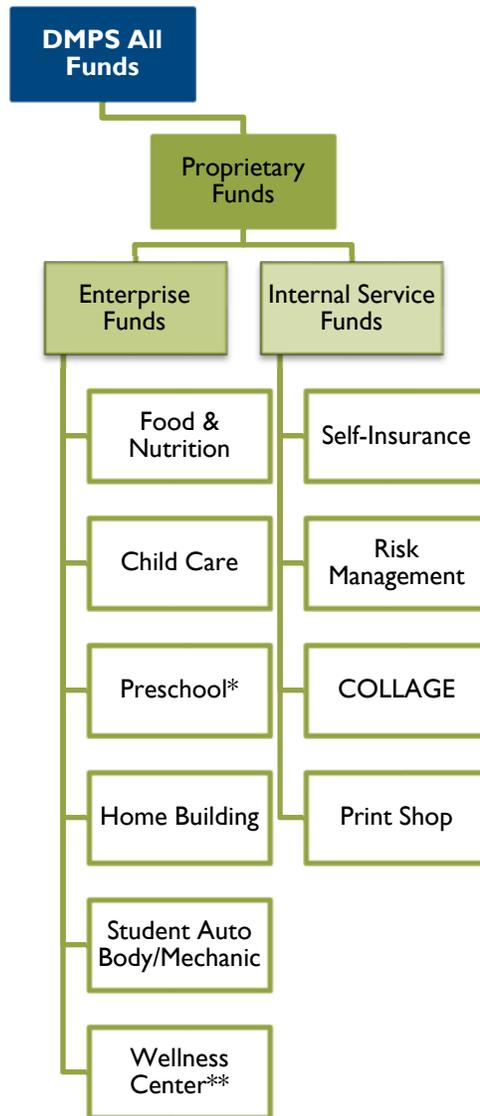
On May 8, 2012, the District issued revenue bonds in the amount of \$71,900,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On December 30, 2013, the District issued revenue bonds in the amount of \$8,780,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On May 1, 2014, the District issued revenue bonds in the amount of \$61,940,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On July 22, 2016, the District refunded the Series 2010 revenue bonds with the Series 2016 Bonds in the amount of \$53,655,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2028. Series 2010 will be called on June 1, 2018; the cash to pay Series 2010 is being held by agent at Bankers Trust.

PROPRIETARY FUNDS



**Fund eliminated in FY 2014*

*** No activity since FY 2014*

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
FOOD & NUTRITION FUND SUMMARY**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
State Sources	\$ 144,760	\$ 155,438	\$ 168,094	\$ 176,081	\$ 180,131
Federal Sources	14,402,430	16,972,065	18,075,370	19,273,433	19,696,905
Nutrition Program Sales	2,978,746	2,131,098	1,926,627	1,878,881	1,871,374
Capital Contributions	5,709	(307)	(8,625)	(4,000)	(4,160)
Total Revenues	17,531,645	19,258,294	20,161,466	21,324,395	21,744,249
Expenditures					
Non-Instructional Expenditures	16,885,187	22,513,600	19,249,306	20,298,325	20,861,707
Total Expenditures	16,885,187	22,513,600	19,249,306	20,298,325	20,861,707
Excess of Revenues over Expenditures	646,458	(3,255,306)	912,159	1,026,069	882,542
Beginning Fund Balance	3,048,895	3,695,355	440,050	1,352,210	2,378,279
Ending Fund Balance	\$ 3,695,355	\$ 440,049	\$ 1,352,210	\$ 2,378,279	\$3,260,821

Note: In FY 2015, under GASB 68, the district was required to reflect the pension liability within the Food & Nutrition Fund on the balance sheet. Going forward, the fund may have minor annual GASB adjustments.

Note: State reimburses meals with four payouts covering July-May. Rate calculated based on November 2016 payout.

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
CHILDCARE FUND SUMMARY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Revenue from Local Sources	\$ 3,799,779	\$ 3,904,107	\$ 4,369,310	\$ 4,768,367	\$ 5,329,887
Total Revenues	3,799,779	3,904,107	4,369,310	4,768,367	5,329,887
Expenditures					
Non-Instructional Expenditures	3,804,319	5,129,472	3,911,144	4,412,168	5,001,457
Total Expenditures	3,804,319	5,129,472	3,911,144	4,412,168	5,001,457
Excess of Revenues over Expenditures	(4,540)	(1,225,365)	458,166	356,199	328,429
Beginning Fund Balance	(264,480)	(269,020)	(1,494,386)	(1,036,220)	(680,021)
Ending Fund Balance	\$ (269,020)	\$ (1,494,385)	\$ (1,036,220)	\$ (680,021)	\$ (351,591)

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
PRESCHOOL FUND SUMMARY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Revenue from Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	677,879	-	-	-	-
Total Revenues	677,879	-	-	-	-
Expenditures					
Non-Instructional Expenditures	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess of Revenues over Expenditures	677,879	-	-	-	-
Beginning Fund Balance	(677,879)	-	-	-	-
Ending Fund Balance	-	-	-	-	-

The district eliminated the Preschool Fund through a permanent General Fund transfer with the approval of the district School Board and the state School Budget Review Committee.

FY2014 transfer from General Fund to clear out Fund Balance
Fund eliminated in FY 2014.

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET**

HOME BUILDING FUND SUMMARY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Revenue from Local Sources	\$ -	\$ -	\$ 2,429	\$ -	\$ 220,000
Total Revenues	-	-	2,429	-	220,000
Expenditures					
Non-Instructional Expenditures	2,305	2,665	525	4,000	150,000
Other Financing Uses	-	-	-	-	7,500
Total Expenditures	2,305	2,665	525	4,000	157,500
Excess of Revenues over Expenditures	(2,305)	(2,665)	1,904	(4,000)	62,500
Beginning Fund Balance	120,326	118,021	115,356	117,260	113,260
Ending Fund Balance	\$ 118,021	\$ 115,356	\$ 117,260	\$ 113,260	\$ 175,760

FY14 Value includes CIP of \$60,724.13

FY15 Value includes CIP of \$98,173.00

FY16 Value includes CIP of \$122,379.53

FY17 Value includes estimated CIP of \$150,000.00

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET**

STUDENT AUTO BODY / MECHANIC FUND SUMMARY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Revenue from Local Sources	\$ 53,159	\$ 30,043	\$ 29,600	\$ 24,246	\$ 25,000
Total Revenues	53,159	30,043	29,600	24,246	25,000
Expenditures					
Non-Instructional Expenditures	45,094	27,292	31,600	24,606	24,000
Total Expenditures	45,094	27,292	31,600	24,606	24,000
Excess of Revenues over Expenditures	8,065	2,751	(2,000)	(360)	1,000
Beginning Fund Balance	64,147	72,212	74,962	72,962	72,602
Ending Fund Balance	\$ 72,212	\$ 74,963	\$ 72,962	\$ 72,602	\$ 73,602

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
WELLNESS CENTER FUND SUMMARY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Revenue from Local Sources	\$ 86	\$ -	\$ -	\$ -	\$ -
Total Revenues	86	-	-	-	-
Expenditures					
Non-Instructional Expenditures					
Transfers Out	-	33,252	-	-	-
Total Expenditures	-	33,252	-	-	-
Excess of Revenues over Expenditures	86	(33,252)			
Beginning Fund Balance	33,166	33,252			
Ending Fund Balance	\$ 33,252	-	-	-	-

The district's Wellness Center was closed effective 6/30/2013.
Fund to be used to close by 06/30/14 - per N. Lenhardt.
FY2014 Ending Balance adjusted upward to reflect a negative expenditure.
FY2015 Ending Balance reclassified to clear out Fund Balance.

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
SELF INSURANCE FUND SUMMARY**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Employee benefits deductions	\$ 55,501,760	\$ 58,242,662	\$ 55,522,847	\$ 62,548,059	\$ 64,618,400
Total Revenues	55,501,760	58,242,662	55,522,847	62,548,059	64,618,400
Expenditures					
Claims and related costs	50,070,423	57,502,589	62,168,335	65,987,497	71,483,362
Total Expenditures	50,070,423	57,502,589	62,168,335	65,987,497	71,483,362
Excess of Revenues over Expenditures	5,431,337	740,073	(6,645,488)	(3,439,438)	(6,864,962)
Beginning Fund Balance	14,443,103	19,874,440	20,614,513	13,969,025	10,529,587
Ending Fund Balance	\$ 19,874,440	\$ 20,614,513	\$ 13,969,025	\$ 10,529,587	\$ 3,664,625

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
RISK MANAGEMENT FUND SUMMARY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Revenue from local sources	\$ 900,437	\$ 937,500	\$ 914,365	\$ 930,000	\$ 950,000
Total Revenues	900,437	937,500	914,365	930,000	950,000
Expenditures					
Operations	819,741	878,222	941,610	893,913	900,000
Total Expenditures	819,741	878,222	941,610	893,913	900,000
Excess of Revenues over Expenditures	80,696	59,278	(27,245)	36,087	50,000
Beginning Fund Balance	76,972	157,668	216,946	189,701	225,788
Ending Fund Balance	\$ 157,668	\$ 216,946	\$ 189,701	\$ 225,788	\$ 275,788

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
PRINT SHOP FUND SUMMARY

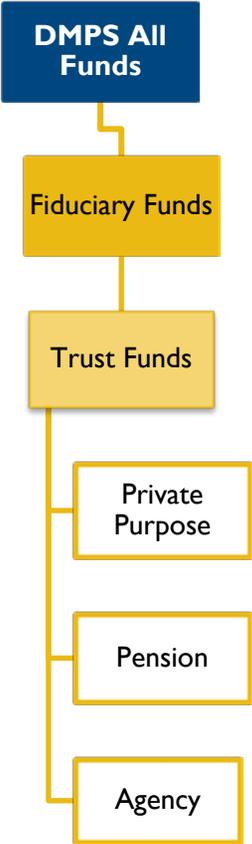
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Revenue from local sources	\$ 253,883	\$ 240,397	\$ 890,165	\$ 1,191,795	\$ 1,200,000
Total Revenues	253,883	240,397	890,165	1,191,795	1,200,000
Expenditures					
Operations	289,464	294,259	932,514	1,178,460	1,185,000
Total Expenditures	289,464	294,259	932,514	1,178,460	1,185,000
Excess of Revenues over Expenditures	(35,581)	(53,862)	(42,349)	13,335	15,000
Beginning Fund Balance	184,355	148,774	94,912	52,563	65,898
Ending Fund Balance	\$ 148,774	\$ 94,912	\$ 52,563	\$ 65,898	\$ 80,898

FY 2016 - Print Shop is billing schools & department for printer clicks. The Midwest Office bill for the district is being paid thru the Print Shop.

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
COLLAGE FUND SUMMARY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Revenue from local sources	\$ 21,608	\$ 21,176	\$ 17,571	\$ 8,500	\$ 9,500
Total Revenues	21,608	21,176	17,571	8,500	9,500
Expenditures					
Operations	20,754	21,507	17,611	13,500	12,700
Total Expenditures	20,754	21,507	17,611	13,500	12,700
Excess of Revenues over Expenditures	854	(331)	(40)	(5,000)	(3,200)
Beginning Fund Balance	(74,347)	(73,493)	(73,824)	(73,864)	(78,864)
Ending Fund Balance	\$ (73,493)	\$ (73,824)	\$ (73,864)	\$ (78,864)	\$ (82,064)

FIDUCIARY FUNDS



**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
COMBINED TRUST FUNDS SUMMARY**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Donations	\$ 6,845	\$ 20,254	\$ 7,953	\$ 7,000	\$ 5,000
Investment Income:					
Interest and Dividends	621	660	743	596	596
Increase (Decrease) in value of investments	(123)	(135)	(123)	-	-
Total Revenues	7,344	20,779	8,574	7,596	5,596
Expenditures					
Scholarships	18,350	9,550	37,770	22,500	22,500
Total Expenditures	18,350	9,550	37,770	22,500	22,500
Excess of Revenues over Expenditures	(11,006)	11,229	(29,197)	(14,904)	(16,904)
Beginning Fund Balance	749,191	738,185	749,414	720,217	705,313
Ending Fund Balance	\$ 738,185	\$ 749,414	\$ 720,217	\$ 705,313	\$ 688,409

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET**

NON-EXPENDABLE TRUST - HOYT FUND

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income:					
Interest and Dividends	9	10	12	12	12
Increase (Decrease) in value of investments	-	-	-	-	-
Total Revenues	9	10	12	12	12
Expenditures					
Scholarships	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess of Revenues over Expenditures	9	10	12	12	12
Beginning Fund Balance	14,398	14,407	14,417	14,429	14,441
Ending Fund Balance	\$ 14,407	\$ 14,417	\$ 14,429	\$ 14,441	\$ 14,453

Fund Name: Cress O. Hoyt Educational Fund

Description: This fund was established on November 19, 1957 to provide an annual scholarship of \$300 to a "worthy boy who needs such help." It was to last for at least 25 years and is now well beyond that timeframe.

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
NON-EXPENDABLE TRUST - GENEVIEVE DAHL FUND

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income:					
Interest and Dividends	218	238	281	284	284
Increase (Decrease) in value of investments	-	-	-	-	-
Total Revenues	218	238	281	284	284
Expenditures					
Scholarships	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess of Revenues over Expenditures	218	238	281	284	284
Beginning Fund Balance	339,513	339,731	339,969		
Ending Fund Balance	\$ 339,731	\$ 339,969	\$ 340,250	\$ 340,533	\$ 340,817

Fund Name: The Genevieve Dahl Trust Fund

Description: In March of 1974, Genevieve Dahl established a trust which was liquidated upon her death in 1989. The terms required that 50% of the proceeds of the trust be given to Des Moines Public Schools to begin a scholarship fund for physically handicapped high school graduates. This fund was established on July 24, 1989.

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET**

NON-EXPENDABLE TRUST - EMPLOYEE DEPENDENT SCHOLARSHIP FUND

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income:					
Interest and Dividends	9	9	11	11	11
Increase (Decrease) in value of investments	-	-	-	-	-
Total Revenues	9	9	11	11	11
Expenditures					
Scholarships	500	500	500	500	500
Total Expenditures	500	500	500	500	500
Excess of Revenues over Expenditures	(491)	(491)	(489)	(489)	(489)
Beginning Fund Balance	14,409	13,918	13,427	12,938	12,448
Ending Fund Balance	\$ 13,918	\$ 13,427	\$ 12,938	\$ 12,448	\$ 11,959

Fund Name: DM School Employees' Association Scholarship Fund

Description: This fund was established on September 4, 1984 as a result of the dissolution of the School Employees' Association that had existed since the 1940s. The agreement stipulates that the income be paid annually as a college scholarship to the son or daughter of a full-time employee of Des Moines Public Schools. It is a permanent fund set up on an endowment basis.

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
NON-EXPENDABLE TRUST - GABRIEL FUND

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income:					
Interest and Dividends	35	38	45	46	46
Increase (Decrease) in value of investments	-	-	-	-	-
Total Revenues	35	38	45	46	46
Expenditures					
Scholarships	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess of Revenues over Expenditures	35	38	45	46	46
Beginning Fund Balance	54,733	54,768	54,806	54,851	54,897
Ending Fund Balance	\$ 54,768	\$ 54,806	\$ 54,851	\$ 54,897	\$ 54,942

Fund Name: Jennie R. Gabriel Award Trust Fund

Description: This fund was established on November 23, 1959 by the three daughters of Jennie Gabriel in her memory. Jennie and her daughters were graduates of East High School, and this scholarship is directed to one East graduate annually. The individual is to have graduated in the top fifth of his/her class and be college bound. This award is not need-based. As the fund grows, so do its benefits to provide for additional scholarships.

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET**

NON-EXPENDABLE TRUST - MISCELLANEOUS PRIVATE PURPOSE FUNDS

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Revenues					
Donations	\$ 6,845	\$ 20,254	\$ 7,953	\$ 7,000	\$ 5,000
Investment Income:					
Interest and Dividends	350	365	394	244	244
Increase (Decrease) in value of investments	(123)	(135)	(123)	-	-
Total Revenues	7,074	20,484	8,224	7,244	5,244
Expenditures					
Scholarships	17,850	9,050	37,270	22,000	22,000
Total Expenditures	17,850	9,050	37,270	22,000	22,000
Excess of Revenues over Expenditures	(10,776)	11,434	(29,046)	(14,756)	(16,756)
Beginning Fund Balance	326,138	315,362	326,796	297,750	282,994
Ending Fund Balance	\$ 315,362	\$ 326,796	\$ 297,750	\$ 282,994	\$ 266,238

Description: This is a summary of other miscellaneous private purpose trust funds. Most of these funds are for student scholarships based on criteria defined by the donor. The following is a list of funds included in this summary of private purpose trust funds and their FY2015 balances:

Alexander	\$77	Irving	\$50,884	Rupnow	\$2,481
Briggs	\$45	Johnson	\$363	Scavo	\$3,829
Cline	\$600	Korpel	\$2,496	E & H Stowell	\$1,704
NCommunity Business Education	\$1	Langford	\$258	Streyfeller	\$28
Community Service Scholarship	\$99	Lassaux	\$1,120	Tonini	\$3,490
Crise	\$1	Lincoln/Weeks	\$20,989	Vander Linden	\$318
Dukelsky	\$142,389	Masters	\$109	Van Why Tennis	\$27,375
Eckey	\$200	Morrison	\$5,570	Eva West	\$1,301
East Senior	\$1,309	Nassif	\$460	M White	\$1,995
Else	\$7	O'Brien	\$507	Yeoman	\$236
Gerberich	\$1,159	CC Richeson	\$663	Zarnow	\$23,537
Hartung	\$480	Run DSM	\$100	SC Valenti	\$3,046
				Prior Year Adj	-\$1,499

REVENUES & EXPENDITURES

ALL FUNDS

District revenues and expenditures are accounted for in five fund types — Operating, Special Revenue, Capital Projects, Debt Service, and Enterprise. Within these five fund types, the district maintains multiple fund accounts to account for revenues from a variety of sources and expenditures.

Fund Category Fund Type: DMPS Fund Account(s)
Governmental Funds account for operating and special revenue activities.
Operating: General Fund
Special Revenue: Management, PPEL, PERL, Student Activity, and Governmental Trusts
Capital Projects: LOST (Schools First)* and SWP (Students First)
Debt Service: Debt Service
Proprietary Funds account for business-type activities.
Enterprise: Food & Nutrition, Childcare, Preschool**, Home Building, Student Auto Body, and Wellness Center ***
Internal Service: Self-Insurance, Risk Management, Print Shop, and COLLAGE
Fiduciary Funds account for resources held for others by DMPS as an agent or trustee.
Trust: Private Purpose Trust Funds, Pension Trust, and Agency Funds

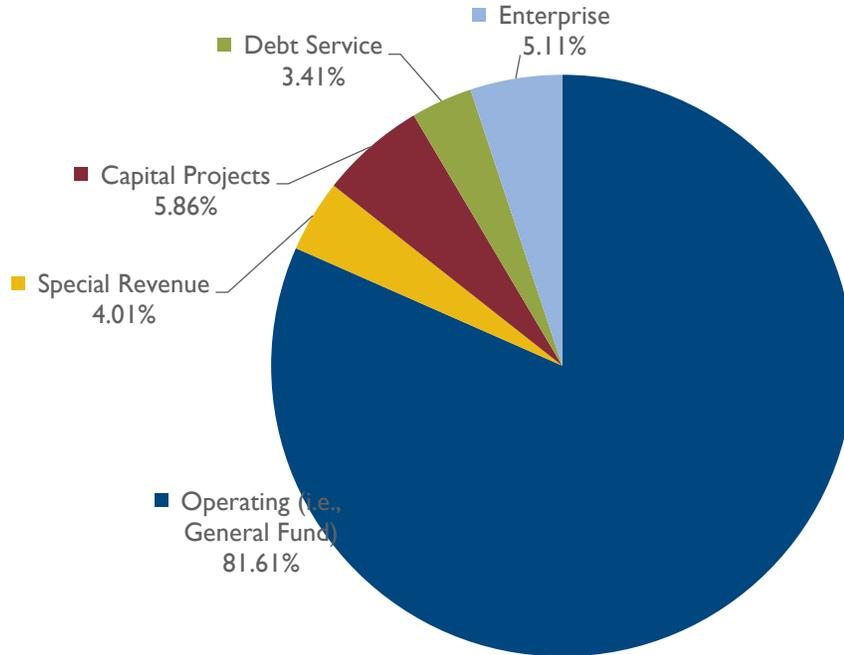
*Completed in FY 2013; **Eliminated in FY 2014; ***No activity since FY 2014

Revenue Sources
State
Local (including property taxes)
Federal
Intermediary
Other Sources

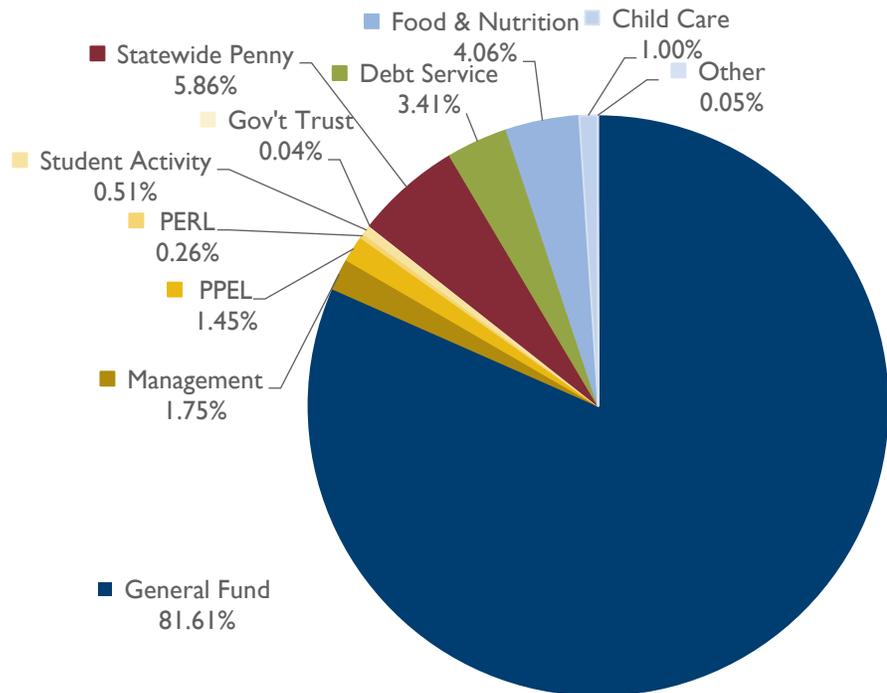
Expenditures by Function	Expenditures by Object
Instruction	Salaries & Benefits
Student Support	Purchased Services
Plant Operations & Maintenance	Supplies
Central Administration	Property/Equipment
Non-Instruction	Miscellaneous
Facilities	AEA flow through
Debt Service	Transfers Out
AEA Support	Debt-Related
Transfers Out	

The graphs below outline all district revenues by fund type and fund account.

FY 2018 REVENUES: ALL FUNDS BY FUND TYPE

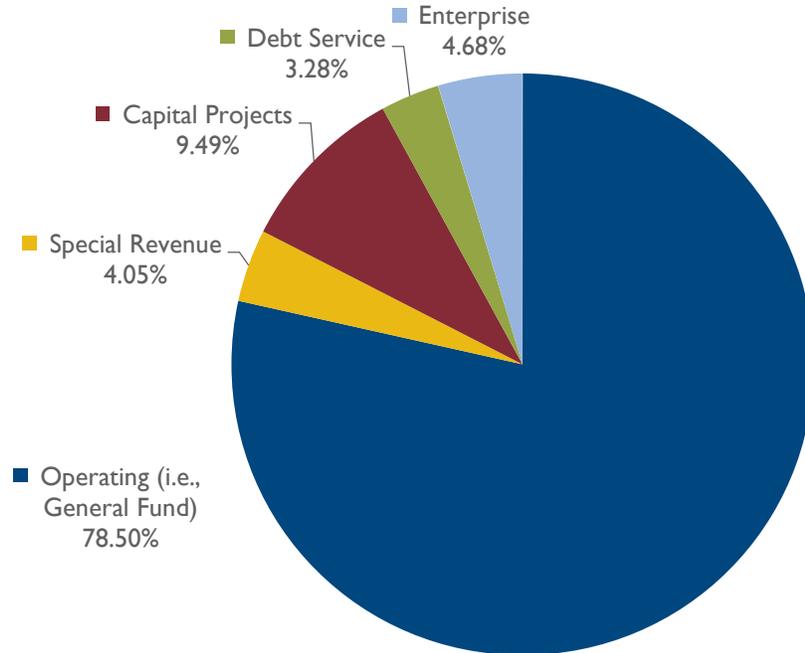


FY 2018 REVENUES: ALL FUNDS BY FUND ACCOUNT

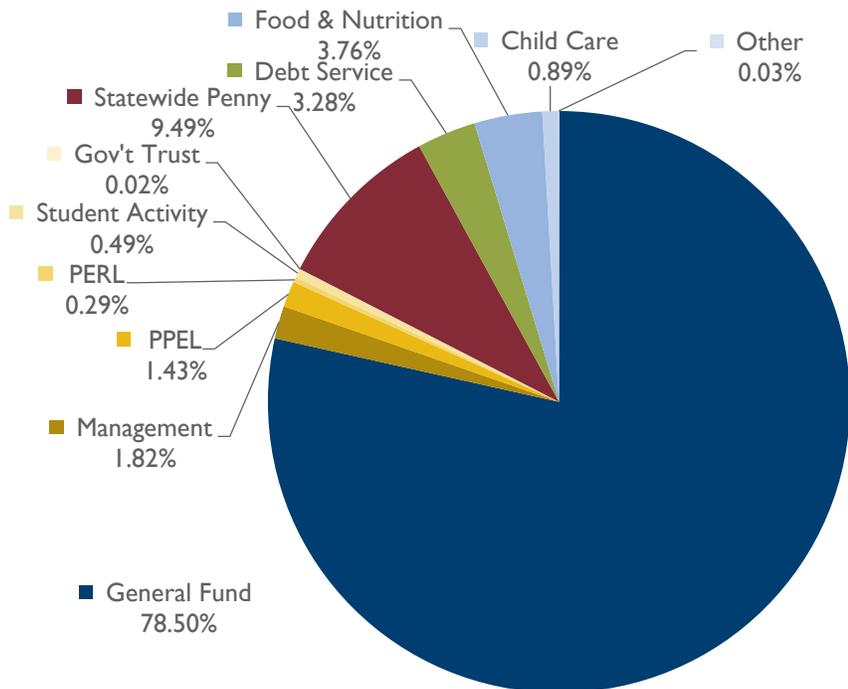


The graphs below outline all district expenditures by fund type and fund account.

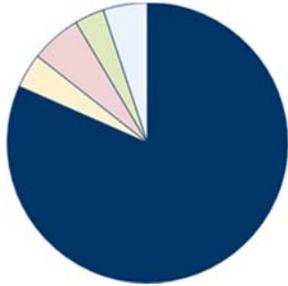
FY 2018 EXPENDITURES: ALL FUNDS BY FUND TYPE



FY 2018 EXPENDITURES: ALL FUNDS BY FUND ACCOUNT



GENERAL FUND

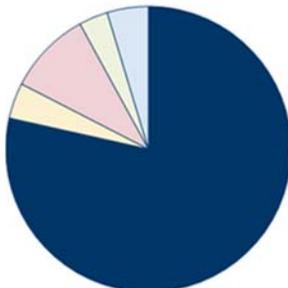


81.61% of Total Revenues

The General Fund is the largest fund in the district. All funds that are not required to be accounted for in a different fund are accounted for in the General Fund. 81.61% of all revenues budgeted for by the district in FY 2018 are held in the General Fund. The sources of General Fund revenue are:

- State Funds
- Local Funds (including Property Tax)
- Federal Funds
- Intermediary Sources

These revenue sources are explained in greater detail on the following pages.



78.50% of Total Expenditures

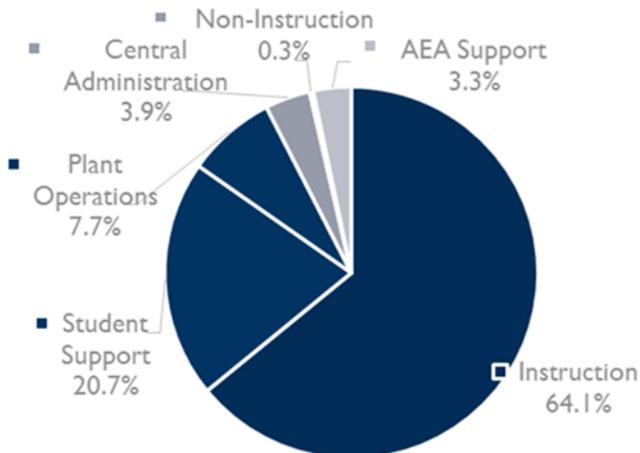
The General Fund accounts for 78.50% of all FY 2018 budgeted expenditures.

The FY 2018 General Fund budgeted expenditures by function encompass: Instruction – 64.1%, Student Support – 20.7%, Plant Operations & Maintenance – 7.7%, Central Administration – 3.9%, Non-Instruction Expenses – 0.3%, and AEA Support – 3.3%.

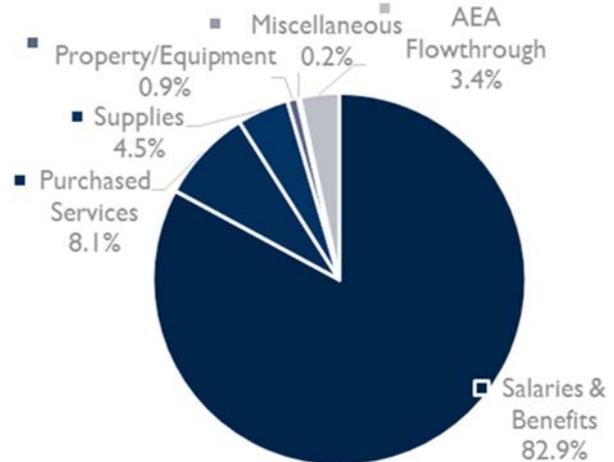
General Fund expenditures by object, based on the most recently audited financial statements (6/30/16): Salaries & Benefits – 82.9%, Purchased Services – 8.1%, Supplies – 4.5%, Property/Equipment – 0.9%, Miscellaneous – 0.2%, and AEA flow through – 3.4%.

General Fund Expenditures

EXPENDITURES BY FUNCTION

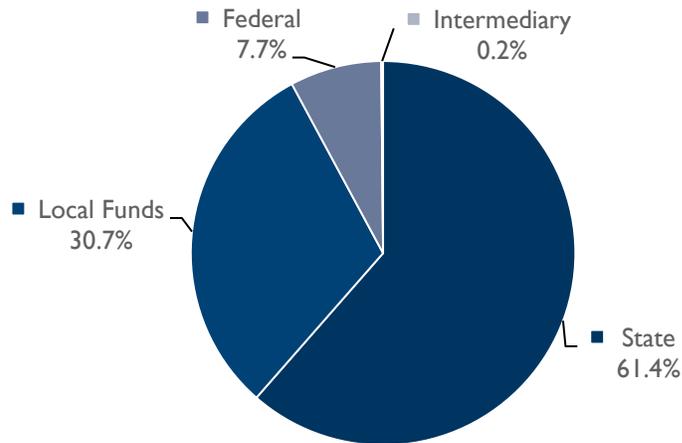


EXPENDITURES BY OBJECT



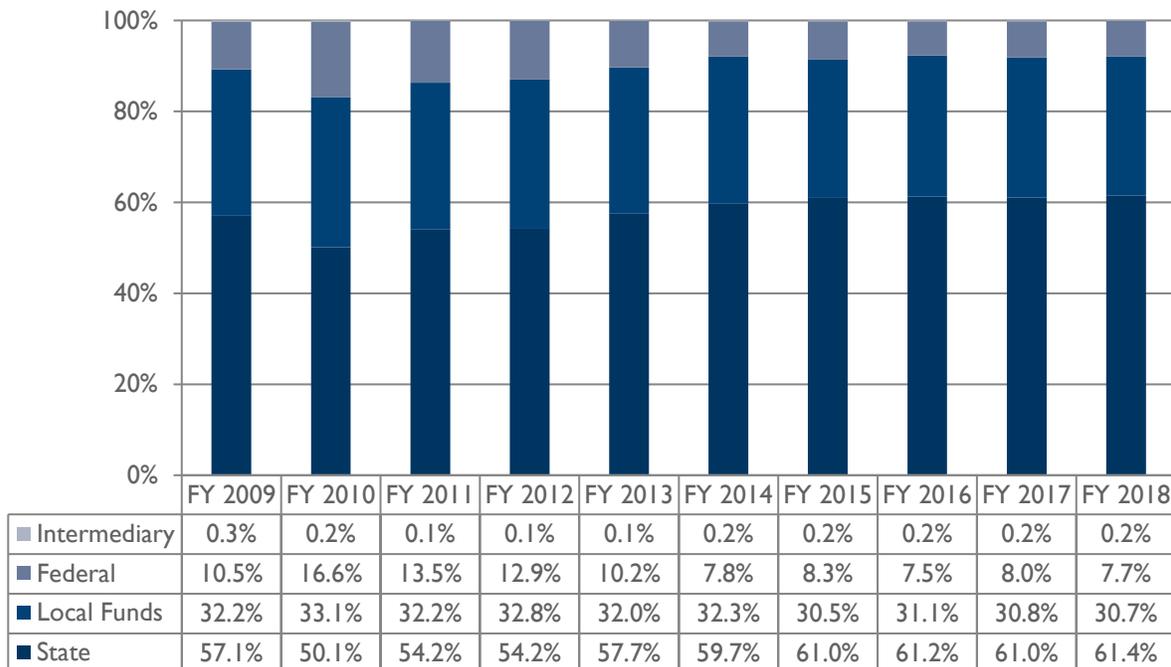
General Fund Revenues

FY 2018 GENERAL FUND REVENUE SOURCES



General Fund Revenue Sources, 10 Year Comparison

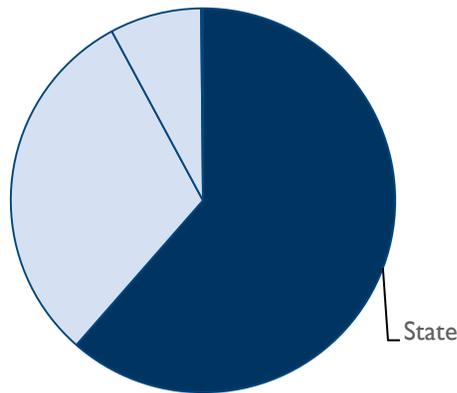
SOURCES OF GENERAL FUND REVENUES, BY PERCENT



State Funds

State funds account for 61.4% of General Fund revenues. State Aid is the single largest source of revenue for the General Fund. State revenues include State Foundation Aid, Teacher Salary Supplement, and Universal Preschool. Other sources of state revenues include grants from the Iowa Department of Education. Details on state revenues in the General Funds are included on the *General Fund Revenues by Source: State* schedule.

FY 2018 GENERAL FUND REVENUES: STATE



State Foundation Aid budgets are based on the initial “Aid & Levy” documents released by the Iowa Department of Education each year in early February. The Aid & Levy projects Foundation Aid based on a per student funding formula which has been in place for years and is administered by the Iowa Department of Education. Property tax rates and subsequent revenues are part of the Aid & Levy and can be adjusted with School Board approval, within limits defined by the State. The district developed a balanced budget, using all known factors. After the Aid & Levy is finalized in June, the district may amend the budget, if needed.

Details of the initial Aid & Levy are included on the *State and Local Funds: Aid & Levy* worksheet.

State grants are usually determined in advance, and projections are based on grant documents.

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
GENERAL FUND REVENUES BY SOURCE**

STATE

Revenue Source	Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Aid and Levy:						
State Foundation Aid	Funding provided by state based on enrollment	\$ 182,438,006	\$ 193,830,409	\$ 195,304,005	\$ 200,436,305	\$ 204,973,943
State Supplement Aid - 1-time	1-time funding adjustment	3,847,452	-	-	-	-
Teacher Quality Act:						
Teacher Salary Supplement	Additional teacher compensation	17,815,306	18,694,313	18,906,688	19,422,400	19,865,351
Teacher Quality Professional Development:						
Iowa Core Curriculum Professional Development	PD in core content standards & benchmarks	667,359	697,771	704,939	722,780	730,731
Professional Development Supplement	Professional development (PD)	1,570,255	1,641,814	1,658,680	1,700,660	1,745,677
Early Intervention Supplement	K-3 Classroom teachers	2,719,187	2,833,238	2,859,280	2,925,860	2,986,926
Universal 4 Year Old Preschool	10 hour per week preschool programming	3,920,501	4,303,416	4,868,073	5,091,475	5,161,268
AEA Flow Through	Part of budget, but goes directly to AEA	13,086,762	13,829,063	13,974,996	14,162,548	14,318,336
Teacher Leadership Supplement	TLC Program	-	-	10,129,613	10,417,080	10,660,197
Commercial & Industrial Tax Replacement	Property tax reform	-	2,445,052	4,530,516	4,815,963	4,898,378
Shelter Chare Foster Care Aid	SPED foster care	128,756	163,501	133,841	140,000	140,000
Shelter Chare Juvenile Home Aid	SPED district court-placed children	55,379	31,910	62,949	60,000	60,000
Beg Mentoring Program	Teacher mentoring stipends	360,100	399,100	402,197	141,960	-
Vocational Aid	Middle school vocational aid programs	240,103	254,398	251,919	250,000	250,000
Non-public Textbook Aid	Flow-through funds to non-public schools	43,521	42,322	43,468	44,226	43,000
Non-public School Transportation Aid	Flow-through funds to non-public schools	431,432	495,451	457,228	450,000	450,000
At Risk Early Elementary K-3	K-3 Classroom teachers and associates	969,542	1,341,347	1,538,231	1,505,647	1,500,000
Child Development - Age 3-5	Early childhood teachers and associates	346,126	349,857	351,758	351,758	351,758
IA Arts Council	Arts grants	1,200	7,800	1,500	500	500
ELL Literacy	Support for ELL learners	-	186,666	156,355	186,666	-
Teacher Leader	Teacher Leadership startup costs	123,950	-	-	-	-
Successful Progression Early Readers	Early grade literacy	280,867	282,553	281,440	281,590	-
Teacher of the Year	Off-set costs associated with Iowa Teacher of the Year	-	2,622	-	-	-
Early Access SPED	SPED services 0-4	101,375	97,751	84,094	97,100	97,000
Miscellaneous	Unknown until Leg. acts; previous ex. before-after school	53,255	17,626	49,048	35,722	35,000
Total State Revenues		\$ 229,200,434	\$ 241,947,980	\$ 256,750,818	\$ 263,240,240	\$ 268,268,065

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET**

STATE AND LOCAL FUNDS: AID & LEVY WORKSHEET

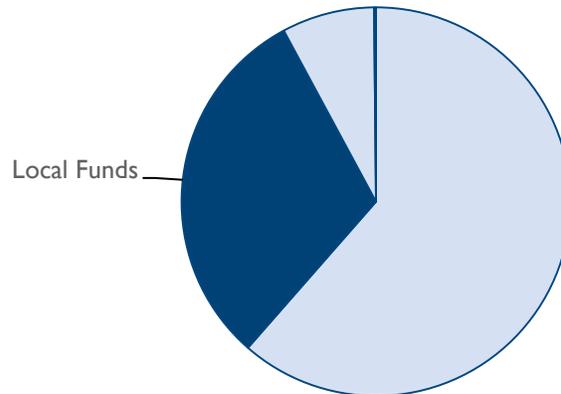
	<u>FY 2017</u>	<u>FY 2018</u>	<u>New Dollars</u>
District Dollars Summary			
Total Combined District Dollars	\$ 328,707,426	\$ 336,871,015	\$ 8,163,589
Less: AEA Flow-through	14,162,548	14,318,336	155,788
Sub-Total District Dollars	<u>314,544,878</u>	<u>322,552,679</u>	<u>8,007,801</u>
Instructional Support	13,414,814	14,932,017	1,517,203
Total District Dollars	<u>327,959,692</u>	<u>337,484,696</u>	<u>9,525,004</u>
Special Weighted Programs			
Special Education	41,355,520	41,295,300	(60,220)
Instructional Support	13,414,796	13,443,067	28,271
Dropout Prevention	10,611,925	10,980,425	368,500
Supplemental Weighting	10,448,517	10,832,784	384,267
Special Program Subtotal	<u>75,830,758</u>	<u>76,551,576</u>	<u>720,818</u>
Gifted and Talented	1,987,496	2,044,710	57,214
Regular Program Dollars	214,975,376	219,971,264	4,995,888
Regular Program Subtotal	<u>216,962,872</u>	<u>222,015,974</u>	<u>5,053,102</u>
Categorical Fund Roll-In			
Teacher Quality Compensation	19,422,396	19,865,351	442,955
Educational Excellence Phase II <i>(included in Teacher Quality Compensation)</i>			
Teacher Quality Professional Development	2,423,442	2,476,408	52,966
Iowa Core Curriculum Professional Development <i>(included in Teacher Quality Professional Development)</i>			
Class Size/Early Intervention Block Grant	2,925,855	2,986,926	61,071
Audit Enrollment Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Total District Dollars	<u>\$ 317,565,323</u>	<u>\$ 323,896,235</u>	<u>\$ 6,330,912</u>

		Reserved For:	
		Special Education	\$ (60,220)
		Instructional Support	28,271
		Dropout Prevention	368,500
		Supplemental Weighting	384,267
		Teacher Quality Compensation	442,955
		Teacher Quality Professional Development	52,966
		Class Size/Early Intervention Block Grant	61,071
		Total Reserved for Specific Purpose	<u>1,277,810</u>
		Dollars Remaining After Reservations	5,053,102
Less:			
Local Match - Talented/Gifted & DOP	4,199,807	4,414,915	<u>215,108</u>
		Dollars Remaining	<u>\$ 4,837,994</u>

Local Funds, Including Property Taxes

The second largest source of General Funds is from local revenues, which comprises 30.7% of all General Fund revenues. Details on local revenues in the General Funds are included on the *General Fund Revenues by Source: Local* schedule.

FY 2018 GENERAL FUND REVENUES: LOCAL



The primary local revenue source is property taxes, and in FY 2018 property taxes are projected to account for 25.8% of all General Fund revenues. Tax rate changes must be voted on or approved by the School Board.

Per the preliminary Aid & Levy report, the projected district property tax rate for FY 2018 is \$18.49850, which is \$0.00736 lower than the FY 2017 rate. The tax rate is based on a per \$1,000 of assessed valuation, in most instances, per the Aid and Levy, as determined by the State of Iowa. Details on the components of the tax rate are included on the *Local Funds: Property Tax Rates* schedule.

The district's property tax rate will normally only change slightly from year-to-year; therefore, fluctuations in revenue from year-to-year are mainly caused by changes in property valuations. Details on the components of the property valuations within the district are included on the *Local Funds: Property Valuations* schedule.

More details on property taxes are included in the **Informational Section** of this document.

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
GENERAL FUND REVENUES BY SOURCE**

LOCAL

Revenue Source	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Property Taxes	\$ 87,736,047	\$ 82,092,030	\$ 89,127,780	\$ 94,110,120	\$ 95,941,656
Instructional Support Property Tax	12,540,818	13,226,865	13,628,120	13,006,930	13,074,948
Mobile Home Taxes	91,764	96,460	94,154	100,745	103,767
Utility Replacement Tax	3,229,819	3,497,543	3,288,649	3,678,866	3,378,169
Subtotal:	<u>103,598,448</u>	<u>98,912,898</u>	<u>106,138,703</u>	<u>110,896,661</u>	<u>112,498,540</u>
Tuition:					
Regular Program & Preschool	471,099	781,153	849,723	810,000	810,000
Special Education	2,074,815	2,207,812	2,237,923	2,100,000	2,100,000
Open Enrollment	3,283,016	3,427,390	3,806,604	3,500,000	3,500,000
Sharing Arrangements	346,206	371,125	503,003	450,000	450,000
Summer School	-	-	-	-	-
Transportation	636,428	778,822	845,652	850,000	850,000
Investment Income	219,691	368,895	1,152,823	900,000	450,000
Textbook Fees	383,270	343,925	280,584	350,000	280,000
Rental Fees	85,586	314,466	240,436	240,000	240,000
Student Activities	18,578	73,588	132,227	100,000	100,000
Contributions and Donations	741,539	1,379,169	2,709,577	1,500,000	1,500,000
United Way of Central Iowa	1,187,492	938,412	1,007,923	1,000,000	1,000,000
Prairie Meadows	459,281	476,184	446,636	459,000	459,000
Area Education Agency	8,532,327	8,974,887	8,785,665	9,083,282	9,100,000
Microsoft Agreement	1,577,140	760,945	325,902	127,168	-
Refund of Prior Year Expenditures	217,193	108,021	26,459	30,000	50,000
Miscellaneous	312,816	639,161	924,341	600,000	600,000
Total Local Revenues	<u>\$ 124,144,925</u>	<u>\$ 120,856,853</u>	<u>\$ 130,414,181</u>	<u>\$ 132,996,111</u>	<u>\$133,987,540</u>

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
LOCAL FUNDS: PROPERTY TAX RATES

	FY 2014 Per Final Aid & Levy		FY 2015 Per Final Aid & Levy		FY 2016 Per Final Aid & Levy		FY 2017 Per Final Aid & Levy		FY 2018 Preliminary Aid & Levy	
Regular Valuation (with Utilities)	\$ 6,557,601,623	2.37%	\$ 6,487,589,438	-1.07%	\$ 6,482,874,286	-0.07%	\$ 6,777,096,757	4.54%	\$6,896,129,735	1.76%
TIF Valuation	762,130,836	4.71%	703,887,544	-7.64%	692,605,126	-1.60%	710,049,900	2.52%	765,374,658	7.79%
Regular and TIF Valuation	\$ 7,319,732,459	2.61%	\$ 7,191,476,982	-1.75%	\$ 7,175,479,412	-1.97%	\$ 7,487,146,657	4.34%	\$7,661,504,393	2.33%
	Dollars Generated	Tax Rate	Dollars Generated	Tax Rate						
General:										
Regular Program	\$ 64,458,108	9.82952	\$ 62,795,332	9.80986	\$ 62,837,140	9.69279	\$ 64,770,196	9.55722	\$64,221,281	9.31266
Instructional Support	12,667,895	1.73065	12,884,005	1.81216	13,039,432	1.81722	13,414,796	1.79171	13,443,067	1.75462
Dropout Prevention	9,729,244	1.48366	10,052,326	1.54947	10,421,825	1.60759	10,611,925	1.56585	10,980,425	1.59226
Cash Reserve	17,408,768	2.65475	12,781,004	1.97007	19,224,870	2.96549	21,999,000	3.24608	23,750,000	3.44396
Total General	104,264,015	15.69858	98,512,667	15.14156	105,523,267	16.08309	110,795,917	16.16086	112,394,773	16.10350
Management	10,196,021	1.55484	12,387,164	1.90936	8,103,593	1.25000	8,471,370	1.25000	8,965,000	1.30000
PPEL:										
Regular	2,415,511	0.33000	2,373,187	0.33000	2,367,908	0.33000	2,470,758	0.33000	2,528,296	0.33000
Voted	4,611,431	0.63000	4,530,630	0.63000	4,520,552	0.63000	4,716,902	0.63000	4,826,748	0.63000
Total PPEL	7,026,942	0.96000	6,903,817	0.96000	6,888,460	0.96000	7,187,660	0.96000	7,355,044	0.96000
PERL	885,276	0.13500	885,300	0.13500	875,188	0.13500	914,908	0.13500	930,978	0.13500
Debt Service	-	-	-	-	-	-	-	-	0	0
Total	\$ 122,372,254	18.34841969	\$ 118,688,948	18.14593	\$ 121,390,508	18.42808989	\$ 127,369,855	18.50585984	\$129,645,795	18.49850004
	<i>Decrease</i>	<i>(\$0.00006)</i>	<i>Decrease</i>	<i>(\$0.20249)</i>	<i>Increase</i>	<i>\$0.43332</i>	<i>Increase</i>	<i>\$0.07777</i>	<i>Decrease</i>	<i>(\$0.00736)</i>

DES MOINES PUBLIC SCHOOLS

2017 - 2018 BUDGET

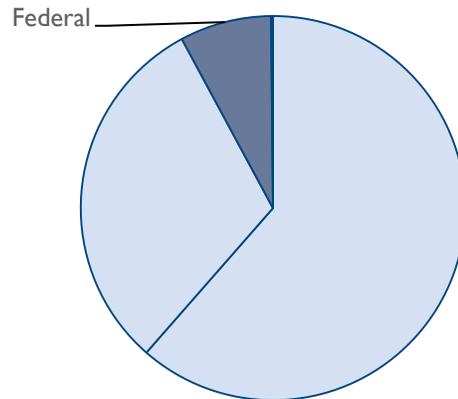
LOCAL FUNDS: PROPERTY VALUATIONS

	1/1/2015 FY 2017			1/1/2016 FY 2018			One Year Change		
	Polk County	Warren County	Total	Polk County	Warren County	Total	Polk	Warren	Total
Residential	\$ 4,436,735,776	\$ 56,751,574	\$ 4,493,487,350	\$ 4,541,050,914	\$ 58,049,323	\$ 4,599,100,237	2.4%	2.3%	2.4%
Commercial	1,863,337,544	2,383,830	1,865,721,374	1,900,355,450	2,452,860	1,902,808,310	2.0%	2.9%	2.0%
Industrial	155,925,564	-	155,925,564	149,585,292	-	149,585,292	-4.1%	NA	-4.1%
Agricultural	1,987,161	1,279,006	3,266,167	2,045,269	1,317,857	3,363,126	2.9%	3.0%	3.0%
Utilities (WO Gas & Electric)	26,592,896	906,327	27,499,223	24,891,331	796,322	25,687,653	-6.4%	-12.1%	-6.6%
Railroads	16,924,718	-	16,924,718	18,642,478	-	18,642,478	10.1%	NA	10.1%
Total Valuation	6,501,503,659	61,320,737	6,562,824,396	6,636,570,734	62,616,362	6,699,187,096	2.1%	2.1%	2.1%
Less: Military	13,159,612	294,468	13,454,080	12,552,226	283,356	12,835,582	-4.6%	-3.8%	-4.6%
Plus: Gas & Electric	223,852,758	3,787,685	227,640,443	206,293,660	3,484,561	209,778,221	-7.8%	-8.0%	-7.8%
Total General Taxable Valuation	6,712,282,803	64,813,954	6,777,010,759	6,830,312,168	65,817,567	6,896,129,735	1.8%	1.5%	1.8%
TIF Value	710,049,900	-	710,049,900	765,374,658	-	765,374,658	7.8%	NA	7.8%
Total Debt & PPEL Taxable Valuation	\$ 7,422,332,703	\$ 64,813,954	\$ 7,487,146,657	\$ 7,595,686,826	\$ 65,817,567	\$ 7,661,504,393	2.3%	1.5%	2.3%

Federal Funds

Federal funds are the third largest source of General Fund revenues. In FY 2018, federal funds are projected to comprise 7.7% of General Fund revenues. Details on federal revenues in the General Funds are included on the *General Fund Revenues by Source: Federal* schedule.

FY 2018 GENERAL FUND REVENUES: FEDERAL



Federal funds include Title funds, Special Education funds, and various grants. In many cases, federal funds and grants cover multiple years and levels of funding, as defined in program and grant documents.

Revenue projections are based on documentation and expected additions or discontinuance of specific programs and grants.

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
GENERAL FUND REVENUES BY SOURCE

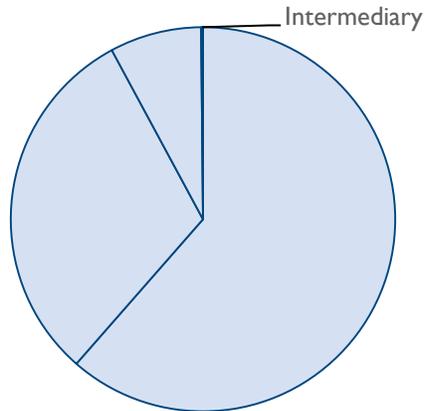
FEDERAL

Revenue Source	Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
Title I	Support teachers and parent activities	\$ 8,813,125	\$ 11,394,063	\$ 11,973,490	\$ 13,813,784	\$ 13,800,000
Title II	Kindergarten & Middle School math; PD	1,528,160	1,607,984	1,546,443	1,586,894	1,600,000
Title III - ELL/LEP	ELL tutors and after school activities	669,172	592,031	740,816	887,499	900,000
Title I School Improvement Funds	Funds for Persistently Low Achieving Schools	1,746,617	554,728	415,494	1,450,000	1,650,000
Title VI Assessment	Assessment materials; ACT	169,862	155,875	125,424	63,218	50,000
Special Education IDEA/Part B	Special Education (SPED) support staff	7,318,560	7,634,904	7,853,176	8,227,039	8,200,000
Special Education - Preschool	Preschool SPED support staff	170,572	193,566	161,003	167,320	165,000
Special Education - Infants/Disabilities	Birth -3 SPED support staff	186,156	167,821	164,134	160,499	165,000
21st Century Community	After School activities	1,512,738	1,499,842	1,569,200	1,785,568	1,200,000
Advanced Placement	PD & instructional materials for Gifted/Talented	52,679	49,813	-	55,964	40,000
AmeriCorp	Volunteer tutor services	468,043	457,283	326,398	192,315	192,000
Basics Grant	Food Service - pick a better snack program	138,569	158,303	152,992	130,000	130,000
Carl D. Perkins	HS Vocational tech programs; PD	522,110	528,527	491,526	584,993	400,000
Community Development Block Grant	Materials for Home Remodeling program	8,000	-	-	-	-
Education for Homeless	Funds for homeless children	38,000	35,000	36,000	36,000	36,000
Gear Up	MS advisors; afterschool activities; PD	22,377	-	-	-	-
Gear Up Iowa	Middle school tech & PD	346,080	209,910	231,155	280,000	280,000
Head Start	Preschool for low income kids	1,508,435	1,600,064	1,593,886	1,674,736	1,674,736
High Cost Fund	SPED	38,683	62,621	-	-	-
High School Initiative	Academic support teachers	1,015,857	1,696,768	56,820	-	-
i3 Reading Recovery	Training Reading Recovery teachers	-	16,870	-	-	-
Immigrant Education	Tutoring and PD	215,533	-	-	55,000	-
Medicaid Direct Billing	SPED nursing service reimbursement	2,612,987	3,646,519	2,881,242	2,500,000	2,500,000
Project Search	SPED job training & internships	80,055	65,702	67,964	65,000	-
Refugee Grant	Tutoring; afterschool activities; PD	116,021	146,662	78,012	48,530	-
ROTC	ROTC officers	120,858	128,751	93,514	93,000	93,000
Safe & Supportive Schools	Leadership/poverty training/PBIS at East	166,702	196,401	-	-	-
SAMHSA Project Aware	YMHFA Taining	-	37,438	20,403	5,632	-
School Climate	Climate & culture	-	227,049	646,540	561,049	579,216
School Wellness	Wellness initiatives	12,171	3,895	8,137	3,862	-
Secure our Schools	Security Technology	116,136	-	-	-	-
Smaller Learning Communities	PD, instructional support & technology	108,426	-	-	-	-
Startalk	Arabic summer school program	163,205	4,349	-	-	-
Miscellaneous	Assessment, Tobacco survey, 21st Century Offset	6,937	17,412	16,081	-	-
Total Federal Revenues		\$ 29,992,827	\$ 33,090,152	\$ 31,271,845	\$ 34,427,902	\$ 33,654,952

Intermediary Funds

The final, and smallest, source of General Fund revenues comes from intermediary sources. Intermediary sources comprise 0.2% of the district's General Fund revenues. Details on intermediary revenues in the General Funds are included on the *General Fund Revenues by Source: Intermediary Sources* schedule.

FY 2018 GENERAL FUND REVENUES: STATE

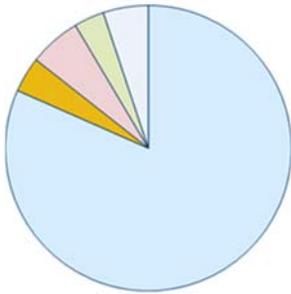


Intermediary sources of revenue are generally received from other local government agencies with fundraising and revenue generation potential that operate between the state and local government levels.

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
CAPITAL EXPENDITURES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
SWP Total Expenditures					
Facilities Acquisition and Construction					
General Administration	\$ 411,816	\$ 443,919	\$ 458,053	\$ 490,000	\$ 500,000
Design Costs	1,393,994	1,556,382	1,166,699	1,300,000	1,500,000
Engineering/Inspections	62,478	84,826	95,899	85,000	100,000
Building Demolition	-	-	-	-	-
Construction Costs	32,604,405	33,806,030	29,304,492	31,286,770	30,715,000
Technology Equipment	357,788	2,081,465	6,793,136	500,000	500,000
Furniture	812,733	601,695	588,364	600,000	600,000
Computers	108,684	21,600	669	20,000	20,000
Buildings	160,000	-	3,055,807	93,230	-
Abatement	755,631	547,928	539,513	500,000	500,000
Miscellaneous	17,362	12,174	10,055	15,000	15,000
Other Financing Uses	820,947	-	-	-	-
Transfers Out	12,631,366	18,626,480	18,498,820	23,880,972	18,249,571
Total SWP Capital Expenditures	50,137,205	57,782,499	60,511,507	58,770,972	52,699,571
PEEL Capital Expenditures					
Instruction					
Music Instruments	100,000	100,000	90,198	100,000	100,000
Plant Operation & Maintenance / Technology					
Technology	482,041	500,179	259,436	691,152	500,000
Energy Conservation Strategies	317,020	668,283	1,212,889	600,000	250,000
Facilities and Custodial Equipment Replacement	155,900	148,414	188,834	200,000	200,000
Vehicles	243,876	167,276	175,587	175,000	175,000
Painting	339,361	467,736	369,571	510,000	400,000
Property Leases	-	-	2,175	2,175	2,175
Security Upgrades	345,619	514,553	939,632	425,000	300,000
Fencing Replacement	25,242	3,454	9,079	75,000	75,000
Flooring Replacement	175,874	383,591	179,122	330,000	275,000
Student Transportation Equipment	768,934	783,526	791,509	798,403	800,000
Other Financing Uses	973	-	-	-	-
Facilities Acquisition and Construction					
Roofing	739,399	659,430	749,390	900,000	1,000,000
Masonry	1,077,568	557,602	940,989	1,300,000	1,000,000
Asphalt (Playground) and Concrete Replacement/Repairs	523,632	637,013	187,777	500,000	430,000
Emergency Repairs	16,603	257,229	61,200	150,000	300,000
Educational Needs	275,495	206,863	232,113	350,000	300,000
HVAC Repairs/Upgrades	114,540	97,569	552,066	392,000	300,000
Asbestos Abatement	86,770	247,349	11,924	200,000	200,000
Contingencies	2,004,097	1,949,240	646,314	1,206,848	1,347,825
Total PEEL Capital Expenditures	7,792,944	8,349,305	7,599,804	8,905,578	7,955,000
Expendable Trust - Smouse Fund Capital Expenditures					
Construction Services	41,845	768,746	731,254	-	-
Equipment	13,244	-	-	-	-
Total Expendable Trust Capital Expenditures	55,089	768,746	731,254	-	-
PERL Capital Expenditures					
Construction Services	231,710	26,119	187,731	157,679	373,750
Equipment	20,246	85,482	12,245	48,296	201,250
Total PERL Capital Expenditures	251,956	111,601	199,976	205,975	575,000
Total Capital Expenditures	\$ 58,237,194	\$ 67,012,152	\$ 69,042,540	\$ 67,882,525	\$ 61,229,571

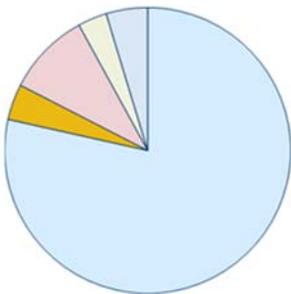
SPECIAL REVENUE FUND



4.01% of Total Revenues

The Special Revenue Fund accounts for 4.01% of all FY 2018 budgeted revenues.

Revenue derived for the Management, PPEL, and PERL funds is based upon the property tax rates per the Aid & Levy. The revenue for the Student Activity Fund is derived from fees and transactions that occur due to student-related activities from groups and organizations such as athletic events, fundraising, and other extracurricular or co-curricular activities. Governmental Trust revenues are derived from the principal and/or interest earned by trusts established to support the district.



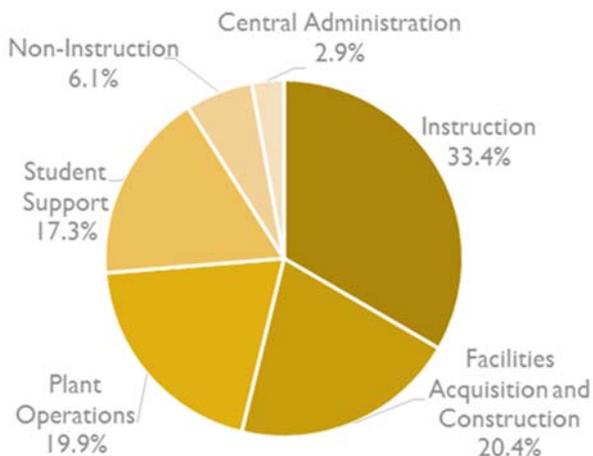
4.05% of Total Expenditures

The Special Revenue Fund accounts for 4.05% of all FY 2018 budgeted expenses.

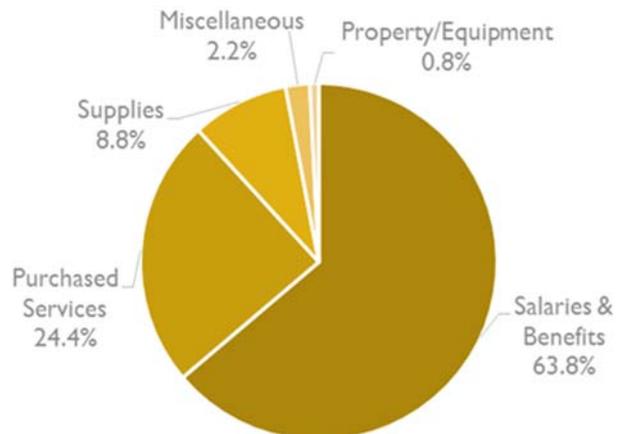
The FY 2018 Special Revenue Fund budgeted expenditures by function encompasses: Instruction – 33.4%, Facilities Acquisition & Construction – 20.4%, Plant Operations & Maintenance – 19.9%, Student Support – 17.3%, Non-Instruction – 6.1%, Central Administration - 2.9%

Special Revenue Fund expenditures by object, based on the most recently audited financial statements (6/30/16): Salaries & Benefits – 63.8%, Purchased Services – 24.4%, Supplies – 8.8%, Property/Equipment – 0.8%, and Miscellaneous 2.2%.

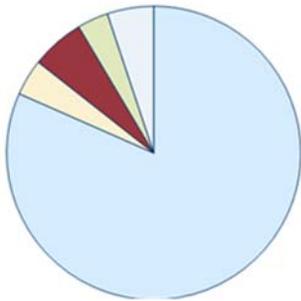
EXPENDITURES BY FUNCTION



EXPENDITURES BY OBJECT



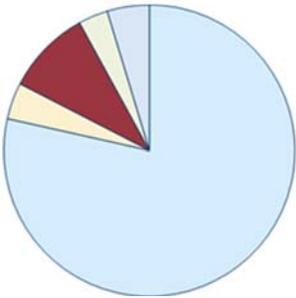
CAPITAL PROJECTS FUND



5.86% of Total Revenues

The Capital Projects Fund is the second largest fund in the district and accounts for 5.86% of all FY 2018 budgeted revenues.

The Capital Projects Fund is funded primarily by a statewide penny sales tax; all funds are used for capital projects. Additionally, revenues for the Capital Projects Fund come from earnings on investments, other revenue from local sources, and general long-term debt proceeds.



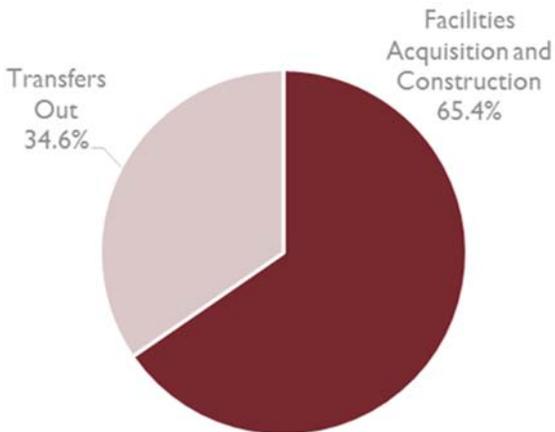
9.49% of Total Expenditures

The Capital Projects Fund accounts for 9.49% of all FY 2018 budgeted expenses.

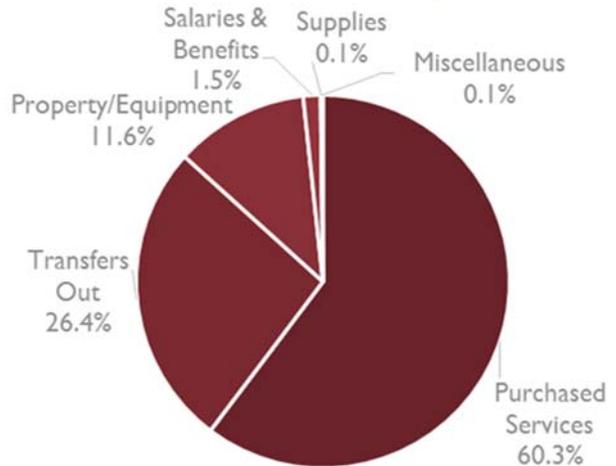
The FY 2018 Capital Projects Fund budgeted expenditures by function encompasses: Facilities Acquisition & Construction – 65.4% and Transfers Out – 34.6%.

Capital Projects Fund expenditures by object, based on the most recently audited financial statements (6/30/16): Purchased Services – 60.3%, Transfers Out – 26.4%, Property/Equipment – 11.6%, Salaries & Benefits – 1.5%, Supplies – 0.1%, and Miscellaneous – 0.1%.

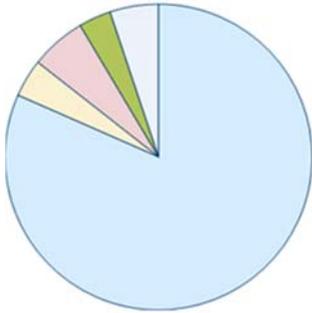
EXPENDITURES BY FUNCTION



EXPENDITURES BY OBJECT



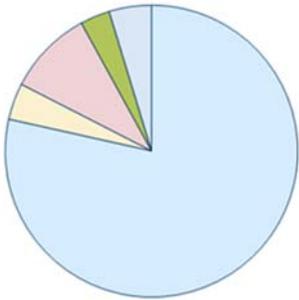
DEBT SERVICE FUND



3.41% of Total Revenues

The Debt Service Fund accounts for 3.41% of all FY 2018 budgeted revenues.

Proceeds are transferred into the Debt Service Fund from the Statewide Penny Fund pertaining to revenue bonds issued for the Statewide Penny capital projects. The Debt Service Fund accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for principal and interest.



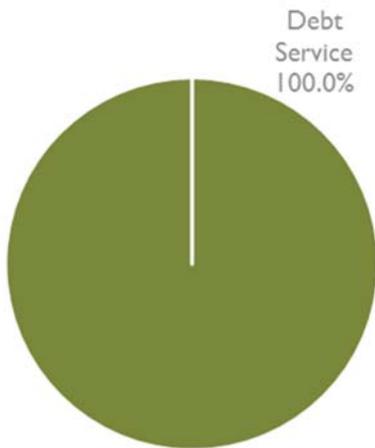
3.28% of Total Expenditures

The Debt Service Fund accounts for 3.28% of all FY 2018 budgeted expenses.

The FY 2018 Debt Service Fund budgeted expenditures by function encompasses: Debt Service – 100%.

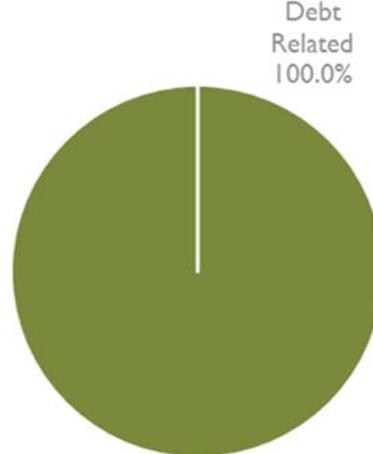
Debt Service Fund expenditures by object, based on the most recently audited financial statements (6/30/16): Debt Related Expenditures – 100%.

EXPENDITURES BY FUNCTION



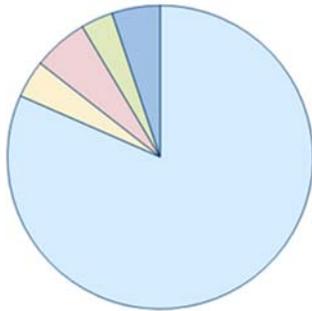
Debt Service
100.0%

EXPENDITURES BY OBJECT



Debt Related
100.0%

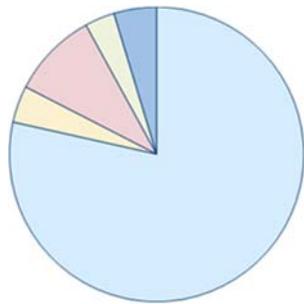
ENTERPRISE FUND



5.11% of Total Revenues

The Enterprise Fund accounts for 5.11% of all FY 2018 budgeted revenues.

Enterprise Funds rely on fees, donations, and federal grants for funding. Revenue projections in the Enterprise Fund are based on participation levels and proposed fee increases.



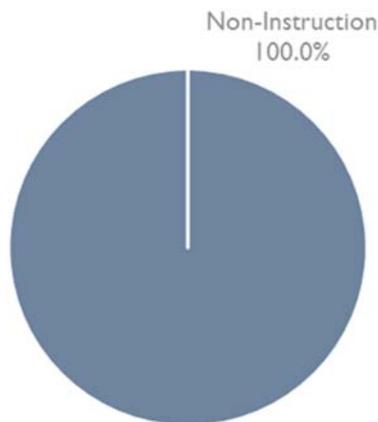
4.68% of Total Expenditures

The Enterprise Fund accounts for 4.68% of all FY 2018 budgeted expenses.

The FY 2018 Enterprise Fund budgeted expenditures by function encompasses: Non-Instruction – 100%.

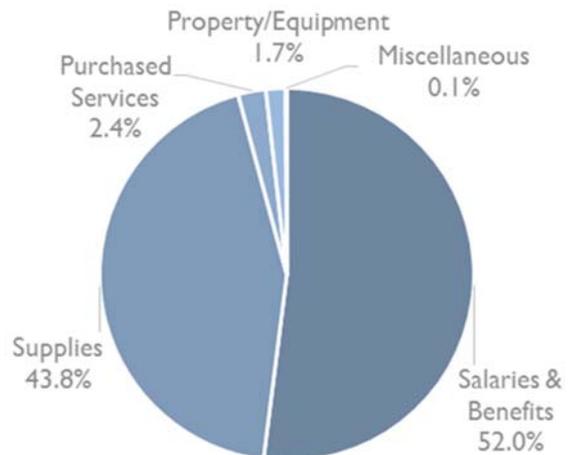
Enterprise Fund expenditures by object, based on the most recently audited financial statements (6/30/16): Salaries & Benefits – 52.0%, Purchased Services – 2.4%, Supplies – 43.8%, Property/Equipment – 1.7%, and Miscellaneous – 0.1%.

EXPENDITURES BY FUNCTION



Non-Instruction
100.0%

EXPENDITURES BY OBJECT



LONG-RANGE FINANCIAL PLANS

PURPOSE

There is a two-part purpose for long-range financial planning. First, it provides a forward-looking view of the General Fund operating budget, which is the fund that accounts for 82% of all revenues received by the district and has the least expenditure restrictions. It is from this account that the majority of salaries in the district are funded. With a forward-thinking view, the Board and the district is able to evaluate the long-term sustainability of the annual operating budget. Second, long-range planning provides a reference point for future budgetary decisions budget by weighting potential spending needs and projected revenue.

The long-range forecast, which projects General Fund revenues and expenses for the budget year plus an additional four years based on a series of assumptions, is a key tool used for financial planning. Multi-year financial planning can potentially avoid the budgetary cycle of simply putting out the next fire by providing a longer-term perspective on what problems are upcoming and thus preventing or minimizing them. Multi-year budgeting can also end the “us vs. them” dynamic that can plague the budget process. Multi-year planning helps build understanding and consensus for change in the district. Long-term forecasting helps the district budget for areas of operation to implement achieve Student Expectations, while staying within the annual Management Limitations set by the Board of Directors. The Business & Finance department reviews financial data on daily, monthly, quarterly, and annual basis. If an analysis determines that an initiative is not effective, corrective steps are taken. The Business & Finance department also completes and presents quarterly monitoring reports to the Board to demonstrate the district’s fiscal condition.

APPROACH TO FINANCIAL PLANNING

The following guidelines from the GFOA steered the development of the district’s long-range financial plans:

1. Baseline Assessment — What is the current fiscal/financial condition, and, after careful analysis of revenue and expenditure trends and related budget drivers, what is the fiscal/financial condition likely to be in the future, if no policy changes or corrective actions are made?
 - The baselines assessment helps to:
 - Communicate a clear picture of the district’s financial strengths, weaknesses, and potential future with no corrective action.
 - Quantify the impact of key budget drivers.
 - Identify hidden and emerging problems.
 - Provide a framework for addressing intermediate and longer-range considerations in budget discussions.

2. Initiatives Development — Given this baseline assessment, what initiatives (on both the expenditure and revenue side of the budget) should be pursued, and what are the fiscal implications of those initiatives?
 - The multi-year planning process includes development of a menu of options, generally quantified, that represent the best available approach to achieving and maintaining balance. Approaches would typically involve some (or all) of the following:
 - Workforce strategy.
 - Management and productivity initiatives (e.g., transportation, facilities, technology).
 - Program prioritization.
 - State legislative agenda.
 - Tax rates and cost recovery.
 - Debt management.
3. Implementation — What institutional/organizational measures will ensure that initiatives are put in place? What performance measures are appropriate to monitor the success of these initiatives, and are the necessary data collections/systems in place? Revisit and revise based on results.
 - Once a plan has been adopted and implementation of initiatives has begun, it is important to find practical ways to do the following:
 - Measure: “That which gets measured gets done.” What are the performance measures that track the progress made toward implementing an initiative? How do you measure whether the initiative had the desired impact(s)?
 - Monitor: What are the most effective way to communicate with staff in charge of implementing changes to discuss challenges, successes and failures? How will those lessons and the progress achieved be communicated?
 - Manage: It is okay to change strategies mid-course as the nature of the problem, available resource levels, etc. change. Measurement and monitoring will indicate when those changes are appropriate.

Alliance for Excellence in School Budgeting

Des Moines Public Schools is a member of the Government Finance Officers Association (GFOA) **Alliance for Excellence in School Budgeting**. The Alliance, composed of school districts from across the United States serving anywhere from a thousand students up to several hundred thousand students, is working with the GFOA to implement the *Best Practices in School Budgeting*. The *Best Practices* outline a budget process that centers on aligning resources with areas of greatest impact on student achievement.

As a member of the Alliance, the district is working to implement the *Best Practices* with support from the GFOA in the form of collaborative meetings, newly developed eLearnings, networking with peer organizations, and other supports. The district’s ultimate goal for this endeavor is to improve the budget process and focus on aligning, evaluating, and prioritizing initiatives to maximize student achievement.

KEY ISSUES

Spending Authority

Iowa uses a school finance formula that sets the maximum amount a district is authorized to spend and certify on a budget for a fiscal year. A district's spending authority is the sum of the district's combined cost and miscellaneous income for the budget year plus unspent balance from the previous year. It is illegal for a district to exceed its maximum authorized budget.

Supplemental State Aid

The good news is that the district will not spend the next several months trying to figure out what Supplemental State Aid (i.e., Allowable Growth) is going to be for FY 2018, requiring the development of multiple budget scenarios. The bad news is we know what it is, and it is woefully inadequate. While the Governor proposed a modest 2% growth, the Legislature approved growth at 1.10%.

Compensation

Compensation — salaries and benefits — represents 82.77% of overall expenditures in the General Fund. The issue of compensation has several key components including cost of living for employees, rising health care costs, sustainability of the workforce, and maintaining effective programing. To address this key issue, the district has a multi-faceted approach. For example, the district conducts comprehensive negotiations with employees, conducts extensive training for staff, and is implementing a district-wide wellness program. With the changes to the state's collective bargaining law, the district will be limited in future years to negotiations on salary only, and the full impact of the changes to Chapter 20 have not been identified.

Cost of Goods and Services

The district is focused on finding ways to do more with less and directing funds toward costs that impact students. The district has pursued multiple ways to address rising costs of goods and services including paper reduction strategies, system integration, data analysis, and energy savings.

MAINTAINING THE FINANCIAL HEALTH OF THE DISTRICT

The district is facing significant financial issues that must be addressed to maintain the long-term financial health of the district, while continuing to take steps to improve student outcomes. One of the priorities of the school district is to maintain a vital, fiscally sound organization so that students continue receive education in a robust, supportive environment that is conducive to teaching and learning. The district strives to make student-centered decisions in all areas of operation.

Maintaining the financial health of the district is accomplished through a variety of factors including: (1) Maintaining a spending authority ratio within the recommended guidelines of 10-20%. (2) Maintaining a solvency ratio within the recommended guidelines of 5-17%. (3) Following GFOA recommendations of 60 days of cash reserves on hand. (4) Managing the district's investment

portfolio and debt. (5) Conducting trend/forecast analysis including the various impacts tax rates can have on the district.

To maintain long-term financial health, current expenditures should not exceed current revenues. The district must avoid dipping into “savings” to manage the year-to-year budget. Consequently, the district must make strategic decisions to align expenditures with revenues in the most effective and efficient way possible. There are two, associated dynamics spurring these efforts: the district’s Spending Authority and the amount of Supplemental State Aid (i.e., Allowable Growth) received from the state.

Spending Authority

The state controls the maximum amount each district can spend each year through the spending authority function. Under the spending authority control, **it is illegal for a school district to exceed its maximum authorized budget.** It is important to understand that the limit on spending is the amount of spending authority a district has, not the amount of cash or fund balance a district has. The district’s total spending authority includes the current-year authorized budget (which consists of the district’s combined cost and miscellaneous income) *plus* the unspent authorized budget from the prior year (i.e., the amount of money that a district was authorized to spend in a fiscal year but did not, similar to “savings”).

The unspent spending authority ratio is a measure of the district’s unbudgeted authorized spending capacity (not cash reserves) and is defined as the district’s unspent spending authority divided by the district’s maximum budget authority. The IASB recommends this ratio be in the target range of 10-20%. The Board adopted guidelines in FY 2012 setting the target for the district’s unspent spending authority ratio at 10%; in 2015 the Board raised this target to 15%. The unspent spending authority balance ratio for FY 2016 (unaudited) decreased to 9.5% and is estimated to be 6.5% for FY 2017. Based on a 1.10% growth in Supplemental State Aid (i.e., Allowable Growth), it is projected the unspent spending authority for FY 2018 will continue to decline to 3.6%.

Spending authority is directly tied to student enrollment, and there are only three general means by which a district’s spending authority can increase: (1) increased State Supplemental Aid (i.e., Allowable Growth), (2) increased enrollment, or (3) increased miscellaneous income. The district does not anticipate significant growth in any of those three areas. (Note: for budget planning purposes, the district views consistent enrollment increases of less than 1% as insignificant.) In situations where spending authority is not growing, if no adjustments are made to expenses, the unspent budget is tapped into to cover expenses. The significant predicament this creates is the decrease in the district’s maximum authorized budget, as it is illegal for a school district to exceed its maximum authorized budget. If the school districts in Iowa continue to receive 1% Supplemental State Aid (i.e., Allowable Growth), the district will have a 0% unspent spending authority ratio in FY 2019, if significant reductions are not made to expenditures.

Supplemental State Aid

The General Fund is the largest fund in the district and accounts for 81.61% of *all* revenues received by the district. The sources General Fund of revenue are: state funds, local funds (including property tax), federal funds, and intermediary sources. Collectively, 92.1% of General Revenue funds come from state or local sources (61.4% and 30.7%, respectively). The vast majority of those dollars, are allocated by the State Foundation Formula, which is driven by Supplemental State Aid (i.e., Allowable Growth). Supplemental State Aid (i.e., Allowable Growth) is the annual percent of growth that is calculated into the foundation formula.

Supplemental State Aid (i.e., Allowable Growth) has been abysmal over the past decade. Given the political climate in the state, the real fear is that 0-2% Supplemental State Aid (i.e., Allowable Growth) is the “new normal” school district are facing, and the years of regular 4% increases to Supplemental State Aid (i.e., Allowable Growth) are a thing of the past. From 1973-1994, Supplemental State Aid (i.e., Allowable Growth) was set by formula. In those years, the rate of annual growth averaged more than six percent. In 1994, a change was enacted whereby Supplemental State Aid (i.e., Allowable Growth) was set by the Iowa Legislature. From 1995 to 2010, annual growth averaged more than three percent. Since 2011, annual growth has averaged less than one percent. Supplemental State Aid (i.e., Allowable Growth) is vital as costs paid for with funding from the General Fund — such as health care, other compensation components, fuel costs, and cost of goods and services — continue to rise. School districts have also experienced an increase in categorical funding from the state (such as TLC funding) that can *only* be spent on certain programs, not for general education purposes.

In recent years, the amount of Supplemental State Aid (i.e., Allowable Growth) allocated by the state has not covered the compensation settlements with employee groups. This has caused the district to use unspent spending dollars to cover the costs of operations.

Solvency Ratio

The district’s solvency ratio is a moment-in-time (June 30) measurement of the district’s General Fund financial health. The solvency ratio is measure of the district’s fund equity position and is defined as the unreserved, undesignated fund balance (commonly referred to as the cash reserves) divided by the district’s total General Fund revenues, less AEA flow-through. The Iowa Association of School Boards (IASB) considers a solvency ratio of 5-10% within “Target” or “Good” and therefore “can handle the unexpected.” GFOA guidelines are 10-17%. During the 2012-13 school year, the School Board approved a minimum target of 15.0% for the district’s solvency ratio. Board guidelines state that the solvency ratio should not go below 3%, without prior knowledge of the Board. The solvency ratio for the district decreased at year end 2016 to 13.0%, down from 13.2% in the prior year. Solvency is projected to raise in FY 2017 and FY 2018 to 15.5% and 15.4%, respectively. The district has money; the district does not have the authority (spending authority) to spend it, or it is restricted (e.g., categorical) and cannot be spend on general expenses.

GENERAL FUND FISCAL OUTLOOK THROUGH FY 2022

The forecast makes the following assumptions for revenues:

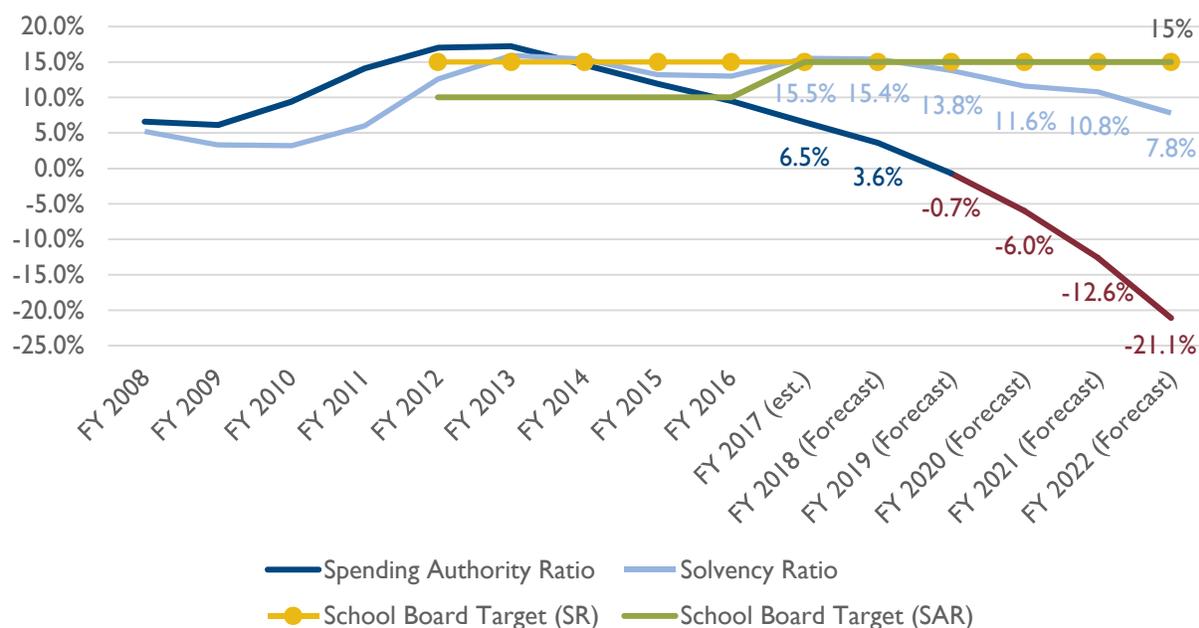
- (1) Enrollment increases by approximately 100 students per year.
- (2) The percent of growth for Supplemental State Aid (i.e., Allowable Growth) is projected at a worst-case, but likely, scenario of 1.00% for FY 2019-2022.
- (3) Standard federal programs will remain the same.

The forecast also makes the following assumptions for expenditures:

- (A) Historical increases for compensation (state average) will continue: 2.25% salary and 6.00% health insurance.
- (B) Staffing based on November 2015 levels, with 52 FTE positions eliminated in FY 2017 and 12.5 FTE positions eliminated in FY 2018.
- (C) Modest price increases for goods and services (inflation).
- (D) Self-Insurance funding for health insurance ends after FY 2019.

The district is forecasting and budgeting very conservatively. However, the forecasting model indicates that if the district continually receives 1% unrestricted Supplemental State Aid (i.e., Allowable Growth), and if changes are not made, by 2019, expenses would exceed revenues by more than \$5 million (and rising) each year, and the district will exceed authorized Spending Authority.

SPENDING AUTHORITY & SOLVENCY RATIOS FORECAST @ 1% SSA GROWTH



Consequently, the district will spend the next three months evaluating all cost-saving strategies and the following nine months identifying and implementing strategies deemed appropriate. The district

is modeling out a number of cost-saving strategies for evaluation. The district is also evaluating budget-neutral and cost-saving efficiencies across the district. Efficiencies can be gained in areas such as business processes, and the district is implementing a continuous improvement environment using Lean methodologies across multiple areas of the organization. Education, by nature, is reliant on individuals to perform functions. However, it is the charge of the district to identify areas in which efficiencies can be gained, particularly in the area of staffing and personnel. Personnel costs are the largest single expense the district incurs; total compensation represents approximately 83 cents of every dollar within the General Fund. Thus, the district must proactively, and continuously, evaluate job responsibilities throughout the organization to ensure the district's largest expense is being utilized in the most effective way possible. For example, the district utilizes a staffing formula for classroom positions to facilitate the process of identifying year-to-year changes needed to address annual changes in enrollment. The district must implement this same philosophy to all areas of staffing. The district must foster an environment in which staffing does not fall victim to the mentality of: "It has always been done this way, so we will continue to do it this way." Therefore, the district is also evaluating job responsibilities to ensure the district is making purposeful staffing decisions. In addition, all positions that become open through natural attrition are being evaluated before filling. The district is also investing in a new professional development program to improve the efficiency and effectiveness of the of district's largest investments: the teaching force. Finally, the district is closely monitoring the Iowa Revenue Estimating Conference, mandates from the Governor, Legislative actions, and federal programs for fiscal impacts.

DES MOINES PUBLIC SCHOOLS
FISCAL YEARS 2014 - 2022
GENERAL FUND FORECAST

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Re-estimated	Budget	Projected	Projected	Projected	Projected
					<i>Assume 1.1% Supplemental State Aid</i>	<i>Assume 1% Supplemental State Aid</i>			
Revenues									
Property Taxes	103,598,448	98,912,899	106,138,703	110,896,661	112,498,540	113,624,000	114,760,000	115,908,000	117,067,000
State Foundation Aid	212,978,066	222,000,961	224,301,665	230,299,480	235,463,896	237,407,000	240,387,000	243,402,000	246,454,000
AEA Flow Through	13,086,762	13,829,063	13,974,996	14,162,548	14,318,336	14,462,000	14,607,000	14,753,000	14,901,000
Teacher Leadership	-	-	10,129,613	10,417,080	10,660,197	10,757,000	10,854,000	10,952,000	11,051,000
Other State Sources	3,066,059	6,020,206	8,344,544	8,361,132	7,825,636	7,757,000	7,786,000	7,815,000	7,844,000
Federal Sources	29,992,827	33,090,152	31,271,845	34,427,902	33,654,952	34,077,216	34,508,216	34,465,216	34,425,216
Other Local Sources	20,766,660	21,943,956	24,275,478	22,099,450	21,489,000	21,705,000	21,922,000	23,014,000	23,835,000
Intermediate & Other Sources	708,970	887,536	899,757	696,113	696,452	703,000	710,000	717,000	724,000
Total Revenues	384,197,792	396,684,772	419,336,601	431,360,366	436,607,009	440,492,216	445,534,216	451,026,216	456,301,216
Expenditures									
Instruction	250,737,832	260,332,804	261,683,221	272,888,849	279,426,000	286,762,000	291,866,000	297,230,000	302,862,000
Student Support Services	21,330,587	22,474,496	22,889,527	23,347,318	23,814,000	24,290,000	24,776,000	25,272,000	25,777,000
Instructional Staff Support	13,493,103	14,958,745	23,292,405	23,758,253	24,233,000	24,718,000	25,212,000	25,716,000	26,230,000
General Administration	5,608,501	6,664,999	7,766,227	7,921,552	8,080,000	8,242,000	8,407,000	8,575,000	8,747,000
School Administration	19,109,637	21,142,500	22,539,725	22,990,520	23,450,000	23,919,000	24,397,000	24,885,000	25,383,000
Business & Central Administration	12,097,062	15,629,072	16,397,437	16,725,386	17,060,000	17,401,000	17,749,000	18,104,000	18,466,000
Plant Operation & Maintenance	34,985,860	33,343,029	32,434,698	33,083,392	33,745,000	34,420,000	35,108,000	35,810,000	36,526,000
Student Transportation	10,058,262	9,712,461	10,179,978	10,383,578	10,591,000	10,803,000	11,019,000	11,239,000	11,464,000
Total Support Services	116,683,012	123,925,302	135,499,997	138,209,999	140,973,000	143,793,000	146,668,000	149,601,000	152,593,000
Non-Instructional Expenditures	619,413	819,105	1,364,524	1,378,169	1,392,000	1,406,000	1,420,000	1,434,000	1,448,000
AEA Support	13,086,762	13,829,063	13,974,996	14,162,548	14,318,336	14,462,000	14,607,000	14,753,000	14,901,000
Transfers Out	677,879	-	-	-	-	-	-	-	-
Total Expenditures & Other Uses	381,804,898	398,906,274	412,522,738	426,639,565	436,109,336	446,423,000	454,561,000	463,018,000	471,804,000
Excess Revenues over Expenditures:	2,392,894	(2,221,502)	6,813,863	4,720,801	497,673	(5,930,784)	(9,026,784)	(11,991,784)	(15,502,784)

Solvency Ratio	15.4%	13.2%	13.0%	15.5%	15.4%	13.8%	11.6%	10.8%	7.8%
Unspent Spending Authority Ratio	14.6%	11.9%	9.5%	6.5%	3.6%	-0.7%	-6.0%	-12.6%	-21.1%

CAPITAL PROJECTS

CAPITAL EXPENDITURES

Capital expenditures are funds used by a company to acquire or upgrade physical assets such as property, buildings, or equipment. This type of outlay is made by school districts to maintain or increase the scope of operations. Capital expenditures can include everything from constructing a student drop-off to a building brand new school.

Sources of Capital Funds		
DMPS Fund	Fund-type	Examples of Capital Expenditures
SWP	Major	Construction, renovation
PPEL	Non-major	Routine maintenance of buildings; bus purchases
Smouse Expendable Trust	Non-major	Renovation and design for Smouse Opportunity School
PERL	Non-major	Purchase of playground equipment

Recurring vs. Nonrecurring Expenses

The district has both recurring and nonrecurring capital expenditures. The manner in which the district determines whether an expenditure is recurring or nonrecurring is dependent upon the nature of the project/item. Below is a general outline of how the district determines whether an expenditure is recurring or nonrecurring:

1. An expenditure that benefits the district for several accounting years is regarded as nonrecurring; an expenditure that benefits the district for only one accounting year is considered recurring.
2. An expenditure that is not incurred repeatedly and regularly is a nonrecurring expenditure, while an expenditure which is incurred routinely is a recurring expenditure. Example: a school bus is not bought routinely (nonrecurring), but oil required to drive it is bought at regular intervals (recurring).
3. An expenditure incurred to improve the district or to increase its cost effectiveness is a nonrecurring expenditure. In contrast, an expenditure incurred to sustain routine operations is considered recurring.
4. An expenditure incurred after buying a second-hand asset to bring it into proper working order is a nonrecurring expenditure.
5. An expenditure incurred on the purchase and installation of a new asset is regarded as a nonrecurring expenditure.
6. An expenditure incurred to extend or make an addition to an existing asset is considered nonrecurring.

The most significant nonrecurring capital expenditures are funded through the Statewide Penny (SWP) fund. Capital expenditures are also funded through PPEL, PERL, and the Smouse Expendable Trust. Capital projects involve major expenditures for land acquisition, construction of new schools, or additions and renovations to existing facilities.

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
CAPITAL EXPENDITURES**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Re-estimated	FY 2018 Budget
SWP Total Expenditures					
Facilities Acquisition and Construction					
General Administration	\$ 411,816	\$ 443,919	\$ 458,053	\$ 490,000	\$ 500,000
Design Costs	1,393,994	1,556,382	1,166,699	1,300,000	1,500,000
Engineering/Inspections	62,478	84,826	95,899	85,000	100,000
Building Demolition	-	-	-	-	-
Construction Costs	32,604,405	33,806,030	29,304,492	31,286,770	30,715,000
Technology Equipment	357,788	2,081,465	6,793,136	500,000	500,000
Furniture	812,733	601,695	588,364	600,000	600,000
Computers	108,684	21,600	669	20,000	20,000
Buildings	160,000	-	3,055,807	93,230	-
Abatement	755,631	547,928	539,513	500,000	500,000
Miscellaneous	17,362	12,174	10,055	15,000	15,000
Other Financing Uses	820,947	-	-	-	-
Transfers Out	12,631,366	18,626,480	18,498,820	23,880,972	18,249,571
Total SWP Capital Expenditures	50,137,205	57,782,499	60,511,507	58,770,972	52,699,571
PEEL Capital Expenditures					
Instruction					
Music Instruments	100,000	100,000	90,198	100,000	100,000
Plant Operation & Maintenance / Technology					
Technology	482,041	500,179	259,436	691,152	500,000
Energy Conservation Strategies	317,020	668,283	1,212,889	600,000	250,000
Facilities and Custodial Equipment Replacement	155,900	148,414	188,834	200,000	200,000
Vehicles	243,876	167,276	175,587	175,000	175,000
Painting	339,361	467,736	369,571	510,000	400,000
Property Leases	-	-	2,175	2,175	2,175
Security Upgrades	345,619	514,553	939,632	425,000	300,000
Fencing Replacement	25,242	3,454	9,079	75,000	75,000
Flooring Replacement	175,874	383,591	179,122	330,000	275,000
Student Transportation Equipment	768,934	783,526	791,509	798,403	800,000
Other Financing Uses	973	-	-	-	-
Facilities Acquisition and Construction					
Roofing	739,399	659,430	749,390	900,000	1,000,000
Masonry	1,077,568	557,602	940,989	1,300,000	1,000,000
Asphalt (Playground) and Concrete Replacement/Repairs	523,632	637,013	187,777	500,000	430,000
Emergency Repairs	16,603	257,229	61,200	150,000	300,000
Educational Needs	275,495	206,863	232,113	350,000	300,000
HVAC Repairs/Upgrades	114,540	97,569	552,066	392,000	300,000
Asbestos Abatement	86,770	247,349	11,924	200,000	200,000
Contingencies	2,004,097	1,949,240	646,314	1,206,848	1,347,825
Total PEEL Capital Expenditures	7,792,944	8,349,305	7,599,804	8,905,578	7,955,000
Expendable Trust - Smouse Fund Capital Expenditures					
Construction Services	41,845	768,746	731,254	-	-
Equipment	13,244	-	-	-	-
Total Expendable Trust Capital Expenditures	55,089	768,746	731,254	-	-
PERL Capital Expenditures					
Construction Services	231,710	26,119	187,731	157,679	373,750
Equipment	20,246	85,482	12,245	48,296	201,250
Total PERL Capital Expenditures	251,956	111,601	199,976	205,975	575,000
Total Capital Expenditures	\$ 58,237,194	\$ 67,012,152	\$ 69,042,540	\$ 67,882,525	\$ 61,229,571

CAPITAL IMPROVEMENTS

Thanks to community support, Des Moines Public Schools has made more than \$500 million in improvements to district facilities since the turn of the 21st century, from the renovation of historic structures to the construction of brand new facilities. There has been a concentrated effort to improve and replace existing building equipment, improve energy efficiency, and provide a safe, comfortable environment for students.

Statewide Penny (SWP)

Comprehensive improvements have been made possible primarily through two initiatives: **Schools First**, a local option sales tax (LOST) approved by Polk County voters in 1999, and **Students First**, a statewide sales tax (i.e., the Statewide Penny, SWP) created by the General Assembly in 2008 through the grouping of the local option sales taxes. By 2008, voters in all 99 Iowa counties had approved a local option sales tax to support school infrastructure improvements. The Statewide Penny earmarked a dedicated source of revenue to support improvements to public schools for 20 years.

The original Schools First local option sales tax resulted in both new construction and significant, long-overdue improvements to existing school facilities. Schools First renovations yielded positive changes for students, teachers, parents, and neighborhoods across the entire community. In many projects, renovation budgets were augmented with grants (both state and federal), incentives from local utility companies for the use of energy efficient construction systems and materials, revenue from Physical Plant and Equipment Levy (PPEL), and revenue from fund raising activities by individual schools. Under Schools First, 32 buildings were renovated and three new schools were built. The final LOST-funded projects were completed and paid out in FY 2013.

In September 2009, Des Moines voters approved the district's Revenue Purpose Statement for the use of statewide sales tax funds (i.e., Statewide Penny, SWP) for school infrastructure through 2029. The district began receiving Statewide Penny funds to implement the Students First initiative for school renovations in FY 2011. As in prior years, in FY 2016, DMPS received the maximum Statewide Average Revenues Per Student, which is calculated based on the projected statewide sales tax receipts, divided by the statewide enrollment. As the vast majority of the district is in Polk County (a retail-heavy county), it is projected that the district will continue to receive the maximum Statewide Average Revenues Per Student. Statewide Penny funding has also been augmented with grants (both state and federal), incentives from local utility companies for the use of energy efficient construction systems and materials, PPEL funds, and fund raising activities by individual schools.

Five Year Plan: Part I (FY 2010 – FY 2015)

The Superintendent's Facility Advisory Committee recommended DMPS implement a five-year plan with a ten-year vision, representing a back-to-basics approach to facilities improvement, for the first five years of the Students First program. Priorities for SWP expenditures that were established by the Superintendent's Facilities Advisory Committee and approved in the district's Revenue Purpose Statement include:

- Improving safety and security (*e.g., student drop-offs / pick-ups; security equipment*).
- Replacing obsolete, inefficient, or worn-out equipment or systems (*e.g., heating and ventilation equipment; air conditioning*).
- Strategies to reduce costs (*e.g., improvements that reduce energy costs*).
- Upgrading technology infrastructure (*e.g., high speed internet wiring and equipment*).
- Making improvements to enhance research-based student achievement (*e.g., classroom technology*).
- Adjusting to educational program changes (*e.g., preschool expansion*).
- Improving buildings that did not receive major improvements during the Schools First program.

Note: Examples include, but are not limited to, the projects in italics

To develop the five year plan, individual projects were weighted using a priority list. The higher the priority, the higher the weighting. To help alleviate potential overcrowding, schools with large enrollment growth and classroom addition needs were placed on the list before other buildings. As part of the planning process, the Chief Operating Officer met with district administration to include an overall district vision in planning and also met with individual building administrators, who had already met with their staff, to develop a needs list for buildings targeted for renovation. Once this list was complete, a five year plan with a ten year vision was established.

This initial five year plan (FY 2010 - FY 2015) was broken into three phases; all projects from Phase 1 and Phase 2 have been completed. Common projects completed in Phases 1 and 2 of Students First include additions, asbestos abatement, data and communications upgrades, new exterior doors and windows, mechanical/electrical upgrades, security additions, and improved student drop-offs. The chart on the following page outlines the common projects completed. In addition to the common projects outlined in the chart, the following Phase 1 and 2 projects were completed:

- **Edmunds ES** – New elementary school to replace the original Edmunds building.
- **Brody MS** – Kitchen and restroom improvements; new elevator.
- **McCombs MS** – Bleacher replacement.
- **Merrill MS** – Restroom upgrades.
- **Hoover HS** – Addition for new media center; administrative office improvements; kitchen/cafeteria improvements.
- **Roosevelt HS** – Fine Arts addition: band, vocal, and practice rooms; offices and storage.
- **Central Campus** – Skywalk connection to Central Academy, main entry renovation, first floor renovations (Downtown School), second floor renovations (culinary classrooms, kitchen/cafeteria, and multipurpose room), fire sprinkler, and Downtown School playground.

Statewide Penny – Completed Common Projects (Phases I & 2)									
Building*	Addition	Asbestos abatement	Data and communications	Exterior doors	Exterior windows	Mechanical/electrical	Security	Student drop-off	Parking
Mitchell EC								✓	
Woodlawn EC		✓	✓	✓	✓	✓	✓		✓
Carver ES							✓		
Cattell ES								✓	
Cowles ES		✓	✓	✓	✓	✓	✓	✓	
Findley ES	✓	✓	✓	✓	✓	✓	✓	✓	
Howe ES		✓	✓	✓	✓	✓	✓	✓	
Jefferson ES	✓	✓	✓	✓	✓	✓	✓	✓	
Lovejoy ES	✓	✓	✓	✓	✓	✓	✓	✓	
Madison ES		✓	✓	✓	✓	✓	✓	✓	
Mitchell ES		✓	✓	✓	✓	✓	✓		
Park ES		✓	✓	✓	✓	✓	✓		✓
Park ES 70's wing	✓	✓	✓	✓	✓	✓	✓		
Pleasant Hill ES	✓	✓	✓	✓	✓	✓	✓		
Studebaker ES	✓	✓	✓	✓	✓	✓	✓	✓	
Wright ES		✓	✓	✓	✓	✓	✓		
Brody MS	✓	✓	✓	✓	✓	✓	✓	✓	✓
Hanawalt ES							✓		
Harding MS		✓	✓	✓		✓	✓		
Hiatt MS	✓	✓	✓	✓		✓	✓		
Hoyt MS	✓	✓	✓	✓	✓	✓	✓		
McCombs MS	✓	✓	✓	✓	✓	✓	✓	✓	
Meredith MS		✓	✓	✓	✓	✓	✓		
Merrill MS		✓	✓	✓	✓	✓	✓		
Hoover HS	✓			✓			✓		
Lincoln RAILS HS		✓		✓	✓				
North HS	✓	✓	✓	✓	✓	✓	✓		✓
Central Campus		✓	✓		✓	✓	✓	✓	
Prospect Bldg		✓	✓	✓	✓	✓	✓		

*EC = Education Center, ES = Elementary School, MS = Middle School, HS = High School

In FY 2017, DMPS wrapped up Phase 3 of the Students First initiative. The final Phase 3 project began in June 2015, and the last two Phase 3 projects are were completed by October 2016. Phase 3 consisted of \$74 million in various projects. To minimize inflationary increases, the Board approved the sale of Revenue Bonds in FY 2014 for Phase 3 projects. The district sold \$8.8 million in bank-qualified bonds in December 2013 and \$70.7 million in non-bank qualified bonds in May 2014.

Statewide Penny – Phase 3 Projects				
Building	Notes	Initial Budget	Start of Design	Completion Date
Mitchell EC	Student drop off	164,685	February 2013	August 2013
Lincoln RAILS HS	Gym Bleacher replacement	165,000	January 2014	April 2014
Harding MS	Window replacement	1,026,000	April 2013	June 2014
Lincoln RAILS HS	HVAC upgrade, ADA compliance, Security Upgrades	8,057,500	June 2013	August 2014
North HS	Athletic Wing HVAC, ADA compliance, Auditorium Upgrade	1,677,500	October 2013	August 2014
Casady EC	New building	9,250,000	March 2013	September 2014
Merrill MS	Three classroom addition, Elevator, Security Upgrades	1,696,250	April 2013	October 2014
Central Campus	4th floor	8,030,000	October 2013	December 2014
District Wide	Security Upgrades	1,210,000	January 2014	January 2015
Hiatt MS	Window Replacement	856,440	August 2013	March 2015
District Wide Admin	HVAC Upgrades	1,100,000	July 2014	April 2015
McKee EC	HVAC upgrade, Security Upgrades, Parking	5,175,000	March 2014	August 2015
Moore ES	HVAC upgrade, Security Upgrades, Gym Addition	6,585,000	February 2014	August 2015
Perkins ES	Classroom additions	2,000,000	May 2014	August 2015
Riverwoods ES	Remove Mobile Units, Classroom addition, Secure Upgrades	1,699,750	March 2014	August 2015
Smouse ES*	HVAC upgrade, Security Upgrades	5,490,000	April 2014	August 2015
Central Campus	New facility for the Aviation Program	3,000,000	July 2014	August 2015
Central Campus	5th Floor	6,682,500	April 2014	January 2016
Van Meter HS	HVAC Upgrade, Classroom Walls, Security Upgrade, Addition	6,384,375	April 2014	August 2016
Moulton ES	HVAC	3,850,000	June 2015	October 2016
Total Phase 3 Projects		74,100,000		

**Included \$1.5 million in funding from the Smouse Trust Fund*

Five Year Plan: Part II (FY 2016 – FY 2020)

The Superintendent’s Facility Advisory Committee began meeting in 2013 to develop a new five year plan to cover FY 2016 - 2020. In this work, the committee reviewed the Students First program to date, maintenance and operations data, operational costs, the demographic study, school boundaries, and the district facility needs assessment (Board agenda item 14-039). The new five year plan maintains the priorities established by the Revenue Purpose Statement approved by voters in 2009. Under the new five year plan, schools will be revisited to provide “like spaces” at all buildings, and flexibility is included in the plan with contingencies to adjust to growth, matching contributions, etc. The plan presented to the Board outlines work that will be completed over the course of the next five years; however, all projects will come back to the Board individually for review and approval. An archive of reviewed and approved plans can be found [online](#). Under the new five year plan, approximately \$30 million will be spent each year. Over the course of the five years, more than 60 facilities will be impacted by the new five year plan.

SWP, Part II – New Projected Five Year Plan						
Building	Notes	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Elementary Schools						
Brubaker	Security	✓				
	Exterior School Sign	✓				
	Additional Parking					✓
Capitol View	Security			✓		
	Exterior school sign			✓		
Carver	Security		✓			
	Additional Entrance	✓				
Cattell	Security	✓				
	Site improvements		✓			
	Exterior school sign	✓				
	HVAC upgrades	✓				
	Additional classrooms		✓			
	Kitchen remodel			✓		
Cowles	Multipurpose room addition			✓		
	Elevator			✓		
	Exterior school sign			✓		
	Security	✓				
Downtown	Security	✓				
Findley	Café addition	✓				
	Additional parking	✓				

Continued on next page

Continued from previous page

Building	Notes	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Garton	Playground Surfacing			✓		
Greenwood	Exterior school sign		✓			
	Security	✓				
Hanawalt	Walk-in cooler installation				✓	
	Exterior school sign	✓				
	Security			✓		
	Café acoustics	✓				
Hillis	Student drop-off			✓		
	Exterior school sign	✓				
Howe	Exterior school sign				✓	
	Gym addition					
	Elevator	✓				
	Security	✓				
	Restroom upgrades			✓		
	Exterior school sign			✓		
Hubbell	Renovation of pedestrian bridge				✓	
	Exterior school sign		✓			
	HVAC upgrade - boiler replacement		✓			
Jackson	Security			✓		
	Exterior school sign		✓			
Jefferson	Gym addition			✓		
	Multipurpose room addition					✓
	Exterior school sign			✓		
King	Student drop-off					✓
	Exterior school sign	✓				
Lovejoy	Kitchen equipment				✓	
	Gym/kitchen addition				✓	
Madison	Exterior school sign		✓			
	Exterior school sign			✓		
	Move office to front entrance	✓				
	Restroom fixture upgrades				✓	
	Walk-in cooler installation		✓			

Continued on next page

Continued from previous page

Building	Notes	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
McKinley	Exterior school sign	✓				
	Playground surfacing				✓	
	Gym acoustics		✓			
	HVAC upgrade	✓				
Monroe	Exterior school sign	✓				
	Auditorium upgrade					✓
	Security	✓				
Morris	Site improvements				✓	
	Exterior school sign	✓				
	Security	✓				
	Walk-in cooler installation				✓	
Moulton	Site improvements				✓	
	Exterior school sign	✓				
	Security	✓				
	Student drop-off	✓				
	Walk-in cooler installation					✓
Oak Park	Exterior school sign	✓				
	Security	✓				
	Gym acoustics		✓			
	Student drop-off					✓
Park Ave	Elevator		✓			
	Exterior school sign		✓			
	Student drop-off / pedestrian bridge		✓			
	Auditorium seating					✓
	Flooring renovation				✓	
	Restroom upgrades					✓
Phillips	Exterior school sign	✓				
	Hallway and office lighting upgrade	✓				
	Terrazzo refresh	✓				
	Classroom addition		✓			
Pleasant Hill	Exterior school sign					✓
	Café addition					✓
	Gym acoustics					✓

Continued on next page

Continued from previous page

Building	Notes	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
River Woods	Walk-in cooler installation					✓
Samuelson	Exterior school sign		✓			
South Union	Exterior school sign	✓				
	Security	✓				
Stowe	Additional parking					✓
	Retaining wall			✓		
	Exterior school sign	✓				
Studebaker	Cafe addition				✓	
	Exterior school sign		✓			
Walnut Street	Renovate 5th floor	✓				
	Renovate 6th floor					✓
Willard	Exterior school sign	✓				
	Acoustics in gym		✓			
	Acoustics in library & computer room		✓			
	Security	✓				
Windsor	Exterior school sign	✓				
	Acoustics in gym					✓
	Security	✓				
	Renovation of pedestrian bridge				✓	
Wright Hill	Cafe addition/kitchen		✓			
	Security		✓			
	Exterior school sign		✓			
Middle Schools						
Brody	Exterior school sign	✓				
	Security	✓				
	Auditorium renovation			✓		
	Family Consumer Sciences upgrade				✓	
	Science upgrades				✓	
	Interactive projectors	✓				

Continued on next page

Continued from previous page

Building	Notes	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Callanan	Exterior school sign		✓			
	Security		✓			
	Lighting upgrade in halls	✓				
	Family Consumer Sciences upgrade			✓		
	Science upgrades			✓		
	Interactive projectors	✓				
	Auditorium renovation - Seats and systems, ADA					✓
	Gym floor refinish	✓				
	Lower level hallway acoustics	✓				
	Storm sewer installation				✓	
	HVAC upgrade of '90s addition	✓				
	Upgrading exterior lighting (LED)	✓				
Goodrell	Exterior school sign		✓			
	Interactive projectors	✓				
	Security		✓			
	Auditorium renovation			✓		
	Upgrading exterior lighting (LED)	✓				
Harding	Exterior school sign	✓				
	Interactive projectors	✓				
	Auditorium upgrades			✓		
	Exterior lighting upgrade	✓				
	Security	✓				
	Family Consumer Sciences upgrade					✓
	Science upgrades					✓
Hiatt	Exterior school sign		✓			
	Family Consumer Sciences upgrade				✓	
	Science upgrades				✓	
	Interactive projectors	✓				
	Auditorium ADA upgrades			✓		

Continued on next page

Continued from previous page

Building	Notes	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Hoyt	Exterior school sign	✓				
	Cafe panel wall					✓
	Expand Nurse office		✓			
	Family Consumer Sciences upgrade				✓	
	Science upgrades				✓	
	Interactive projectors	✓				
	Upgrading exterior lighting (LED)	✓				
McCombs	Exterior school sign		✓			
	Security			✓		
	Cafeteria expansion			✓		
	Kitchen boiler replacement				✓	
	Family Consumer Sciences upgrade				✓	
	Science upgrades				✓	
	Interactive projectors	✓				
Upgrading exterior lighting (LED)	✓					
Meredith	Exterior school sign	✓				
	Storm sewer extension to include intakes on south side				✓	
	Security			✓		
	Interactive projectors	✓				
	Family Consumer Sciences upgrade					✓
	Science upgrades					✓
	Upgrading exterior lighting (LED)	✓				
Merrill	Exterior school sign	✓				
	Auditorium renovation - Seats and systems					✓
	Student drop-off on Grand				✓	
	Music room acoustics					✓
	Interactive projectors	✓				
	Family Consumer Sciences upgrade				✓	
	Science upgrades				✓	
Upgrading exterior lighting (LED)	✓					

Continued on next page

Continued from previous page

Building	Notes	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Weeks	Exterior school sign		✓			
	Security		✓			
	Auditorium renovation - Seats and systems, ADA					✓
	Interactive projectors	✓				
	Upgrade science rooms				✓	
	Upgrade facility consumer science rooms				✓	
	Redesign old wood shop to appropriate classrooms	✓				
	Upgrading exterior lighting (LED)	✓				
	Expand student drop-off on Park	✓				
High Schools						
East	Gym flooring replacement					✓
	Security		✓			
	Interactive projectors	✓				
	Window replacement in courtyards and Industrial Arts areas		✓			
	Wrestling facility/multipurpose building		✓			
	Family Consumer Science upgrades			✓		
	HVAC upgrades	✓				
	Industrial Technology upgrades			✓		
	Pool upgrades				✓	
	Upgrading exterior lighting (LED)	✓				
	Upgrade auditorium					✓

Continued on next page

Continued from previous page

Building	Notes	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Hoover	Auditorium upgrade		✓			
	Vocal, band, orch classroom upgrades			✓		
	Exterior school sign	✓				
	Student pickup lane			✓		
	Security		✓			
	Pool upgrades			✓		
	Family Consumer Sciences upgrade					✓
	Science upgrades					✓
	Art room upgrades				✓	
	Interactive projectors	✓				
	Upgrading exterior lighting (LED)	✓				
Lincoln	Parking lot replacement					✓
	Auditorium upgrade	✓				
	Security		✓			
	Pool upgrades			✓		
	HVAC upgrade	✓				
	Interactive projectors	✓				
	Replace dishwashing machine				✓	
Lincoln RAILS	Auditorium upgrade					✓
	Science room upgrades				✓	
	Family Consumer Science upgrades					✓
	Upgrading exterior lighting (LED)	✓				
North	Pool upgrades				✓	
	Science room upgrades				✓	
	Family Consumer Science upgrades				✓	
	Interactive projectors	✓				
	Gym moving door replacement			✓		
	Auditorium balcony seating replacement			✓		
	Upgrade exterior lighting (LED)	✓				

Continued on next page

Continued from previous page

Building	Notes	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Roosevelt	Auditorium upgrade	✓				
	Security	✓				
	Pool upgrades				✓	
	Science room upgrades					✓
	Family Consumer Science upgrades					✓
	Gym Floor replacement				✓	
	Interactive projectors	✓				
Special Education and District-Wide Programs						
Central Campus	Renovate lowest level		✓			
	Interactive projectors	✓				
	Security				✓	
	Gym HVAC upgrade	✓				
	Upgrading exterior lighting (LED)	✓				
Central Academy	Window replacement north building	✓				
	Interactive projectors		✓			
	Parking garage renovation		✓			
	HVAC upgrade		✓			
	Upgrading exterior lighting (LED)	✓				
Central Ag Lab	Replace mobile classrooms			✓		
Smouse ES	Pool upgrade					✓
	Upgrading exterior lighting (LED)					✓
Van Meter HS	Upgrading exterior lighting (LED)	✓				
	Waterproofing (major)		✓			
	Pool upgrade				✓	
Auxiliary						
Mann	HVAC, Elevator, Window Replacement, Remove Mobile Units	✓				
	Move SPED program from Prospect to Mann	✓				
McKee EC	Exterior school sign		✓			
	Upgrading exterior lighting (LED)	✓				
Mitchell EC	Exterior school sign		✓			
	Security		✓			

Continued on next page

Continued from previous page

Building	Notes	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Woodlawn EC	Exterior school sign			✓		
	Security		✓			
CNC	HVAC upgrade	✓				
Operations	HVAC upgrade	✓				
	Trench drains in warehouse			✓		
Prospect	Upgrading exterior lighting (LED)	✓				
	Upgrade fuel storage				✓	
Walker Street	Remove mobiles	✓				
	Security	✓				
	HVAC upgrade		✓			
	Upgrading exterior lighting (LED)	✓				
Welcome Center	Upgrading exterior lighting (LED)		✓			



In FY 2017, DMPS completed Phase 4 (also known as Year 1 of the New Five Year Plan) of the Students First initiative. The final Phase 4 project began in June 2015, and the last Phase 4 project will be completed August 2017. Phase 4 consisted of \$26.2 million in various projects.

Statewide Penny - Phase 4 Projects (also known as Year 1 of the New 5 Year Plan)				
Building	Notes	Initial Budget	Start of Design	Projected Completion
District Wide	Middle school Interactive Projectors	2,069,000	January 2015	May 2015
District Wide	Lighting upgrades	630,000	January 2015	September 2015
District Wide	Flooring / acoustics upgrades	175,000	February 2015	September 2015
Central Academy	Windows	250,000	February 2015	November 2015
District Wide	Monument signs	765,000	February 2015	November 2015
District Wide	High school Interactive Projectors	2,089,800	March 2015	November 2015
Central Nutrition Center	HVAC Upgrades	750,000	January 2015	December 2015
Walnut Street	5th floor renovation	2,000,000	November 2014	December 2015
Brody MS	Entry addition	1,000,000	March 2015	August 2016
Callanan MS	HVAC Upgrades	750,000	April 2015	August 2016
Cattell ES	Security Upgrades, HVAC	800,000	March 2015	August 2016
Central Campus	Gym HVAC Upgrade	350,000	April 2015	August 2016
Cowles ES/MS	Security Upgrades	250,000	April 2015	August 2016
District Wide	Student drop offs, Parking	475,000	September 2015	August 2016
District Wide	Security Upgrades	625,000	March 2015	August 2016
Findley ES	New cafeteria / kitchen	1,750,000	March 2015	August 2016
Howe ES	Security Upgrades	500,000	April 2015	August 2016
Madison ES	Office relocation, Security Upgrades	300,000	June 2015	August 2016
Mann ES	Windows, HVAC, elevator	6,000,000	February 2015	August 2016
McKinley ES	HVAC Upgrades	1,000,000	April 2015	August 2016
Operations Center	HVAC Upgrades	150,000	February 2015	August 2016
East HS	HVAC Upgrades	300,000	March 2015	October 2016
Lincoln HS	HVAC Upgrades	1,500,000	April 2015	November 2016
District Wide	High school auditorium upgrades (Lincoln, Roosevelt)	1,375,000	April 2015	August 2016, LHS; RHS in progress
Greenwood ES	Security Upgrades	500,000	March 2015	August 2017
Current Total Phase 4 Bonds		26,203,800		

Physical, Plant, and Equipment Levy (PPEL)

PPEL funds are used for purposes such as energy improvements, payment of energy and QZAB notes, building repairs and improvements, musical instruments, ADA compliance, security upgrades, property acquisition, buses, abatement of hazardous materials, emergency repairs, telecommunications equipment, technology, and purchases of vehicles and other large equipment.

The district forecasts a repair and maintenance schedule by building a five-year (minimum) district-wide cycle for flooring, masonry, painting, paving, and roofing projects. Within the five-year PPEL plan, the district plans out a robust plan for years one – three; some project areas remain to be prioritized for years four and five. In addition to the forecasted paving needs by school, the district also allocates an additional \$100,000 per year for emergency paving repairs. Painting costs are budgeted for a total of \$400,000 per year for the entire district, rather than per school. There is not a set schedule for emergency, HVAC, asbestos abatement, contingency, and other projects; repairs and maintenance for these areas are completed as the need arises. The district allocates a specific amount to these categories each fiscal year; the amount takes into account previous expenses. Finally, \$800,000 is budgeted each year to buy new busses.

PPEL – Projected Five Year Plan						
Building	Category	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Elementary Schools						
Brubaker	Masonry				100,000	
	Painting					✓
Capitol View	Painting					✓
Carver	Painting	75,000				
Cattell	Masonry					75,000
Cowles	Painting				✓	
Findley	Masonry				50,000	
Garton	Painting		75,000			
Greenwood	Flooring				80,000	
	Roofing		200,000			
Hanawalt	Roofing			225,000		
Hillis	Masonry		25,000			
	Painting		✓			
Howe	Flooring	20,000				
	Roofing					250,000
Hubbell	Flooring				50,000	

Continued on next page

Continued from previous page

Building	Category	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Jackson	Masonry				50,000	
	Painting				✓	
	Roofing					150,000
Jefferson	Roofing			250,000		
King	Masonry	100,000				
	Painting		✓			
	Roofing			200,000		
Lovejoy	Flooring					30,000
	Masonry					150,000
Madison	Masonry	150,000				
	Painting			✓		
Moore	Roofing	300,000				
Morris	Masonry			100,000		
Moulton	Masonry		350,000			
Oak Park	Masonry	300,000				
	Roofing					250,000
Park Ave	Flooring		60,000	50,000		
Phillips	Masonry			200,000		
Pleasant Hill	Masonry					150,000
River Woods	Masonry			100,000		
	Painting					✓
Samuelson	Masonry				50,000	
	Painting			✓		
South Union	Masonry			100,000		
Studebaker	Masonry			100,000		
	Roofing	200,000				
Walnut Street	Paving					100,000
Willard	Flooring			50,000		
Windsor	Painting	75,000				
Wright	Masonry		50,000			
	Painting		✓			

Continued on next page

Continued from previous page

Building	Category	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Middle Schools						
Brody	Masonry					100,000
	Paving				50,000	
Callanan	Flooring		50,000			
	Roofing				400,000	
Goodrell	Masonry				200,000	
	Painting	100,000				
Hiatt	Flooring	30,000				
McCombs	Flooring					100,000
	Masonry		300,000			
	Paving			100,000		
	Roofing	200,000				
Meredith	Masonry					35,000
	Paving				150,000	
Merrill	Masonry	50,000			200,000	
Weeks	Masonry	150,000				
High Schools						
East	Flooring			60,000		
	Painting	50,000				
Hoover	Painting					✓
	Paving		100,000			100,000
Lincoln	Painting		✓			
	Paving	100,000				
Lincoln RAILS	Masonry				200,000	
North	Flooring	100,000				
	Painting					✓
	Paving		100,000			
Roosevelt	Flooring		90,000			
	Masonry					300,000
	Painting				✓	
	Paving			75,000		

Continued on next page

Continued from previous page

Building	Category	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Special Education and District-Wide Programs						
Central Academy	Masonry			100,000		
	Painting			✓		
Central Campus	Paving	50,000				
Smouse	Masonry	50,000				
Auxiliary						
McKee EC	Masonry	200,000				
Mitchell EC	Masonry		50,000			
	Painting				✓	
Woodlawn EC	Masonry				100,000	
	Painting				✓	
	Roofing			250,000		
CNC	Masonry					100,000
Dean	Masonry		100,000			
	Roofing		200,000			
Prospect	Masonry		50,000			
	Painting				✓	
Walnut Street	Painting	25,000				
Welcome Center	Painting			✓		
District-Wide Repairs	Paving	100,000	100,000	100,000	100,000	100,000
	Painting	400,000	400,000	400,000	400,000	400,000
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Total per Fiscal Year		2,900,000	2,375,000	2,360,000	2,430,000	2,390,000

Category Budget Per Year						
\$270,000 / year	Flooring	150,000	150,000	160,000	180,000	165,000
\$1 million / year	Masonry	1,000,000	875,000	850,000	900,000	875,000
\$400,000 / year	Painting	400,000	400,000	400,000	400,000	400,000
\$400,000 / year	Paving	250,000	300,000	275,000	300,000	300,000
\$600,000 / year	Roofing	700,000	650,000	675,000	650,000	650,000

Public Education and Recreation Levy (PERL)

The PERL fund accounts for transactions related to school playgrounds and recreational activities within the district, including Community Education programming. All capital expenditures from the PERL fund are for playgrounds. Typically, the district has approximately \$200,000 per year in PERL funds that are used on playground improvements.

PERL Projected 5 Year Playground Plan					
Building	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Brubaker					
Capitol View					
Carver					
Cattell	50,000				
Cowles		50,000			
Garton	90,000*				
Greenwood				75,000	
Hanawalt					
Howe			75,000		
Hubbell	50,000				
Jackson	70,000				
Jefferson			75,000		
Lovejoy				25,000	
McKinley		180,000*			
Monroe			50,000		
Morris				100,000	
Moulton K-8		150,000			
Oak Park	75,000				
Park Avenue					50,000
South Union					25,000
Studebaker					
Willard	100,000				
Windsor					75,000
Wright					50,000
McKee Educ. Ctr.	15,000				
Total per Fiscal Year	450,000	380,000	200,000	200,000	200,000

*Funded out of SWP

IMPACT OF CAPITAL INVESTMENTS

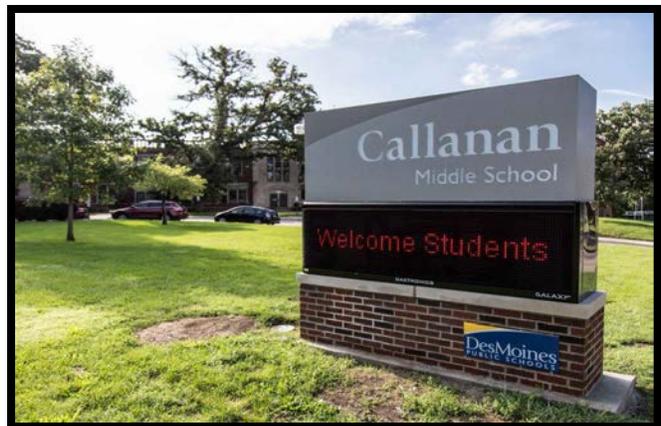
Ongoing expenses for existing and new mechanical and control systems are paid for out of the General or Special Revenue funds. For example, installation of a new elevator requires regular maintenance and inspection; the installation of grease interceptors necessitates quarterly pumping and cleaning; and CO2 sensors must be calibrated quarterly. Capital improvements have necessitated additional training for personnel, but there has not been an impact on FTE. While these improvements have resulted in recurring maintenance costs, they have also improved the health and safety of the school building environment.

Creating Centers for 21st Century Learning



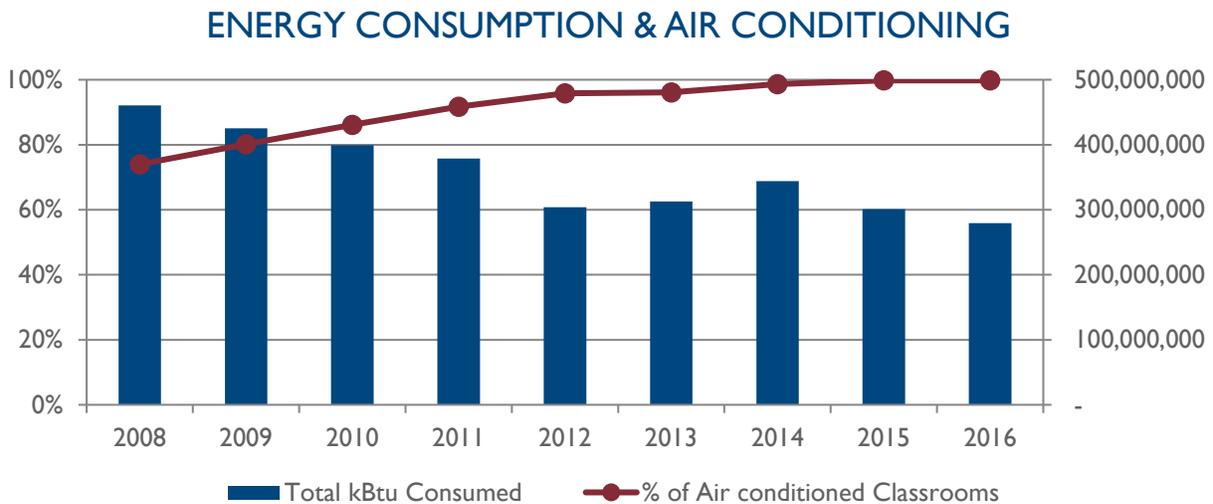
Renovations and capital investments are bringing improvements — large and small — to schools in every neighborhood in Des Moines. And that means improvements in the quality of education for students. From the construction of new schools to the renovation of historic structures to a wide array of facility upgrades, capital investments are helping ensure every school building in Des Moines is prepared for education in the 21st century.

The basics-first approach of the Students First program means all students have access to the essentials: new windows and doors, safer drop-off areas for students, updated lighting, improved technology capabilities, air conditioning, and upgraded mechanical and electrical systems. Highlights of the impact capital investments — from decreased energy use to increased security measures — have had in the district are included on the following pages.



Air Conditioning Increased

In Iowa, the lack of air conditioning can create dangerous conditions due to extreme heat situations. Early dismissal of classes due to heat will soon be a thing of the past as district nears its goal of 100% air-conditioned classrooms. These mechanical and electrical upgrades not only provide for more comfortable and efficient classrooms, but the increased and improved ventilation also provides for healthier spaces in which students learn. While the number of air conditioned classrooms has increased by 35%, the district's energy consumption has decreased by 39% since 2008. The following graph shows the increased percentage of air conditioned classrooms in Des Moines compared to the decrease in energy usage.



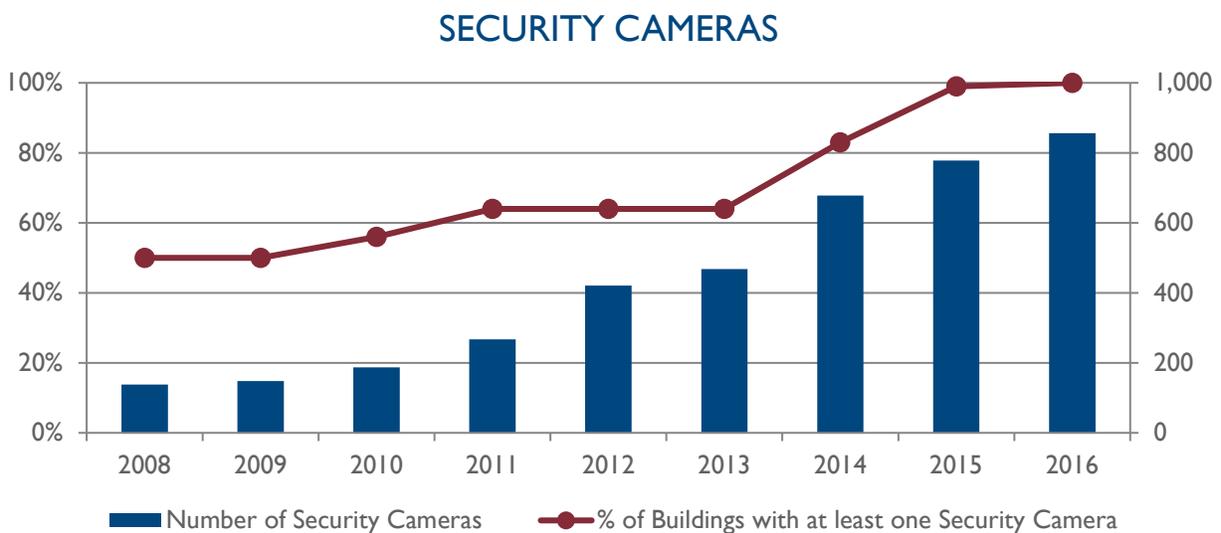
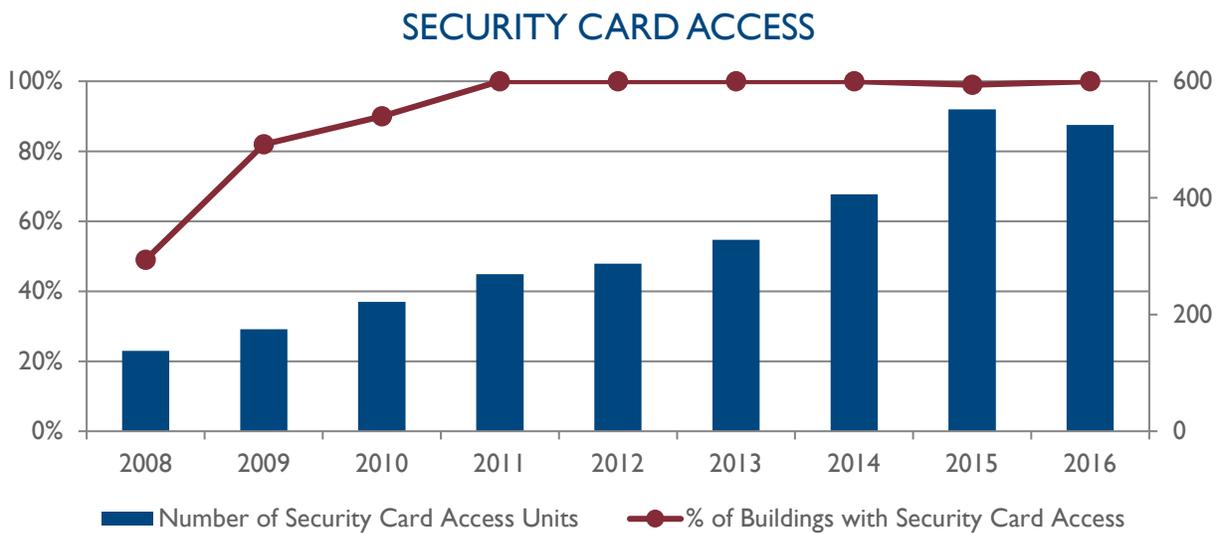
Open Classrooms Eliminated

“Open classrooms” were a popular trend in education in the 1970s, and many schools built during that time adopted the open classroom philosophy. However, it was soon realized that such schools were distracting for teachers and students alike. For the past 30 years, schools have created ad-hoc walls from bookcases and other available materials. Renovation projects in Des Moines have created more traditional, yet modern, classrooms at schools which were originally “open,” giving students and teachers a better learning environment with fewer disruptions to classes. The photo on the left shows an elementary classroom with makeshift walls, compared to the bright, airy classrooms in the Edmunds building shown on the right.



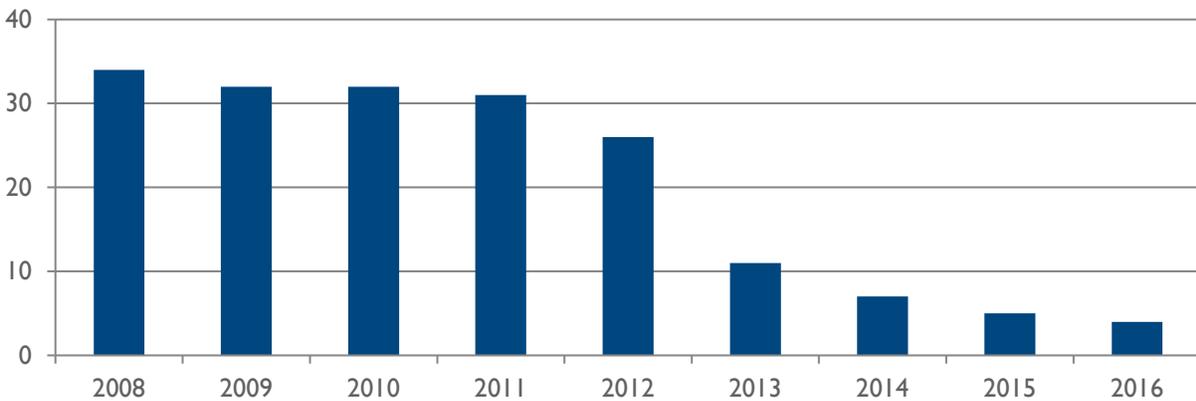
Safety and Security Measures

The safety and security of students and staff was a top priority identified by the Superintendent's Facilities Advisory Committee. True to that goal, renovation projects have put safety and security front and center in both the renovation of existing buildings and the construction of new schools. Examples of security measures implemented include new secure entrances, intruder locks for classrooms, access control systems at all schools, and a 464% increase in the number of security cameras. All buildings now have at least one security card access point, and all buildings have at least one security camera. The following graphs show the recent increases in the number of card security access points and security cameras throughout the school district.



The use of modular classrooms has also been reduced through construction efforts. Temporary buildings used as modular classrooms create two issues. First, students must leave the school building to attend class, creating a potential security issue. Second, modular units are inefficient to heat and cool, making them more expensive to operate than a typical classroom. Des Moines Public Schools has reduced the number of modular units used by 85% from 34 units in 2008 to four units in 2014.

MODULAR UNITS



Technology Improved

With each passing year, technology plays a bigger and bigger role in the work of teachers and the education of students. For example, more than 35,000 computers and 8,000 tablets are used in Des Moines Public Schools.

Consequently, the improved use of and access to technology has been a major component of the district's recent capital investments.

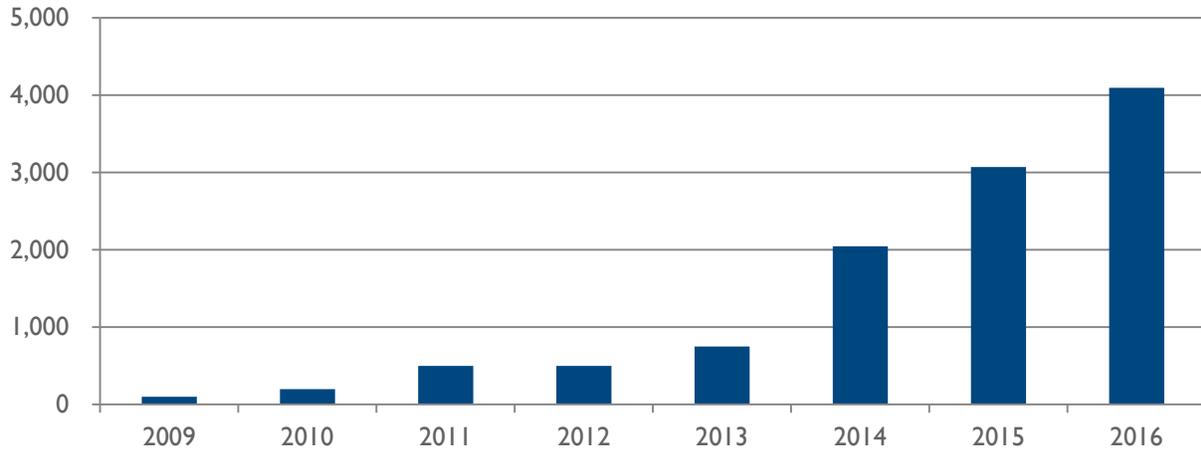
Technology upgrades have included infrastructure, wireless and hard wired systems, IP phone and PA systems, and updated teacher computers and student labs.



DMPS taken steps to upgrade the district's network infrastructure and equipment for current and future needs. Making the network more efficient brings a wide range of benefits to the district, including improved communication, data sharing, and cost savings. The district is taking steps to increase bandwidth capacity to 10 GB (10,000 MB), which will provide a faster, more reliable network across the school district. This is a vital component to implementing additional technology in the classrooms. Ultimately, a stronger network — coupled with additional devices — will allow students to participate in online assessments as a part of Core Curriculum requirements. In FY 2016,

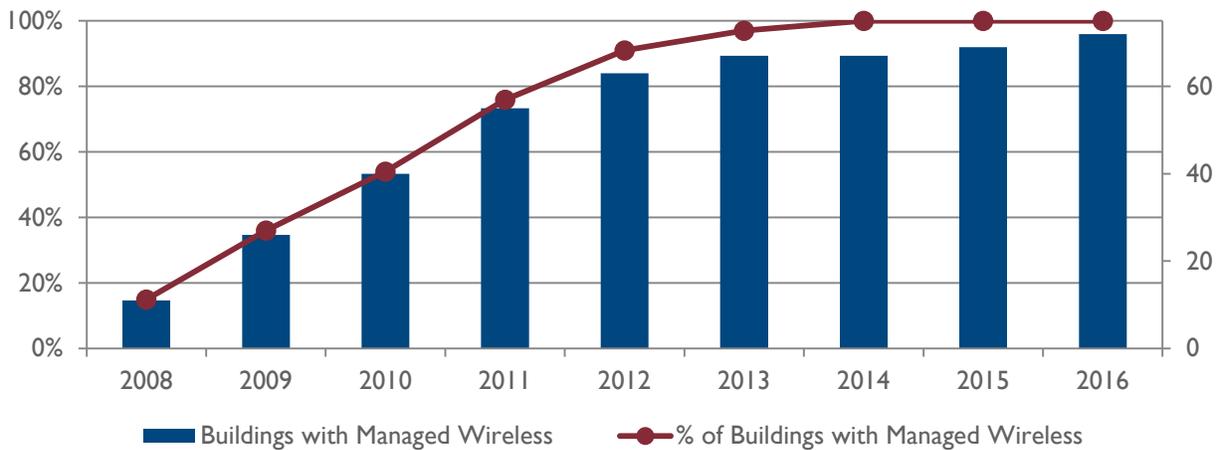
behind-the-scenes work resulted in district bandwidth exceeding 4GB, which is nearly a 4,000% improvement from 2009.

BANDWIDTH (in MB)



DMPS achieved 100% managed wireless capacity in all building. Managed wireless enables the entire network to be managed from a single station, rather than having to physically go to or log into each device. In addition, buildings have been saturated with the latest wireless technologies that will allow up to 30 wireless devices per classroom, preparing schools for future 1:1 computer or tablet initiatives.

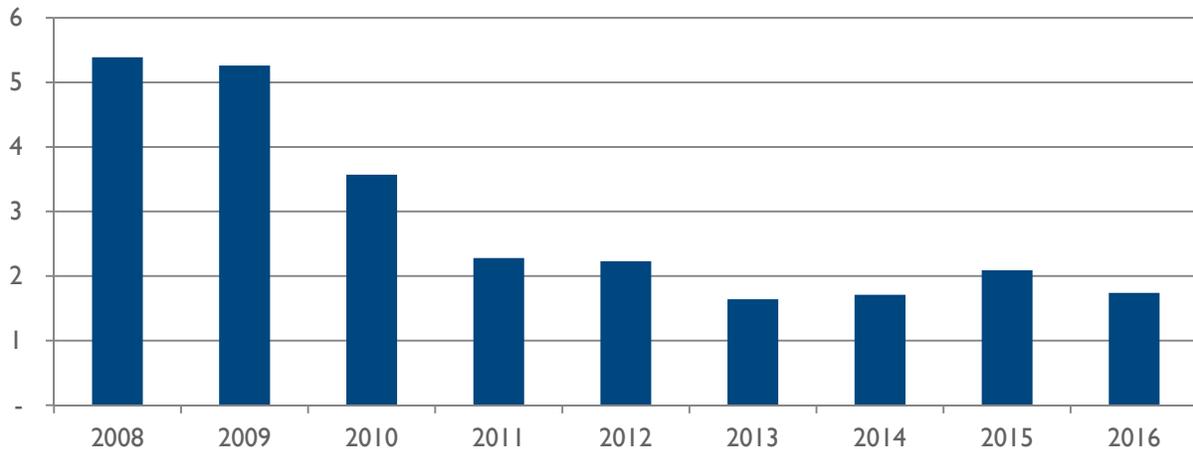
WIRELESS INTERNET



New technology is paid for from multiple funds, including the General Fund, Activity Fund, Child Care Funds, Federal Funding, Food Service Fund, PERL Fund, PPEL Fund, SWP Fund, Special Education, and State Categorical funds. At a minimum, the district has one computer lab per elementary school, two labs per middle school, and up to three labs per high school, in addition to

providing a laptop for every teacher. The graph below shows the positive impact on the computer to student ratio in Des Moines Public Schools.

STUDENTS TO NETWORKED COMPUTER



Improved Building Efficiencies & Environmental Stewardship

Schools are the center of a community, affording opportunities to model energy efficiency practices and to provide quality education and learning environments for students, staff, and the community. Managers in commercial and institutional facilities use the phrase “triple bottom line” to describe an initiative’s impact on building occupants, the environment, and an organization’s finances. For Des Moines Public Schools, students, energy efficiency, and environmental stewardship are top of mind for managers before, during, and after every building renovation and system upgrade undertaken.

Energy Conservation

The Students First program pushed the district to develop and implement efficiencies district-wide, from micro strategies regarding personal habits to macro strategies such as forward-thinking construction methods. At the micro level, personal appliances (e.g., mini-fridges) have been removed, lights and computers are turned off when not used, and each school has an energy plan.

At the macro level, the school district has tackled numerous renovations and mechanical and electrical upgrades. While it takes dedication and hard work to modify historic structures into efficient energy models, DMPS is committed to accomplishing this goal and strives to be an environmental leader. One of the first steps the district takes before starting these projects is to benchmark energy use. Benchmarking has helped identify the poorest energy-performing schools, enabling the district to target the most inefficient buildings first.

Energy efficiency is a priority for capital investment projects, and ENERGY STAR designation is one of the goals of every major renovation project. With the average age of buildings exceeding 60 years, DMPS is committed to improving energy efficiency through equipment and system upgrades. Through aggressive bonding measures, the district has been able to accelerate renovation plans and is nearing the end of major construction/renovation projects. However, DMPS is committed to a

continuous process of improvement and is unwilling to become stagnant, particularly in the areas of energy management and conservation. Consequently, the district is revisiting schools to re-evaluate overall building system effectiveness and implement smaller conservation projects. This is being done by engaging a testing and balancing contractor to assess the operation of building systems. This work is being done in conjunction with the application of the EPA's *Energy Saving Plus Health Guidelines*, with the results being both improved energy efficiency and indoor air quality.

Mechanical Systems



The district has aggressively replaced mechanical systems in schools in buildings. Where possible, a building's heating and cooling systems are retrofitted with geothermal systems, replacing traditional boiler systems. A geothermal system was added at Mann in FY 2017, bringing the total number of geothermal projects to 41. In addition, the district undertook efforts to rehabilitate the geothermal ground loops at six buildings to increase efficiencies, reduce mechanical wear, and improve occupant comfort.

When a geothermal system is not feasible, outdated boilers are replaced with energy-efficient ones. Another key component to the district's HVAC upgrades is building controls, particularly replacing pneumatic controls with direct-digital-control (DDC) technology, which has allowed the district to create temperature set points, set back temperatures for unoccupied periods, and implement staggered equipment startup to avoid peak demand charges. The new controls tie into the district's building-automation system, which allows the district to control equipment that previously was controlled at the building level. The building automation system allows the district to schedule equipment to run when needed and cycle off when not needed. The district is also able to implement a 2-3 degree set back at night and over weekends to save energy. In addition, some ventilation equipment can be shut down during times when classrooms are unoccupied.



Lighting

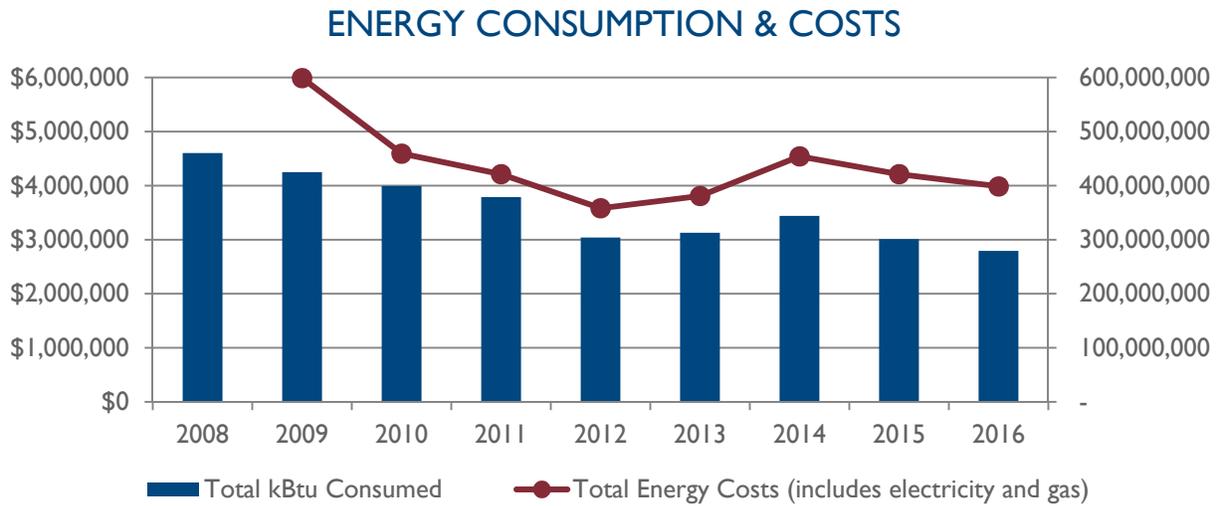
One of the major areas of focus during FY 2017 was lighting. Previously, the district invested in new lighting infrastructure and transitioned from T12 to reduced-wattage T8 fixtures and lamps. The district has since standardized to LED lighting for all future interior lighting replacement work. Full-facility LED replacements, with occupancy and daylighting controls, were completed in 15 buildings in FY 2017, bringing the total number of buildings utilizing LED lighting to 23. The LED projects completed in FY 2017 resulted in the installation of more than 7,200 ENERGY STAR-certified interior LED fixtures and more than 4,000 ENERGY STAR-certified interior LED replacement lamps. Collectively, the LED fixtures and lamps installed in 2016 reduced annual district-wide electricity consumption by more than 780,000 kilowatt hours (KWh).

Facility management completed the conversion all exterior light fixtures on district buildings to high-efficiency LED devices, specifically ENERGY STAR-equipment, which can last up to 25 times longer than incandescent bulbs. The transition to LED has improved building efficiencies and also increased site security. Many installed lights feature integrated occupancy sensors with bi-level dimming capabilities. This permits the fixtures to operate with very low electricity consumptions (less than 10 watts in some cases) when motion in the vicinity of the fixture is not detected. When active movement occurs near these fixtures, light levels temporarily increase to provide additional illumination and discourage unwanted behaviors. On average, electricity consumption for exterior lighting has been reduced by more than 50%. The photos to the right show before (T) and after (B) the switch to LED exterior lighting at King elementary.

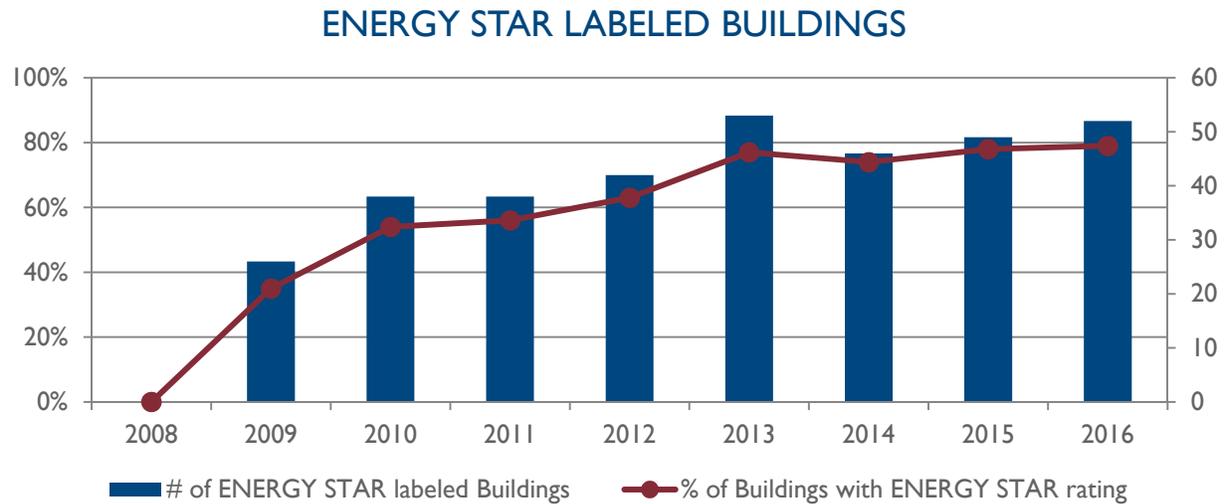


Renovation designs also maximize natural lighting to decrease the use of artificial lights. For example, the library renovation at Moore incorporated a wall of windows. In addition to reducing energy requirements and bettering the bottom line, studies have reported that natural light can have an impact on the attitude, performance, and well-being of people in various settings.

The building renovations, mechanical and electrical upgrades, and change in habits undertaken by district have resulted in positive outcomes. Over the past several years, the district has substantially reduced its utilities costs and energy consumption. The cumulative energy savings have allowed the district to direct more funding toward educational programming. Total kBtu consumed has decreased by 39% since the baseline year, and total energy costs (electricity and gas), have decreased by 33%.



DMPS was recognized as an ENERGY STAR Partner of the Year – Sustained Excellence in 2017 for the sixth year in a row.



In addition to ENERGY STAR recognitions from the EPA, the district was awarded a 2016 Governor’s Iowa Environmental Excellence Award from The Honorable Governor Terry E. Branstad. The award recognized the district for energy stewardship efforts.

Environmental Stewardship

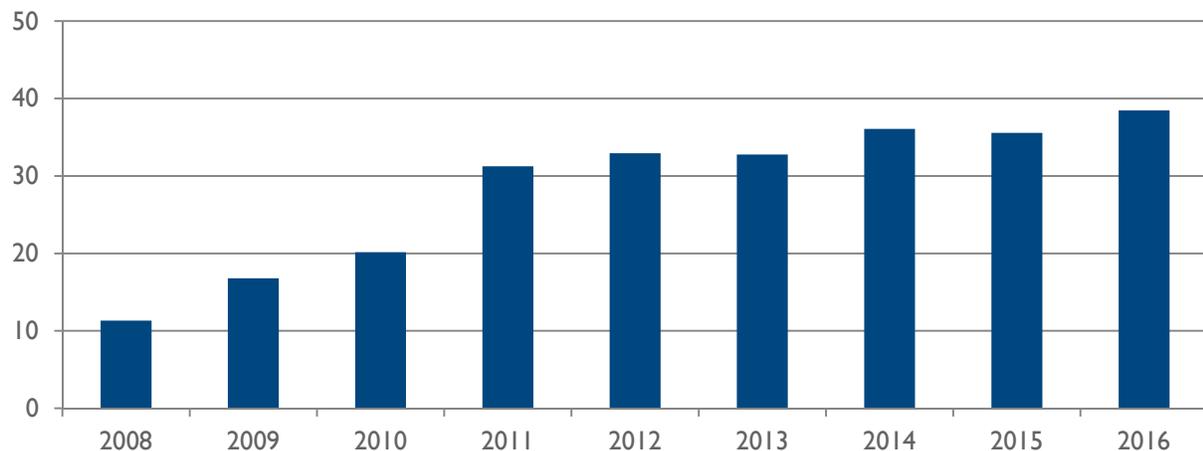
The district also leads by example on environmental issues. For example, water retention is built into every renovation plan the district undertakes. Every plan includes storm water retention ponds to capture excess run off and maintain it on site. DMPS has also implemented rain gardens in many of the renovation projects over the past few years.

In addition, the district has taken various steps to decrease landfill waste and increase recycling efforts, including:

- Implementing single stream recycling and purchasing additional classroom and large recycling containers for each school.
- Reducing the size of the waste receptacles and increasing the size of recycling receptacles for several schools.
- Implementing milk carton recycling.
- Recycling florescent bulbs in all district buildings and all light ballasts when replaced. When major lighting upgrades are completed, the district works hard to make sure all recyclable materials are recycled and not sent to landfill.
- Collecting and disposing of all chemicals from science labs and maintenance areas according to regulations.
- Scrapping out metal from broken desks and other furniture.

These measures have decreased the amount of solid waste that is taken to landfills by 229% since the baseline year in 2008.

RECYCLING: AVERAGE TONNAGE PER MONTH



DEBT

The district does not have any general obligation debt, nor does the district have any plans to issue general obligation debt in the future. Through difficult financial times and economic uncertainty, the district has been able to manage without having to issue general obligation debt. This is a testament to the discipline of the district to continue to improve the educational environment without sacrificing long-term financial resources.

CAPITAL IMPROVEMENTS & REVENUE BONDING

The Iowa legislature enacted a statewide one-cent sales tax to benefit school districts across Iowa in 2008, and the governor signed it into law that same year. A Revenue Purpose Statement indicating how this funding could be used by the district was approved by voters on September 9, 2009.

In most cases, a district incurs long-term debt for capital projects, and the amounts are often sizable. There are several options for financing capital projects that have both pros and cons:

Type of Financing	Applications	Positive Points	Negative Points
Pay As You Go Pay for projects with current, recurring revenues during the life of the project.	Recurring expenses or small projects.	No interest issuance costs; lesser demands on management’s time and shorter period necessary to initiate projects.	Not normally feasible for larger projects; possible slow timeframe in completing projects: Current users paying to benefit future users.
Lease/Lease Purchases Rental payments over time, may include an option to buy.	Small and medium projects (equipment/rolling stock).	Low issuance costs on small routine financing; no pledge of taxing power; fast availability.	Interest rates higher than if taxing power is pledged; potentially no equity interest in the asset.
Installment Purchases Purchases over time with a security pledged in the property; same as certificate participation.	Small and medium projects (equipment/rolling stock); construction financing, in some cases.	Low issuance costs on small routine financing; no pledge of taxing power; fast availability.	Interest rates higher than if taxing power is pledged; high issuance costs and great time demands on complex financings.

Continued on next page

Continued from previous page

Type of Financing	Applications	Positive Points	Negative Points
General Obligation Bonds Faith and credit financings; requires preparation of offering statements and bond ratings.	Medium and large projects.	Lowest interest rate, flexible terms; no restrictive covenants involved; requires voter approval, thereby confirming public support.	Issuance costs higher than short-term type of financial, but lower than revenue bonds; simpler than complex negotiated financings; requires time and expenses for voter approval of referendum.
Revenue Bonds Pledge of designated revenues; requires preparation of complex offerings statements, bond ratings, and feasibility studies.	Large projects.	No faith and credit pledged; voter approval not required.	High interest and issuance costs; restrictive covenants usually involved, great demands on management's time, funds not readily available.
Capital Reserves Fund The setting aside of current revenues for future needs.	Any size project and in combination with any other financing, especially for funding depreciation.	Interest income earned while funds accumulate; no issuance costs.	Current users pay for the benefits of future users.

One of the priorities of the district's Revenue Purpose Statement was to introduce money-saving strategies, and one strategy evaluated by the district was the sale of revenue bonds to minimize the impact of inflation on renovation and construction budgets. A bond credit rating assesses the credit worthiness of governmental debt issues and is a financial indication to potential investors of debt securities. Bond credit ratings are assigned by credit rating agencies such as Standard & Poor's, Fitch, and Moody's.

The bond rating process is a comprehensive analysis of the district's financial practices and performances (past and current). Forecasts of future performance and projected long-term planning practices are also reviewed. The following data is typically requested and analyzed by the bond rating agencies:

Board & District Management Goals & Objectives	
Major employers in the Des Moines area	Strategic planning
Contingency planning / healthy reserve balances	Local economic climate
Budget documents / performance to budget	Major programs
Trends of demographic / economic information	Financial policies and procedures
Projections of future performance	Major initiatives
Capital improvement program	Financial audits

Standard & Poor’s top four rating categories (AAA, AA, A, BBB) are generally regarded as eligible for bank investment (AAA is the highest rating). An obligation rated AA+ differs from the highest-rated obligations only slightly. The obligor’s capacity to meet its financial commitment on the obligation is very strong. An obligation rated A+ is somewhat more susceptible to the adverse effects of changes in circumstances and economics conditions than obligations in higher-rated categories; however, the obligor’s capacity to meet its financial commitment on the obligation is still strong.

Fitch Duff & Phelps uses a rating system very similar to that of Standard & Poor’s. “+” or “-” may be appended to ratings by Fitch to denote relative status within a major rating category. Fitch also considers the historical and prospective financial condition, quality of management, operating performance of the issuer and of any guarantor, any special features of a specific issue or guarantee, the issue’s relationship to other obligations of the issuer, as well as the likelihood of developments in the economic and political environment that might affect the issuer’s financial strength and credit quality.

Moody’s bond ratings range from Aaa (highest quality) to C (lowest quality) for long term obligations. Moody’s applies numerical modifiers 1-high, 2-mid, 3-low in each generic rating classification from Aa to Caa.

Des Moines Public schools has maintained excellent ratings for many years. The district’s most recent (March 26, 2014) bond ratings are:

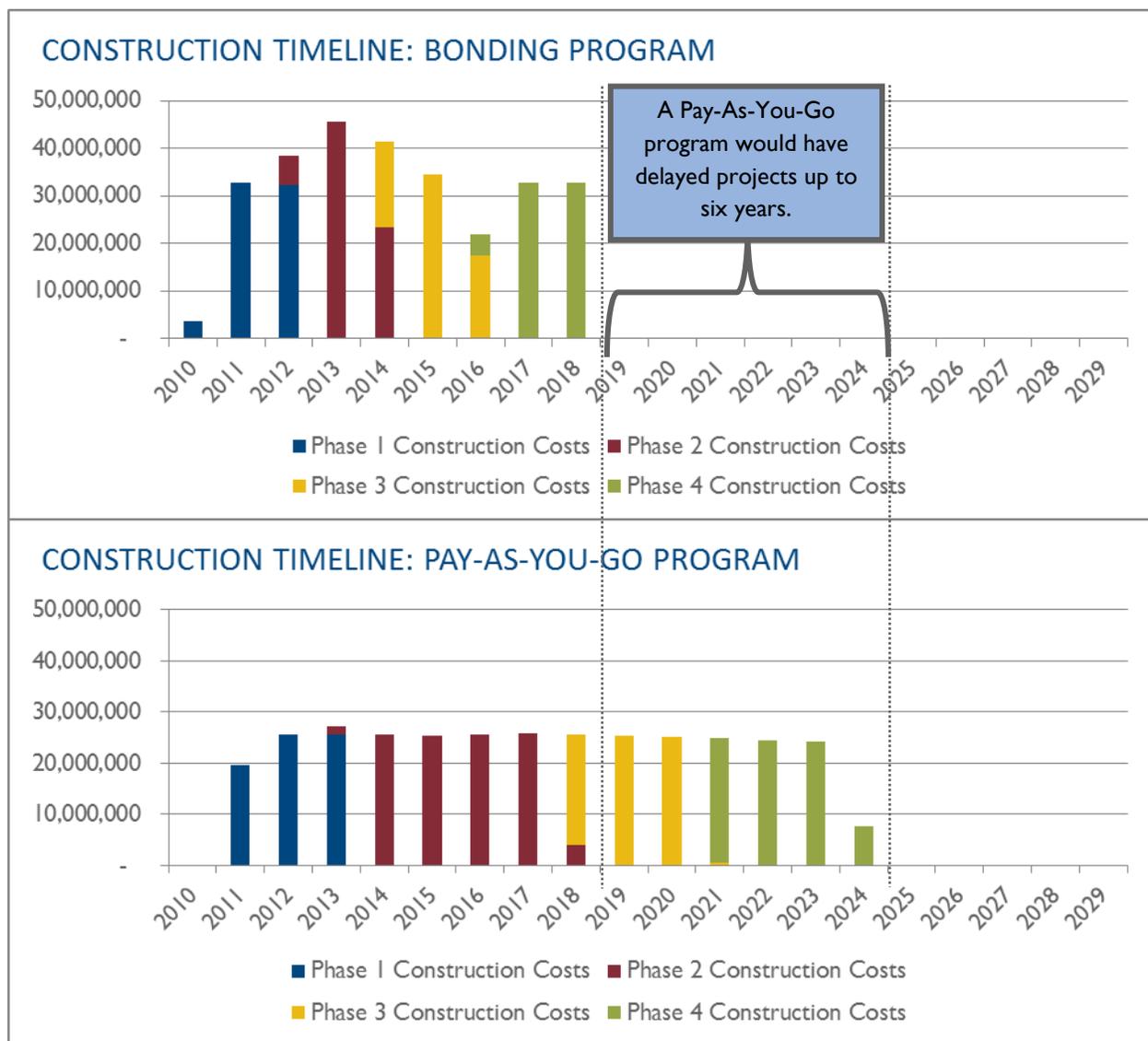
	Standard & Poor’s	Fitch Duff & Phelps	Moody’s
General obligation bonds	n/a	n/a	n/a
Revenue bonds	A+	n/a	n/a

Bonding Analysis

Prior to bonding, the district worked with its external financial and investment advisory group, PFM, to evaluate the feasibility and benefits/drawbacks of bonding to fund the district's Students First SWP program. According to the report developed by PFM, there were two critical areas in which issuing revenue bonds could serve as a major benefit to completing school infrastructure projects: *project timing* and *construction cost savings*.

Project Timing

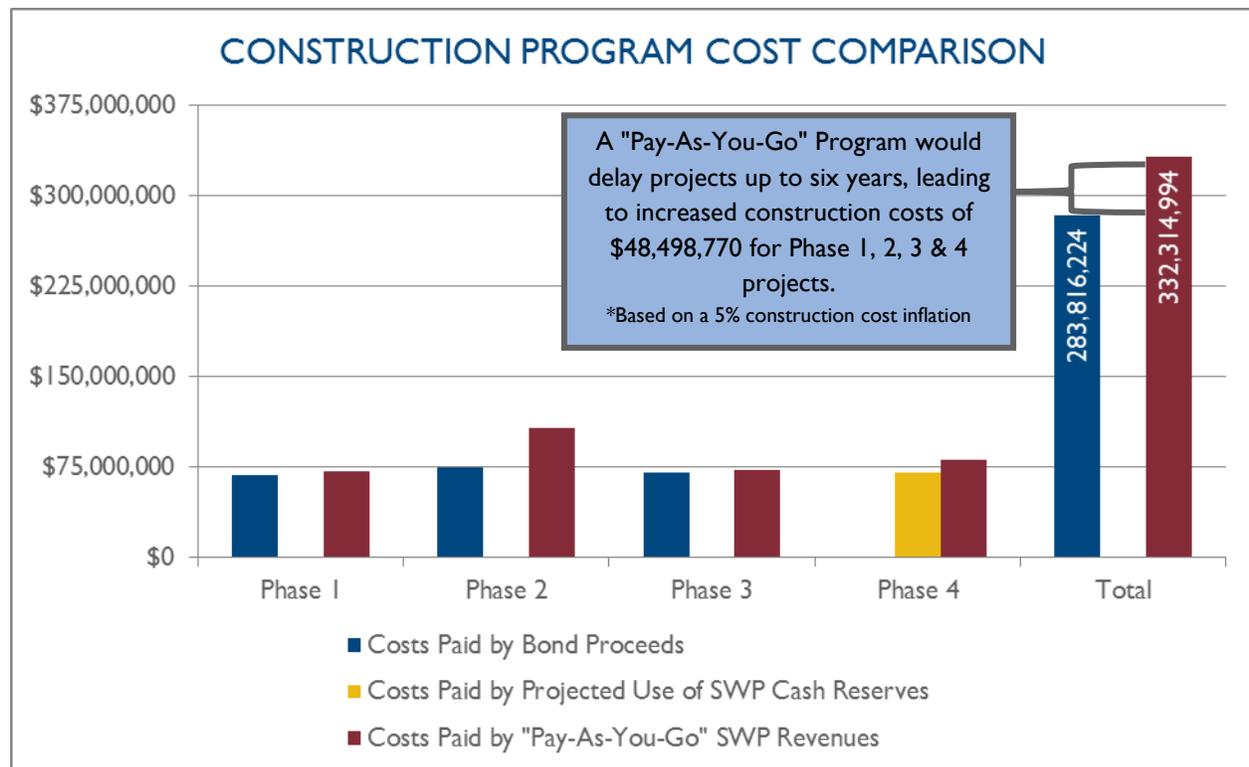
Revenue bonds allow the school district to leverage future Statewide Penny revenues to complete projects today. Several years ago, DMPS completed construction and renovation projects on a pay-as-you-go basis. While that was a fine slogan, it tied district's hands by limiting spending to only the renovation revenues received each year. This annual revenue constraint required the district to delay projects. As illustrated in the graphs below, the Bonding Program will enable the district to complete construction projects up to six years faster compared to the pay-as-you-go approach.



Construction Cost Savings

In addition to improving project timing, the report also indicated that through bonding, the district could significantly impact construction costs. Each year a construction project is delayed, overall construction costs increase. Industry literature suggested construction costs have increased up to 7% just in the past year. However, to be conservative, the analysis assumed a 5% projected construction cost inflation rate for each year a project is delayed.

As illustrated in the graph below, total construction costs were projected to be approximately \$48 million less when financed through revenue bonds and cash-on-hand.



One of the priorities of the Revenue Purpose Statement was to introduce money-saving strategies, and armed with this analysis, the school district aggressively bonded ahead for the Students First program. Issuing revenue bonds has allowed the district to complete more school projects, while saving tax dollars. The bonding program has provided additional opportunities to students as quickly as possible, while at the same time getting the most “bang for the buck” from tax dollars. Issuing revenue bonds — paid for by the revenue from the statewide sales tax, not property taxes — has allowed DMPS to:

- Minimize inflationary increases on a portion of the construction program.
- Add flexibility to the construction schedule.
- Develop the most optimal construction plan.
- Lock up a portion of the revenue stream for debt service (and/or projects).
- Move up projects to benefit students earlier.

- Lock in projects at a borrowing cost lower than the average inflationary factor.
- Continue the plan created by the Superintendent's Facilities Advisory Committee.
- Continue to provide operational efficiencies that will have a direct impact on the general fund in the form of reduced energy costs.

The School Board approved the sale of \$70 million in Sales Tax Revenue Bonds in March 2010, a second round for \$71.9 million in March 2012, a third round in December 2013 for \$8.8 million, and a fourth round in May 2014 for \$61.9 million. The district refunded the Series 2010 revenue bonds (with a call date of June 1, 2018) with the Series 2016 Bonds, which saved the district \$14.8 million; restructured payments will save an additional million dollars. The district and PFM will monitor future options for the series 2012, 2013, and 2014 all the call dates are closer.

With PFM, the district is evaluating issuing a final round of revenue bonds in FY 2017 or FY 2018 before the 2029 sunset of the Statewide Penny program and within the maximum debt service limit. Early estimate indicate proceeds could exceed several million dollars.

Current Debt Levels

The total principal outstanding bond debt at the end of FY 2016 will be approximately \$175,785 million, consisting entirely of revenue bonds. Beginning in December 2010 and continuing through June 2029, principal and interest payments will be made on these debts. As required by Iowa law, funds are transferred from the SWP and PPEL funds to the Debt Service Fund to make principal and interest payments as they come due.

There is no legal debt limit on revenue bonds, only a coverage requirement limitation that is set as part of the issuing resolution.

The district utilizes a parity test to determine what the current revenues will yield within the coverage requirements. The current coverage requirement for the district's sales tax bonds is at least 1.25 times. This means the revenues must be at least 125% of the maximum annual debt service in any upcoming year.

The district performed the following calculation to determine the district is within the coverage requirement:

FY 2016 Sales Tax Revenues = \$30,928,661
 FY 2016 Maximum Annual Debt Service = \$18,498,820
 Current Debt Service Coverage = 1.67 times

Given the fact that the district is well within the current coverage requirement, there are not any anticipated issues in meeting the coverage requirement on either a current or ongoing basis.

Debt service includes only principal and interest on bonded indebtedness. The debt service category includes amounts paid by the district directly, as well as those paid on behalf of the district by the county or city. Many districts have both types. This category does not include principal or interest payments on notes, which are usually issued for shorter terms and for more immediate purposes.

Debt Limit

Article XI, Section 3 of the Iowa Constitution limits the amount of debt outstanding at any time of any county, municipality, or other political subdivision to no more than 5% of the actual value of all taxable property within the corporate limits, as taken from the last certified state and county tax list. The debt limit for the district for 2016 (most recent) is as follows:

Net Valuation for Debt Limit Purposes	\$11,346,962,433
Legal Debt Limit of 5%	0.05
Legal Debt Limit	\$567,348,122
Less: General Obligation Debt Subject to Limit	(\$0)
Less: District's School Infrastructure Sales, Services, and Use Tax Bonds	(\$175,785,000) *
Net Debt Limit	\$391,563,122

*It has not been determined whether or not the district's School Infrastructure Sales, Services, and Use Tax Bonds do or do not count against the constitutional debt limit; therefore, the district included it above for presentation purposes. If these are not counted, the net debt limit would be \$567,348,122.

DES MOINES PUBLIC SCHOOLS 2017 - 2018 BUDGET DEBT SERVICE FUND SUMMARY

	FY 2014	FY 2015	FY 2016	FY 2017 Re- estimated	FY 2018 Budget
	Actual	Actual	Actual		Budget
Revenues					
Transfers In	\$12,631,366	\$18,626,480	\$18,498,820	\$23,880,972	\$18,249,571
Total Revenues	12,631,366	18,062,619	18,498,820	23,880,972	18,249,571
Expenditures					
Debt Service	12,631,366	18,626,480	18,498,820	23,880,972	18,249,571
Total Expenditures	12,631,366	18,062,619	18,498,820	23,880,972	18,249,571
Excess of Revenues over Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
DEBT SERVICE FUND SUMMARY

	2010 SWP Revenue Bonds			2012 SWP Revenue Bonds			2013 SWP Revenue Bonds			2014 SWP Revenue Bonds			2016 SWP Revenue Bonds			DEBT SERVICE RECAP		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	1,640,000	4,313,500	5,953,500													1,640,000	4,313,500	5,953,500
2012	2,590,000	3,418,000	6,008,000													2,590,000	3,418,000	6,008,000
2013	2,685,000	3,288,500	5,973,500	3,125,000	3,059,744	6,184,744										5,810,000	6,348,244	12,158,244
2014	2,780,000	3,154,250	5,934,250	3,330,000	2,751,000	6,081,000	485,000	131,116	616,116							6,595,000	6,036,366	12,631,366
2015	2,885,000	3,015,250	5,900,250	3,430,000	2,617,800	6,047,800	425,000	298,045	723,045	3,105,000	2,850,385	5,955,385				9,845,000	8,781,480	18,626,480
2016	2,985,000	2,871,000	5,856,000	3,530,000	2,480,600	6,010,600	440,000	285,295	725,295	3,400,000	2,506,925	5,906,925				10,355,000	8,143,820	18,498,820
2017	<i>*July 2016 refunded with 2016 Bonds</i>			3,650,000	2,339,400	5,989,400	455,000	272,095	727,095	3,490,000	2,336,925	5,826,925	4,900,000	930,288	5,830,288	12,495,000	5,878,708	18,373,708
2018	-	-	-	3,755,000	2,193,400	5,948,400	470,000	253,895	723,895	3,600,000	2,162,425	5,762,425	4,830,000	984,851	5,814,851	12,655,000	5,594,571	18,249,571
2019	-	-	-	3,870,000	2,043,200	5,913,200	490,000	235,095	725,095	3,720,000	1,982,425	5,702,425	4,025,000	887,285	4,912,285	12,105,000	5,148,005	17,253,005
2020	-	-	-	3,990,000	1,888,400	5,878,400	505,000	220,395	725,395	3,850,000	1,796,425	5,646,425	4,100,000	805,980	4,905,980	12,445,000	4,711,200	17,156,200
2021	-	-	-	4,125,000	1,728,800	5,853,800	530,000	195,145	725,145	3,875,000	1,603,925	5,478,925	4,165,000	723,160	4,888,160	12,695,000	4,251,030	16,946,030
2022	-	-	-	4,280,000	1,563,800	5,843,800	555,000	168,645	723,645	4,000,000	1,410,175	5,410,175	4,240,000	639,027	4,879,027	13,075,000	3,781,647	16,856,647
2023	-	-	-	4,435,000	1,392,600	5,827,600	575,000	151,995	726,995	4,145,000	1,210,175	5,355,175	4,325,000	553,379	4,878,379	13,480,000	3,308,149	16,788,149
2024	-	-	-	4,595,000	1,215,200	5,810,200	590,000	134,745	724,745	4,310,000	1,002,925	5,312,925	4,415,000	466,014	4,881,014	13,910,000	2,818,884	16,728,884
2025	-	-	-	4,770,000	1,031,400	5,801,400	610,000	116,455	726,455	4,480,000	873,625	5,353,625	4,510,000	376,831	4,886,831	14,370,000	2,398,311	16,768,311
2026	-	-	-	4,955,000	840,600	5,795,600	630,000	96,630	726,630	4,670,000	739,225	5,409,225	4,610,000	285,729	4,895,729	14,865,000	1,962,184	16,827,184
2027	-	-	-	5,145,000	642,400	5,787,400	650,000	75,525	725,525	4,870,000	587,450	5,457,450	4,710,000	192,607	4,902,607	15,375,000	1,497,982	16,872,982
2028	-	-	-	5,350,000	436,600	5,786,600	675,000	52,775	727,775	5,090,000	417,000	5,507,000	4,825,000	97,465	4,922,465	15,940,000	1,003,840	16,943,840
2029	-	-	-	5,565,000	222,600	5,787,600	695,000	27,800	722,800	5,335,000	213,400	5,548,400	-	-	-	11,595,000	463,800	12,058,800
	\$ 15,565,000	\$ 20,060,500	\$ 35,625,500	\$ 71,900,000	\$ 28,447,544	\$ 100,347,544	\$ 8,780,000	\$ 2,715,651	\$ 11,495,651	\$ 61,940,000	\$ 21,693,410	\$ 83,633,410	\$ 53,655,000	\$ 6,942,616	\$ 60,597,616	\$ 211,840,000	\$ 79,859,722	\$ 291,699,722

On March 1, 2010, the District issued revenue bonds in the amount of \$70,000,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On May 8, 2012, the District issued revenue bonds in the amount of \$71,900,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On December 30, 2013, the District issued revenue bonds in the amount of \$8,780,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On May 1, 2014, the District issued revenue bonds in the amount of \$61,940,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On July 22, 2016, the District refunded the Series 2010 revenue bonds with the Series 2016 Bonds in the amount of \$53,655,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2028. Series 2010 will be called on June 1, 2018; the cash to pay Series 2010 is being held by agent at Bankers Trust.

DISCLOSURES

POST-EMPLOYMENT BENEFITS

Plan Description

The district sponsors a single-employer health care plan that provides three self-funded medical plans, including prescription drug benefits to all active and retired employees and their eligible dependents. Retiree coverage begins for employees who have attained age 55 prior to the beginning of the subsequent contract year and have at least 10 consecutive contract years of employment and continues until the retiree is Medicare-eligible at age 65. The plan is administered by the district, and the district has the authority to establish or amend the plan provisions or contribution requirements within the sections of the Code. The plan does not issue a stand-alone financial report.

Funding Policy

The current funding policy of the district is to pay health claims as they occur through internal allocated funds. For employees who retired on or before June 30, 2002, the district provides a 100% subsidy to the full cost of coverage for both retiree and dependent coverage. For employees who retire on or after June 30, 2002, district provides no subsidy. Health insurance plan contributions on behalf of employees are established and amended through negotiation by management and the union and are governed by the district’s union contracts.

The required contribution is based on projected pay-as-you-go financing. For FY 2016, the district contributed \$1,927,000. Retiree and active members receiving benefits contributed through their required monthly contributions of:

Rate Tier	FY 2016 Alliance Select	FY 2016 Blue Access
Employee	535.62	535.55
Employee + One	1,021.43	1,021.29
Family	1,628.28	1,628.07

Annual OPEB Cost & Net OPEB Obligation

The district’s annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The net OPEB obligation would be resolved by the fund that incurred the compensation and then the General Fund, once the fund is exhausted.

The following table shows the components of the district’s annual OPEB cost for the year, the amount actuarially contributed to the plan, and changes in the district’s annual OPEB obligation:

Annual Required Contribution	\$ 6,183,000
Interest on Net OPEB Obligation	914,000
Adjustment to Annual Required Contribution	(789,000)
Annual OPEB Cost	6,308,000
Contributions & Payments Made	1,927,000
Increase in Net OPEB Obligation	4,381,000
Net OPEB Obligation – July 1, 2015	22,680,666
Net OPEB Obligation – June 30, 2016	\$ 22,231,666

The district’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligations for 2016 and the two preceding years are as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2014	\$ 5,291,000	21.79 %	\$ 18,103,666
June 30, 2015	6,118,000	22.41	22,850,666
June 30, 2016	6,308,000	30.55	27,231,666

Funded Status & Funding Progress

Postemployment Benefit Obligations under GASB Statement No. 45 calculated as of July 1, 2014, the most recent valuation date, is as follows:

	Total	Members
Actuarial Accrued Liability:		
Current Retirees, Beneficiaries, & Dependents	\$ 5,406,000	164
Current Active Members	38,877,000	4,684
Total Actuarial Accrued Liability (AAL)	44,283,000	4,848
Actuarial Value of OPEB Plan Assets	-	
Unfunded Actuarial Accrued Liability (UALL)	44,283,000	

The covered payroll (annual payroll of active employees covered by the plan) was \$255,800,084, and the ratio of the UAAL to the covered payroll was 17.31%. The actuarial value of assets as a percentage of the actuarial accrued liability (funded ratio) is zero.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Amounts determined regarding the funded status of the plan and annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required

supplementary information following the notes to the financial statements in the district's most recent CAFR, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods & Assumptions

Projections and benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and included in the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2014 actuarial valuation, projected unit credit method was used. The actuarial assumptions included a 4.0% annual discount rate, an inflation rate of 3.0%, and an annual health care cost trend rate of 8.0% in the year July 1, 2014 to June 30, 2015 grading down by 0.5% each year until an ultimate health care cost trend rate of 4.5% is reached. All rates include a 2% salary increase assumption. The district's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at July 1, 2014 was 30 years.

CLASSIFICATION OF FUND BALANCES PER GASB 54

DES MOINES PUBLIC SCHOOLS BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2016

	<u>General</u>	<u>Capital Projects</u>	<u>Non-Major Governmental</u>	<u>Total Governmental</u>
Assets				
Cash & Investments	\$ 109,900,931	\$ -	\$ 19,980,214	\$ 129,881,145
Restricted Cash & Investment	-	59,273,976	1,727,579	61,001,555
Cash Held With Agent	-	18,626,480	-	18,626,480
Property Taxes Receivable – Current Year	978,292	-	144,472	1,122,764
Property Taxes Receivable – Succeeding Year	110,795,916	-	16,573,939	127,369,855
Interest Receivable	408,093	-	-	408,093
Other Receivables	856,500	45,966	24,652	927,118
Due From Other Governments	15,082,280	6,620,816	-	21,703,096
Inventories	531,517	-	-	531,517
Prepaid Items	1,491,429	-	3,472	1,494,901
TOTAL ASSETS	247,112,409	84,567,238	38,454,328	370,133,975
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts Payable	4,124,659	4,875,901	1,940,421	10,940,981
Accrued Payroll	23,256,769	-	12,530	23,269,299
Special Termination Benefits	-	-	2,854,314	2,854,314
Other Current Liabilities	13,591,254	1,142,576	11,900	14,745,820
Due to Other Governments	13,419,744	-	16,900	13,436,644
Compensated Absences	326,901	-	6,614	333,515
Total Liabilities	54,719,327	6,018,477	4,842,769	55,580,573
Deferred Inflows of Resources				
Succeeding Year – Property Tax	110,795,916	-	16,573,939	127,369,855
Unavailable Revenue – Sales Tax	-	1,543,673	-	1,543,673
Unavailable Revenue – Intergovernmental	577,330	5,500	4,001	586,831
Total Deferred Inflows of Resources	111,373,246	1,549,173	16,577,940	129,500,359

Continued on next page

Continued from previous page

	<u>General</u>	<u>Capital Projects</u>	<u>Non-Major Governmental</u>	<u>Total Governmental</u>
Fund Balances				
Nonspendable	2,022,946	-	13,350	2,036,296
Restricted	19,449,024	76,999,588	17,020,269	113,468,881
Committed	11,500,000	-	-	11,500,000
Assigned	2,270,271	-	-	2,270,271
Unassigned	45,777,595	-	-	45,777,595
Total Fund Balances	81,019,836	76,999,588	17,033,619	175,053,043
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
	\$247,112,409	\$84,567,238	\$38,454,328	\$370,13,975

Fund Balance:	In the governmental fund financial statements, fund balances are classified as follows:
Nonspendable	Amounts which cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
Restricted	Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors, or state or federal laws or imposed by law through constitutional provisions or enabling legislation.
Committed	Amounts which can be used only for specific purposes pursuant to constraints formally imposed by the Board through resolution approved prior to year-end. Those committed amounts cannot be used for any other purpose, unless the Board removes or changes the specified use by taking the same action it employed to commit those amounts.
Assigned	Amounts constrained by the district's intent to use them for a specific purpose. It is the district's policy that the authority to assign fund balance has been delegated by the district's Board of Directors to the Chief Financial Officer and Controller, through the adoption of the budget.
Unassigned	All amounts not included in other spendable classifications. The General Fund is the only fund that would report a positive amount in unassigned fund balance. Residual deficit amounts of the governmental funds would also be reported as unassigned.
When an expenditure is incurred in governmental funds which can be paid using either restricted or unrestricted resources, the district's procedure is to pay the expenditure from restricted fund balance and then from less-restrictive classifications – committed, assigned, and then unassigned fund balances.	



THIS PAGE INTENTIONALLY BLANK





PART 4

INFORMATIONAL SECTION

PART 4: INFORMATION SECTION



Des Moines Public Schools: At a Glance

- Enrollment
- District Demographics
- Student Performance Measures

Property Taxes

- Property Tax Rate
- Impact on Taxpayer

Capital Improvement & Revenue Bonding

Personnel

- Major Des Moines Metro Employers
- Ten Year Employment Trends
- Staffing Analysis by the Council of the Great City Schools
- Personnel: Past Year, Current Year, & Budget Year



District Departments

- Office of the Superintendent
- Office of Academics
- Office of Business & Finance
- Office of Human Resources
- Office of Operations
- Office of Schools



Glossary

Acronyms & Abbreviations

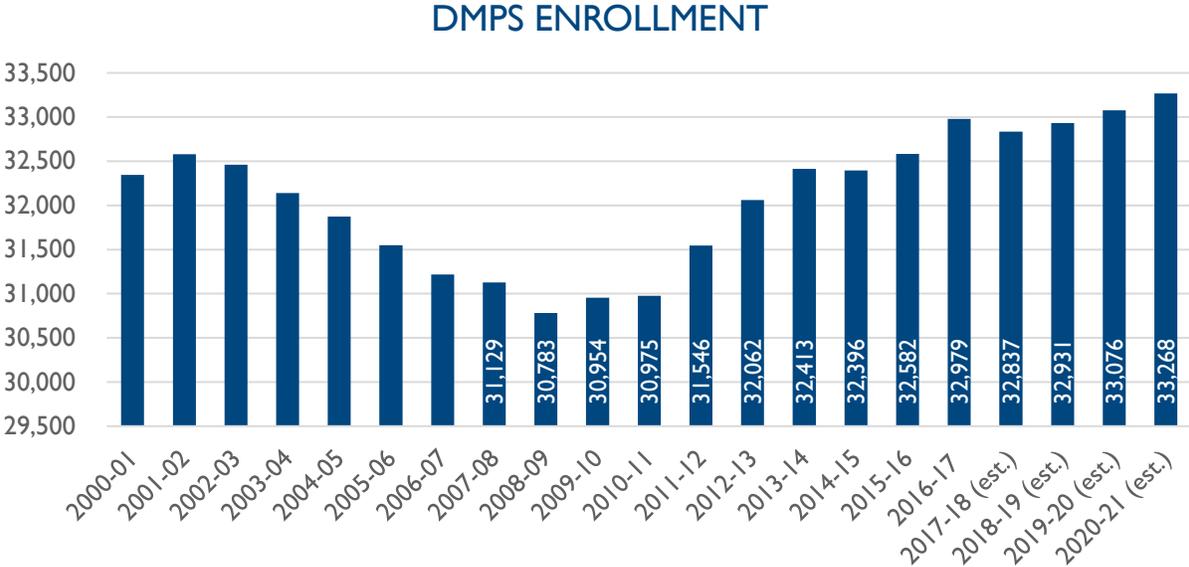
FY 2018 Certified Budget



DES MOINES PUBLIC SCHOOLS: AT A GLANCE

ENROLLMENT

For more 100 years, DMPS, accredited by the North Central Association of Secondary Schools and Colleges and the Iowa Department of Education, has educated hundreds of thousands of children in Iowa’s capital city. Peak enrollment in recent history occurred in 2001-02, followed by seven years of declining enrollment. Since 2012, DMPS has experienced an increase in enrollment, bucking the trend for urban districts nationwide. Currently, 32,979 students are educated in DMPS, which surpasses the previous FY 2002 peak. Using a simple regression analysis, the Iowa Department of Education projects district enrollment for four years beyond the current school year.



According to new Census Bureau data, Des Moines is the fastest growing city in the Midwest at 2%. Des Moines tied as the 34th fastest growing metro area nationwide. The population growth in Des Moines was nearly triple the national average of 0.7%

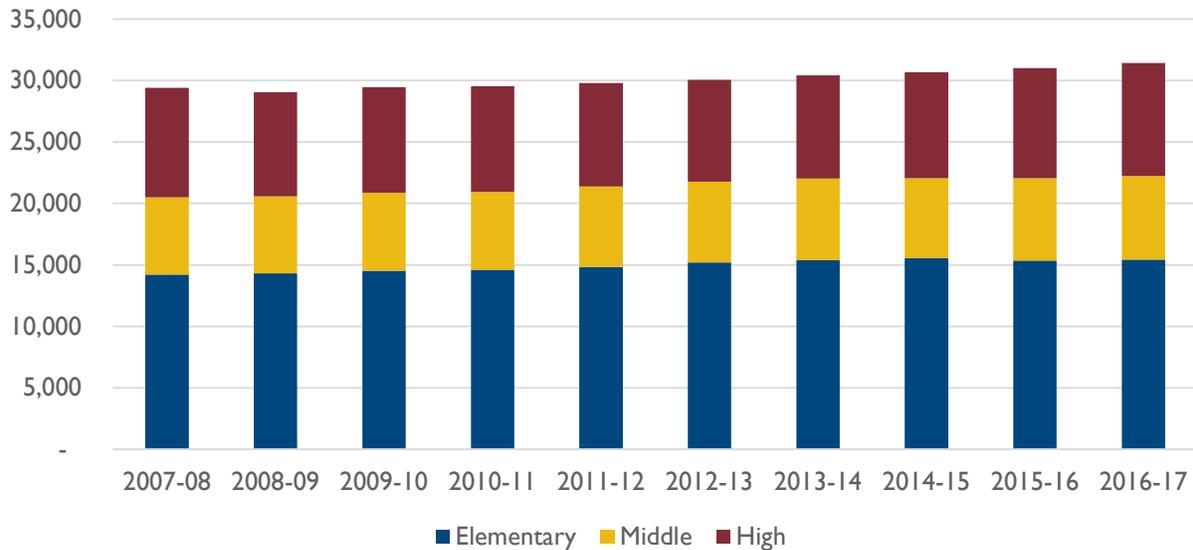
In addition, the district commissioned Ochsner Hare & Hare (Kansas City, MO) to conduct a Demographic Data and Projections Study and provide projections through 2018. This study projects that the school age population in Des Moines will continue to increase, as shown in the table below.

Demographic Trend	Des Moines School District			
Population by Age	2000 Census	2010 Census	2013 Estimate	2018 Projection
Age 0 to 4	14,838	16,198	16,314	16,836
Age 5 to 9	13,841	13,928	14,650	15,626
Age 10 to 14	13,029	13,082	13,335	14,663
Age 15 to 17	7,428	7,624	7,617	7,920

Source: *Demographic Data and Projections Study*, Ochsner Hare & Hare, 2013 Update.

The breakdown of students by level in the 2016-17 school year is 49.1% elementary school, 21.7% middle school, and 29.2% high school.

ENROLLMENT BY SCHOOL LEVEL



In addition to serving students in grades K-12, the district also has a robust Early Childhood program. DMPS Early Childhood programs provide quality learning experiences to help promote the growth of young children and their families. This is done by offering free, quality preschool with several options to best meet the needs of families, including a variety of locations, class times, and half- or full-day plans. All DMPS preschool programs adhere to state and national program standards to facilitate the district goal of improving Kindergarten readiness.



There are a number of preschool options for families in Des Moines:

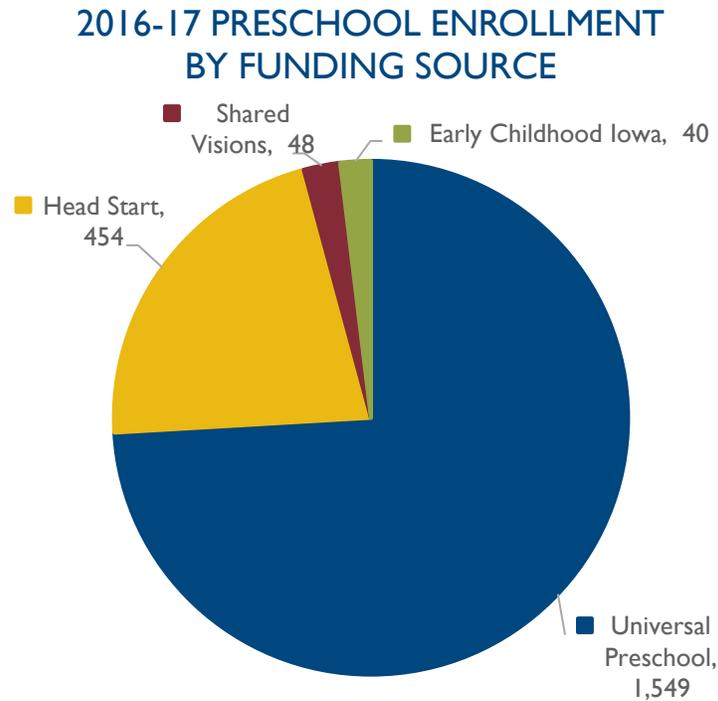
Universal Preschool — A state-funded program designed to provide voluntary, universal access to high-quality preschool education programs for the state’s four-year-olds. This is the largest DMPS preschool program. Classrooms are located throughout Des Moines in neighborhood elementary schools, DMPS Education Centers, and partner locations.

Head Start — A federally-funded comprehensive child development program that serves income-eligible children ages three to five and their families. The Des Moines Head Start program is a delegate of the Drake University Head Start program.

Shared Visions — The district is the recipient of three grants from the Iowa Department of Education to implement the Shared Visions program at preschool programs located in three Des Moines elementary schools: McKinley, Capitol View, and Moulton. The Shared Visions preschool program provides comprehensive quality preschool program experiences for at-risk children who are ages three to five years.

Early Childhood Special Education (ECSE) — Services are available for eligible children three to five years of age. ECSE staff assist in the identification, assessment, and development of an Individualized Educational Plan for eligible children. A continuum of services are available, tailored to meet the individual needs of each student, including integrated classroom settings with Head Start, Universal Preschool, and self-contained programming. ECSE classrooms are located throughout Des Moines in neighborhood elementary schools and in DMPS Education Centers.

As the chart below indicates, nearly 2,100 students enrolled in preschool programs through a variety of funding sources in 2016-17. Students in Des Moines participate in early childhood education programs in district buildings or in partnering religious, child care, and other organizations.

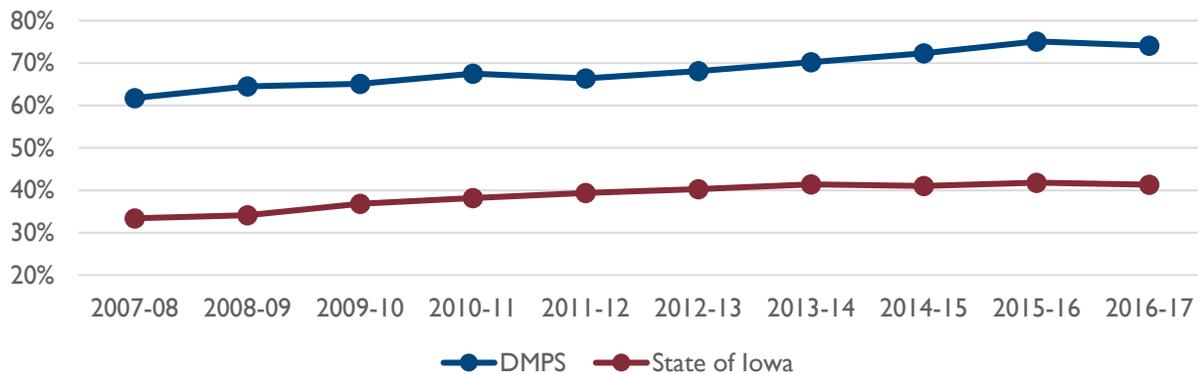


DISTRICT DEMOGRAPHICS

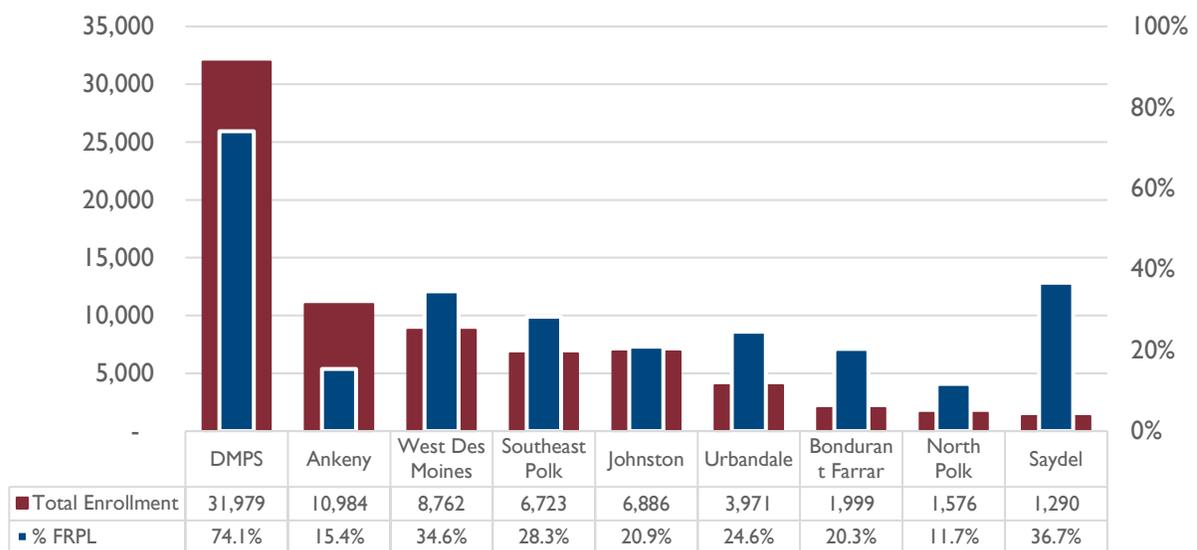
Low-Income Students

DMPS is an urban school district that serves an increasingly diverse student population. Seventy-four percent of the students in the district are low-income, based on eligibility for the Free or Reduced-Price Lunch (FRPL) program. The district participates in the U.S. Department of Agriculture’s Community Eligibility Provision (CEP). CEP allows schools that predominantly serve low-income children to offer free, nutritious school meals to all students through the National School Lunch and School Breakfast Programs. Participation is automatic; families are not required to fill out any forms or applications. In 2016-17, 40 school sites and the district’s four early childhood centers participated in CEP. The percentage of DMPS students enrolled in the FRPL program is substantially higher than the state average, and Des Moines Public Schools has the highest poverty rate in Polk County (based on FRPL enrollment).

FRPL RATES: DMPS VS. STATE OF IOWA



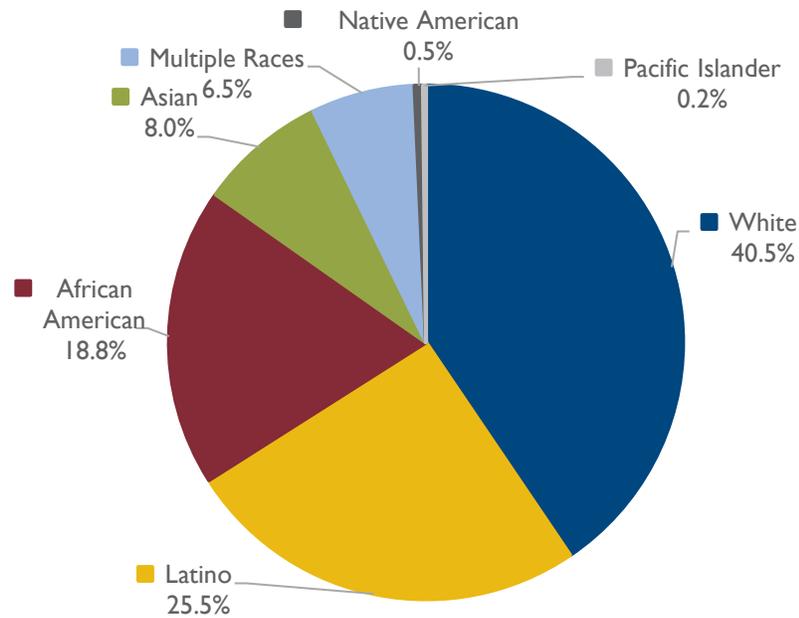
2016-17 FRPL ENROLLMENT: POLK COUNTY DISTRICTS



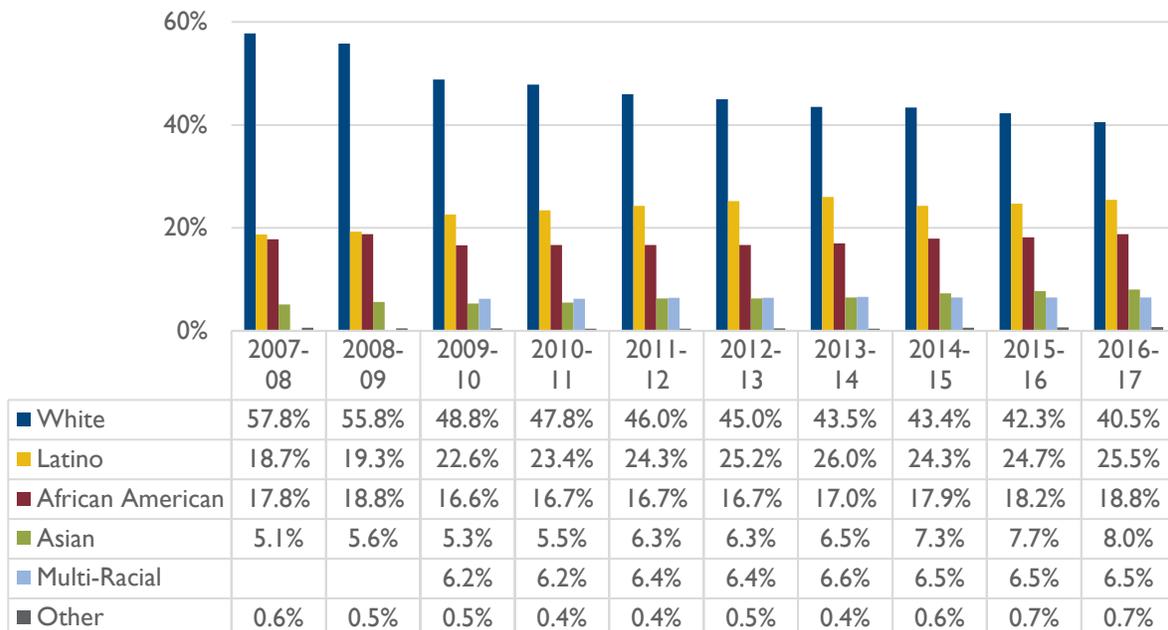
Minority Students

DMPS is a “majority-minority” school district, and minority enrollment has steadily increased to 59.5% of all students. Latino families are the fastest growing demographic segment of both the city and the schools.

2016-17 ENROLLMENT BY RACE/ETHNICITY



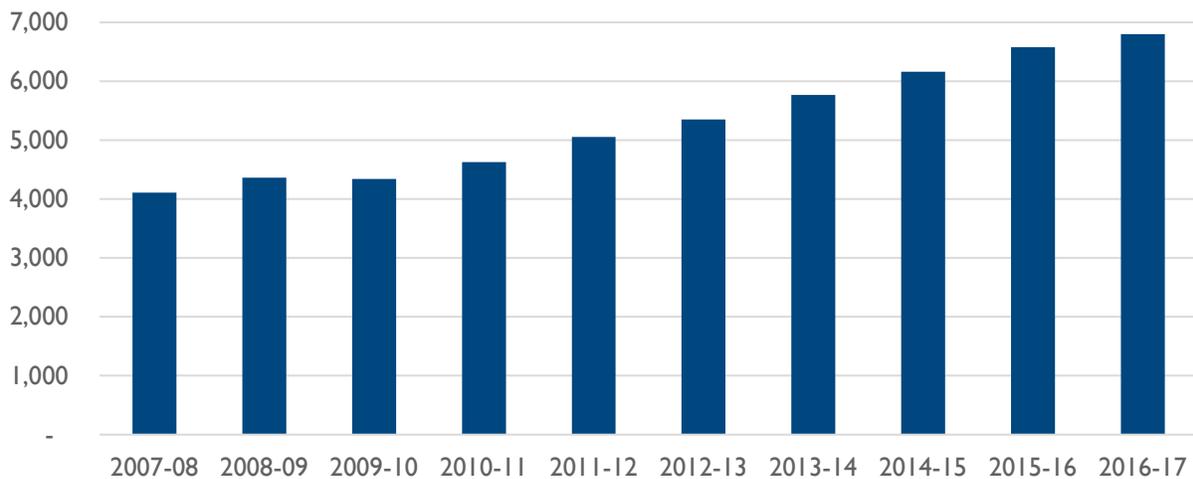
ENROLLMENT BY RACE/ETHNICITY



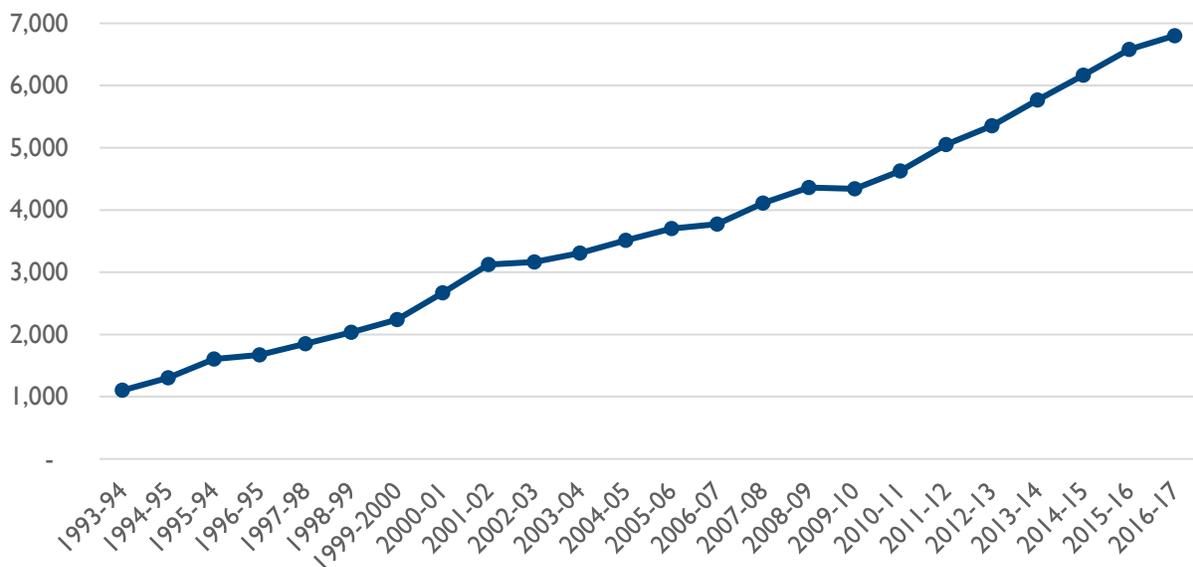
English Language Learners

In the last decade, DMPS has experienced a 65% increase in the number of students enrolled in English Language Learner (ELL) classes and a 268% increase since 1993. Des Moines has a long history of being a resettlement community for refugees to America, beginning with the resettlement of Tai Dam refugees in 1975. Today, DMPS students speak more than 100 different native languages and dialects, and currently 20.1% of the entire student body is ELL. Funding for the ELL program is provided by the State through supplemental weighted funding, and the district strongly advocates for legislation to extend the weighted funding.

ENGLISH LANGUAGE LEARNERS

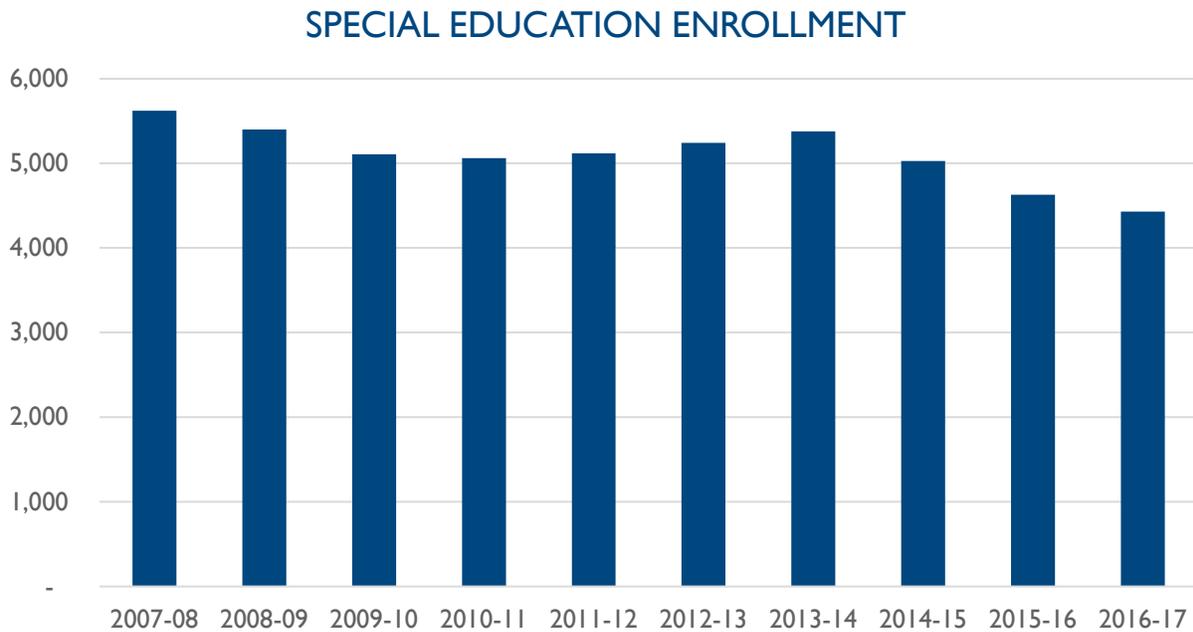


ENGLISH LANGUAGE LEARNERS



Special Education

Approximately 15% of DMPS students receive Special Education (SPED) services for disabilities ranging from mild behavioral or learning disorders to severe and profound disabilities. The district will continue to provide quality services that families and students with disabilities have come to expect from the district and as required by law. Funding for the SPED program is provided by the State through supplemental weighted funding and through State and Federal grants.



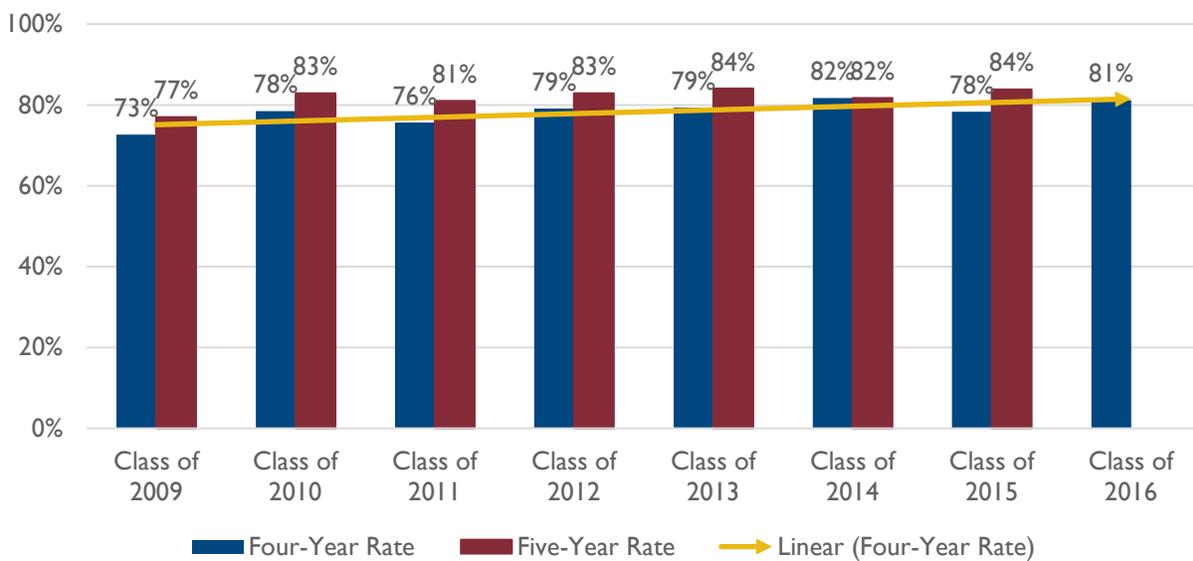
STUDENT PERFORMANCE MEASURES

Graduation and Dropout Rates

Beginning with the graduating class of 2009, graduation rates in Iowa have been calculated with a new formula established by the U.S. Department of Education. Unique student identification numbers are assigned to ninth-grade students, allowing school districts to carefully account for students as they move through high school. At the state level, the method helps determine when a student graduates, even if the student has moved to a different district in Iowa during high school.

The 4-year graduation rate for Des Moines has increased nine percentage points since Iowa began using its current graduation rate formula in 2009. School improvement efforts across the district are having a real impact in Des Moines Public Schools. The DMPS Class of 2016 had a graduation rate of 81.16%, which is a nine percentage point increase since 2009. The four-year graduation rate at the district's five comprehensive high schools only was 87.67%.

FOUR & FIVE YEAR GRADUATION RATES



Des Moines Public Schools saw a slight increase in the dropout rate, which was 4.18% for the 2015-15 school year compared to 4.57% in 2014-15. Since 2009, the dropout rate has decreased by 0.53 percentage points.

DMPS Dropout Rate	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Grade 7-12 Rate	5.10%	4.80%	4.80%	4.73%	4.16%	4.33%	4.18%	4.57%

Performance Comparisons

Council of the Great City Schools

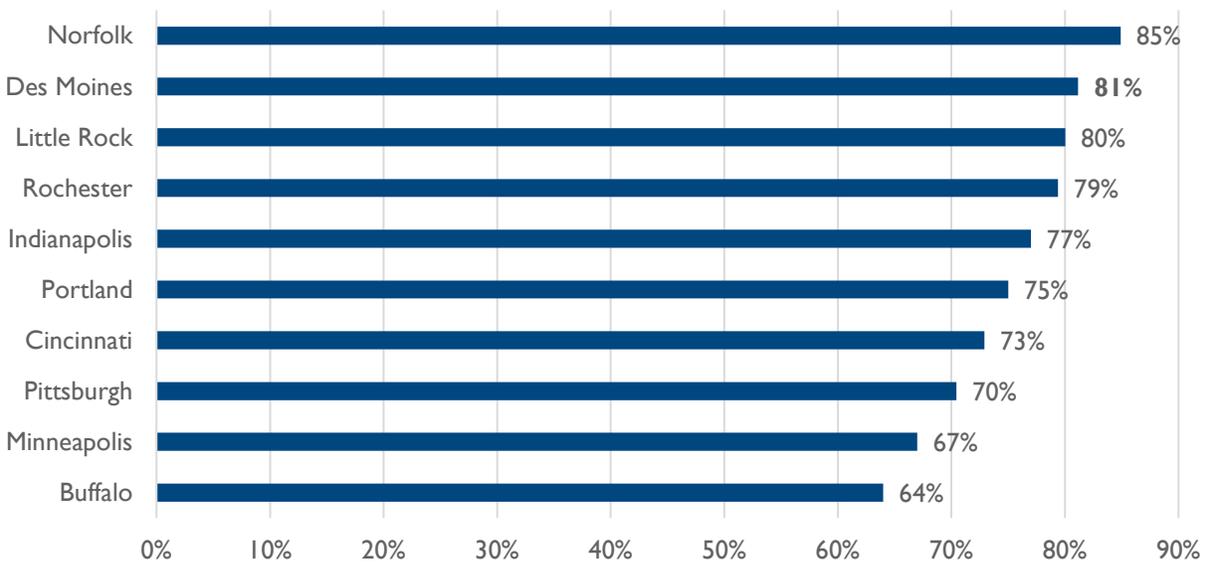
Des Moines Public Schools is a member of The Council of the Great City Schools, the nation's primary coalition of large urban school systems. The CGCS identified the nine member schools that most closely match the demographics of Des Moines. The 2014-15* demographics for this 10-district cohort is included below:

LEA	State	Enrollment	ELL	IEP	FRPL	Minority
Buffalo City School District	NY	35,234	13%	26%	11%	79%
Cincinnati City	OH	32,444	5%	16%	63%	75%
Des Moines Independent CSD	IA	34,355	17%	16%	70%	56%
Indianapolis Public Schools	IN	31,794	15%	19%	72%	78%
Little Rock School District	AR	24,770	11%	13%	75%	82%
Minneapolis Public School Dist.	MN	36,999	23%	19%	63%	67%
Norfolk City Pblc Schs	VA	32,290	3%	13%	64%	78%
Pittsburgh SD	PA	24,657	3%	20%	67%	67%
Portland SD IJ	OR	47,806	8%	16%	40%	44%
Rochester City School District	NY	30,014	11%	22%	83%	90%

Source: National Center for Education Statistics - <http://nces.ed.gov/ccd/elsi/>

*Note: 2014-15 data is the most recent from NCES

CGCS COHORT - MOST RECENT GRADUATION RATE



*Note: Pittsburgh - 2015; All others - 2016

Urban Education Network of Iowa

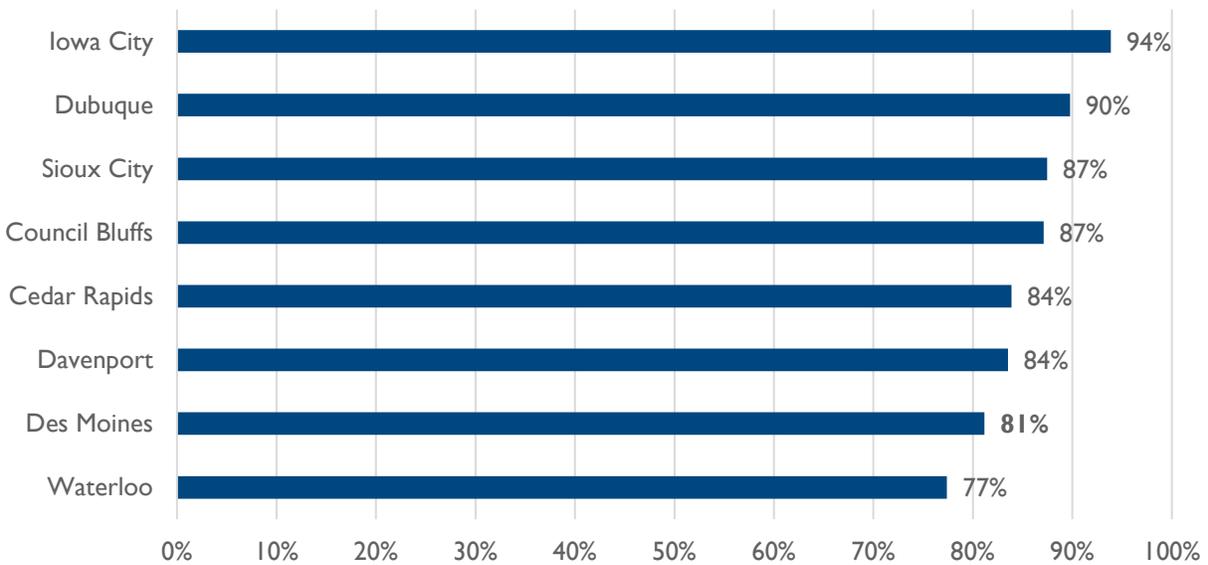
The Urban Education Network of Iowa (UEN) is a consortium of Iowa's eight largest school districts and nine Associate Member districts. Combined, these seventeen districts enroll nearly forty percent of Iowa's total public school enrollment. The UEN was formed to represent the unique characteristics of Iowa's more urban districts. The 2015-16* demographics for the UEN cohort group is included below:

LEA	Enrollment (PK-12)	ELL (K-12)	SPED (PK-12)	FRPL (K-12)	Minority (PK-12)
Cedar Rapids	16,846	5%	14%	50%	34%
Council Bluffs	9,188	6%	2%	71%	24%
Davenport	15,823	3%	15%	66%	44%
Des Moines	33,884	21%	16%	74%	60%
Dubuque	11,214	3%	17%	36%	22%
Iowa City	13,986	11%	10%	37%	42%
Sioux City	14,893	17%	15%	63%	49%
Waterloo	11,047	10%	16%	69%	51%

Source: Iowa Department of Education - <https://www.educateiowa.gov/education-statistics>

*Note: SPED - 2014-15; All others - 2015-16

UEN COHORT - 2016 GRADUATION RATE



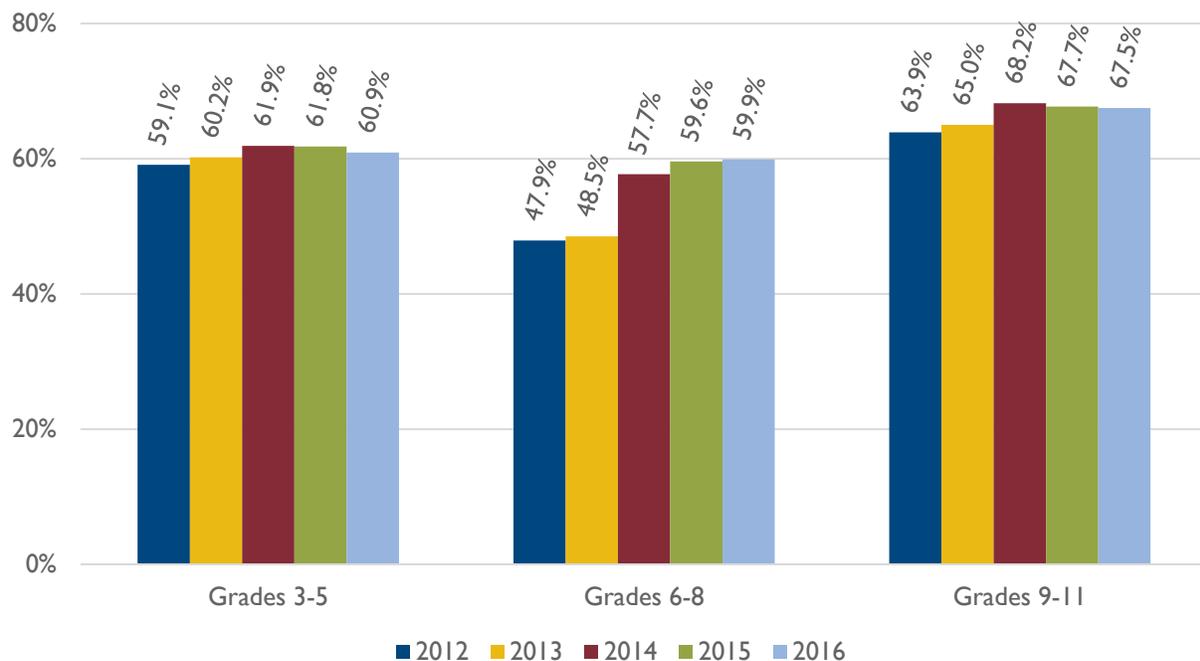
Student Proficiency on the Iowa Assessments

Reading and mathematics assessments are administered to students in grades 3-11 every spring. The Iowa Assessments are the district's primary measure of student proficiency and year-to-year academic growth for NCLB/ESSA. In 2012, the Iowa Assessments replaced the ITBS and ITED tests students previously took; thus, 2012 is the first year of comparative data.

Reading

- Grade 3-5 reading proficiency remained relatively unchanged from 2015 to 2016, decreasing by 0.9 percentage points.
 - Since 2012, proficiency in grades 3-5 has increased 1.8 percentage points.
- Grade 6-8 reading proficiency remained relatively unchanged from 2015 to 2016, increasing by 0.3 percentage points.
 - Since 2012, proficiency in grades 6-8 has increased 12 percentage points.
- Grade 9-11 reading proficiency remained relatively unchanged from 2015 to 2016, decreasing by 0.2 percentage points.
 - Since 2012, proficiency in grades 9-11 has increased 3.6 percentage points.

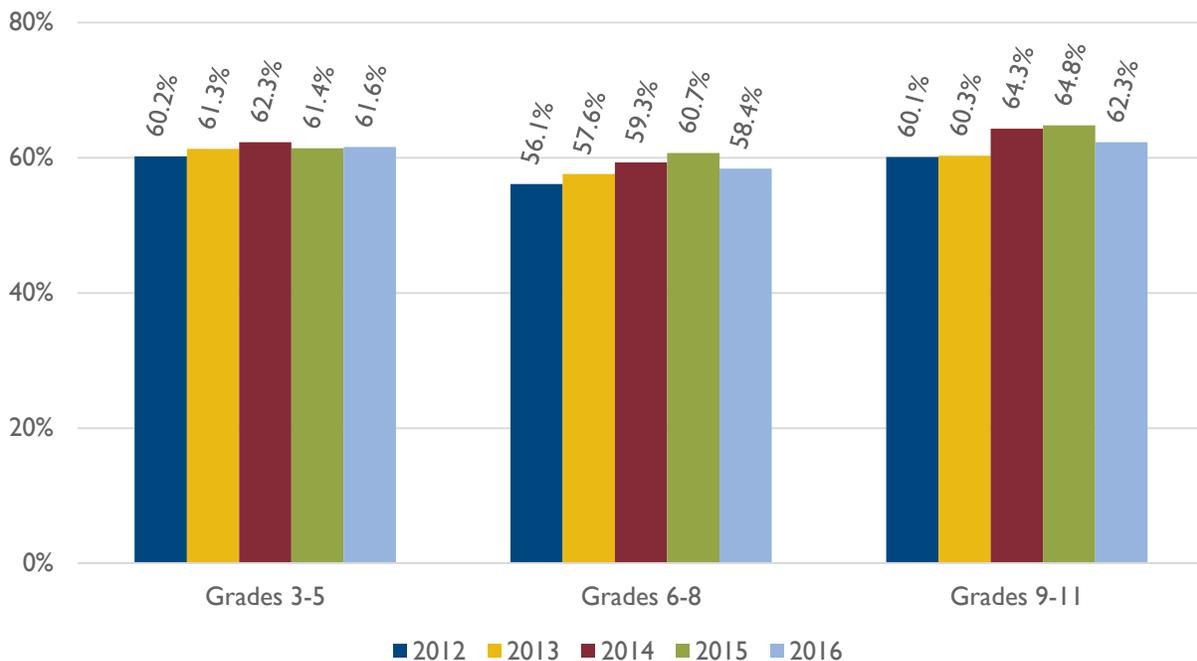
READING: PROFICIENCY ON THE IOWA ASSESSMENTS



Mathematics

- Grade 3-5 mathematics proficiency remained relatively unchanged from 2015 to 2016, increasing by 0.2 percentage points.
 - Since 2012, proficiency in grades 3-5 has increased 1.4 percentage points.
- Grade 6-8 mathematics proficiency decreased in 2016 by 2.3 percentage points from 2015.
 - Since 2012, proficiency in grades 6-8 has increased 2.3 percentage points.
- Grade 9-11 mathematics proficiency decreased in 2016 by 2.5 percentage points from 2015.
 - Since 2012, proficiency in grades 9-11 has increased 2.2 percentage points.

MATHEMATICS: PROFICIENCY ON THE IOWA ASSESSMENTS



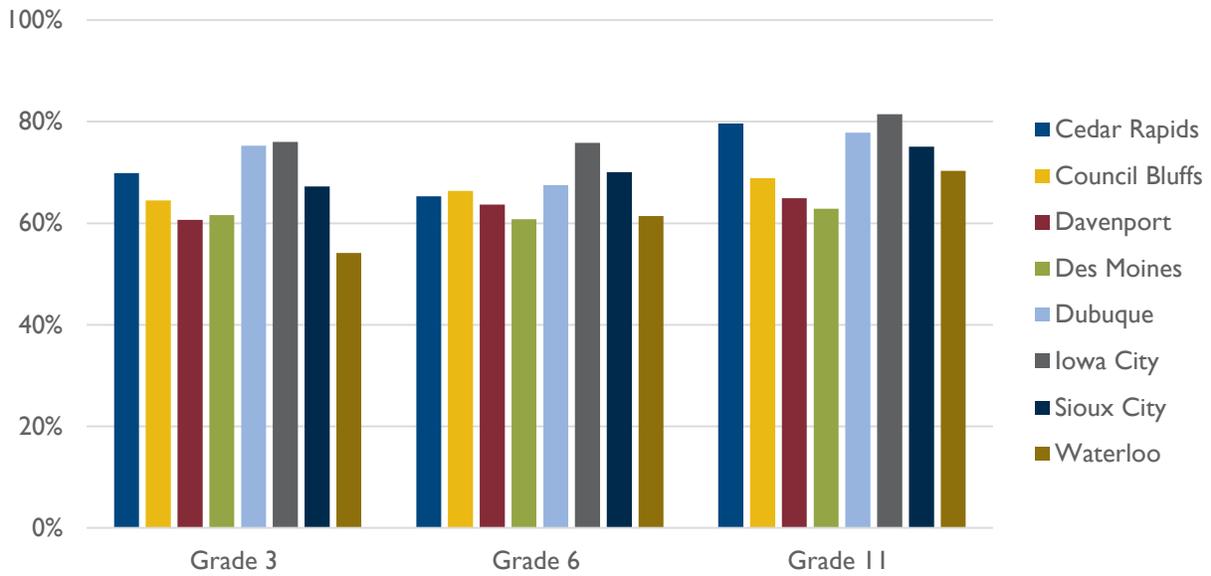
Performance Comparisons

Council of the Great City Schools

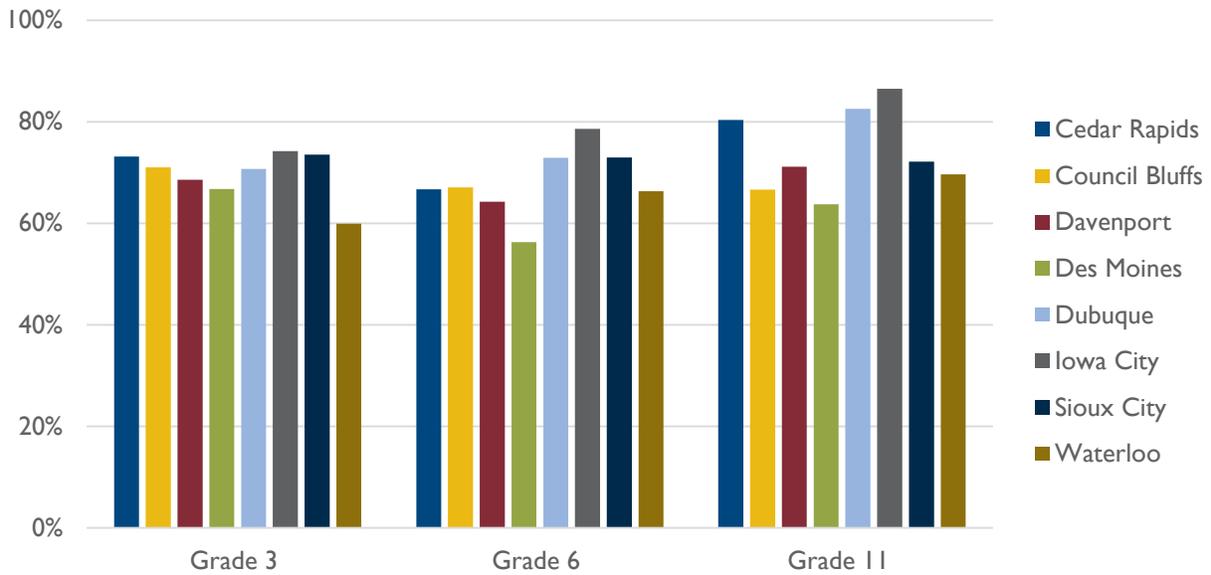
As each state utilizes different proficiency assessments with different cut points, meaningful comparison to out-of-state districts remains challenging. DMPS will continue to work with the Council of the Great City schools in the *Pilot Academic Key Performance Indicators (KPIs)* project, which is an effort to compare Academic KPIs across Council member districts.

Urban Education Network of Iowa

UEN COHORT - ADEQUATE YEARLY PROGRESS: READING



UEN COHORT - ADEQUATE YEARLY PROGRESS: MATH



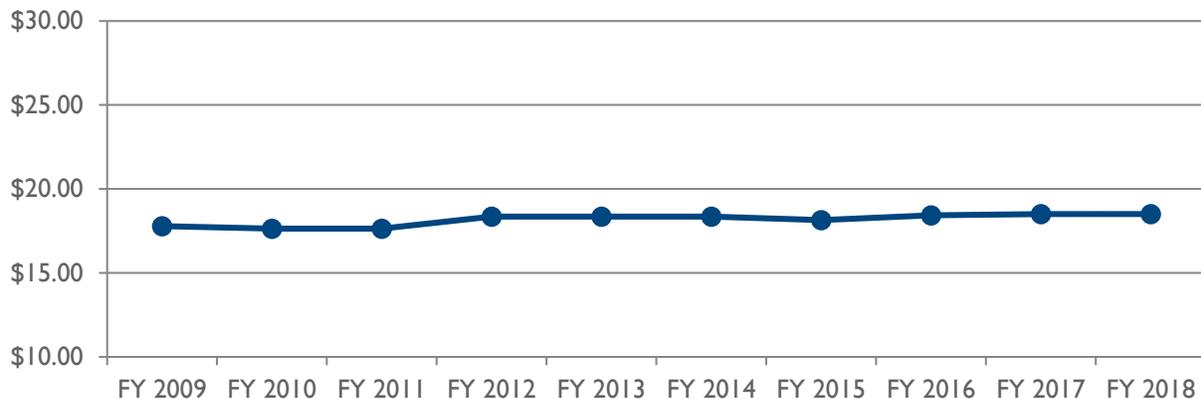
PROPERTY TAXES

PROPERTY TAX RATE

Per the Aid & Levy report, the district property tax rates for FY 2014 – FY 2017 and the projected FY 2018 (per the preliminary Aid & Levy) are:

District Property Tax Rates	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Total Tax Rate	18.34842	18.14593	18.42809	18.50586	18.49850

ANNUAL TAX RATE



To ensure a budget that meets the district's needs and provides adequate programming for students, the district is proposing a tax rate of 18.49850, which is \$0.00736 lower than the FY 2017 rate.

District Property Overall Recommended Tax Rate					
	Authority	FY 2017	FY 2018	Max.	Expires
GENERAL					
Regular	Code	9.55722	9.31266	NA	NA
Instructional Support	Citizen Vote <u>OR</u> Board Action	1.79171	1.75462	10% of cost	2021
Dropout Prevention	Board Action	1.56585	1.59226	5% of cost	Annual
Cash Reserve Levy	Board Action	3.24608	3.44396	20%	Annual
MANAGEMENT	Board Action	1.25000	1.30000	NA	Annual
PPEL					
Regular	Board Action	0.33000	0.33000	0.330	Annual
Voted	Citizen Vote	0.63000	0.63000	1.340	2021
PERL	Citizen Vote	0.13500	0.13500	0.135	NA
DEBT SERVICE	Citizen Vote	0.00000	0.00000	4.050	NA
TOTAL		18.50586	18.49850		
Change From Prior Year		(\$0.00736)			

A breakdown of the property tax rates for DMPS for the past three years, the current year, and the budget year are included on the *Local Funds: Property Tax Rates* schedule on the next page.

DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
LOCAL FUNDS: PROPERTY TAX RATES

	FY 2014 Per Final Aid & Levy		FY 2015 Per Final Aid & Levy		FY 2016 Per Final Aid & Levy		FY 2017 Per Final Aid & Levy		FY 2018 Preliminary Aid & Levy	
Regular Valuation (with Utilities)	\$ 6,557,601,623	2.37%	\$ 6,487,589,438	-1.07%	\$ 6,482,874,286	-0.07%	\$ 6,777,096,757	4.54%	\$6,896,129,735	1.76%
TIF Valuation	762,130,836	4.71%	703,887,544	-7.64%	692,605,126	-1.60%	710,049,900	2.52%	765,374,658	7.79%
Regular and TIF Valuation	\$ 7,319,732,459	2.61%	\$ 7,191,476,982	-1.75%	\$ 7,175,479,412	-1.97%	\$ 7,487,146,657	4.34%	\$7,661,504,393	2.33%
	Dollars Generated	Tax Rate	Dollars Generated	Tax Rate						
General:										
Regular Program	\$ 64,458,108	9.82952	\$ 62,795,332	9.80986	\$ 62,837,140	9.69279	\$ 64,770,196	9.55722	\$64,221,281	9.31266
Instructional Support	12,667,895	1.73065	12,884,005	1.81216	13,039,432	1.81722	13,414,796	1.79171	13,443,067	1.75462
Dropout Prevention	9,729,244	1.48366	10,052,326	1.54947	10,421,825	1.60759	10,611,925	1.56585	10,980,425	1.59226
Cash Reserve	17,408,768	2.65475	12,781,004	1.97007	19,224,870	2.96549	21,999,000	3.24608	23,750,000	3.44396
Total General	104,264,015	15.69858	98,512,667	15.14156	105,523,267	16.08309	110,795,917	16.16086	112,394,773	16.10350
Management	10,196,021	1.55484	12,387,164	1.90936	8,103,593	1.25000	8,471,370	1.25000	8,965,000	1.30000
PPEL:										
Regular	2,415,511	0.33000	2,373,187	0.33000	2,367,908	0.33000	2,470,758	0.33000	2,528,296	0.33000
Voted	4,611,431	0.63000	4,530,630	0.63000	4,520,552	0.63000	4,716,902	0.63000	4,826,748	0.63000
Total PPEL	7,026,942	0.96000	6,903,817	0.96000	6,888,460	0.96000	7,187,660	0.96000	7,355,044	0.96000
PERL	885,276	0.13500	885,300	0.13500	875,188	0.13500	914,908	0.13500	930,978	0.13500
Debt Service	-	-	-	-	-	-	-	-	0	0
Total	\$ 122,372,254	18.34841969	\$ 118,688,948	18.14593	\$ 121,390,508	18.42808989	\$ 127,369,855	18.50585984	\$129,645,795	18.49850004
	<i>Decrease</i>	<i>(\$0.00006)</i>	<i>Decrease</i>	<i>(\$0.20249)</i>	<i>Increase</i>	<i>\$0.43332</i>	<i>Increase</i>	<i>\$0.07777</i>	<i>Decrease</i>	<i>(\$0.00736)</i>

IMPACT ON TAXPAYER

The tax rate is based on a per \$1,000 of assessed valuation, in most instances, per the Aid & Levy, as determined by the State of Iowa. Using a \$100,000 home as an example, the average taxpayer would have the following annual obligation:

Calculation:	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
$\frac{\$100,000 \text{ home value}}{\$1,000} = 100 \times \text{Annual Tax Rate}$	\$1,834.84	\$1,814.59	\$1,842.81	\$1,850.59	\$1,849.85

The average residential assessment within the Des Moines school district and the average taxpayer obligation is listed below:

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	2013	2014	2015	2016	2017*
Total School District Tax Rate	18.34842	18.14593	18.42809	18.50586	18.49850
Average Residential Assessment	\$114,700	\$115,226	\$119,886	\$120,109	\$132,714
Average Taxpayer Obligation	\$2,105	\$2,091	\$2,209	\$2,223	\$2,455

*preliminary data

Property Valuations

Generally, the district's property tax rates will only change slightly from year-to-year; therefore, fluctuations in revenue from year-to-year are mainly caused by changes in property valuations. The value of property is established by a County Assessor (or the Iowa Department of Revenue) estimating the value of each property, which is called the "assessed value."

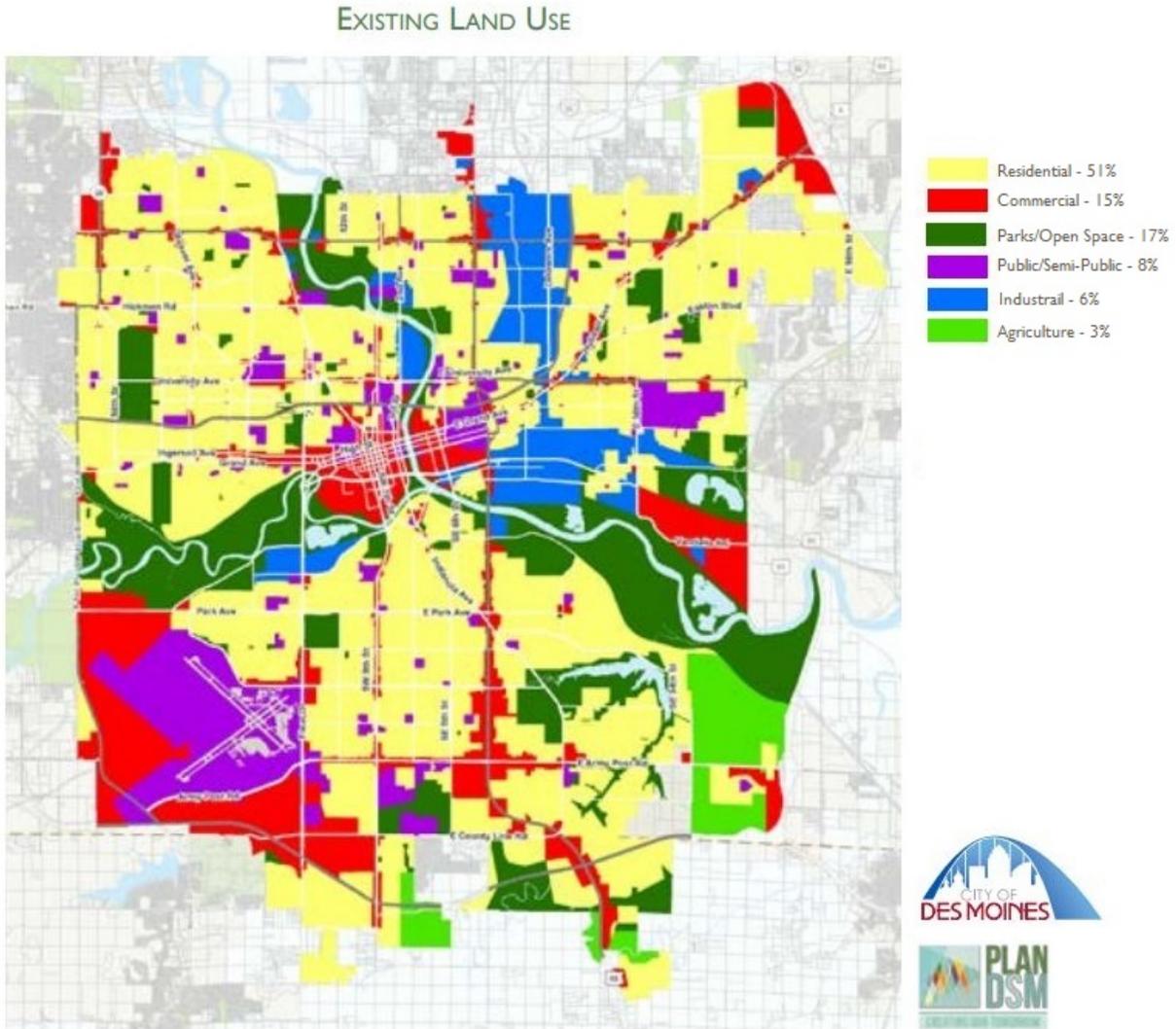
Residential, commercial, and industrial real estate is assessed at 100% of market value, and the Assessor must determine the fair market value of the property. The Assessor generally uses three approaches:

- **Market Approach:** Analyze sales of similar properties that were recently sold, and determine the most probable sales price of the property being appraised.
- **Cost Approach:** Estimate how much money at current labor and material prices it would take to replace the property with one similar to it. This is useful when no sales of comparable properties exist.
- **Income Approach:** If the property produces income, such as an apartment or office building, estimate its ability to produce income.

Assessments are conducted in Iowa in odd-numbered years. The new 2017 assessments show that Polk County residential property values increased 8.3% on average, the biggest jump since 2005 and roughly double the increase in 2015. Home values increased slightly more in Des Moines (8.9%), as compared to the rest of the county (8.1%). The increase is a significant upswing over the past decade, when home prices stagnated amid the fallout from the 2008 housing crash. Home values dropped in both 2011 and 2013 before increasing in 2015. Prior to the housing crash, home values in Polk County grew by 10.2% (2001), 10% (2003), and 8.6% (2005).

Agricultural real estate is assessed at 100% of productivity and net earning capacity value. The Assessor considers the productivity and net earning capacity of the property. Agricultural income as reflected by production, prices, expenses, and various local conditions is taken into account.

The *utilities/railroad* class of property is assessed at the state level.



Source: City of Des Moines, Community Development Department

The Assessor totals the assessed value in each classification (residential, commercial, industrial, agricultural, or utilities/railroad) and reports it to the County Auditor. Each Assessor sends the reports — called “abstracts” — to the Iowa Department of Revenue. The abstract shows the total taxable values of all real property in each jurisdiction by classification of property, not by individual property. The state then examines total assessed values and equalizes them. A process called “equalization” is applied every two years to ensure that property values are comparable among jurisdictions and according to law. The state compares the Assessors’ abstracts to a “sales assessment ratio study” it has completed independently of the Assessors. If the assessment (by

property class) is 5% or more above or below the sales ratio study, the state increases or decreases the assessment. There is no sales ratio study for agricultural and industrial property. Equalization occurs on an entire class of property, not on an individual property. Also, equalization occurs on an assessing jurisdiction basis, not on a statewide basis. Equalization is important as it helps maintain equitable assessments among classes of property and among assessing jurisdictions. This contributes to a fairer distribution of state aid, such as aid to schools. It also helps to equally distribute the total tax burden within an area. In addition, an “assessment limitation” is applied every year. This process is commonly called “rollback” and is used to adjust for inflation. The rollback, which is not set until fall, limits the statewide increase in the taxable valuation of residential properties to 3%.

Details on the components of the property valuations within the district for the past three years, the current year, the budget year, as well as three years of forecasts are included on the *Local Funds: Property Valuations* schedule on the following page.



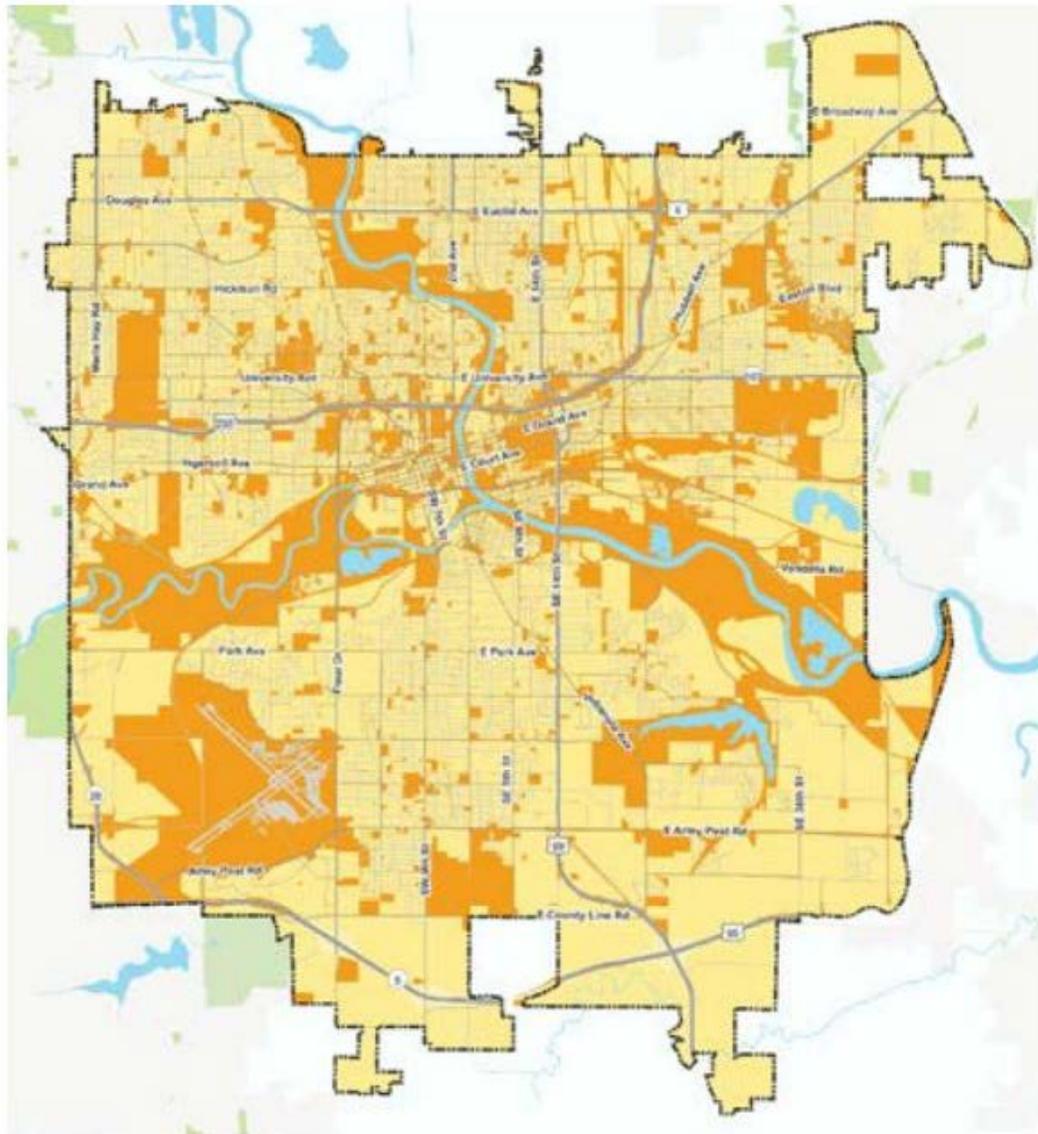
DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
LOCAL FUNDS: PROPERTY VALUATIONS

	1/1/2012 FY 2014			1/1/2013 FY 2015			1/1/2014 FY 2016			1/1/2015 FY 2017 (Re-Estimated)		
	Polk County	Warren County	Total	Polk County	Warren County	Total	Polk County	Warren County	Total	Polk County	Warren County	Total
Residential	\$ 3,781,487,837	\$ 54,735,274	\$ 3,836,223,111	\$ 3,826,832,853	\$ 55,468,405	\$ 3,882,301,258	\$ 3,938,822,740	\$ 56,733,883	\$ 3,995,556,623	\$ 4,436,735,776	\$ 56,751,574	\$ 4,493,487,350
Commercial	2,273,029,954	2,922,800	2,275,952,754	2,169,763,473	3,049,215	2,172,812,688	2,063,029,059	2,345,850	2,065,374,909	1,863,337,544	2,383,830	1,865,721,374
Industrial	168,215,919	-	168,215,919	158,297,316	-	158,297,316	152,059,768	-	152,059,768	155,925,564	-	155,925,564
Agricultural	2,249,349	1,233,727	3,483,076	1,921,303	1,156,296	3,077,599	2,033,484	1,251,393	3,284,877	1,987,161	1,279,006	3,266,167
Utilities (WO Gas & Electric)	39,348,314	1,017,238	40,365,552	35,120,984	1,043,663	36,164,647	30,224,180	847,857	31,072,037	26,592,896	906,327	27,499,223
Railroads	17,616,957	-	17,616,957	16,232,975	-	16,232,975	15,301,417	-	15,301,417	16,924,718	-	16,924,718
Total Valuation	6,281,948,330	59,909,039	6,341,857,369	6,208,168,904	60,717,579	6,268,886,483	6,201,470,648	61,178,983	6,262,649,631	6,501,503,659	61,320,737	6,562,824,396
Less: Military	15,000,818	331,508	15,332,326	14,551,541	324,100	14,875,641	13,912,678	303,728	14,216,406	13,159,612	294,468	13,454,080
Plus: Gas & Electric	227,198,294	3,878,286	231,076,580	229,731,889	3,846,707	233,578,596	230,558,467	3,882,594	234,441,061	223,852,758	3,787,685	227,640,443
Total General Taxable Valuation	6,494,145,806	63,455,817	6,557,601,623	6,423,349,252	64,240,186	6,487,589,438	6,418,116,437	64,757,849	6,482,874,286	\$ 6,712,282,803	\$ 64,813,954	\$ 6,777,010,759
TIF Value	762,130,836	-	762,130,836	703,887,544	-	703,887,544	692,605,126	-	692,605,126	710,049,900	-	710,049,900
Total Debt & PPEL Taxable Valuation	\$ 7,256,276,642	\$ 63,455,817	\$ 7,319,732,459	\$ 7,127,236,796	\$ 64,240,186	\$ 7,191,476,982	\$ 7,110,721,563	\$ 64,757,849	\$ 7,175,479,412	\$ 7,422,332,703	\$ 64,813,954	\$ 7,487,146,657

	1/1/2016 FY 2018 (Budget)			1/1/2017 FY 2019 (Forecast)			1/1/2018 FY 2020 (Forecast)			1/1/2019 FY 2021 (Forecast)		
	Polk County	Warren County	Total	Polk County	Warren County	Total	Polk County	Warren County	Total	Polk County	Warren County	Total
Residential	\$ 4,541,050,914	\$ 58,049,323	\$ 4,599,100,237	\$ 4,722,692,951	\$ 59,210,309	\$ 4,781,903,260	\$ 4,911,600,669	\$ 60,394,516	\$ 4,971,995,184	\$ 5,108,064,695	\$ 61,602,406	\$ 5,169,667,101
Commercial	1,900,355,450	2,452,860	1,902,808,310	1,976,369,668	2,501,917	1,978,871,585	2,055,424,455	2,551,956	2,057,976,410	2,137,641,433	2,602,995	2,140,244,428
Industrial	149,585,292	-	149,585,292	155,568,704	-	155,568,704	161,791,452	-	161,791,452	168,263,110	-	168,263,110
Agricultural	2,045,269	1,317,857	3,363,126	2,127,080	1,344,214	3,471,294	2,212,163	1,371,098	3,583,261	2,300,649	1,398,520	3,699,170
Utilities (WO Gas & Electric)	24,891,331	796,322	25,687,653	25,886,984	812,248	26,699,233	26,922,464	828,493	27,750,957	27,999,362	845,063	28,844,425
Railroads	18,642,478	-	18,642,478	19,388,177	-	19,388,177	20,163,704	-	20,163,704	20,970,252	-	20,970,252
Total Valuation	6,636,570,734	62,616,362	6,699,187,096	6,902,033,563	63,868,689	6,965,902,253	7,178,114,906	65,146,063	7,243,260,969	7,465,239,502	66,448,984	7,531,688,486
Less: Military	12,552,226	283,356	12,835,582	13,054,315	289,023	13,343,338	13,576,488	294,804	13,871,291	14,119,547	300,700	14,420,247
Plus: Gas & Electric	206,293,660	3,484,561	209,778,221	214,545,406	3,554,252	218,099,659	223,127,223	3,625,337	226,752,560	232,052,312	3,697,844	235,750,156
Total General Taxable Valuation	6,830,312,168	65,817,567	6,896,129,735	7,103,524,655	67,133,918	7,170,658,573	7,387,665,641	68,476,597	7,456,142,238	7,683,172,267	69,846,129	7,753,018,395
TIF Value	765,374,658	-	765,374,658	795,989,644	-	795,989,644	827,829,230	-	827,829,230	860,942,399	-	860,942,399
Total Debt & PPEL Taxable Valuation	\$ 7,595,686,826	\$ 65,817,567	\$ 7,661,504,393	\$ 7,899,514,299	\$ 67,133,918	\$ 7,966,648,217	\$ 8,215,494,871	\$ 68,476,597	\$ 8,283,971,468	\$ 8,544,114,666	\$ 69,846,129	\$ 8,613,960,794

As a taxing authority, the district has a limited amount of property from which it can draw taxes. More than 38% of land within the city is for “public use” for city, county, and state government offices; parks; churches; universities, etc. The property, with an equivalent value of \$1.3 billion, is tax exempt.

TAXED AND TAX EXEMPT PROPERTIES



Non-Taxable
 Taxable



Community Development Department,
602 Robert D. Ray Dr., Des Moines, IA 50309-1881
February 2015



0.5 1 mile



Source: City of Des Moines, Community Development Department

CAPITAL IMPROVEMENT & REVENUE BONDING

Thanks to community support, Des Moines Public Schools has completed more than \$500 million in improvements to district facilities since the turn of the 21st century, from the renovation of historic structures to the construction of brand new facilities. There has been a concentrated effort to improve and replace existing building equipment, improve energy efficiency, and provide a safe, comfortable environment for students.

In 1999, voters in Polk County approve a local one-cent sales tax for school infrastructure improvements. By 2008, voters in all 99 Iowa counties had voted for the local sales tax increase. In 2008, the Iowa legislature enacted a statewide one-cent sales tax — called the Statewide Penny, SWP — to benefit school districts across Iowa and replace the local option sales taxes, and the governor signed it into law that same year. The SWP created a dedicated source of revenue to support improvements to public schools. A Revenue Purpose Statement indicating how this SWP funding could be used by the district was approved by voters on September 9, 2009. In most cases, a district incurs long-term debt for capital projects, and the amounts are often sizable. One of the priorities of the Revenue Purpose Statement was to introduce money-saving strategies, and one strategy enacted by the district has been the sale of revenue bonds to minimize the impact of inflation on renovation and construction budgets. Issuing revenue bonds has allowed the district DMPS to complete more school projects, while saving tax dollars, and provide additional opportunities to students. Issuing revenue bonds — paid for by the revenue from the statewide sales tax, not property taxes — has allowed DMPS to:

- Minimize inflationary increases on a portion of the construction program.
- Add flexibility to the construction schedule.
- Develop the most optimal construction plan.
- Lock up a portion of the revenue stream for debt service (and/or projects).
- Move up projects to benefit students earlier.
- Lock in projects at a borrowing cost lower than the average inflationary factor.
- Continue the plan created by the Superintendent's Facilities Advisory Committee.
- Continue to provide operational efficiencies that have a direct impact on the district's General Fund in the form of reduced energy costs.

The School Board approved the sale of \$70 million in Sales Tax Revenue Bonds in March 2010, a second round for \$71.9 million in March 2012, a third round in December 2013 for \$8.8 million, and a fourth round in May 2014 for \$61.9 million. The district refunded the Series 2010 revenue bonds with the Series 2016 Bonds, which saved the district \$14.8 million, and restructured payments will save an additional million dollars. The district plans to issue a final round of revenue bonds in FY 2017 or FY 2018 to coincide with the program sunset. More details on capital projects are included in the ***Financial Section*** of this document. The *Debt Service Fund Summary* and the *Debt Service Fund Schedule* are included on the following pages.

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
DEBT SERVICE FUND SUMMARY**

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Re-estimated</u>	<u>FY 2018 Budget</u>
Revenues					
Transfers In	\$ 12,631,366	\$ 18,626,480	\$ 18,498,820	\$ 23,880,972	\$ 18,249,571
Total Revenues	12,631,366	18,062,619	18,498,820	23,880,972	18,249,571
Expenditures					
Debt Service	12,631,366	18,626,480	18,498,820	23,880,972	18,249,571
Total Expenditures	12,631,366	18,062,619	18,498,820	23,880,972	18,249,571
Excess of Revenues over Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

**DES MOINES PUBLIC SCHOOLS
2017 - 2018 BUDGET
DEBT SERVICE FUND SUMMARY**

	2010 SWP Revenue Bonds			2012 SWP Revenue Bonds			2013 SWP Revenue Bonds			2014 SWP Revenue Bonds			2016 SWP Revenue Bonds			DEBT SERVICE RECAP		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	1,640,000	4,313,500	5,953,500													1,640,000	4,313,500	5,953,500
2012	2,590,000	3,418,000	6,008,000													2,590,000	3,418,000	6,008,000
2013	2,685,000	3,288,500	5,973,500	3,125,000	3,059,744	6,184,744										5,810,000	6,348,244	12,158,244
2014	2,780,000	3,154,250	5,934,250	3,330,000	2,751,000	6,081,000	485,000	131,116	616,116							6,595,000	6,036,366	12,631,366
2015	2,885,000	3,015,250	5,900,250	3,430,000	2,617,800	6,047,800	425,000	298,045	723,045	3,105,000	2,850,385	5,955,385				9,845,000	8,781,480	18,626,480
2016	2,985,000	2,871,000	5,856,000	3,530,000	2,480,600	6,010,600	440,000	285,295	725,295	3,400,000	2,506,925	5,906,925				10,355,000	8,143,820	18,498,820
2017	<i>*July 2016 refunded with 2016 Bonds</i>			3,650,000	2,339,400	5,989,400	455,000	272,095	727,095	3,490,000	2,336,925	5,826,925	<i>**Replaced Series 2010 Bonds</i>			12,495,000	5,878,708	18,373,708
2018	-	-	-	3,755,000	2,193,400	5,948,400	470,000	253,895	723,895	3,600,000	2,162,425	5,762,425	4,900,000	930,288	5,830,288	12,655,000	5,594,571	18,249,571
2019	-	-	-	3,870,000	2,043,200	5,913,200	490,000	235,095	725,095	3,720,000	1,982,425	5,702,425	4,830,000	984,851	5,814,851	12,105,000	5,148,005	17,253,005
2020	-	-	-	3,990,000	1,888,400	5,878,400	505,000	220,395	725,395	3,850,000	1,796,425	5,646,425	4,025,000	887,285	4,912,285	12,445,000	4,711,200	17,156,200
2021	-	-	-	4,125,000	1,728,800	5,853,800	530,000	195,145	725,145	3,875,000	1,603,925	5,478,925	4,165,000	723,160	4,888,160	12,695,000	4,251,030	16,946,030
2022	-	-	-	4,280,000	1,563,800	5,843,800	555,000	168,645	723,645	4,000,000	1,410,175	5,410,175	4,240,000	639,027	4,879,027	13,075,000	3,781,647	16,856,647
2023	-	-	-	4,435,000	1,392,600	5,827,600	575,000	151,995	726,995	4,145,000	1,210,175	5,355,175	4,325,000	553,379	4,878,379	13,480,000	3,308,149	16,788,149
2024	-	-	-	4,595,000	1,215,200	5,810,200	590,000	134,745	724,745	4,310,000	1,002,925	5,312,925	4,415,000	466,014	4,881,014	13,910,000	2,818,884	16,728,884
2025	-	-	-	4,770,000	1,031,400	5,801,400	610,000	116,455	726,455	4,480,000	873,625	5,353,625	4,510,000	376,831	4,886,831	14,370,000	2,398,311	16,768,311
2026	-	-	-	4,955,000	840,600	5,795,600	630,000	96,630	726,630	4,670,000	739,225	5,409,225	4,610,000	285,729	4,895,729	14,865,000	1,962,184	16,827,184
2027	-	-	-	5,145,000	642,400	5,787,400	650,000	75,525	725,525	4,870,000	587,450	5,457,450	4,710,000	192,607	4,902,607	15,375,000	1,497,982	16,872,982
2028	-	-	-	5,350,000	436,600	5,786,600	675,000	52,775	727,775	5,090,000	417,000	5,507,000	4,825,000	97,465	4,922,465	15,940,000	1,003,840	16,943,840
2029	-	-	-	5,565,000	222,600	5,787,600	695,000	27,800	722,800	5,335,000	213,400	5,548,400	-	-	-	11,595,000	463,800	12,058,800
	\$ 15,565,000	\$ 20,060,500	\$ 35,625,500	\$ 71,900,000	\$ 28,447,544	\$ 100,347,544	\$ 8,780,000	\$ 2,715,651	\$ 11,495,651	\$ 61,940,000	\$ 21,693,410	\$ 83,633,410	\$ 53,655,000	\$ 6,942,616	\$ 60,597,616	\$ 211,840,000	\$ 79,859,722	\$ 291,699,722

On March 1, 2010, the District issued revenue bonds in the amount of \$70,000,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On May 8, 2012, the District issued revenue bonds in the amount of \$71,900,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On December 30, 2013, the District issued revenue bonds in the amount of \$8,780,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On May 1, 2014, the District issued revenue bonds in the amount of \$61,940,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2029.

On July 22, 2016, the District refunded the Series 2010 revenue bonds with the Series 2016 Bonds in the amount of \$53,655,000 to be paid out of the statewide penny sales tax revenues. These bonds will be paid in full by 2028. Series 2010 will be called on June 1, 2018; the cash to pay Series 2010 is being held by agent at Bankers Trust.

PERSONNEL

MAJOR DES MOINES METRO EMPLOYERS

Key industries in the greater Des Moines region include financial services, insurance, government, retail, manufacturing, and healthcare.

Des Moines Public Schools is central Iowa's sixth largest employer with more than 4,800 FTE teachers and other employees and is the largest local governmental employer (excluding State employees).

Largest Des Moines Area Employers			
Rank	Employer	Product or Service	Employees
1	Wells Fargo & Co	Financial services, home mortgage	14,000
2	Mercy Medical Center – Des Moines	Healthcare	7,055
3	Unity Point Health – Des Moines	Healthcare	6,435
4	Hy-Vee Food Stores, Inc.	Retail grocery and drugstore chain	6,400
5	Principal Financial Group	Financial services	6,066
6	Des Moines Public Schools	Public Education	4,898 FTE
7	Nationwide	Insurance	4,269
8	DuPont Pioneer	Crop inputs for worldwide agribusiness	2,800
9	John Deere	Agricultural machinery, GPS/ag equipment software, consumer financial services	1,900
10	Kum & Go	Convenience store chain	1,820

Sources: Greater Des Moines Partnership *Major Employers*, September 2016; DMPS *Employee Schedule*, FY 2018.

Largest Des Moines Area Local Governmental Employers			
Rank	Employer	Service	Employees
1	Des Moines Public Schools	Public Education	4,898 FTE
2	City of Des Moines	City Government	1,529
3	Polk County	County Government	1,229

Sources: City of Des Moines 2015 CAFR; and Polk County 2016 CAFR; DMPS *Employee Schedule*, 2017.

TEN YEAR EMPLOYMENT TRENDS

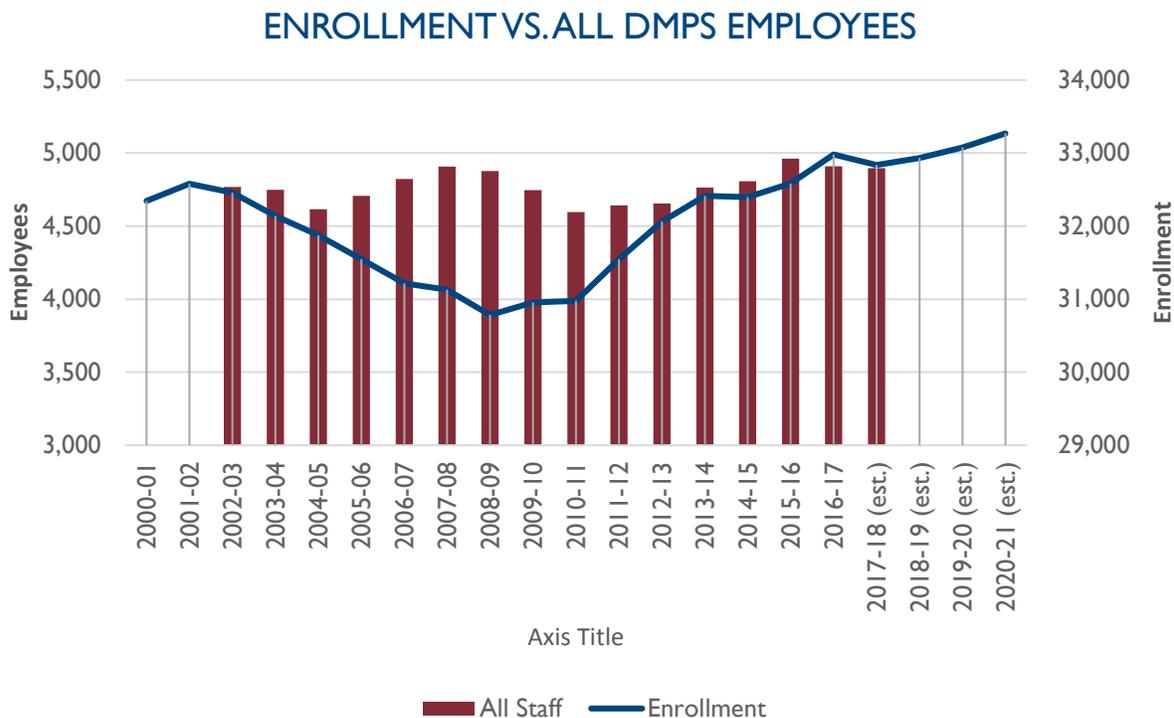
Economic Crisis

During the first years of the 21st century, the country faced tremendously difficult economic times. The Des Moines community was dramatically affected by a deep global, national, state, and local economic crisis. The impact on this district could be seen in falling interest rates on short-term investments and low rates of Supplemental State Aid (i.e., Allowable Growth) in State Foundation Aid followed by across-the-board state budget cuts.

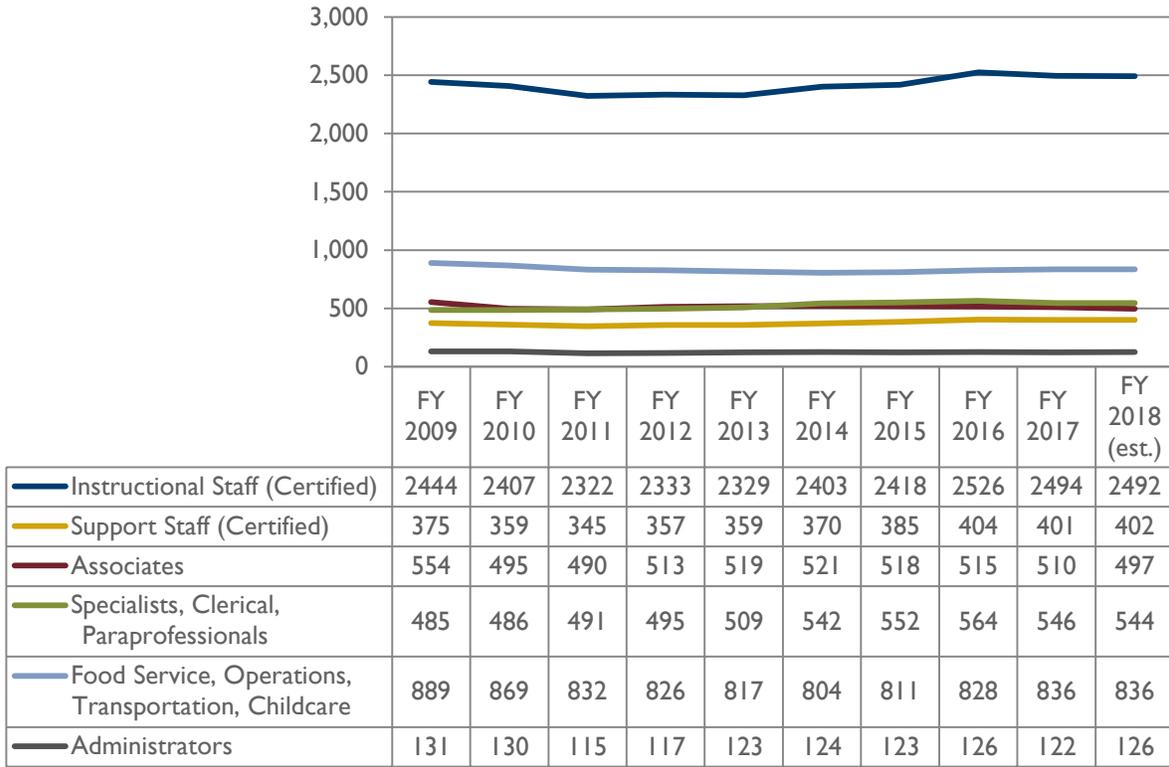
Today, Iowa's economy stands on firmer ground as it recovers from the deep recession that began in 2008. A steady employment outlook resulted in Iowa's unemployment rate increasing slightly to 4.2% in August 2016 from 3.3% in August 2015. According to a report issued by the Iowa Legislative Services Agency (LSA), the REC estimates growth will be positive 4.2% for 2017. In dollar terms, net revenue is projected to increase \$266.0 million for FY 2016 and increase \$294.6 million for FY 2017. The district has experienced slow but steady increases in its tax base, averaging approximately 1% per year.

Enrollment & Staffing

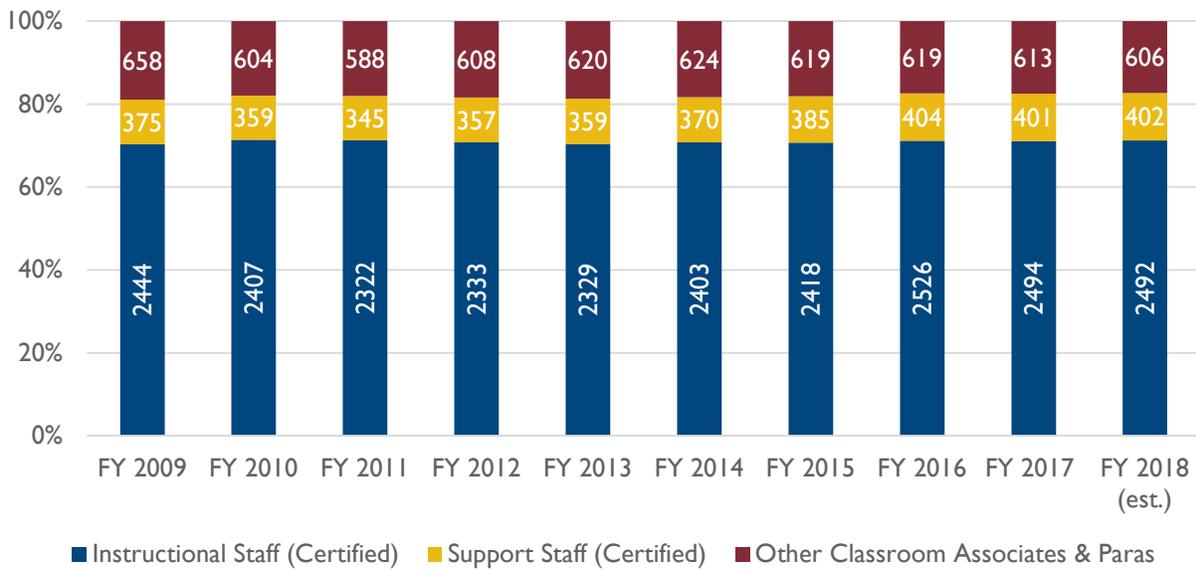
After the turn of the century, peak enrollment occurred in FY 2002, followed by eight years of declining enrollment. Since 2011, DMPS has seen an increase in enrollment, bucking the trend in urban districts nationwide. In fact, the district surpassed the former peak enrollment this year.



TEN YEAR TREND: ALL DMPS EMPLOYEES



TEN YEAR TREND: CLASSROOM STAFF



STAFFING ANALYSIS BY THE COUNCIL OF THE GREAT CITY SCHOOLS

In 2012, the district contracted with the Council of the Great City Schools, the nation's primary coalition of large urban school systems, to study staffing levels in the district and determine whether they were appropriate. The [full report](#) can be found at on the district web site.

Among the findings, the report revealed that the district has a higher number of total staff per student and a higher number of teachers per student than the median Council district or district with at least 15,000 students, but a lower number of total staff compared to districts of similar size. Given the district's low number of school and central administrators, teachers make up a higher percentage of the total district staff than all of the selected comparison districts except one.

In FY 2012, the district implemented student-based formulas to allocate funding according to enrollment of students and student types.

The idea behind student-based allocation is that instead of allocating staff and paying their costs, the district would simply allocate these dollar amounts to each school based on its mix of students. Ideally, the system targets sum funds to certain pupil types according to their different educational needs and the cost to provide services. Every year, as the mix of students at each school changes, so does the allocation, according to the formulas...

In some cases, the district computes the dollar amount by student types in terms of "weights," reflecting an added percentage increment on top of the base regular education amount. The student types receiving additional "weight" depend on the district but should specify characteristics of students, not programs or services. Districts may find that students who are poor or who have limited English proficiency may require extra funding, but the districts don't designate participation in a language immersion program or in a magnet school as student characteristic... Student characteristics may include:

- Poverty
- Limited English proficiency
- Disability
- Grade level
- Vocationally bound
- Gifted
- Other vulnerable students (homeless, transient, adjudicated, etc.)"

--Margeurite Rosa and Suzanne Simburg, 2013

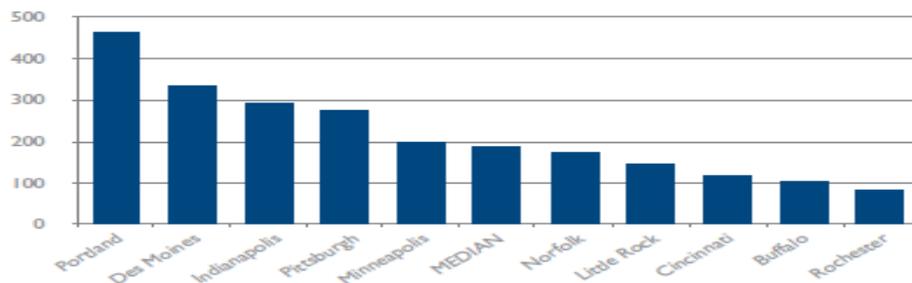
The funding formula has impacted how staffing decisions are made, and schools across the district are staffed systematically according to student enrollment and composition.

The report from the Council of the Great City Schools also revealed that in 2012, the district was someone understaffed, specific to central administrative and support staff, as compared to similar urban school districts across the country:

It appears that the Des Moines Public Schools is somewhat understaffed compared to other major urban school systems across the country. This understaffing was specific to the number of administrators and support staff—particularly at the central office level. The district has less district administrators and support staff per student and a lower percentage of its staff devoted to district administration than the median of Council district, district with at least 15,000 students, and selected comparison district of similar size.”

--Council of the Great City Schools, *Staffing Levels in Des Moines Public Schools* (2012).

**Students per District Administrator and Support Staff Member
In Des Moines and Selected Other School Districts
2009-2010 (FY 2010)**

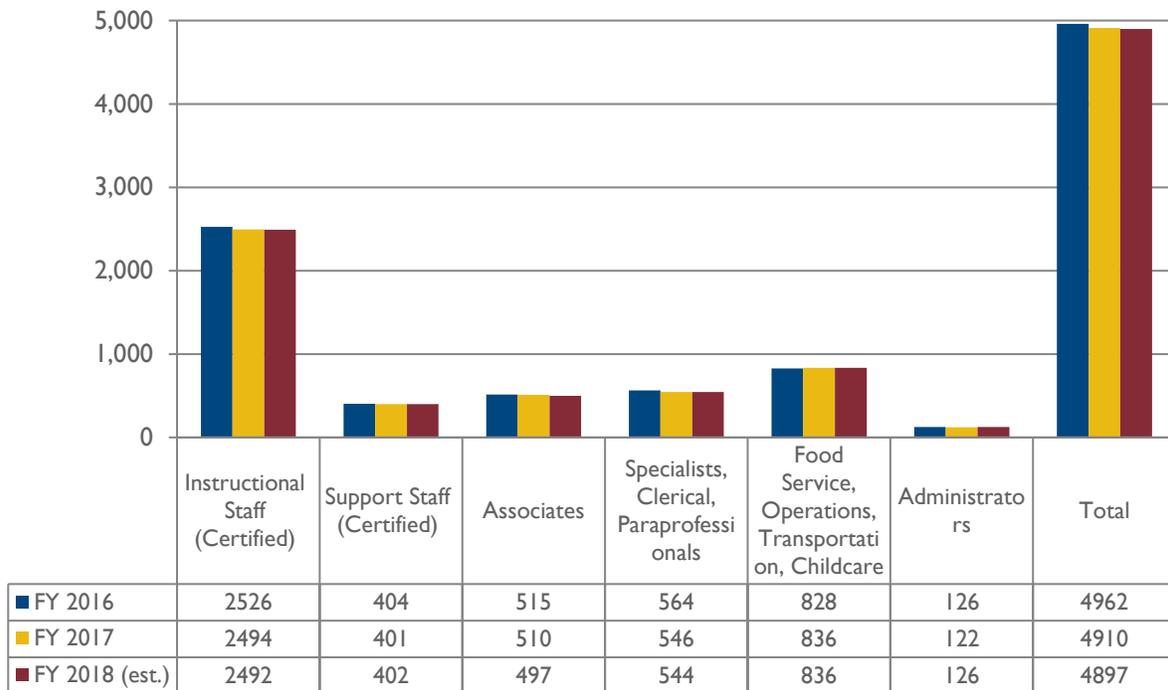


Source: Staffing Levels in Des Moines Public Schools, Council of the Great City Schools, 2012

Armed with this information, the district took steps to adjust staffing levels at the central administrative and support levels. For example, through the Wallace grant initiative, the district now has four Directors for Elementary Schools, compared to historically only having two Directors. This change enabled the span of control for each elementary school Director to be reduced from 19 schools to 10 schools, which is the best practice. Combined with the Directors for High Schools and Middle Schools, the structure provides much-needed district support for elementary and secondary schools. The district also hired a Human Resources Director of Classified Staff and a Human Resources Director of Certified Staff in FY 2015. The district also reorganized the structure of the Business & Finance office to manage the input of all employee data/information into the district’s financial system to ensure financial accuracy in payment, benefits, and staffing levels/classifications, freeing the Human Resources department to focus on the recruitment, hiring, evaluation, and retention of employees.

PERSONNEL: PAST YEAR, CURRENT YEAR, & BUDGET YEAR

ALL DMPS EMPLOYEES



DMPS Employee Schedule	FY 2016	FY 2017	FY 2018 (est.)
Administrators			
Central Office	39.0	36.0	40.0
Elementary Schools	38.0	38.0	38.0
Middle Schools	20.0	20.0	20.0
High Schools	24.0	23.0	23.0
Special Schools	5.0	5.0	5.0
Administrators	126.0	122.0	126.0
Instructional Staff (Certified)			
Classroom teachers	1,578.3	1,562.1	1,551.1
ELL	106.5	111.0	123.3
Head Start	14.0	14.0	14.0
Home Instruction	5.0	5.0	5.0
Preschool	34.0	34.0	34.0
Special Ed teachers	494.0	483.5	483.0
Title I, Rdg, Math, Instruct Coaches	287.9	276.4	273.6
Float	6.0	8.0	8.0
Instructional Staff (Certified)	2,525.7	2,494.0	2,491.9

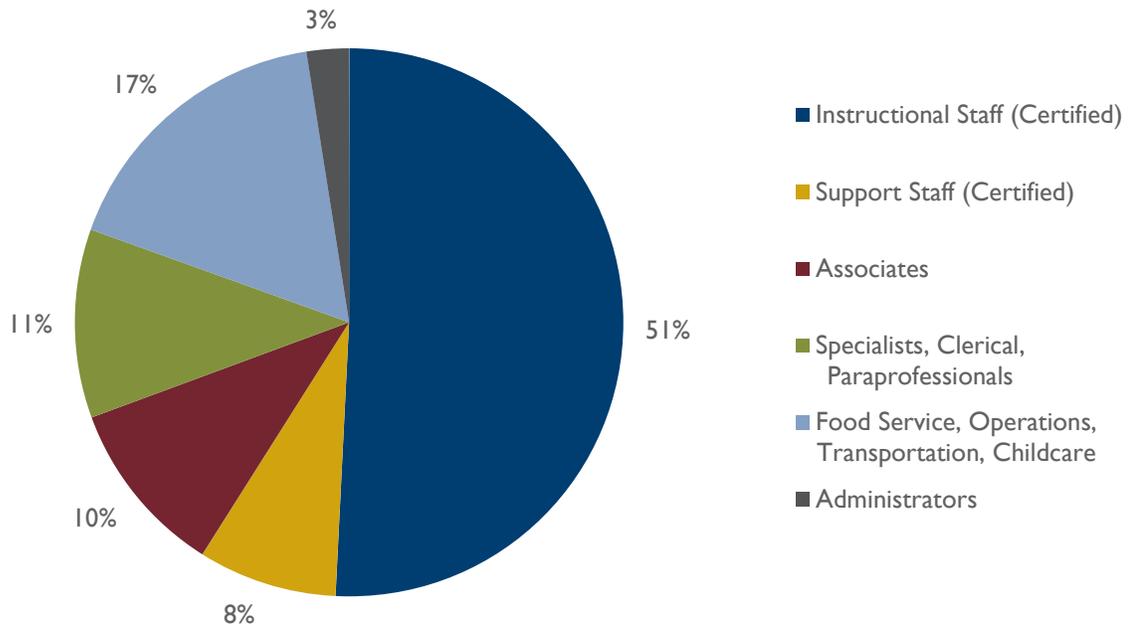
Continued on next page

Continued from previous page

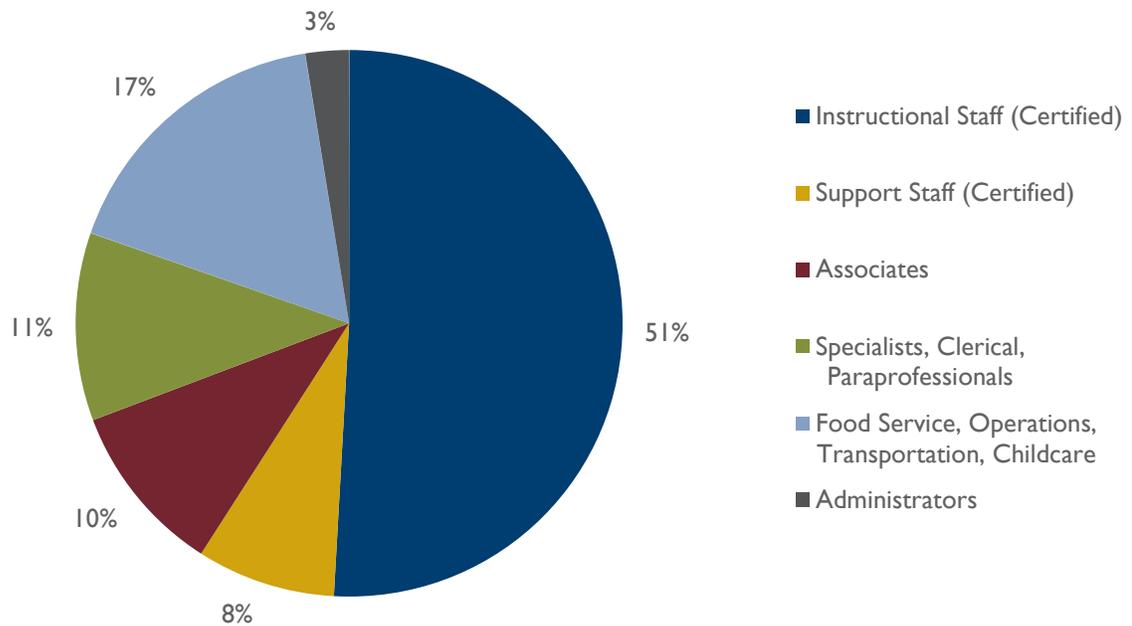
Support Staff (Certified)			
Counselors	67.4	80.5	81.5
Dean of Students	3.6	3.3	-
Gifted and Talented	18.0	18.0	18.0
Library/Media specialists	2.0	2.0	2.0
Mentor Teachers	17.5	-	-
Non-classroom teachers	76.1	74.6	78.8
Nurses	60.2	60.0	59.4
Special Ed consultants	33.0	32.0	32.0
Special Ed support	125.9	130.8	129.8
Support Staff (Certified)	403.7	401.2	401.5
Associates			
Central Office	26.8	17.0	17.0
Elementary Schools	189.8	188.0	182.0
Middle Schools	61.0	59.5	54.5
High Schools	54.0	52.0	50.0
Special Schools	183.8	193.8	193.8
Associates	515.4	510.4	497.4
Specialists, Clerical, Paraprofessionals			
Central Office	243.8	237.2	231.6
Elementary Schools	106.0	107.0	114.0
Middle Schools	62.4	60.4	63.4
High Schools	131.6	118.6	114.4
Special Schools	20.0	23.0	21.0
Specialists, Clerical, Paraprofessionals	563.8	546.2	544.4
Food Service, Operations, Transportation, Childcare			
Central Office	370.2	310.2	310.2
Elementary Schools	221.1	285.6	285.6
Middle Schools	99.5	104.6	104.6
High Schools	123.4	117.5	117.5
Special Schools	13.3	18.4	18.4
Food Service, Operations, Transportation, Childcare	827.5	836.3	836.3
Total	4,962.1	4,910.0	4,897.5

The largest employee groups in the district in FY 2017 were certified instructional (i.e. teachers) and operations (i.e., food service, custodial, transportation, and childcare) at 51% and 17% of the workforce, respectively. Staffing ratios for FY 2018 are projected to remain unchanged.

DMPS STAFF FY 2017

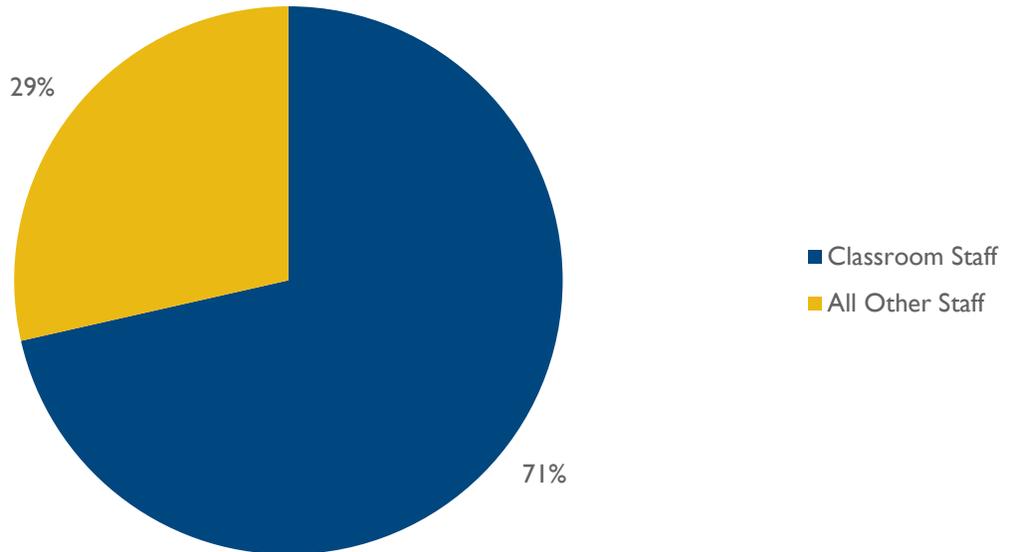


DMPS STAFF FY 2018 (ESTIMATED)

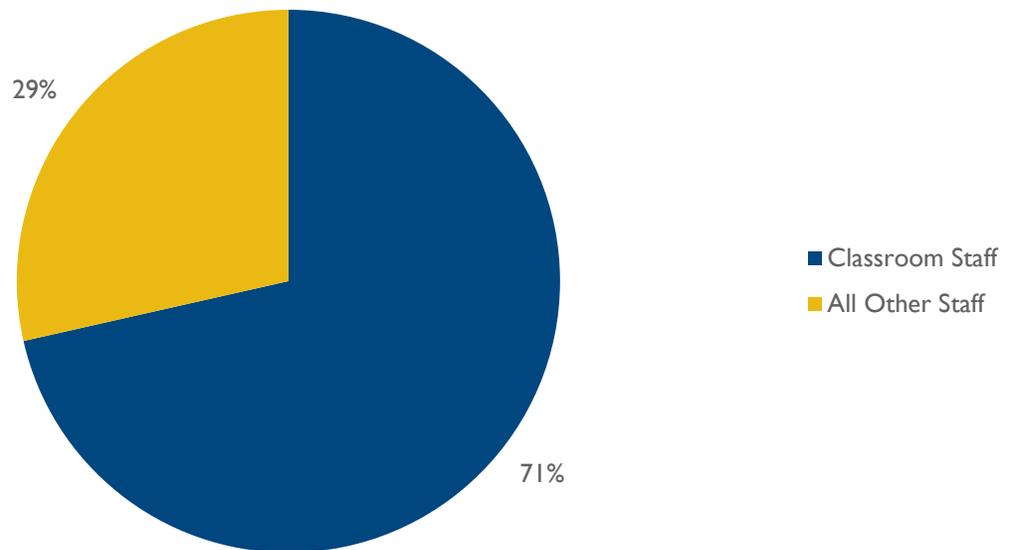


Classroom staff (which encompasses certified instructional, certified support, and other classroom associates and paraprofessionals) comprised 71% of all DMPS employees in FY 2017 and are projected to remain relatively unchanged in FY 2018.

DMPS STAFF FY 2017

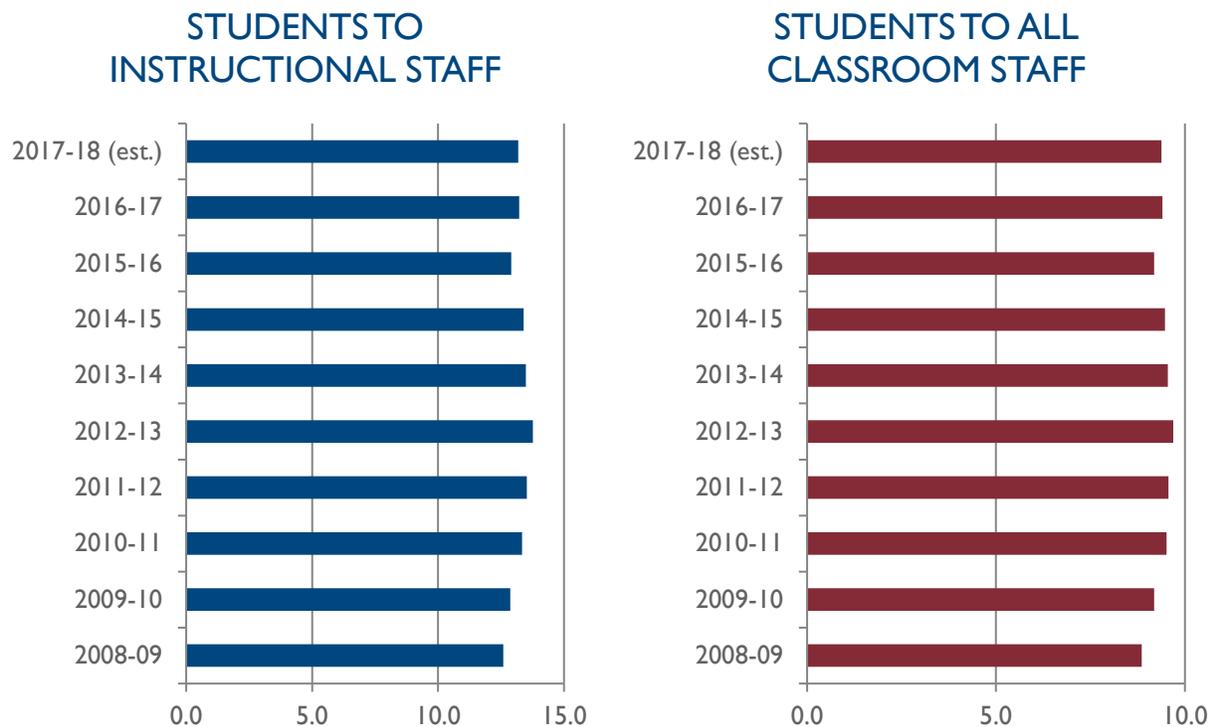


DMPS STAFF FY 2018 (ESTIMATED)



Staffing Changes for FY 2018

Staffing decisions for elementary and secondary core teachers each year are based on a staffing formula that is driven by enrollment. Non-core decisions are driven by the formula, with more specific consideration given to duplication of services and program enrollment. Projected non-core staffing changes in FY 2018 include changes to unreleased dean, library/noon hour/classroom associate, and case manager positions. The overall change in staffing from FY 2017 to FY 2018 is approximately -0.2%. The student to instructional staff and student to classroom staff ratio is expected to remain steady for FY 2018. At the administrative level, the district is evaluating adding two Special Education administrators and two Office of Schools administrators, which would bring the district back to FY 2016 levels for admin.



Employee Compensation

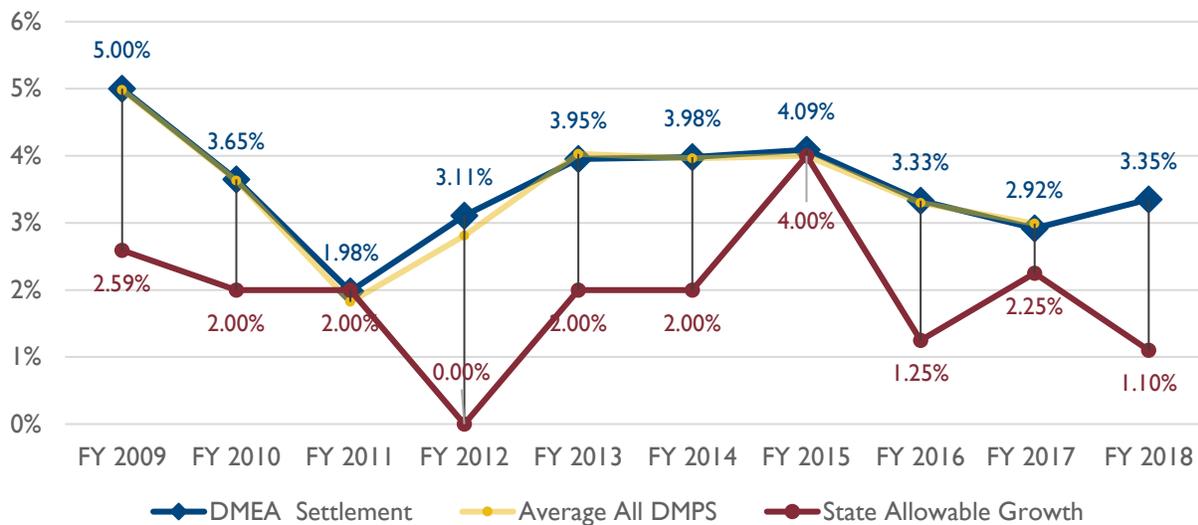
The district will continue to hire and retain highly qualified staff and fully fund collectively bargained total compensation agreements. Compensation costs represent 82.77% of the district's General Fund budget. Components of compensation include salary (including base pay, steps, and longevity), teacher salary supplements, health insurance, payroll taxes, retirement (IPERS or DMTRS), dental and vision insurance, and long-term disability.

As the chart below demonstrates, the compensation package for DMPS teachers was greater than the statewide average package in FY 2008, FY 2009, FY 2010, FY 2013, FY 2014, FY 2015, FY 2016, and FY 2017. (Given teachers comprise 51% of the DMPS workforce, that employee group is used for illustration purposes.)

Compensation Package: Teachers (DMEA)		
	State Average %	District Package %
FY 2008	4.67%	4.77%
FY 2009	4.50%	5.00%
FY 2010	3.26%	3.65%
FY 2011	2.84%	1.98%
FY 2012	3.33%	3.11%
FY 2013	3.71%	3.95%
FY 2014	3.70%	3.98%
FY 2015	3.65%	4.09%
FY 2016	2.96%	3.33%
FY 2017	1.82%	2.92%
FY 2018	TDB	3.35%

While adequate compensation is always the minimum standard, it is difficult to sustain when state funding is insufficient and grows at historically low rates. In recent years, negotiated increases in compensation packages have been more than the increases in State Foundation Aid, measured by the rate of Supplemental State Aid (i.e., Allowable Growth), thus creating a growing budget gap from one year to the next.

SUPPLEMENTAL STATE AID VS. COMPENSATION SETTLEMENTS



DISTRICT DEPARTMENTAL INFORMATION

OFFICE OF THE SUPERINTENDENT

Public schools used to provide a one-size-fits-all education. Not anymore, and certainly not in Des Moines. DMPS offers more educational opportunities than any other school district in Iowa. The district has the state's top-ranked Advanced Placement program, is home to nationally-recognized career and technical courses, and has the only International Baccalaureate Diploma Programme in Iowa, as well as the only public Montessori school. The district is also home to the one of the state's largest one-to-one computer laptop schools at North High School, the nationally-renowned Downtown School, the state's first certified pre-apprentice program, a growing number of career and technical academies, academic acceleration pathways, and expanding online opportunities. When choices were limited, the message was simpler. But the more the district has to offer in curricula and campuses, the more important it is that the district helps people understand these options and the opportunities they provide for a great education. DMPS continues to focus on accelerating improvement in student outcomes, erasing gaps among the diverse student population, developing teachers and leaders, and expanding community partnerships.

The Superintendent of Schools, as the Chief Executive Officer of the district, is charged with the responsibility of carrying out the policies adopted by the Board of Directors and has such other powers and duties as may be prescribed by the Board or by law. The office is responsible to the Board for (a) the execution of its policies; (b) the management of the work of the departments, the duties of which, apart from those required by law, the Superintendent assigns; (c) the observance of its policies by all those persons employed by the district; and (d) the enforcement of all provisions of the law relating to the operation of the schools or other educational, social, and recreational agencies or activities under the charge of the Board.

Superintendent | **Dr. Thomas M. Ahart, Ed.D.**

2100 Fleur Drive, Des Moines, IA 50321

P: 515-242-7766 | F: 515-242-7679 | E: superintendent@dmschools.org

COMMUNICATIONS & PUBLIC AFFAIRS

The Communications & Public Affairs department works closely with administration and staff to inform employees and the public about what is happening in the district. The department handles all media requests, publishes the *TheWeek@DMPS* e-newsletter and other district and school publications, maintains the district web site and social media presence, creates content for the district's cable channel (DMPS-TV), provides graphic design and marketing support for the school district, and works with the Superintendent on legislative priorities.

2016-17 Accomplishments

- Earned *Golden Achievement Award* from the National School Public Relations Association.
- Director named *Communicator of the Year* by the Iowa School Public Relations Association.

- Averaged more than one million page views per month on the school district web site.
- Surpassed 42,000 Facebook followers.
- Surpassed 13,000 Twitter followers.
- Surpassed 2,300 Instagram followers.
- Surpassed 17,000 downloads of the DMPS mobile app.
- Surpassed 18 million views of more than 33,000 images on Flickr.
- Completed graphic/signage installation at 2100 Fleur Drive.
- Maintained on-going news media relations.
- Launched new Community Education web site.
- Helped launch and publicize *Summit on School Climate & Culture*.

FY 2018 Goals

- Complete redesign and launch new edition of dmschools.org.
- Complete integration of Infinite Campus to the DMPS mobile app.
- Continue to grow social media engagement.
- Work to increase presence at community events and festivals.
- Develop “billboards” for district food trucks.

Director of Community Relations & Public Affairs | Phil Roeder

2100 Fleur Drive, Des Moines, IA 50321

P: 515-242-8153 | F: 515-242-7710 | E: phillip.roeder@dmschools.org

INTERNAL AUDIT

Internal audit is an independent activity that is guided by a philosophy of adding value by offering ways to enhance governance, risk management, and controls and objectively provides relevant assurance. The Internal Audit department assists the Superintendent and the Board of Directors in accomplishing their objectives by using a systematic, disciplined, and risk-based approach to evaluate and contribute to the improvement of the district’s governance, risk management, and control process. Internal Audit conducts activities in compliance with district objectives and policies, as well as adherence The Institute of Internal Auditors’ mandatory guidance, including the Core Principles for the Professional Practice of Internal Auditing, Definition of Internal Auditing, the Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing (Standards). This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the internal audit activity.

2016-17 Accomplishments

- Provided more robust quarterly reporting to management through monitoring and program management reporting.

- Provided support for external and internal investigations as requested.
- Provided support to multiple departments via requested consulting services.
- Coordinated support and compliance testing with external auditors for annual financial statement audit and Department of Education accreditation review.
- Supported the internal audit resource network within the Council of the Great City Schools.

FY 2018 Goals

- Develop and execute risk-based audit plan.
- Assist in evolving the district’s risk management from traditional to enterprise-wide risk management.
- Implement further performance monitoring using Council of the Great City Schools Key Performance Indicators for Internal Audit.
- Further expand collaborations with the district’s Continuous Improvement and Program Evaluation teams.
- Further expand monitor and program management reporting areas.
- Further expand support for annual financial statement and compliance audit.

Internal Auditor | Brett Zeller

2100 Fleur Drive, Des Moines, IA 50321
 P: 515-242-7685 | F: 515-242-7982 | E: brett.zeller@dmschools.org

RESEARCH & DATA MANAGEMENT

The mission of the Research and Data Management team is to collect, store, analyze, and report quality data that drives strategic decision-making so students and staff may reach their full potential. The Research and Data Management team manages and facilitates the utilization of data systems to generate data and translate it into actionable information. This effort enables the district to continuously monitor and improve the effectiveness of policies, programs, and interventions in meeting the diverse educational needs of students, staff, and administration. Providing a systematic approach to the dissemination of actionable information leads to data-informed decisions and subsequently improved learning conditions and outcomes for students. This is accomplished by:

- Supporting school improvement by providing accurate and timely data to school and district staff.
- Coordinating district assessments, including district-wide, state accountability, and NAEP assessments.
- Providing support through a systematic evaluation process of key district programs.
- Maintaining and enhancing student and staff data systems (Infinite Campus and BusinessPlus).

Research and Data Management staff also completes several district, state, and federal reports throughout the year, including the Annual Progress Report (APR), Comprehensive School Improvement Plan (C-SIP), Annual Yearly Progress (AYP) certification, and No Child Left Behind (NCLB)/Every Student Succeeds Act (ESSA).

2016-17 Accomplishments

- Increased efficiency in academic planning through the implementation of the multi-year academic planner within Infinite Campus.
- Implemented teacher and administrator advisory committees to gather feedback and increase the Research and Data Management team's ability to meet the needs of stakeholders.
- Enhanced workflows and reporting in BusinessPlus.
- Implemented the NWEA Measures of Academic Progress (MAP) assessment to provide students, families, teachers, and administrators with relevant and timely measures of academic growth for students in grades K-9.
- Centralized the support of ELL testing within the Research and Data Management team.
- Provided data literacy training to central office staff via the network support team structure.
- Completed program evaluations for six district programs/initiatives.

FY 2018 Goals

- Implement a Learning Management System (LMS) to increase efficiency of course content management.
- Centralize the creation and distribution of surveys in the district.
- Continue to align data collection and analysis to district priorities/initiatives.
- Increase the accessibility of data reports to the community through the public website.

Director of Research & Data Management | Dr. Mary Grinstead, Ph.D.

2100 Fleur Drive, Des Moines, IA 50321

P: 515-242-7664 | F: 515-242-7377 | E: mary.grinstead@dmschools.org

Welcome Center

The mission of the Welcome Center is to assist new families to the Des Moines Public Schools in their enrollment and registration process, provide current families with various enrollment options, and support former families in retrieving their transcripts. Welcome Center staff collaborates with district leaders, school leaders, district support staff, and families to accomplish the following:

- Ensure all new families are properly enrolled in the district in a timely fashion.
- Manage transportation for families whose neighborhood schools are unable to accommodate additional students.

- Coordinate alternative enrollment options for families.
- Provide former district students with transcript information.

2016-17 Accomplishments

- Streamlined the new student online enrollment process.
- Merged the non-ELL and ELL registration staff to provide greater support and to ease the registration process for all families.
- Launched an initiative to offer enrollment options at the Iowa State Fair.
- Processed more than 3,400 within-district transfer and open enrollment requests with a 0.0018% error rate.
- Enrolled more than 4,400 students with a 24 hour enrollment turnaround time for the family.

FY 2018 Goals

- Create a standard operating procedure manual to help staff navigate the enrollment, registration, within-district transfer, and open enrollment processes.
- Utilize the Print Shop to maximize efficiency in letter distribution.
- Implement a customer service survey process to ensure families are being properly served.
- Maintain an overall customer service rating of 4.0 or higher.

Enrollment Supervisor | Eleanor Shirley

2100 Fleur Drive, Des Moines, IA 50321

P: 515-242-7707 | F: 515-242-7907 | E: eleanor.shirley@dmschools.org

OFFICE OF ACADEMICS

The Office of Academics oversees a variety of educational programs throughout the school district, including all curriculum areas, district-wide professional development, Gifted & Talented programs, English Language Learner services, Student & Family Services, Teacher Development programming, Technology Innovation, and Library Services.

Chief Academic Officer | Brenda Edmundson Colby

2100 Fleur Drive, Des Moines, IA 50321

P: 515-242-7631 | F: 515-242-7396 | E: brenda.edmundsoncolby@dmschools.org

ACADEMIC CURRICULUM

Curriculum consists of the following curricular areas: Career & Technology Education, English/Language Arts/Literacy, Mathematics, Performing & Visual Arts, Physical Education & Health Science, Science, Social Studies, and World Languages. Information about each of these [curriculum areas](#) can be found on the district web site. The Curriculum department also supports a wide range of [additional educational opportunities and programs](#) for students in Des Moines that can be explored on the district web site.

2016-17 Accomplishments

- Supported implementation of *Schools for Rigor Demonstration Sites* in collaboration with Office of Schools (OOS).
- Completed *Standards Referenced Grading* implementation for grades K-3 and 11.
- Standardized delivery model for English Language Learner and Special Education programming.
- Implemented Cultural Proficiency/Equity training.
- Provided continuous professional development for teams.
- Moved toward a leadership evaluation model that will consistently develop team members, using the *Marzano District Leadership Evaluation Framework*.
- Worked in collaboration with the OOS to revise and improve the School Improvement Plan (SIP) template and planning process.
- Re-designed the SIP template to be a working document for schools that includes information needed to plan, act, and monitor for school improvement.
- Worked in collaboration with the OOS to better define roles and responsibilities of network support teams, as well as to provide professional development and support to network support teams engaged in monitoring SIP and addressing school needs.
- Developed a comprehensive *Equity & Cultural Proficiency Plan* in collaboration with OOS.
- Implemented a tiered system of early literacy support to elementary schools to improve literacy outcomes for students.

- Established a K-12 vision for mathematics, as well as a professional development model for improving Algebra readiness outcomes for students K-9.
- Expanded the KITE project, which is a model for job-embedded professional development that allows for personalized, just-in-time learning.
- Developed and implemented a new service model for Gifted & Talented programming that is designed to equitably identify underrepresented populations.

FY 2018 Goals

- Implement *Schools for Rigor* in 15 additional schools in collaboration with OOS.
- Implement the *Marzano District Leadership Framework for Evaluation* for school leaders.
- Refine the *Equity & Cultural Proficiency Plan* in collaboration with OOS.
- Collaborate with OOS to continue to refine the School Improvement Plan template to reflect the needs of schools, in particular, in relation to *Schools for Rigor*.
- Collaborate with OOS to continue to refine the School Improvement process via network support structure, leading to increased accountability and monitoring.

Teacher Development

The Teacher Development program covers an array of development and leadership opportunities for DMPS teachers. The overall program includes the mentoring and induction program for first and second year teachers, the Alternative Teacher Contract (ATC), Dream to Teach, and the instructional coaching program.

2016-17 Accomplishments

- Improved retention rates and skills of new teachers in the district through collaboration with Drake University via the BLUE (Building Leadership in Urban Education) program.
- Developed and implemented a student-centered instructional coach program in every school.
- Developed and implemented the Teacher Leadership and Compensation (TLC) program to provide leadership opportunities for 31% of teaching staff.

FY 2018 Goals

- Continue partnership with Drake University via the BLUE program while continuing to integrate cultural proficiency curriculum.
- Continue to implement a student-centered instructional coach program in every school, with a gradual transition to certified results coaching.

- Continued implementation of the Teacher Leadership and Compensation (TLC) program to provide leadership opportunities for teaching staff.

Executive Director of Teaching & Learning | Noelle Tichy

2100 Fleur Drive, Des Moines, IA 50321

P: 515-242-7938 | F: 515-242-8296 | E: noelle.tichy@dmschools.org

ENGLISH LANGUAGE LEARNER PROGRAM

The English Language Learner (ELL) program continues to experience rapid growth in terms of numbers served and the diversity of cultures and languages in the district. The district serves more than 6,800 ELL students with nearly 150 dedicated teachers and staff — including bilingual community outreach workers who speak various languages and dialects — at 53 sites throughout the community. More than 100 languages and dialects are spoken in the households that comprise Des Moines Public Schools. In the 2016-17 school year, the ELL program added a Director position in order to increase leadership capacity at the district level.

***ELL Vision:** The Des Moines Public Schools is committed to being a model of urban education for English learners. We will provide culturally relevant, student responsive educational programming that is delivered by effective teaching staff and practitioners.*

***ELL Mission:** The mission of the ELL department is to support all educators' knowledge of best instructional practices with culturally and linguistically diverse students so that English Language Learners may demonstrate their mastery of the English language in speaking, listening, reading, and writing. To that end, we recognize that English Language Learners will attain their personal and academic life goals by building their academic knowledge on the foundation of their cultural and linguistic heritage.*

2016-17 Accomplishments

- Increased professional development opportunities for ELL staff, mainstream staff, and school leaders, as exemplified by:
 - Largest participation in the Iowa Culture and Language Conference by DMPS in several years.
 - Nearly 80 ELL teachers, principals, and district office staff participated in the TESOL (Teachers of English to Students who speak Other Languages) International Conference in Seattle, Washington.
- Completed a text book adoption process for the elementary and secondary levels, revitalizing materials for English Language Learners on the lower end of language proficiency.
- Renovated the elementary level Language Instruction Educational Program (or service model).
- Provided immigrant families with more opportunities to learn and grow via ESL classes for adults, Know Your Rights workshops for immigrants and refugees, and school events.

FY 2018 Goals

- Increase ELL teacher ranks to 117 FTEs.
- Expand opportunities for mainstream teachers to obtain their ELL endorsement at low-to-no-cost.
- Establish a Des Moines Public School's Center for New Americans as a community outreach hub for language minority students and families.
- Integrate ELL best practices and strategies in larger numbers of mainstream classrooms.
- Continue to maximize resource allocation for English Language Learners at the school building level.
- Increase leadership capacity of ELL teachers by designating an ELL Team Lead at multiple schools.

ELL Director | Pablo Ortega

2100 Fleur Drive, Des Moines, IA 50321

P: 515-242-7853 | F: 515-242-7726 | E: ablo.ortega@dmschools.org

GIFTED & TALENTED PROGRAM

The district systematically identifies and supports students with exceptional abilities or potential in the areas of advanced intellectual skills, specific ability aptitude, creative endeavors, and/or the arts, in accordance with Iowa Code. To meet the needs of identified Gifted & Talented (GT) students, services are offered throughout the district that reflect the multiple talents, challenges, and cultural diversity of the district's population. In addition, the district supports research-based professional development opportunities so the program can provide consultation and training for district staff in an effort to ensure all identified students continue to learn and achieve at levels commensurate with their exceptional abilities.

2016-17 Accomplishments

- Increased identification in Creativity, Leadership, and Visual/Performing arts by 10%.
- Increased the number of identified students completing content specific projects and Level 4 tasks by 10%.
- Increased the continual success of underrepresented populations at the Prep Academy and 8th grade Academy by 10%.
 - Middle school consultants provided weekly learning experiences in growth mindset to 7th grade Prep students.
- Assessed all 2nd grade students using the Cognitive Abilities Test as an initial screener.
- Increased the number of underrepresented students identified by 10%.
- Increased the number of students participating in summer enrichment opportunities by 30%.
- Participated in or led professional development in Cultural Proficiency, Standards Referenced Grading, Instructional Framework, and Schools for Rigor.

- Supported secondary Professional Learning Communities by providing data on gifted/advanced learners and assisted in the development with Level 4 tasks.

FY 2018 Goals

- Continually compare demographics with peers building-to-building to establish talent development trajectories for underrepresented students.
- Train high school leaders from underrepresent populations to develop talent and a scholar identity for elementary and middle school students.
- Field test and adopt an enrichment/extension curricula for core subjects in grades K-8.
- Offer professional development for classroom teachers on differentiation, flexible grouping, enrichment, and extension for Tier 2 advanced learners.
- Offer professional development for content area teachers on Level 4 task development and cognitive complexity.
- Include hope scales with interest surveys for students to target social and emotion needs.
- Provide cluster grouping guidelines to schools that ensure all students are challenged to grow and maximize their learning potential.

GT Supervisor | Ed Pilkington

2100 Fleur Drive, Des Moines, IA 50321

P: 515-242-7930 | F: 515-242-8296 | E: edward.pilkington@dmschools.org

STUDENT & FAMILY SERVICES

Des Moines Public Schools is committed to providing students of all abilities access to quality education. The Student & Family Services department provides a range of services for students with diverse learning, social/emotional/behavioral, and health needs from birth to age 21. In addition to individualized services provided to identified students through Special Education, the Student & Family Services department is responsible for Nursing Services, Crisis Prevention and Intervention Training, Social Work and Psychological Services, Suicide Prevention, and Grief Response Teams.

- Special Education — Specially designed instruction, accommodations, and support/related services are provided to students found to be eligible under Early ACCESS, Special Education, or Section 504. Approximately 16% of DMPS students receive Special Education services.
- Nursing Services — A fully licensed nurse is on site in every building at least part-time every day. Health assessments and the treatment of chronic and acute illnesses and injuries are provided daily.
- Crisis Prevention and Intervention — Trauma Informed Care, Youth Mental Health First Aid, and CPI training are provided to staff and suicide prevention activities are conducted.

- Social Work and Psychological Services — Twenty-seven licensed social workers and 12 school psychologists are employed to assist students and families with barriers to learning. Support is provided one-on-one, in small groups, and to total classrooms.

Executive Director of Student & Family Services | Shelly Bosovich

2100 Fleur Drive, Des Moines, IA 50321
 P: 515-242-7714 | F: 515-242-8286 | E: shelly.bosovich@dmschools.org

Special Education

Student & Family Services implements a comprehensive Child Find system to ensure that all children (birth to age 21) who are in need of early intervention, Section 504 accommodations, or Special Education supports and services are located, identified, and offered services.

Special Education and Early ACCESS teachers, school psychologists, school social workers, special education consultants, speech and language pathologists, occupational therapists, and physical therapists are provided through Student & Family Services to meet the unique and individual needs of students. Early ACCESS staff is on duty year-round to meet the needs of infants and toddlers. Instructional support services are provided in every comprehensive school in the district as well as in other settings determined to be appropriate to meet the individual needs of a student, including hospitals, special schools, and locations in the community. Approximately 6,000 students (including infants and toddlers) were provided individualized services during the 2016-17 school year.

2016-17 Accomplishments

- Provided relevant department information accessible through the district web site, @DMPS, and Groups for staff. Examples of information accessible through @DMPS include IEP, 504, and Chapter 103 training videos as well as curriculum resources for teachers.
 - All support staff are members of an Office 365 Group specific to their discipline to facilitate collaboration.
- Continued to operationalize the department vision through monthly meetings with small discipline groups that then work in a uniform manner with teachers at the school level.
- Empowered special education staff to be full and active members of network teams, where they collaborate with other departments, particularly around School and District Improvement Plans.
- Maintained Medicaid reimbursement requests above \$5 million.
- Continued to reduce the number of students referred from their home school to a special school setting by building the capacity to serve students with more significant disabilities in their home schools.

- Continued to build skills in the areas of behavior and prevention strategies for social workers through ongoing professional development.
- Implemented instructional planning meetings with teachers and support staff to have a greater impact on student achievement.

FY 2018 Goals

- Train multiple staff members on the methodology and research based strategies supporting students with dyslexia.
- Further refine the structure of Student and Family Services to more closely align with Networks.
- Provide opportunities for intra-departmental collaboration and professional development.
- Continue to build skills in the areas of function of behavior and prevention strategies for all support staff through collaboration with Heartland AEA. Social workers will deepen their implementation of behavioral assessment and intervention planning.
- Continue to develop the skills of the Des Moines Training Team to independently support school staff and build capacity in the area of behavior.
- Establish a district Section 504 advisory team that will review material and make recommendations if changes are needed in policies and procedures.

Special Education Administrators:

Angie Constable — E: angela.constable@dmschools.org
 Katie Cook — E: kathryn.cook@dmschools.org
 Roxanne Cumings – E: roxanne.cumings@dmschools.org
 Becky Curry – E: becky.curry@dmschools.org
 Susan Geels — E: susan.geels@dmschools.org
 Susan Hope — E: susan.hope@dmschools.org
 Randi Oleson — E: randi.oleson@dmschools.org
 Gail Soesbe — E: gail.soesbe@dmschools.org
 Cindy Weisz — E: cynthia.weisz@dmschools.org

Health Services

The mission of Des Moines Public Schools Health Services is to support student success by providing a safe, healthy learning environment and by addressing health-related barriers to learning. The district employs 63 registered nurses who serve more than 70 schools and programs. Nurses provide care to students and staff that range from triage, emergency first aid, medication management, case management, community referrals, and various screenings. Health Services also provides consultation to the Human Resources department on physicals, DOT drug and alcohol screens, and maintaining mandatory reporter licensure.

2016-17 Accomplishments

- Continued to work with district staff to update the district's 504 guidelines and protocols.
- Provided Youth Mental Health First Aid trainings with the goal of having all nurses trained by 2020. Trained one nurse as a YMHFA trainer.
- Hired and trained six additional subs to increase the availability of staff in the substitute pool and improve health office coverage in buildings.
- Continued to serve on the Brain Injury Resource Team to work to create streamlined, consistent guidelines for dealing with concussions and brain injuries.
- Created PLC groups/Data Teams within the nurse group to evaluate and identify opportunities for improved services. These teams met three times this year and reviewed data related to injuries, length of time in health office, and frequency of visits.

FY 2018 Goals

- Provide training to nurses on 504 procedures.
- Continue to utilize PLC teams to review and analyze health office visit data to improve health services to students.
- Work with community partners and DMPS families to make referrals to providers so families have a medical and dental home.
- Continue to work to apply Lean principals to Health Services processes.
- Work toward a less paper-dependent method for maintaining health records.

Health Services Supervisor | TBD

2323 Grand Avenue, Des Moines, IA 50312
P: 515-242-7618 | F: 515-242-8286

Crisis Prevention & Intervention

Student & Family Services coordinates several programs and trainings related to identifying students who may be facing mental health struggles, crisis situations, and other risk factors.

Crisis Prevention Institute (CPI) Training

DMPS trains employees in the area of crisis prevention and crisis management on an annual basis. The philosophy of the CPI training is to provide the best care, welfare, safety, and security for all. DMPS has 52 certified CPI trainers who come from a variety of backgrounds but share a commitment to supporting administrators and instructional staff in addressing challenging behaviors and crisis situations. As part of CPI training, all staff receives information regarding Iowa Chapter 103 and are instructed on laws regarding seclusion and restraint and their responsibility should such an event occur. After buildings receive CPI training, a CPI trainer can support buildings as frequently as

monthly to continue developing building capacity to address disruptive student behavior. District CPI Coordinators: Nyla Keene (nyla.keene@dmschools.org) and Shannon Robertson (shannon.robertson@dmschools.org).

2016-17 Accomplishments

- Provided Crisis Prevention training to approximately 1,100 staff members.
- Provided on-going support to buildings in the form of monthly reviews.
- Continued to provide follow-up support and training to DMPS Security staff.
- Provided professional development on Iowa Code Chapter 103 to all CPI-trained staff.
- Offered both 6-8 hour and 3-hour refresher trainings on a monthly basis; this training was available to all district staff.
- Maintained on-site CPI trainers in 5/10 middle schools.
- Offered district-wide monthly trainings.

FY 2018 Goals

- Collaborate with School Climate Transformation efforts to align CPI with Tier 1 supports for all schools and staff.

Suicide Prevention Screening & Response

Student & Family Services has screened students for risk factors related to suicide since 2004. Addressing identified risk factors can result in increased student achievement and graduation rates. Efforts began with the use of the Teen Screen program in collaboration with Columbia University and transitioned to the internationally recognized Strengths and Difficulties Questionnaire (SDQ) in 2013.

2016-17 Accomplishments

- Conducted 54 screenings for secondary students at comprehensive high schools

FY 2018 Goals

- Continue to provide the SDQ at comprehensive high schools, increasing the number of consents obtained with the goal of screening 100 students at each site.
- Explore offering the SDQ at alternative programs within DMPS.

Social Work Services Coordinator | Laura Fefchak

2323 Grand Avenue, Des Moines, IA 50312
P: 515-242-7714 | F: 515-242-8286 | E: laura.fefchak@dmschools.org

OFFICE OF BUSINESS & FINANCE

The Office of Business & Finance develops and administers a multi-million dollar budget, which is the largest school district budget in Iowa and the second largest local governmental budget in the state. Business & Finance manages millions of dollars in revenue, investments, and debt on a daily, weekly, monthly, and quarterly basis. The Office also manages the implementation of resource allocation, provided analysis and recommendations to the Board of Directors, and incorporates both the Treasurer and Board Secretary roles. The Office of Business & Finance includes Financial Services (including functional areas of Accounts Payable, Accounts Receivable, Employee Information Data Center, and Payroll), Treasury & Investments, Grants, and Continuous Improvement.

Business & Finance has been nationally recognized for excellence in financial management and in budget presentation by the Association of School Business Officials (ASBO) and by the Government Finance Officers Association (GFOA) as a leader in its accounting and reporting of public finances and the annual budget presentation.

Chief Financial Officer | Thomas Harper, CPA

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-7745 | F: 515-242-8295 | E: thomas.harper@dmschools.org

FINANCIAL SERVICES

Financial Services incorporates business, accounting, and budget operations; functions include compensation, position control, and long-term forecasting. The mission of the Business & Finance Financial Services department is to provide analysis, insight, internal control, objectivity, and transparency to multiple constituents pertaining to district-related financial resources. The department continues to make great strides in providing greater insight and analysis, while strengthening the internal control environment through the implementation of more effective and efficient solutions for all users.

2016-17 Accomplishments

Business Operations

- Served as the demonstration department for continuous improvement solutions and continued to be a leader in the organization in this area.
- Improved in every area of the principal's survey.
- Reduced 10% of the department's resources and reorganized functions in the department while increasing survey scores.
- Participated in financial operations reviews of two other districts in the Council of the Great City Schools.
- Created the Grants Oversight Committee.
 - Assisted with several fundraisers that directly impact students.

- Enhanced department training modules to focus on electronic training, enabling the end user to take any training remotely at their leisure.

Accounting Operations

- Completed several projects with a direct positive impact:
 - Created new reports for end users, based on how they wanted them designed.
 - Implemented a NOVAtime reengineering process, resulting in the creation of several reports showcasing reporting hierarchy in the district.
 - Implemented steps to improve resource allocation, resulting in time savings for all involved.
 - Implemented replacement schedules and asset management in four key areas: textbooks, technology, instruments, and athletic equipment.
- Received national recognition for excellence in financial management and reporting for the tenth consecutive year.
- Expanded use of the district's Enterprise Resource Planning platform.
- Improved the district's control environment through:
 - Further centralization of the procurement process.
 - Refinement of the purchasing and payroll processes.
 - Addition of several reconciliation reports, reducing errors associated with retirement contributions.
 - Use of E-commerce & Credit/Debit Card solutions, reducing paper transactions.
- Established centralized billing and receiving functions, ensuring consistent practices and procedures throughout the district.
- Completed *Agreed Upon Procedures* for the Des Moines Teachers Retirement System.

Budget Operations

- Received national recognition for the budget presentation for the fourth consecutive year.
- Implemented systematic improvements to improve efficiency and effectiveness, while reducing manual touch-points:
 - Improved internal reporting for district users.
 - Implemented a more robust cost analysis to better understand the Academic Return on Investment.
 - Built budget and costing tools to align to the Board's four key priorities.
 - Made the hiring and transfer process completely electronic, thus enhancing the position control functionality.
- Gave many presentations on the importance of spending authority and the impact it has on the budget.
- Held a number of community forums on the budget and the budget process.
- Participated in the GFOA *Alliance for Excellence in School Budgeting*.

FY 2018 Goals

- Continue to be nationally recognized for excellence in financial management and reporting and for the district's budget process, including financial literature.
- Perform at least 15 Lean reviews over the course of the year. Ensure every staff member is involved with Lean at some point during the year.
 - Create subject matter experts for Lean in the department to serve as a go-to and facilitator for the rest of the team.
 - Enhance the processes for end users for each functional area in Financial Services.
- Continue implementing a district-wide asset management program including check in/out procedures for all key items.
- Continue to build upon the strength of the district's key financial metrics.
- Provide further introduction and execution of cost analysis and return on investment components to district decision-making.
- Continue to refine the internal management reports available to end users.
- Implement a Business Intelligence tool to be utilized throughout the district.
 - Blend in various other data sources to build a true data warehouse for costing and academic return on investment purposes.
- Continue to build budget models to address the ongoing issues of lower than desired state supplement aid, coupled with growing benefit costs.
- Continue to refine the manner in which training is provided to internal users.

Controller | Nick Lenhardt, CPA

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-7718 | F: 515-242-8295 | E: nicholas.lenhardt@dmschools.org

Accounts Payable

Accounts Payable is responsible for the district's disbursement process — paying for district-related purchases, goods and services — as statutorily appropriate. All requests are reviewed for compliance by this department. Accounts Payable uses PowerSchool BusinessPlus and interfaces programs from other BusinessPlus modules, Formsite, and the Bank of Montreal. The department utilizes a variety of payment options including ACH-Direct Deposits, Procurement Card Payments, and paper check. AP staff works closely with district staff and vendors to ensure accurate and timely payments.

2016-17 Accomplishments

- Expanded the electronic payment request process in Formsite to include Community Education class facilitators.
- Worked with the Benefits Department to pull information from the workers' compensation data base that is uploaded into BusinessPlus for payment processing

to workers' compensation providers, resulting in multiple payment requests and reduced approvals required.

- Expanded the centralized p-Card reconciliation process to include 21st Century and Metro Kids Care Cards.
- Implemented PayNet Exchange option, an electronic payment option utilizing a third party which process payments via ACH or virtual cards, to all vendors.

FY 2018 Goals

- Continue to identify a district-wide Electronic Payment solution to reduce/eliminate paper check processing.
- Continue to identify department waste and unnecessary touch points utilizing the continuous improvement tool *Plan-Do-Check-Act*.
- Develop and implement various training programs for the field.
- Successfully implement BMO Spend Dynamics, an enhancement to the district's current pCard program.
- Work with DMPS Central Nutrition to create an uploadable spreadsheet for student meal refunds.
- Work with the Purchasing Department and BusinessPlus to create a business rule that will force closure on Purchase Orders upon Payment Disbursement and trigger a three-way match to identify POs that are fully paid.
- Work with US Communities, a national cooperative purchasing program for government procurement, to develop and implement district-wide Amazon Business Account Structure utilizing PunchOut, including the development of checks and balances for the centralized reconciliation process and payment initiation through Accounts Payable.

Business Manager | Judi Martens

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-7750 | F: 515-242-8295 | E: judith.martens@dmschools.org

Accounts Receivable

The district is involved with invoicing and billing customers for services provided. These areas include: transportation, special education, preschool, before-and-after school childcare, open enrollment, food service, shared programming, facility rental, and various small situations. The purpose of this team is to create a consistent accounts receivable structure district-wide.

2016-17 Accomplishments

- Completed consolidating billing from all departments into the centralized billing/accounts receivable team.
- Implemented pay-at-site terminals for the Preschool, Cowles, and EELC programs.

- Transferred many check/cash payments to online payments, pay-at-site electronic payments, or automatic weekly batch processing.
 - Approximately 20% of before-and-after school programs transitioned to non-check/cash.
- Collected email addresses for the Preschool, Cowles, and EELC programs and began sending childcare statements electronically on a weekly basis, eliminating printing and handing out paper statements at each site.
- Continued to use eReserve as an eCommerce solution for online advanced ticket sales for events at high schools as well as a large district-sponsored conference.
- Continued to collect school fees via credit card instead of cash/check at the schools through online registration.

FY 2018 Goals

- Create a consistent delinquent policy among the childcare programs.
- Continue to work with eReserve and involve more schools in online advance ticket sales.
- Research and implement, if necessary, a receipting module to be used at schools.
- Collect email addresses for all accounts receivable billings to move toward paperless billing.
- Contact and continue follow-up collections efforts on outstanding accounts receivable.

Accounts Receivable Supervisor | Jessica Buchheit

2323 Grand Avenue, Des Moines, IA 50312
 P: 515-242-8185 | F: 515-242-7749 | E: jessica.buchheit@dmschools.org

Employee Information Data Center

The Employee Information Data Center (EIDC) works closely with the Human Resources, Financial Services, and Payroll departments within the district to facilitate budgeting authorized positions; record employee data (e.g., demographics, contracted pay, education and certifications, scheduled work day, leave balances, etc.); report on employee demographic, position, and salary data; and process updates to employee data (e.g., position/pay changes, updated personal information, evaluations, education/certification updates, etc.). EIDC utilizes BusinessPlus and NOVAtime systems for tracking employee information and recording/tracking schedules and leave. EIDC emphasizes customer service, accountability, and accuracy in each of the functions associated with the department.

2016-17 Accomplishments

- Created an organizational chart of positions and supervisors within BusinessPlus, enabling the district to report on all positions and ascertain how these roll up to supervisors within the organization.

- Automated all approval hierarchies with the NOVAtime system based on the organizational chart built within BusinessPlus.
- Implemented a daily automatic leave balance pull/push from NOVAtime to the SmartFind substitute management system for employees needing subs, to manage leave requests from employees, triggering notification if the employee has reached the maximum allowed for the leave type being requested.
- Participated in the continuous improvement Kaizen for Casual Labor to improve the process for managing this type of temporary labor, with the goal of improving both front end and back end processes: from on-boarding to payroll processing.

FY 2018 Goals

- Implement an Applitrak to BusinessPlus interface to streamline data input for new hires into the BusinessPlus system.
- Continue working with the Office of Schools and Human Resources to streamline the evaluation tracking process for the district.
- Utilize the Position Regulation module within BusinessPlus to assist in staffing budgets and tracking vacant positions district-wide.
- Continue to develop additional employee-related reports for supervisors and administrators within the BusinessPlus and NOVAtime systems.
- Continue to evaluate and implement controls to reduce errors.
- Continue to evaluate and implement ongoing process improvements to increase efficiencies and provide better customer service using Lean methodologies.

EDIC Manager | Emily Truitt

2323 Grand Avenue, Des Moines, IA 50312
 P: 515-242-8120 | F: 515-242-7576 | E: emily.truitt@dmschools.org

Payroll

The Payroll department works closely with buildings and departments within the district to facilitate the accurate and timely calculation and disbursement of paychecks to employees of the sixth largest employer in central Iowa. Payroll utilizes BusinessPlus, NOVAtime, Formsite, and SmartFind systems for the culmination of information on contracts, salaries, hours worked, and leaves taken and earned. Payroll emphasizes customer service, accountability, and accuracy in each of the functions associated with the department.

2016-17 Accomplishments

- Created a method for employees to select an electronic W2 receipt in Employee Online.
- Provided a method for employees to update their W4 in Employee Online.
- Facilitated training for conversion to 7i screen in BusinessPlus.

- Enhanced webflow to accommodate four additional pay types.
- Updated processes to accommodate batch in events greater than 20 staff, eliminating manual entry.
- Implemented a NOVAtime update to accommodate and automate ELL payments to employees, eliminating manual entry.
- Improved customer service response and resolution times.
- Completed upgrade to accrue leaves.
- Imbedded continuous improvement processes within the payroll team.

FY 2018 Goals

- Complete a training guide for end users.
- Develop and implement paperless alternative for extended day employees.
- Continue to encourage dedication to continuous improvement efforts within the payroll team.
- Develop modifications to workflow to include group and location for the Family Medical Leave Act process.
- Implement an upgrade to NOVAtime to include assignments in batch to BusinessPlus.
- Improve BusinessPlus upgrade to enhance split pay allocation spread from NOVAtime and split allocation on deductions.
- Complete 21st Century conversion from paper timesheets to paperless NOVAtime solution.
- Update payroll procedure guides.
- Implement a badge swipe software interface for off-site attendance.
- Implement improvements to the casual labor process identified by the Casual Labor Kaizen team.

Payroll Manager | Denise Roorda

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-7392 | F: 515-242-7749 | E: denise.roorda@dmschools.org

TREASURY & INVESTMENTS

The district maintains and updates cash flows to determine district needs based on revenues and expenditures. The district invests funds in excess of current needs in compliance with Board policies and Iowa Code. In order of priority, the goals of investing the funds are: to provide safety of the principal, maintain the necessary liquidity to match expected liabilities, and obtain a reasonable rate of return. As a role of Treasury, the district is also responsible for collecting and analyzing data for all bond issues within the district, as well as managing the district's debt. The district routinely tracks key performance indicators for each department and monitors benchmarks compared to other districts similar in size throughout the United States.

2016-17 Accomplishments

- Maximized use of cash flows to increase length and rate of return on investments with an average portfolio of \$180 million, with interest earnings around \$1.5 million in a low rate environment.
- Monitored and submitted key performance indicators to the Council of the Great City Schools for analysis among districts nationwide.
- Managed debt compliance and reporting, including annual report submission.
- Facilitated the July 2016 Bond Refunding, resulting in a net present value savings of \$6.3 million of refunded par. Series 2016 will mature 2028, one year earlier than the Series 2010 was scheduled to mature.
- Assisted with Microsoft Settlement claim and submission process.

FY 2018 Goals

- Continue to maximize the use of cash flows to increase the length and rate of return on investments.
- Increase miscellaneous income by obtaining the best interest rates on investments, under Policy and Code.
- Continue to monitor and submit key performance indicators and benchmarks within the district.
- Continue to manage debt compliance and reporting.
- Monitor leased computer device schedules and payments.

Treasury Analyst | Jessica Buchheit

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-8185 | F: 515-242-7749 |E: jessica.buchheit@dmschools.org

GRANTS

The district receives significant federal, state, and local grant funding each year to implement a variety of program initiatives. The district maintains a staff of Grant Specialists who research available funding opportunities and secure grant awards from a wide range of sources. In an effort to ensure the appropriate and efficient administration of grants, donations, and other contributions, the district utilizes a Grants Oversight Committee, modeled after Government Finance Officers Association (GFOA) Best Practices. This interdisciplinary, cross-functional committee consists of permanent members and rotating subject matter experts. The GOC consists of the Superintendent, Chief Officers, six permanent members (Chief Financial Officer, Grants Manager/Accountant, Grants Specialists, Program Evaluator for Research and Data Management, and Director of Federal and Grants Programs), and rotating staff members from departments who serve as subject matter experts. This committee analyzes grant opportunities before they are pursued, renewed, or continued to ensure appropriateness of fit with district priorities.

2016-17 Accomplishments

- Secured more than \$6 million in grant funds from a variety of corporate, local, state, and federal grantors in FY 2016.
- Implemented the Grants Oversight Committee, an interdisciplinary, cross-functional committee to ensure the appropriate and efficient administration of grants.
- Collaborated with Executive Directors and Directors to prioritize the high number of grant needs across the district.
- Continued working on the integration of eCivis Grants Management Solution.
- Promoted greater visibility of the department protocols through meetings across the district, articles in the principals' memos, and published protocols on @DMPS and in the Employee Handbook.
- Co-facilitated staff approval process for newly-approved crowdfunding platform DonorsChoose.

FY 2018 Goals

- Continue to strategically assign grant opportunities to schools/programs in need (complete needs assessments; Executive Directors and Directors prioritize results; assign grant opportunities based on prioritization and alignment to funder priorities).
- Continue to research grant opportunities and secure funding from corporate, local, state, and federal levels.
- Continue to integrate eCivis Grants Management Solution into district infrastructure to provide streamlined processes, improved collaboration, increased funder prospects, and improved management of grant funds.
- Continue to promote visibility of Grants department protocols and procedures across the district.

Grants Team | Lori Brenno, MSW / Casaundra Christensen, J.D.

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-8215 (Lori) / 515-242-7398 (Casaundra) | F: 515-242-7576

E: lori.brenno@dmschools.org / casaundra.christensen@dmschools.org

CONTINUOUS IMPROVEMENT

The mission of the Continuous Improvement department is to provide the district an established approach to evaluate all processes in order to identify opportunities for improvements leading to increased efficiencies, effectiveness, and greater student outcomes. To improve organizational performance and empower employees, time-tested continuous improvement tools and methodologies, including Lean and Six Sigma, are utilized.

2016-17 Accomplishments

- Completed the “tools phase” of continuous improvement; developed all training materials and delivered training to identified DMPS employees.

- Succeeded in holding a process improvement project in all DMPS core operations.
- Introduced Six Sigma methodologies to DMPS's portfolio of tools and certified one employee as a Six Sigma Black Belt.
- Coached 24 administrators to become Lean Leaders through development of new habits around problem solving, trust and respect, motivating a team, process orientation, leadership, recognition, and customer focus.
- Implemented a governance structure to maintain ongoing communication regarding continuous improvement efforts for the Steering Committee, Cabinet, and Stewards.

FY 2018 Goals

- Define all district processes, process owners, and process roles to identify and prioritize process improvements that benefit DMPS vision/mission.
- Provide a learning community for collaboration and support to help managers, program leaders, and employees fully utilize continuous improvement tools and techniques.
- Expand and develop upon the network of process improvement experts to sustain a culture of continuous improvement.

Continuous Improvement Coordinator | Emma Knapp

2100 Fleur Drive, Des Moines, IA 50321

P: 515-242-7858 | F: 515-242-7377 | E: emma.knapp@dmschools.org

OFFICE OF HUMAN RESOURCES

The Office of Human Resources is responsible for the development and implementation of Board policies; implementation of union contract requirements; and the recruitment, selection, and assignment employees to schools and departments. Human Resources also administers job descriptions, personnel records, leave policies, disciplinary procedures, and applicable state and federal employment statutory requirements. In 2016-17, the Office of Human Resources (OHR) undertook many efforts to further the work of the district, including:

- OHR leaders provided input and helped craft national human resources standards in collaboration with the American Association of School Personnel Administrators (AASPA).
- OHR staff were trained and became certified in Human Capital Leadership in Education (HCLE).
- OHR staff piloted HCLE training and certification in Iowa. The training and certification will be offered again for Iowa leaders and available for Iowa Evaluator re-licensure credit beginning summer 2017.
- OHR staff conducted two national presentations on student data and equity-based hiring and recruiting strategies at the national AASPA Conference.
- OHR staff presented at the AEA 267 Equity Conference on recruiting and “growing your own” staffing strategies.

Chief Human Resources Officer | Dr. Anne Sullivan

2323 Grand Avenue, Des Moines, IA 50312
P: 515-242-7736 | F: 515-242-8251 | E: anne.sullivan@dmschools.org

HUMAN RESOURCES - CLASSIFIED STAFF

Human Resources supports the recruitment and retention of the district’s nearly 5,000 employees. Of these employees, approximately 41% are classified staff.

2016-17 Accomplishments

Goal 1: Reduce turnover by 3% in high-turnover areas (Substitutes, Metro Kids, Bus Drivers, and Food Service).

- Implemented an online multi-data hiring system.
 - Developed hiring rubrics, forms, and protocols based on best practice research and input from national leaders in higher education, AASPA, and consultants from Batelle for Kids.
 - Implemented AppliTrack screening questions and Pairin Screener.
 - Implemented automated candidate review and selection process.
 - Implemented automated interview process including questions, presentation, and writing exercise when applicable.
 - Collected year one baseline data to obtain trend data over three years.
- Hired 453 new staff year-to-date,
 - Substitutes: 225 (170 sub teachers and 55 sub associates); Non-substitutes: 228

- Increased the gender balance of male employees within classified positions by 25 staff members. Actual was an increase of 73, exceeding goal by 48.
- Developed a classified recruitment timeline and calendar for the year, including:
 - Added hiring kiosks at the Central Nutrition Center and Transportation buildings to ensure easy access for applicants.
 - Participated in job fairs / information stations at various hiring agencies, including Areotek, Aureon, Cumulus, DMACC, Evelyn K. Davis, Goodwill of Central Iowa, and Iowa Works (Iowa Workforce Development).
- Developed comprehensive advertising timeline, including:
 - Used Twitter, district website, CareerBuilders, *City View*, and radio.
 - Conducted regular meetings with Evelyn K. Davis and the Latino Forum to collaborate on communication to the community regarding openings.

Goal 2: Increase overall substitute fill rate overall by 3%.

- Monitored fill rates; year-to-date fill rates: Overall: 87.87% (-0.69 from FY16); Teacher: 91.30% (-2.49% from FY16); Associates: 78.31% (+5.29% from FY16 and +9.47% from FY15).
- Increased substitute frequency of subbing from 1.2 times to 1.5 times on average.
- Provided weekly orientation for new hires.
 - Twice a week for one hour.
 - 5-10 new substitutes on a weekly basis. Numbers vary based on the time of year.
- Conducted substitute and office manager forums to develop best practices.
 - Held two focus group meetings for office manager/registrar staff and substitutes with a primary focus on best practices and improving service and fill rates.
- Developed a report and increased monitoring of teacher and associate absenteeism and provided a quarterly update to Office of Schools.
- Provided a weekly fill rate comparison/analysis report to director of Human Resources and executive directors of Office of Schools.
- Monitored PD requests and provided data to Office of Schools for quarterly analysis.
- Researched potential transition from Frontline to AESOP system for substitute attendance.

Goal 3: Ensure 95% of all employees complete required SafeSchools training.

- Monitored completion rates: year-to-date: 40% of employees have completed 51% of the training modules.
- Facilitated a review of all training material in SafeSchools to determine usefulness.
- Completed OSHA/Compliance review with Safety Specialist for 2017-18 training.
- Automated training for new employees to be set up the first day of employment.
- Increased usage for developmental areas based on evaluations and disciplinary conferences throughout the year.

Miscellaneous:

- Ensured all 500 teaching associates are highly qualified, a requirement for all new hires as of FY 2017.
- Trained and certified Human Resource staff in the National Human Resource Standards—Professional Human Capital Leader in Education (pHCLE)
- Revised and posted all classified job descriptions.
- Conducted HR training for Classified and Certified Directors.
- Attended National AASPA Conference (Using Data and Analytics).
- Placed 19 students as summer volunteers or interns for the Evelyn K. Davis Summer Youth Program.
- Conducted quarterly collaboration meetings with Office of Schools.
- Conducted monthly collaboration meetings with Business and Finance.
- Assisted with the Equity Advisory Committee and the Board presentation on equity goals.
- Created an SOP for monitoring and tracking FMLA and leave of absence requests.

FY 2018 Goals

- Improve classified staff turnover rate by 3%.
- Achieve an overall substitute fill rate of 92%.
- Obtain a SafeSchools completion rate of 95%.
- Assist in the development and implementation of customer service standards and communication guidelines for the office of human resources.

Human Resources Director of Classified Staff | Sheila Mason

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-7659 | F: 515-242-7545 | E: sheila.mason@dmschools.org

HUMAN RESOURCES - CERTIFIED STAFF

Human Resources supports the recruitment and retention of the district's nearly 5,000 employees. Of these employees, approximately 59% are certified instructional or support staff.

2016-17 Accomplishments

- Hired 182 new certified staff year-to-date.
- Restructured and updated all job descriptions.
- Developed and implemented a selection process for all stipend positions.
- Enhanced the formal hiring process by collecting base line data on year one implementation.
- Implemented the BFK select weighted hiring system.
- Revised TLC grant positions and implemented year three of the TLC grant.

- Provide structured professional development and site training to supervisors regarding HR practices that enhance their roles as immediate supervisors.
- Provided all new administrators training on hiring, phase one plans, progressive discipline, board policy, employee handbook, and comprehensive agreement governance.
- Developed and posted resource templates for administrators on progressive discipline, phase one plans, and phase two plans.
- Refined and implemented the formal recruitment plan based on data related to hiring practices.
- Reviewed district-wide student achievement data to guide hiring requirements for reading and math positions.
- Collaborated with state and national leaders to develop and implement national human resources standards.
- Trained and certified Human Resource staff in the National Human Resource Standards.
- Developed an electronic performance evaluation framework.
- Completed a retention study for all groups.
- Reviewed hiring data for all groups.
- Developed a system of tracking for DMPS students who have expressed a desire to pursue teaching as a career (Dream to Teach, 3D, Urban Leadership, etc.) or are scheduled to begin their teaching practicum or student teaching.
- Developed and published recruitment information related to the Blue Contract on the district web site.
- Developed a system of tracking employees who elect the Blue Contract. 45% of eligible teachers hired in 2016-17 selected the Blue Contract at the time of hire.
- Developed a system of tracking retention of Blue Contract employees.
- Developed a system of tracking teacher leaders within the Blue Contract.
- Participated in a district-wide study of the Blue Contract.

FY 2018 Goals

- Increase the number of new employees selecting the Blue Contract. Decrease the number that drop Blue Contract in year 1, 2, and 3.
- Increase the number of participants in DMPS “Grow Our Own” programs and develop a tracking system for hire.
- Increase the number of interviews, applications, and hires from career events, college visits, and job fairs for positions, including Special Ed., ELL, and Secondary Math and Science with full endorsements.

Human Resources Director of Certified Staff | Tiffany O'Hara
 2323 Grand Avenue, Des Moines, IA 50312
 P: 515-242-7566 | F: 515-242-7545 | E: tiffany.ohara@dmschools.org

BENEFITS/RISK MANAGEMENT

Benefits/Risk Management focuses on employee benefits, wellness, and insurance. The department coordinates the provision of comprehensive benefits and insurance on a district-wide level and strives to provide competitive benefits and customer service to employees during all stages of their careers. Additionally, Benefits/Risk Management administers the newly energized comprehensive district wellness program. Finally, Benefits/Risk Management manages the district's property and casualty insurance plans and workers' compensation.

Benefits/Risk Management		
Benefits	Wellness	Insurance
<ul style="list-style-type: none"> • Health, Dental, Vision, Life, and Disability Insurance • 403b • DMTRS • IPERS • Medical/Dependent §125 • FMLA • Affordable Care Act • HBAC 	<ul style="list-style-type: none"> • Biometric Screenings • Health Risk Assessments • Monthly Newsletter • Wellness Programming • Wellness Committee 	<ul style="list-style-type: none"> • Property Insurance • Liability Insurance • Auto Insurance • Workers' Compensation • Unemployment Insurance

2016-17 Accomplishments

Enterprise Risk Management (ERM)

- Developed ERM committee and established mission and goals.
 - Communicated mission and goals with Chiefs and Cabinet.
- Identified, analyzed, and evaluated district risk.
- Implemented mechanism for prioritizing risk.

Workers' Compensation

- Commenced working with Splashlight to evaluate reasonable and customary charges for workers' compensation claims.
- Introduced a prescription card for workers' compensation claimants to gain better control of pharmacy vendors and pricing.
- Collaborated with current healthcare vendors to develop fee schedules.
- Explained the return to work initiative to Cabinet.

Des Moines Teacher's Retirement System

- Convened with IPERS board to discuss feasibility of transitioning to IPERS.
- Provided census data to IPERS for all active participants.
- Worked with legislative bodies to introduce legislation allowing for the merger of IPERS and DMTRS.

Miscellaneous

- Supported recruiting and retention efforts by marketing the wellness and benefits programs at job fairs.
- Created videos to highlight the district's benefit programs.

FY 2018 Goals

- Establish Enterprise Risk Management (ERM) system to be used district wide.
- Address increasing costs associated with workers' compensation claims by continuing new delivery system under workers' compensation medical claims and further developing a return to work program.
- Begin participation in the accountable care organization (ACO) at the completion of the pilot program to allow for positive financial opportunities for DMPS as well as increase quality of care for members.
- Evaluate the strategic direction of DMTRS.
- Begin using quantifiable measures to gauge participation, utilization, and financial impact of the benefit/wellness functions.

Benefits/Risk Management Director | Cathy McKay

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-8131 | F: 515-242-7891 | E: catherine.mckay@dmschools.org

Healthy U Wellness

Healthy U is the district's wellness program. Through the program, DMPS staff are provided opportunities to participate in a variety of activities ranging from wellness challenges, classes, preventive screenings, and other activities to help encourage employees to become the healthiest they can be. By participating in these established Healthy U wellness activities, staff have the opportunity to earn wellness dollars that are applied toward their employee contribution for their health insurance premiums. Staff can earn the entire employee contribution amount by being active, completing, and self-reporting the activity in all required categories.

2016-17 Accomplishments

- Developed marketing materials for the "Well Done" program.
- Held regular meetings with building Wellness Champions to provide strategic direction and education.
- Implemented stipend program for Wellness Champions as well as wellness funds for each building.
- Worked with building Wellness Champions to empower DMPS employees to recognize positive efforts of others.

- Started multiple new programs, including Naturally Slim, Pack the Parks, Profiles by Sanford, health coaching, and Stress Less.

FY 2018 Goals

- Enhance the employee recognition program for Healthy U by developing tracking mechanism to monitor progress.
- Research feasibility of retiree/disability wellness plan.
- Begin using quantifiable measures to gauge participation, utilization, and financial impact of wellness.

Wellness Coordinator | Katherine Northness

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-7791 | F: 515-242-7891 E: katherine.northness@dmschools.org

EQUITY & DIVERSITY

The role of the Equity Coordinator is to provide the following:

- Possess knowledge of federal and state laws and oversee compliance.
- Ensure equity policies and procedures are in place.
- Disseminate information on equity policies and procedures.
- Provide professional development in the area of equity.
- Facilitate the equity complaint process.
- Monitor the district's compliance with equity legislation.

2016-17 Accomplishments

- Piloted recruiting visits to several regional institutions.
- Developed a formal recruiting plan that included protocol for visits and collecting visit and application data.
- Placed all district positions on national websites, Teach Iowa/Applitrack, *DM Register* Career Builder, *The Bystander*, and The Des Moines Urban Experience.
- Produced a Jobline communication that is distributed to the Latino Forum member and the State Office on the Status of African Americans.
- Partnered with the Evelyn K. Davis Center for Working Families to promote open positions in the district.
- Continued formal partnership with DMACC and Drake detailing oversight and responsibilities for the 3D program.
- Supported three unique programs to diversify the teacher workforce and to improve the cultural proficiency of new teachers: Dream to Teach, the 3D program, and the Blue Contract.
- Presented district research and initiatives with AERA, UCEA, NEA and the Iowa Board of Educational Examiners.

- Established partnership with Iowa Workforce Development including regular onsite information; collaborated with Goodwill Industries and IWD veterans with spousal relocations.
- Created an Educational Equity Advisory Committee (EEAC) to provide improved employment and education experiences for the diverse community that the district serves.
 - Held three large-group EEAC meetings and many subcommittee meetings.
- Collected data from the last two hiring seasons that was used to guide and develop future equity goals, equity report, recruiting, retention, and advancement priorities.
- Revised hiring practices to utilize research-based best practices focusing on equity and DMPS student data.
- Included requirements in job descriptions that employees either have significant experience in cultural proficiency or are willing to obtain and develop those skills.
- Embraced a philosophy that the cultural proficiency work in which the DMPS staff is engaged is a long-term, continual development approach that is centered on an inside-out approach to developing growth on the cultural proficiency continuum.
- Continued to engage district leadership teams in cultural proficiency training.
- Conducted regular meetings with the Des Moines Education Association and American Federation of State, County, and Municipal Employees to assist with equity work.
- Advocated for changes with the BOEE for changes to experience requirement for out of state principal applicants that allowed for a combination of teaching and leadership experience.

FY 2018 Goals

- Increase the overall percentage of employees of color within the district from 14% to 16%.
- Increase the percentage of teachers of color from 6% to 7.5%.
- Increase the percentage of administrators of color from 8% to 10%.

Equity & Diversity Coordinator | TBD

2323 Grand Avenue, Des Moines, IA 50312
 P: 515-242-7736 | F: 515-242-7891 |

VOLUNTEERS & AMERICORPS

The Volunteers & AmeriCorps department focuses on the different services provided by school volunteers, volunteer coaches, and national service members. The role of this department is to process all volunteer applications in the district and create procedures and best practices that allow schools to confidently use these services. This department is also responsible for coordinating a federally-funded Governor and Mayor Initiative AmeriCorps Program. Volunteers & AmeriCoprps utilizes community members and community partners to help

support district initiatives for increasing graduating rates by tutoring in elementary schools, mentoring in middle schools, and providing service-learning opportunities in International Baccalaureate schools.

2016-17 Accomplishments

Volunteers

- Refined the vetting process for volunteer applicants that were declined.
- Processed more than 1,400 volunteer applications.
- Worked with background check vendors to ensure the volunteer criminal history check process is comprehensive, efficient, and cost effective.
- Worked with several departments in the district to address issues around the fidelity of volunteer services in school buildings.
- Developed and implemented a survey of all volunteers, collected the data, and distributed it back to buildings and to the Board of Directors.

AmeriCorps

- Hired 62 AmeriCorps members for the 2015-16 school year and summer 2016.
- AmeriCorps members were placed in 36 schools (30 elementary and 6 middle schools).
- Received grant for new cycle of AmeriCorps funding with new program design.
- Hired new staff member to support program.
- AmeriCorps Specialist earned certification as a Check & Connect Mentor Program Trainer.

FY 2018 Goals

- Finish the transition of all paper volunteer applicants to the online volunteer application.
- Collaborate with Safety Compliance Specialist and Research & Data Management staff to connect volunteers to the T-Pass visitor management system.
- Help develop application process in Applitrack for more efficient use of current background procedures.
- Increase use of NovaTime system to verify AmeriCorps members' time in schools.
- Work with Office of Schools and Office of Academics to develop new summer programming to meet funding and programming needs.

District Volunteer & AmeriCorps Coordinator | Eric Whitney

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-7944 | F: 515-242-7891 | E: eric.whitney@dmschools.org

OFFICE OF OPERATIONS

Operations oversees the management and function of the infrastructure for Iowa's largest provider of K-12 public education, which includes 72 district facilities and encompasses almost six million square feet of space. In addition, the Office of Operations directs efforts that have made Des Moines Public Schools a national leader in energy conservation. U.S. Environmental Protection Agency and the U.S. Department of Energy recognizes Des Moines Public Schools an ENERGY STAR Partner of the for Sustained Excellence. Fifty-seven DMPS schools have been designated as ENERGY STAR certified schools.

Chief Operations Officer | Bill Good

1917 Dean Avenue, Des Moines, IA 50316

P: 515-242-8321 | F: 515-265-8702 | E: harold.good@dmschools.org

CONSTRUCTION MANAGEMENT

DMPS oversees millions of dollars in improvements to the district's schools through Statewide Penny funds. Improvements have ranged from the renovation of historic structures to the construction of new facilities. In 2016-17 school year, the district re-opened Mann Educational Center after renovations. Enhancing school security has been a priority, and secure entry projects were completed at Greenwood, Hillis, Moulton (including school HVAC upgrade), Madison, Cowles, Cattell, and Howe (including elevator addition) elementary schools; Brody Middle School; Roosevelt High School; and Ruby Van Meter School. Other schools receiving significant renovations, additions or HVAC Improvements in 2016 included Findley (cafeteria addition) and McKinley (HVAC upgrade) elementary schools, Callanan Middle School (HVAC upgrade), Roosevelt (auditorium upgrades) East (HVAC upgrade), and Lincoln (HVAC and auditorium upgrades) high schools. Student drop off projects were completed at Moulton and Wright elementary schools and Weeks Middle School. These efforts have made schools in Des Moines better prepared for the 21st century with enhanced technology, improved efficiency, and more comfortable and safer learning environments.

2016-17 Accomplishments

- Completed construction on 20 individual projects, including school safety and energy efficiency projects.
- Developed designs, received bids, and began construction for *Year 2* projects.
- Began planning for *Year 3* projects.

FY 2018 Goals

- Complete and closeout *Year 2* projects.
- Develop designs, conduct bidding, and begin construction for *Year 3* projects.

- Develop strategy for *Year 4* projects.

Director of Construction Management | Darrell Gierstorf

1917 Dean Avenue, Des Moines, IA 50316

P: 515-242-8341 | F: 515-242-8466 | E: darrell.gierstorf@dmschools.org

FACILITY SERVICES

Facility Services is responsible for the maintenance, security, and safety of almost six million square feet of buildings at 72 locations throughout the district. This includes nearly 65 acres of roof area and 46 acres of parking lots. The district employs a staff of 43 maintenance workers who perform specialized tasks such as carpentry, plumbing, electrical, painting, and general labor to perform scheduled and emergency work in all schools. Facility Services staff also monitors compliance standards in the areas of indoor air quality, the Americans with Disabilities Act, environmental issues, and the district safety program.

An 11-person security staff is responsible for monitoring all systems within the schools, including fire alarms, security/intrusion alarms, card access, and building automation systems through the central dispatch location. The security staff also provides night and weekend patrols of school buildings and grounds. The lead security staff member also acts as a liaison with the Des Moines Police Department and School Resource Officers (SROs).

2016-17 Accomplishments

- Earned ENERGY STAR Partner of the Year—Sustained Excellence for 2017 (6th consecutive year).
- Implemented visitor management systems in all school buildings.
- Improved Security support to buildings by evaluating shift staffing levels and providing more coverage during school hours.
- Implemented *School Dude* mobile application for craft employees, increasing the accuracy of labor tracking, streamlining the work order completion process, and eliminating the printing of work orders.
- Continued to reduce energy usage by installing energy efficient lighting, completing mechanical upgrades, utilizing retro commissioning, and purchasing natural gas in bulk.
- Tested all DMPS facilities for lead in drinking water; developed and implemented a plan for mitigating lead detected in drinking water.

FY 2018 Goals

- Streamline work order process, including changing approval process and setting up a call center to better manage facility emergencies. The change will increase communication between the buildings and facilities, resulting in more timely responses to issues.
- Implement improved data collection and tracking from district work order system to enhance maintenance activities.

- Enhance security in buildings by leveraging current technologies and reporting to security dispatch. Increase security data collection through the development of online call tracking software.
- Implement apprentice program for plumbers/fitters in coordination with local union with the goal of seeking qualified DMPS graduates to fill these apprentice positions.
- Enhance district safety and environmental programs by increasing audits of district facilities.
- Continue to manage district energy recourses in a cost-effective manner; continue evaluating efficiency projects that will reduce the district's energy usage.
- Earn ENERGY STAR—Sustained Excellence award for the 7th year in a row.

Director of Facilities | Jamie Wilkerson

1917 Dean Avenue, Des Moines, IA 50316

P: 515-242-7700 | F: 515-242-8467 | E: james.wilkerson@dmschools.org

FOOD & NUTRITION

Throughout the school year, more than 350 Food & Nutrition employees work to provide nutritious, safe food to the students and staff of Des Moines Public Schools. All children attending DMPS schools may purchase meals that meet federal nutrition standards through the National School Lunch and Breakfast Program. Families with incomes at or below 85% of the poverty level are eligible for free or reduced-price meals. Each school day, more than 13,000 breakfasts, 22,000 lunches, and 1,500 snacks are served at 63 schools throughout the district. Twenty-eight elementary schools participate in the Fresh Fruit and Vegetable Program, which provides a daily fruit or vegetable snack. Summer meals are provided at no cost at more than 30 locations during June, July, and August. Additionally, nutrition educators provide lessons and tastings in K-3 classrooms at 32 elementary schools

2016-17 Accomplishments

- Expanded Community Eligibility Provision (CEP) to East High School, Ruby Van Meter School, and Moore Elementary. CEP was created as a result of the *Healthy, Hunger-Free Kids Act of 2010*. It is one of the federal provisions to increase access to the National School Lunch Program and School Breakfast Program, while decreasing the administrative burden at the Local Educational Agency level, specifically through an alternative method for claiming student meals in high poverty schools. As a result of this program, more than 23,000 DMPS children are eligible for breakfast and lunch at no cost.
- Expanded a supper meal program through the Boys & Girls Club at Carver Elementary School, building upon the success of the programs at McCombs Middle School and Hiatt Middle School. The supper meal program provides a no-cost evening meal to children enrolled in after school programs.

- Expanded the food rescue program to 24 schools throughout DMPS. Des Moines Public Schools Food & Nutrition Department is committed to preventing hunger among children and reducing food waste by reclaiming food from the School Lunch or Breakfast Program that would have been discarded.
- Worked with nutrition education programs and partners to increase student preference for and consumption of healthy foods.
- Decreased student outstanding negative balance by 3%.
- Met the needs to more than 350 DMPS students with special diet requirements.
- Received a USDA equipment grant for more than \$100,000 to replace two ovens and two serving lines.
- Enhanced the summer meal program by providing a hot meal at ten school locations.
- Enhanced staff training by providing monthly hour-long meetings focusing on leadership skills and other functional training topics. In addition, staff completed SafeSchools training.

FY 2018 Goals

- Expand Breakfast in the Classroom to include all elementary schools in DMPS; the program increases access to breakfast by serving students a no-cost breakfast in the classroom each morning.
- Secure grant funding for equipment for Breakfast in the Classroom and other high need schools.
- Evaluate further expansion of the supper program and CEP.
- Continue to increase training offered to all employees.

Director of Food & Nutrition | Amanda Miller

1225 2nd Avenue, Des Moines, IA 50310

P: 515-242-7636 | F: 515-242-8118 | E: amanda.miller@dmschools.org

CUSTODIAL SERVICES

A total of 241 custodial staff members — supervised by four specialists — provide cleaning, building maintenance, and safety support to school buildings and facilities throughout the district. The Custodial department is also responsible for contracts that service ongoing district needs, including mowing and field maintenance, integrated Pest Management, waste and recycling, cleaning and maintenance supplies, and equipment. Several environmentally “preferred” custodial products and supplies are used by staff to clean, sanitize, disinfect, stock, and perform floor care functions.

2016-17 Accomplishments

- Completed successful onboarding of local minority landscaping vendor for various district projects.

- Increased collaboration between the department leadership and building leadership through quarterly meetings, resulting in positive feedback and improved morale.
- Increased customer satisfaction using data from the survey conducted with building principals.
- Increased the amount of recyclable waste from 441 to 461 tons.

FY 2018 Goals

- Establish a custodial department standard operations procedures manual.
- Implementation of a professional development model that promotes skill growth and longevity within the department.
- Develop an on-boarding process for new custodial employees.

Director of Custodial Services | Mel Green

1917 Dean Avenue, Des Moines, IA 50316
 P: 515-242-7980 | F: 515-265-8702 | E: melvin.green@dmschools.org

PURCHASING

Des Moines Public Schools is a major purchaser of supplies, materials, equipment, and services. In compliance with the state's open records laws, the district posts all requests for products and services, as well as the outcomes of those requests.

2016-17 Accomplishments

- Completed the Purchasing component of Management Print implementation.
- Completed the implementation of the Construction Module in IFAS.
- Initiated and implemented an electronic method to capture contract renewals.
- Cooperated with Central Stores and Business & Finance to develop an IFAS enhancement to assist with onsite inventory replenishment.
- Completed work on the ability of end users (e.g., teachers) to enter orders from the online catalog directly into IFAS stores module.

FY 2018 Goals

- Implement new bid management system (eBids).
- Submit a high-level plan to administration to convert the district from a site-based procurement system to a centralized procurement system.
- Update the Purchasing Manual.

- Review and update all facility construction documents to electronically generate, capture, and store project information.

Purchasing Supervisor | Mark Mattiussi

1917 Dean Avenue, Des Moines, IA 50316

P: 515-242-7751 | F: 515-242-7550 | E: mark.mattiussi@dmschools.org

TECHNOLOGY

Technology provides service and support to prepare students and staff to be 21st century learners by providing a reliable and responsive network with enhanced technology and maximum efficiency. The department provides support for computers and tablets, physical and virtual servers, network and local printers, various audio/visual equipment, and specialized peripherals. In addition, the department provides software support for all district-approved applications and is responsible for the data and voice networks.

2016-17 Accomplishments

- Implemented managed print services. This change resulted in improved visibility and control of the district's printing; saved money, gained efficiencies, and boosted productivity; increased Print Shop is core use; and centralized the faxing solution.
- Implemented web-based Customer Service Desk. This change resulted in a powerful new asset reporting for statistics and insight into asset usage that is more web-based, intuitive for users, and integrated with Destiny for asset inventory. In addition, the new process has improved reporting capabilities, built in automation, streamlined ticketing from request to solution, automated email-to-ticket conversion, and streamlined ticketing from request to resolution.
- Expansion of the data center using HPE 3PAR StoreServ Storage. This change modernizes the data center to instantly handle unpredictable workloads with a 99.9999% data availability. The architecture can scale to take the district out five years and adds value from infrastructure by transforming to a hybrid infrastructure, protecting the digital enterprise, enabling workplace productivity, and empowering a data-driven organization.
- Enhanced wireless network/security and infrastructure through the installation of 1,440 Wireless Access Points, 530 Cisco Switches, and 98 new cameras district-wide.
- Enhanced Office 365 – SharePoint 2016, which was rebranded to @DMPS. The new @DMPS increased storage capacity from 50 GB to 1 TB per user and offers the safest solution for data integrity. Training methods were extended to onsite training, 1:1, workshops, training calendar, videos on kite, enhanced training documents, created blogs, and Yammer.
- Increased bandwidth from 4GB to 6GB.

FY 2018 Goals

- Continue to enhance SharePoint/Office 365.
- Improvement/Efficiencies with the Customer Service Desk using Chat/FAQ's/Knowledge Base.
- Build up the Tier 2 portion of the Customer Service Desk.

Director of Technology Operations | Dan Warren

1915 Prospect Road, Des Moines, IA 50310

P: 515-242-8192 | F: 515-242-7377 | E: dan.warren@dmschools.org

Central Stores

In order to make the most efficient use of taxpayer funding, the district employs a central warehousing system, where routinely-used items can be received in bulk and distributed throughout the district. Central Stores maintains inventories of a wide variety of items ranging from kitchen supplies to textbooks.

2016-17 Accomplishments

- Customer satisfaction survey resulted in increase of customer satisfaction.
- Completed 2,364 material transfers.
- Processed/delivered 5,414 orders: 4,642 Central Stores orders; 493 technology orders, in addition to multiple orders for new/repared devices on Web Help Desk; 279 textbook orders, plus math workbooks for elementary and middle schools.
- Distributed multiple publisher's ELL & Science adoption sample materials.
- Distributed/retuned Iowa Assessment testing materials.
- Retrieved obsolete technology, curriculum, and other materials for sale, donations, or recycling, including retrieval of obsolete printers.
- Developed/implemented district-wide replenishment system to secondary schools.
- Provided minimum of twice-weekly mail service with a substantial increase of printed materials delivery.
- Updated mail routing to accommodate personnel moves from Walker St., 2323 Grand, and 2100 Fleur.
- Developed/implemented a novel inventory management and delivery system.
- Started in house laundry service to support Operations.
- Processed year-end physical inventory with 100% audit compliance.
- Completed two cycle counts of Stores inventory and one cycle count of textbook inventory.
- Updated Central Stores product nomenclature with Purchasing bid award info.
- Participated in STEP intern work program.
- Completed SafeSchools training and OSHA forklift operation training.

FY 2018 Goals

- Complete implementation of replenishment system to elementary schools for routinely consumed products.
- Continue development of managed print and mail delivery efficiencies to maximize utilization of resources while meeting or exceeding requirements.
- Assist with Printing Services to improve operational efficiencies.
- Continue employee development and operational improvement focused on providing high levels of support to assist in providing students with the best possible learning environment.
- Identify opportunities for improvement to include product standardization, transition cost reduction, and maximization of delivery efficiencies.
- Ensure inventory accuracy through annual physical inventory and cycle counting.
- Participate in student work experience programs.
- Participate in employee training opportunities.
- Assist with district-wide asset management to ensure accountability of technology, curriculum, arts, physical education, and other assets.

Central Stores Supervisor | Tom Sheehy

1915 Prospect Road, Des Moines, IA 50310

P: 515-242-7602 | F: 515-242-7377 | E: thomas.sheehy@dmschools.org

Print Shop

Des Moines Public Schools maintains its own in-house printing operation. The Print Shop provides a wide range of projects around the district in a professional, cost-effective, and timely fashion. Print Shop also provides personal services at a competitive rate. Available services include professional copying, four-color printing (business cards, envelopes, letterhead, brochures, calendars, etc.), posters, specialty items (door hangers, stickers, wedding invitations, graduation announcements, etc.), folding, collating, tabs, stitching, drilling, packaging, and bindery. Significant improvements have been made to the Print Shop, and equipment has been upgraded and added to offer more services. Print job requests have increased, and more buildings and departments are using Print Shop services.

2016-17 Accomplishments

- Implemented web submission July 2016. The Print Shop will be fully electronic for print orders beginning April 2017.
- Captured approximately 72% of impressions previously run on high speed duplicators in district buildings.
- Implemented a 48 hour turnaround, consistently meeting deadlines and delivery expectations.

- Moved the COLLAGE department into Print Shop space, which improved functionality and collaboration between the two departments.
- Updated scheduling of Print Shop staff to increase productivity.
- Replaced outdated shrink wrap machine, which improved packaging.
- Added a self-trimming laminator that eliminates some manual labor.

FY 2018 Goals

- Continue to work with Central Stores to improve efficiencies in delivery process including job tracking of print orders.
- Increase printing efficiency with an envelope printer that can be operated by all Print Shop staff.
- Replace outdated 3-hole punch unit with more efficient unit.

Print Shop Supervisor | Kate Pool

1917 Dean Avenue, Des Moines, IA 50316
 P: 515-242-7870 | F: 515-242-7630 | E: kathleen.pool@dmschools.org

TRANSPORTATION

Des Moines Public Schools is home of the largest and busiest school transportation operation in the state. The Transportation department serves DMPS students by providing transportation to more than 10,000 students on 100 bus routes daily during the academic year and more than 40 bus routes during the summer. More than 38% of the department's service is to support the district's Special Education students and their needs, many of whom are included in the 26% of DMPS students who do not live within the attendance boundary of the school they attend. Employing approximately 195 people as bus drivers, Special Education bus associates, dispatchers, mechanics, and route specialists, the district's 136 buses travel more than 1.6 million miles annually on their daily routes and more than 3,400 miles for activity trips.

2016-17 Accomplishments

- Improved partnership with Edulog to provide routing software and bus GPS data. The bus fleet has installed upgraded GPS hardware that is "tablet ready."
- Formed a Transportation Department "Steering Committee" comprised of bus drivers, bus associates, and office staff tasked with improving student behavior on buses.
- Partnered with School Climate Transformation to ensure Transportation uses the same methodology and support for students and drivers that is used in the buildings.
- Improved employee training at all levels. Upgraded training materials and program for new drivers and associates. Improved customer service training for dispatchers and office staff, evidenced by positive responses from surveyed principals regarding consistent courteousness that increased from 65.91% in 2016 to 72.34% in 2017.

FY 2018 Goals

- Improve the hiring process, from application to onboarding. Success will be measured by bringing on better candidates, faster.
- Evaluate automated communication tools that buildings and parents can access for bus arrival times, etc. Determine if smartphone aps like “Where’s the Bus” will work in the district and if the project would be sustainable.

Transportation Manager | Todd Liston

1915 Prospect Road, Des Moines, IA 50310

P: 515-242-7887 | F: 515-242-7786 | E: todd.liston@dmschools.org

OFFICE OF SCHOOLS

The Office of Schools provides district-wide support to schools to meet the academic needs of all students in Des Moines. The core purpose of the Office of Schools is to increase the collective capacity of all schools by providing support and coaching in several areas, including instructional leadership, school improvement, culture and climate, and human capital development.

In June 2014, Des Moines Public Schools was selected by the Wallace Foundation to be one of six participants across the nation to join the Principal Supervisor Initiative, which focuses on urban school districts. The goals of this initiative are to: (1) Strengthen central office structures through increased collaboration and a shared vision. (2) Revise the principal supervisor position (i.e., Director) to move from a compliance-based manager to an instructional leadership developer. (3) Expand the capacity of Directors to provide professional development, coaching, and mentoring to principals. (4) Reduce the number of principals supervised by each Director. (5) Develop a system for the identification and training of future new principal supervisors. In FY 2015, DMPS implemented the new Office of Schools structure in the central office, which was designed, in large part, to provide better and more direct support for principals. The Wallace grant finances training and support for principal supervisors and helps reduce the number of principals these supervisors oversee from a ratio of 19:1 to 10:1. DMPS has worked extensively with the Learning Sciences Marzano Center and Strategic Leadership Design to implement intensive professional development in furtherance of project goals.

In FY 2016, the district secured a multi-year partnership with Learning Sciences International to strengthen and deepen the district's instructional leadership capacity and assist in the development of Schools of Rigor that will serve as exemplars for standards based, student centered instruction and the use of technology-based tools to assess student learning in real-time. The district also began initial implementation of a Leader Tracking System (LTS). The LTS will allow the district to identify, recruit, select, place, and develop top instructional leadership talent based on multiple metrics of effectiveness at each phase of the leadership pipeline. Finally, the district implemented a network support structure to provide all schools with more systematic, targeted support in meeting their goals articulated in the School Improvement Plan. The Network Support Team is made up of staff from the Curriculum, Technology, Data & Assessment, English Language Learners, Special Education, Gifted & Talented, and Learning Services departments.

Chief Schools Officer | Matt Smith

2100 Fleur Drive, Des Moines, IA 50321

P: 515-242-7631 | F: 515-242-7396 | E: matthew.smith@dmschools.org

SECONDARY SCHOOLS

The Secondary Schools department offers a wide variety of programming to support the confidence and building needs of adolescent learners in the city. Des Moines serves nearly 16,000 secondary students in 10 middle schools, six high schools, specialized programs located throughout the city, and at Central Campus designed to support students city-wide. Academic programs include AVID, STEM, Career & Technical Education, International Baccalaureate, and Advanced Placement offerings, all bolstered by an increasing array of engaging student activities and community partnerships at every campus. The talents of students and staff in DMPS middle and high schools is unmatched. Teachers have been recognized for their professional excellence by numerous state and national organizations, and students have succeeded at the highest levels of academic, athletic, and creative arts.

2016-17 Accomplishments

- Implemented the Schools for Rigor, a cohesive instructional leadership and coaching model, in six pilot schools to serve as demonstration sites of research and development for highly effective teaching and learning.
- Developed and aligned a school leadership institute to support the instructional leadership development of 400 school leaders.
- Developed the 1st Phase of a Leadership Tracking System to support the growth and development of human capital resources and provide staff with an articulated career continuum
- Increased graduation rate from 78% to 81%.

FY 2018 Goals

- On-board 16 additional schools into the Schools for Rigor model.
- Complete Phase 2 of the development of the Leader Tracking System.
- Complete development of the student academic planning tool, MYAP.

Executive Director of Secondary Schools | Tim Schott

2100 Fleur Drive, Des Moines, IA 50321
 P: 515-242-7871 | F: 515-242-7702 | E: timothy.schott@dmschools.org

High Schools	
Comprehensive High Schools	Other Secondary Schools
East Leslie Morris, Principal Hoover Cindy Flesch, Principal Lincoln Paul Williamson, Principal North Michael Vukovich, Principal Roosevelt Kevin Biggs, Principal	Central Academy Jessica Gogerty, Director Central Campus Aiddy Phomvisay, Director Ruby Van Meter Cynthia Weisz, Principal Scavo Rich Blonigan, Principal Orchard Place Gail Soesbe, Principal Alternative Programs Randi Oleson, Principal

Director of High Schools | Kathie Danielson

2100 Fleur Drive, Des Moines, IA 50321

P: 515-242-7871 | F: 515-242-7579 | E: kathie.danielson@dmschools.org

Middle Schools

Brody | Thomas Hoffman, Principal
Callanan | Dawn Stahly, Principal
Goodrell | Peter Le Blanc, Principal
Harding | Joy Linqvist, Principal
Hiatt | Deborah Chapman, Principal

Hoyt | Deb Markert, Principal
McCombs | Nancy Croy, Principal
Meredith | David Johns, Principal
Merrill | Alex Hanna, Principal
Weeks | Audrey Rieken, Principal

Director of Middle Schools | Corey Harris

2100 Fleur Drive, Des Moines, IA 50321

P: 515-242-7871 | F: 515-242-7579 | E: corey.harris@dmschools.org

ELEMENTARY SCHOOLS

Des Moines has great schools and learning opportunities for students in preschool through fifth grade. DMPS serves 15,500 students in 38 elementary schools throughout the city. Elementary schools are comprised of communities of staff and parents committed to working together to support and ensure the academic success of students. Each neighborhood school is unique, and school improvement efforts are designed to meet the needs of students. Several schools feature continuous or adjusted calendars.

The Elementary Schools department provides a wide range of opportunities to meet the academic interests and abilities of each student. A variety of services are offered to students, including Special Education, English Language Learners, Gifted & Talented, and comprehensive support programs. Educational programming offered to students includes International Baccalaureate, Montessori, and Artful Learning. Preschool programming offers an opportunity for children to develop readiness skills for kindergarten.

2016-17 Accomplishments

- Implemented the Schools for Rigor, a cohesive instructional leadership and coaching model, in six pilot schools to serve as demonstration sites of research and development for highly effective teaching and learning.
- Developed and aligned a school leadership institute to support the instructional leadership development of 400 school leaders.
- Developed the 1st Phase of a Leadership Tracking System to support the growth and development of human capital resources and provide staff with an articulated career continuum
- Increased graduation rate from 78% to 81%.

FY 2018 Goals

- On-board 16 additional schools into the Schools for Rigor model.

- Complete Phase 2 of the development of the Leader Tracking System.
- Complete development of the student academic planning tool, MYAP.

Executive Director of Elementary Schools | Susan Tallman

2100 Fleur Drive, Des Moines, IA 50321
 P: 515-242-7725 | F: 515-242-7579 | E: susan.tallman@dmschools.org

Elementary Schools	
Network 1	Network 2
Cowles Greg Grylls, Principal Downtown Stephanie Flickinger, Principal Greenwood Eric Huinker, Principal Hanawalt Kelly Schofield, Principal Hillis Renee Gelfond, Principal Hubbell Carrie Belt, Principal Moore Beth Sloan, Principal Park Ave Dianna Anderson, Principal Perkins Dan Koss, Principal Samuelson Cindy Roerig, Principal Walnut Street Rob Burnett, Principal	Capitol View Marsha Kerper, Principal Carver Jill Burnett-Requist, Principal Cattell Tiona Sandbulte, Principal Edmunds Jaynette Rittman, Principal King Kisha Barnes, Principal Lovejoy Shelly Pospeshil, Principal Monroe Laurel Prior-Sweet, Principal Stowe Jennifer Williams, Principal
Network 3	Network 4
Howe Jill Burke, Principal Jackson Cindy Wissler, Principal Jefferson Mary Minard, Principal McKinley Lois Brass, Principal Morris Sherry Amos, Principal River Woods Traci Shipley, Principal South Union Bill Szakacs, Principal Studebaker Brian Crook, Principal Windsor Scott Nichols, Principal Wright Michelle Hurlburt, Principal	Brubaker Mark Adams, Principal Findley Barb Adams, Principal Garton Renita Lord, Principal Madison Cory Heaberlin, Principal Moulton Eric Van Dorn, Principal Oak Park Jill Bryson, Principal Phillips Kristy Fitzgerald, Principal Pleasant Hill Terrie Price, Principal Smouse Amy Wiegmann, Principal Willard Julie Kruse, Principal

Directors of Elementary Schools | Barry Jones / Michelle Lettington / Mike Lord / Wayne Knutson

2100 Fleur Drive, Des Moines, IA 50321
 P: 515-242-7871 | F: 515-242-7579
 E: barry.jones@dmschools.org | michelle.lettington@dmschools.org | michael.lord@dmschools.org | wayne.knutson@dmschools.org

Preschool Sites	
DMPS Early Learning Centers	DMPS Neighborhood Schools
<ul style="list-style-type: none"> • McKee • Mitchell • Jesse Franklin Taylor • Woodlawn 	<ul style="list-style-type: none"> • Capitol View • Cowles • McKinley • Moulton • Smouse • Walnut Street
Community Partner Locations	
<ul style="list-style-type: none"> • Christ the King Church • Connigo Early Education Center • Evelyn Davis Early Learning Academy • Grace Methodist Church • Holy Family Church • Holy Trinity Church • Oakridge Early Enrichment Center 	<ul style="list-style-type: none"> • Science Center of Iowa • St. Anthony Church • St. Augustin Church • St. Joseph Church • St. Theresa Church • Westminster Presbyterian Church

Early Childhood Programs Administrator | Susan Guest

111 Porter, Des Moines, IA 50315
 P: 515-242-8424 | F: 515-285-7457 | E: susan.guest@dmschools.org

LEARNING SERVICES

The mission of Learning Services is to provide systemic support for comprehensive strategies that ensure student success, leading to graduation. Learning Services consists of four areas: Student Supports, Dropout Prevention, Activities, and Community Partnerships. Learning Services also manages the district’s Early Indicator System (EIS) to support schools and programs in identifying students who need support and to identify effective programming.

Learning Services is comprised of two major program components: Academic Pathways and Social/Emotional Support Services. The focus of Academic Pathways programs is to develop and facilitate multiple educational pathways for students through alternative education settings. The focus of Social/Emotional Support Services is to provide services through district and community partnerships for students who are identified as at-risk.

Learning Services	
Academic Pathways	Social/Emotional Support Services
<ul style="list-style-type: none"> • Scavo Alternative High School • Future Pathways • Des Moines Alternative Program • Academic Support Labs • Gateway 2 College • Academic Interventionists 	<ul style="list-style-type: none"> • SUCCESS Case Managers • Community School Coordinators • Volunteer Coordination • AmeriCorps Volunteers • United Way of Central Iowa Partnerships • Community Based Organizations • Attendance Officers

Director of School Climate Transformation | Jake Troja

2100 Fleur Drive, Des Moines, IA 50321
P: 515-242-7871 | F: 515-242-7579 | E: stephen.troja@dmschools.org

Student Supports

Student Supports addresses College & Career Readiness and Social Emotional Supports for all students by connecting students with appropriate academic pathways and providing a multi-tiered system of support for students' academic, career, and social-emotional needs. This is largely facilitated through the School Counseling Program but connects with other internal and external resources and stakeholders.

Counseling

The School Counseling program supports the academic, career, and social emotional development of all students. Licensed professional school counselors with a Master's degree in school counseling deliver the program through direct and indirect student services. Services include delivery of guidance curriculum in collaboration with other educators; responsive services to include small groups, individual, and crisis counseling; and individual student planning to systematically help students set and reach goals. School counselors also work to support the overall school through data analysis, program management, evaluation, and improvement. Counselors collaborate with other stakeholders to close gaps in students' attendance, behavior, and achievement in order to increase opportunities for success in and out of school.

Curriculum units include, but are not limited to, personal safety; friendship and cooperation; study skills; career exploration and development; bullying prevention; anti-bias and harassment; and transitioning into, through, and out of the Des Moines K-12 system. School counselors provide individual counseling services for students and connect students and families with additional mental health resources when appropriate.

Counseling Coordinators | Amy Abler, Heather Korte, Jennifer Blumberg

2100 Fleur Drive, Des Moines, IA 50321

Dropout Prevention Programs

Dropout Prevention is a group of programs and strategies that are focused on serving students who are either at risk of dropping out of school or have dropped out of school. Students who are served are identified through the Early Indicator System. Dropout Prevention services include both academic pathways as well as social emotional support services. The SUCCESS program, attendance officers, behavior coaches, reengagement program, and Senior Summer School are all examples of programs that are funded through Dropout Prevention funds.

Learning Services Coordinator | Jamie Gilley, MSW, LMSW

2100 Fleur Drive, Des Moines, IA 50321
P: 515-242-8390 | F: 515-242-8395 | E: jamie.gilley@dmschools.org

SUCCESS

SUCCESS is a dropout prevention program that provides case management services to students and their families from age 5-21 years of age. Thirty-Nine SUCCESS case managers are located in 19 elementary schools, 10 middle schools, five high schools, and one alternative high school.

Each SUCCESS case manager connects and builds relationships with 25 students and families in order to provide intensive coordination of services in the areas of education, health, and human services. Students are identified and referred to the SUCCESS program based on the DMPS Early Indicator System (EIS), which identifies students who are at risk of dropping out of school due to poor attendance, lack of identification to school/behavior, poor or failing grades, and low achievement scores.

SUCCESS Coordinator | Jennifer Stalder

2100 Fleur Drive, Des Moines, IA 50321
P: 515-242-8394 | F: 515-242-8395 | E: jennifer.stalder@dmschools.org

Student Activities

The Student Activities department works to provide all K-12 students with equity of opportunities and access to engage in meaningful and structured after school programming. Activities include — but are not limited to — drama, choir, band, cheerleading, dance, athletics, and intramurals. Student Activities works to create and develop community partnerships to enhance afterschool programming and connect students with resources and leaders within and around Des Moines. It is the goal of Activities to increase the hope, engagement, well-being, and strengths of all students.

2016-17 Accomplishments

- Increased participation in overall activities, 7-12.
- Re-structuring of instrumental/vocal music programs, 5-12.

- Increased participation numbers in Brother 2 Brother and Sisters 4 Success, 7-12.
- Increased number of schools offering Brother 2 Brother and Sister 4 Success, 7-12.
- 40 students of color represented DMPS at National Conference.
- Increased number of schools participating in debate, 7-12.
- Online Casual Labor Pay System: integrated new to middle schools.
- 7 place-winners at state wrestling.
- Debate state championship team.
- Individual golf state champion.
- Yale debate individual champion.
- Updated all activity job descriptions.
- Created activity survey for sponsors, 9-12.
- 1st Middle School Activity Coordinator 2-Day Retreat.
- Presented at State AD Conference.

FY 2018 Goals

- Expand opportunities for involvement & engagement of Males/Females of Color, K-12.
- Improving the quality of activities by implementing monitoring/evaluation tools
Add and provide more support for our non-comprehensive programs/schools .

District Student Activities Coordinator | Jason Allen

2100 Fleur Drive, Des Moines, IA 50321

P: 515-242-8377 | F: 515-242-7396 E: jason.allen@dmschools.org

Community Education

The Community Education department serves as an outreach arm of the Des Moines Public Schools. The mission of the department is to provide educational, cultural, and recreational opportunities responsive to the needs of the community and promote the concepts of lifelong learning and personal growth. Community Education partners with numerous local organizations, businesses, and community resources to offer classes. A catalogue of classes is offered four times a year: fall, winter, spring, and summer. Hundreds of classes are offered annually on a wide range of topics such as: arts and crafts, computers, dance, exercise and fitness, family and personal development, finance and investment, food and nutrition, health and well-being, home and garden, journalism and writing, languages and cultures, music and theater arts, photography and video, special interest, sports and games, swimming, canoeing and sailing, and trade.

In addition, Community Education handles arrangements for usage of all district school buildings by the public. To accomplish this responsibility, staff collects details for each request, seeks building administration approval, generates facility usage permits, and

issues invoices for payment as necessary. Coordination of facility usage requires communication with multiple district departments and data entry into district-wide scheduling and fiscal software.

Community Education Coordinator | Jason Allen

2100 Fleur Drive, Des Moines, IA 50321
P: 515-242-8377 | F: 515-242-7396 E: jason.allen@dmschools.org

Community Partnerships

Community schools serve the whole child and work to remove barriers to student achievement. A Community School is a set of strategic partnerships between a school and other community resources that promote student achievement, positive conditions for learning, and well-being of families and communities. Strong community partnerships help support positive school climate and culture. Building strong community partnerships helps ensure student success for all students and families.

2016-17 Accomplishments

- Distributed nearly 35,000 pounds of food at three school-based food pantries (East, Lincoln, and Scavo) over six, serving 4,452 students and 19,450 family members.
 - Opened an additional school based food pantry at North.
- Structured more than 80 Partnership Agreements with partners, serving nearly 9,500 students and growing
- Rolled out Community Partnership Identification tool to track school buildings utilizing community partnerships and types of services received.
- Implemented orientations for new and existing partners.
- Integrated Link Crew within school culture in five comprehensive high schools.
- Provided freshmen orientation with 80% participation.
- Supported more than 1,600 students through the Silver Cord Program.
 - Students contributed 64,000 hours back to the community, a value of \$1,507,840

Community Partnership Coordinator | Allyson Vukovich

2100 Fleur Drive, Des Moines, IA 50321
P: 515-242-8376 | F: 515-242-7396 E: allyson.vukovich@dmschools.org

Metro Kids

Metro Kids, a fee-based child-care program for elementary students, provides enrichment activities that encourage children to further their educational and social development by participating in creative, technical, recreational, and interactive opportunities while attending before- and after-school programming. Metro Kids offers multiple options to meet families' needs: before-school, after-school, before- and after-school, Wednesday early out, and before-school and Wednesday early out care at 29 elementary schools. Metro Kids also offers non-school day and summer full-day care at 10 regional sites throughout the city. Metro Kids utilizes the following curricula: Character Counts, CATCH (Fighting Childhood Obesity), National Afterschool Child Care Standards, and School Age Environmental Rating Scale.

2016-17 Accomplishments

- Increased quality and standards at all before and after school sites.
- Increased involvement in before and after school programming.
- Before and After School staff will have new accountability standards and will be empowered to run high quality, autonomous sites that put students and families first.
- Development of Out of School Time Tableau Dashboard to measure student outcomes
- Added Before and After School Supervisors at Zone 1 sites and restructuring team leads district wide in order to raise standards for staff.

FY 2018 Goals

- Integration of new management software.
- Integration and collaboration of 21CCLC and Metro Kids along with implementing sliding scale at pilot sites to make programming equitable and accessible for all students (Lovejoy, Capitol View, Monroe, King, and Morris).

Metro Kids Supervisor | Allyson Vukovich

2100 Fleur Drive, Des Moines, IA 50321
P: 515-242-8376 | F: 515-242-7396 | E: allyson.vukovich@dmschools.org

RunDSM

The RunDSM initiative is an innovative performance literacy program that inspires and empowers students to learn literacy skills while fostering artistic expression, personal growth, and civic engagement. RunDSM provides access to different urban art forms and provides a safe outlet for students to process through their thoughts, feelings, and experiences. RunDSM empowers students to create a better future for themselves by being involved in extracurricular programming, while becoming more involved with the community.

2016-17 Accomplishments

- Piloted Movement 515 Middle School workshops at 4 middle schools.
- Expanded Half-Pints Poetry Program to 17 elementary schools.
- Increased enrollment in Urban Leadership by 15%, and expanded community partnerships with Community Youth Concepts, Al Exito, Young Women's Resource Center, Community Housing Initiatives, and Children & Family Urban Movement.
- Facilitated Movement 515 Breakdancing workshops in conjunction with ELL Adult Learning Courses at Weeks and Meredith.
- Convened twice monthly the RunDSM Youth Advisory Board to create workshop curriculum, manage outside performance requests, and make budgetary decisions.
- Organized a summer Movement 515 Urban Arts Camp (spoken word poetry and emceeing), facilitated by graduated Des Moines Public Schools students,
- Supported the poets of Movement 515 as they performed and facilitated workshops at more than 40 outside events.

FY 2018 Goals

- Implement a spoken word poetry course at East, North, and Hoover high schools.

Urban Arts Coordinators | Kristopher Rollins / Emily Lang

1800 Grand Avenue, Des Moines, IA 50309

P: 515-242-7561 | F: 515-242-7396

E: kristopher.rollins@dmschools.org / emily.lang@dmschools.org

21st Century Community Learning Centers

The 21st Century Community Learning Centers (21CCLC) program provides academic enrichment to help students become successful, independent learners. Students in 21CCLC programs receive tailored, individualized support through coordination and communication between their daytime and after-school teachers. Various activities are offered to help students develop 21st century workforce skills, including STEM, healthy cooking, financial literacy, jewelry making, movie making, gardening, physical fitness, and personal development.

DMPS recently added Cohort IX, enabling the district to provide a six-week summer learning program in the middle schools. The summer program will be offered five days a week, eight hours daily for 125 students per site, totaling 1,000 students served. Additionally, Cohort X has been added for 2015-2019, serving students at Stowe elementary.

21CCLC Sites			
Cohort VII	Cohort VIII	Cohort IX	Cohort X
Brody Capitol View Monroe McKinley King	River Woods Willard Morris Samuelson Garton Hillis	Callanan Goodrell Harding Hiatt Hoyt McCombs Meredith Weeks	Stowe

2016-17 Accomplishments

- Cohort VII, VIII, X
- Average Hours Per Term: School Year: 512, Summer: 90
- Served 2,481 students.
 - 83.73% made gains in Reading on district reading assessments (FAST, BRI, SRI)
 - 72.6% made gains in Math on district math assessments (SMI)
 - 96% of parents surveyed found the program to be “good” or “excellent” based on parent feedback surveys.
- Starfish Academy Summer program was successful at King, Monroe and McKinley. Students involved showed significant reading improvement.
 - Summer School Participants: 86% maintained or increased their reading level; 23% increased reading level by one level or more.
 - Non-Summer School Participants: 75% maintained or increased their reading level; 1% increased reading level by one level or more.

FY 2018 Goals

- Use creative methods to recruit additional middle school student to the summer program in attempt to reach goal of 1,000 students served. Ideas include; TV commercial, social media presence, early-bird registration, mass-mailings.
- Build math component in summer programming to address the summer decline in math scores.
- Run a successful collaboration pilot to blend fee-based and 21CCLC funding in order to offer a high-quality afterschool program that is sustainable and available to ALL students regardless of economic status.

21st CCLC Coordinator | Heidi Brown

2100 Fleur Drive, Des Moines, IA 50321
 P: 515-242-7561 | F: 515-242-7396 | E: heidi.brown@dmschools.org

GLOSSARY

ACADEMIC SUPPORT LAB (ASL) – A non-traditional classroom environment designed to support students who need alternative programming for credit recovery and/or academic intervention. ASL teachers collaborate with student support staff to determine if additional support services are necessary for students to be successful.

ALLOWABLE GROWTH – The amount by which state cost per pupil and district cost per pupil will increase from one budget year to the next, as of FY 2015 also known as Supplemental State Aid.

AREA EDUCATION AGENCY (AEA) – A service bureau that provides a variety of programs, services, and other resources including special education to local education agencies located in a certain geographical area.

AREA EDUCATION AGENCY (AEA) SUPPORT – State funding for AEAs that passes through local a school district’s budget.

AT-RISK FUNDING – Funding generated by the supplementary weighting plan for at-risk students used to develop or maintain at-risk programs.

AT-RISK STUDENT – Any identified student who needs additional support and who is not meeting or not expected to meet the established goals of the educational program (academic, personal/social, career/vocational). At-risk students include but are not limited to students in the following groups: homeless children and youth, dropouts, returning dropouts, and potential dropouts.

BOARD BELIEFS – Board-defined goals regarding the governance of school operations that focus the district’s work on behalf of the education of students in Des Moines. Together, Board Beliefs and Student Expectations serve as the overarching goals for the district. The Board Beliefs and Student Expectations were developed in part as the result of public input at a series of Community Conversations.

BOARD OF DIRECTORS (BOARD, SCHOOL BOARD) – The elected or appointed body that has been created according to state law and is vested with responsibilities for the educational mission of the district.

BOND – A written promise to pay a specific sum of money — called the face value — at a fixed time in the future — called the maturity date — and carrying interest at a fixed rate, usually payable periodically.

BUDGET – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

BUDGET GUARANTEE – The minimum amount of budget authority given to the district by the State, regardless of enrollment declines and changes to the State-calculated cost per pupil. The guarantee is a calculation based on the previous year’s budget wherein the new budget cannot be less than 101% of the previous year’s budget authority.

BUILDING ADMINISTRATION – Activities concerned with overall administrative responsibility for a school.

BUSINESS AND CENTRAL ADMINISTRATION – Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the district. Included are fiscal, human resources, and internal services necessary for operating the district. Also included are activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.

CABINET – Superintendent and senior district administrators.

CITIZEN’S BUDGET ADVISORY COMMITTEE (CBAC) – A group of community citizens tasked to provide recommendations to the Superintendent and Board for revenue enhancements and expenditure reductions in balancing the budget. Committee members are not to be former or current district employees or Board members.

COMMUNITY EDUCATION – Activities that develop knowledge and skills that meet the immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning, prepare students for a post-secondary career, prepare students for post-secondary education programs, upgrade occupational competence, prepare students for a new or different career, develop skills and appreciation for special interests, or to enrich the aesthetic qualities of life.

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, and notes.

DEBT SERVICE FUND – A fund established to account for the accumulation of resources used to pay long-term debt, including principal and interest.

DISTRICT COST PER PUPIL – A calculated amount of dollars set by the State Foundation Aid Formula that represents the maximum amount of expenditures per student available to the district.

DROPOUT PREVENTION – Dropout Prevention interventions are school- and community-based initiatives that aim to keep students in school and encourage them to complete their high school education. Interventions and services, such as counseling, monitoring, school restructuring, curriculum redesign, financial incentives, and community services are provided to eliminate barriers so students may be successful academically, personally and in a career or vocation. Resources are

focused on outcomes in the following three domains: 1) Staying in school, 2) Progressing in school, and 3) completing school.

EARLY INDICATOR SYSTEM (EIS) – A system used to identify students who may be at risk of dropping out of school or who may need social or emotional interventions to improve academic performance.

EMPLOYEE’S BUDGET ADVISORY COMMITTEE (EBAC) – A group comprised of delegates from the district’s various employee groups and collective bargaining stakeholders tasked to provide recommendations to the Superintendent and Board for revenue enhancements and expenditure reductions in balancing the budget.

ENGLISH LANGUAGE LEARNERS (ELL) – Educational programming to assist students whose language background is in a language other than English in transitioning to the English language.

EXPENDITURES – Obligations incurred for services rendered and/or goods received that result in decreases in net financial resources.

FIDUCIARY FUNDS – Funds held in a custodial capacity such as Trust Funds.

FISCAL YEAR – An accounting period equal to twelve months. For the district, the fiscal year begins July 1 and ends June 30.

FULL-TIME EQUIVALENT POSITION (FTE) – A measuring unit equal to one full-time position; not necessarily one person (e.g. two 0.5 FTE positions equal 1.0 FTE).

FUND – A self-balancing set of accounts. The accounts of a fund constitute a complete entity, and all of the financial transactions for the particular fund are recorded in them.

FUND BALANCE – A balance that is equal to the excess of a fund’s assets over its liabilities and reserves. A fund balance may be either negative or positive depending on the current activities of the fund.

GENERAL ADMINISTRATION – Activities concerned with establishing and administering policy for operating the district.

GENERAL FUND – The chief operating fund of the district, which accounts for all financial resources of the district except for those required to be accounted for in a different fund.

INSTRUCTION – Teaching activities dealing with direct interaction between teachers and students provided for in or outside of the classroom or any other approved medium, such as a computer.

INSTRUCTIONAL STAFF SUPPORT – Activities associated with assisting instructional staff with the content and process of providing learning experiences for students and staff.

INSTRUCTIONAL SUPPORT LEVY – A levy placed on property values that provides additional funding for district instructional programs including elementary counseling; class-size reduction; and reading, writing, and math recovery.

INTERNAL SERVICE FUNDS – Funds that account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis.

INVESTMENT INCOME – Revenue earned on the investment of idle school district funds. Investments are statutorily limited to money markets and government backed securities.

LEVY – (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

MISSION STATEMENT – The Des Moines Public Schools Exist So That Graduates Possess the Knowledge, Skills and Abilities to Be Successful at the Next Stage of Their Lives.

NON-INSTRUCTIONAL EXPENDITURES – Activities concerned with providing non-instructional services — such as food services — to students, staff, or the community.

OPERATIONS – Activities concerned with keeping the physical plant clean and ready for daily use. Activities include operating heating, cooling, lighting, and ventilating systems; repairing and replacing facilities and equipment; and the costs of building rental and property insurance.

OTHER FINANCING SOURCES – Other financing sources encompassing all other revenues received from the local level such as refund of prior year expenditures, transfers, etc.

PERSISTENTLY LOW ACHIEVING SCHOOL (PLAS) – The lowest achieving 5% of schools in the state, based on low overall student achievement.

PLANT OPERATION AND MAINTENANCE – Activities concerned with keeping the physical plant open, comfortable, and safe for use; keeping the grounds, buildings, and equipment in effective working condition and state of repair; and maintaining safety in buildings, on the grounds, and in the vicinity of schools.

PROPERTY RICH/POOR – A term used to describe the property tax base of a school district based on taxable valuation per student in that district. The higher the valuation per student the more “property rich” the district is, as it can generate more tax dollars than a “property poor” district given the same tax rate.

PROPERTY TAXES – The second largest source of revenue for the district. Property taxes are based on the taxable valuation of all taxable property within the school district. They are certified (independently) by the district, levied by the County Board of Supervisors, and collected and remitted by the County Treasurer.

QUALIFIED ZONE ACADEMY BONDS (QZAB) – A U.S. government debt instrument that allows qualified schools to borrow at nominal interest rates (as low as zero percent) for costs

incurred in connection with the establishment of special programs in partnership with the private sector.

REGULAR PROGRAM BUDGET– The district cost per pupil times the certified enrollment.

SOLVENCY RATIO – Calculated ratio equal to the Unreserved/Undesignated fund balance divided by total revenues.

SPECIAL EDUCATION – Education primarily for students with special needs. The programs include pre-kindergarten, kindergarten, elementary, and secondary services for the mentally challenged, physically challenged, emotionally disturbed, and students with learning disabilities.

SPECIAL PROGRAMS – Activities primarily for students with special needs. Special Programs include pre-kindergarten, kindergarten, elementary, and secondary services for talented and gifted, the mentally and physically handicapped, emotionally disturbed, at-risk, students with learning disabilities, limited English speaking students, and special programs for other types of students.

SPENDING AUTHORITY – The maximum amount of spending allowed under law based on the combination of district cost per pupil, miscellaneous income, and unspent authority from the previous fiscal year.

STATE (FOUNDATION) AID – Funding provided by the State as part of the state foundation aid formula.

STUDENT EXPECTATIONS – Board-defined deliverables that address educational goals and specific desired outcomes for students. Together, Student Expectations and Board Beliefs serve as the overarching goals for the district. The Student Expectations and Board Beliefs were developed in part as the result of public input at a series of Community Conversations.

STUDENT SUPPORT SERVICES – Activities designed to assess and improve the well-being of students and to supplement the teaching process.

STUDENT TRANSPORTATION – Activities concerned with conveying students to and from school, as provided by State and Federal law. This includes trips between home and school and trips to school activities.

SUPPLEMENTAL STATE AID – Formerly known as Allowable Growth, Supplemental State Aid is the amount by which state cost per pupil and district cost per pupil will increase from one budget year to the next.

SUPPLEMENTAL WEIGHTING – This additional weighting is designed to encourage a particular type of activity by school districts. Supplemental weighting is currently available for shared classes, at-risk students, and for non-English speaking students.

TAXES – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit, such as schools.

TITLE PROGRAMS – Provides federal funding to schools that have high poverty levels. The funding is meant to help students who are at risk of falling behind academically. The funding provides supplemental instruction for students who economically disadvantaged or at risk for failing to meet state standards

UNSPENT SPENDING AUTHORITY – The remaining amount of spending authority at the end of a fiscal year that is carried over into the following fiscal year to determine that year's maximum amount of spending authority.

ACRONYMS & ABBREVIATIONS

The following is a list of the commonly used acronyms used in Des Moines Public Schools.

~A~

ACT	American College Testing
ADA	Americans with Disabilities Act
ADA	Average Daily Attendance
ADM	Average Daily Membership
AEA	Area Education Agency
AP	Advanced Placement
ARRA	American Recovery and Reinvestment Act
ASBO	Association of School Business Officials
AVID	Advanced Via Individual Determination
AYP	Adequate Yearly Progress

~B~

BCOW	Bilingual Community Outreach Worker
BEDS	Basic Educational Data Survey
BF	Business & Finance
BRI	Basic Reading Inventory

~C~

CAO	Chief Academic Officer
CARF	Comprehensive Annual Financial Report
CBAC	Citizens' Budget Advisory Committee
CFA	Common Formative Assessment
CFO	Chief Financial Officer
CGI	Cognitively Guided Instruction
CHRO	Chief Human Resources Officer
CIA	Curriculum, Instruction & Assessment
COO	Chief Operating Officer
CSIP	Comprehensive School Improvement Plan
CSO	Chief Schools Officer
CTE	Career & Technology Education

~D~

DE	Department of Education
DHS	Department of Human Services
DINA	District in Need of Assistance
DM	Des Moines

DMACC	Des Moines Area Community College
DMICSD	Des Moines Independent Community School District
DMPS	Des Moines Public Schools
DMTRS	Des Moines Teacher Retirement System
DSM	Des Moines

~E~

EBAC	Employees' Budget Advisory Committee
EC	Education Center
ECE	Early Childhood Education
ECSE	Early Childhood Special Education
ED	Executive Director
EEO	Equal Employment Opportunity
ELA	English Language Arts
ELDA	English Language Development Assessment
ELL	English Language Learner
ES	Elementary School
ESEA	Elementary & Secondary Education Act

~F~

FAA	Federal Aviation Administration
FAY	Full Academic Year
FERPA	Family Educational Rights and Privacy Act
FMLA	Family & Medical Leave Act
FRPL	Free & Reduced Price Lunch
FTE	Full-Time Equivalency
FY	Fiscal Year

~G~

GAAP	Generally Accepted Accounting Principals
GFOA	Governmental Finance Officers Association
GPA	Grade Point Average
GT	Gifted & Talented

~H~

HBAC	Health Benefits Advisory Committee
HF	House File
HR	Human Resources
HS	High School
HVAC	Heating, Ventilation & Air Conditioning

~I~

IASBO	Iowa Association of School Business Officials
IB	International Baccalaureate
IC	Infinite Campus
IDE	Iowa Department of Education
IDEA	Individuals with Disabilities Education Act
IDHS	Iowa Department of Human Services
IDPH	Iowa Department of Public Health
IELC	Intensive English Language Center
IEP	Individualized Education Plan
IEP	Individualized Education Program
IHE	Institute of Higher Education
IPDM	Iowa Professional Development Model
IPERS	Iowa Public Employees Retirement System
ISD	Independent Community School District
ISEA	Iowa Science Teachers Association
ISU	Iowa State University

~K~

K	Kindergarten
---	--------------

~L~

LEA	Local Education Agency
LEP	Limited English Proficiency
LOST	Local Option Sales Tax
LRE	Least Restrictive Environment

~M~

ML	Management Limitation
----	-----------------------

~N~

NCES	National Center for Education Statistics
NCLB	No Child Left Behind
NPR	National Percentile Rank
NSS	National Standard Score

~P~

PBIS	Positive Behavior Intervention & Support
PD	Professional Development
PERL	Public Education & Recreation Levy
PK	Pre-Kindergarten, Preschool

PLAS	Persistently Low Achieving School
PLC	Professional Learning Community
PLTW	Project Lead the Way
PMIC	Psychiatric Medical Institute for Children
PPEL	Physical, Plant & Equipment Levy
PTA	Parent Teacher Association
PTO	Parent Teacher Organization
~Q~	
QZAB	Qualified Zone Academy Bond
~R~	
RFP	Request for Proposal
RTI	Response to Intervention
~S~	
SAT	Scholastic Aptitude Test
SE	Special Education
SEA	State Education Association
SINA	School in Need of Assistance
SIP	School Improvement Plan
SIS	Student Information System
SLC	Smaller Learning Communities
SPED	Special Education
SRI	Scholastic Reading Inventory
SRG	Standards Referenced Grading
SSA	Supplemental State Aid
STEM	Science, Technology, Engineering & Mathematics
SWP	Statewide Penny
~T~	
TLC	Teacher Leadership & Compensation
~U~	
UEN	Urban Education Network
USDA	U.S. Department of Agriculture
~Y~	
YTD	Year to Date

FY 2018 CERTIFIED BUDGET

ADOPTION OF BUDGET AND TAXES JULY 1, 2017-JUNE 30, 2018

Department of Management - Form S-TX

DES MOINES

District Number 1737

Total Special Program Funding

Instructional Support (A&L line 10.5)	097	22,201,597
Educational Improvement (A&L line 11.3)	099	0
Voted Physical Plant & Equipment (A&L line 19.3)	105	4,826,748

Special Program Income Surtax Rates

Instructional Support (A&L line 10.15)	096	0
Educational Improvement (A&L line 11.4)	098	0
Voted Physical Plant & Equipment (A&L line 19.4)	104	0

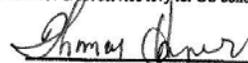
Utility Replacement and Property Taxes Adopted

	Utility Replacement AND Property Tax Dollars	Levy Rate	Property Taxes Levied	Estimated Utility Replacement Dollars
Levy to Fund Combined District Cost (A&L line 15.3)	1	75,201,706		
+Educational Improvement Levy (A&L line 15.5)	2	0		
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	23,750,000		
+Cash Reserve Levy - Other (A&L line 15.10)	4	0		
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0		
=Subtotal General Fund Levy (A&L line 15.14)	6	98,951,706	14.34888	95,941,656
+Instructional Support Levy (A&L line 15.13)	7	13,443,067	1.75462	13,074,948
=Total General Fund Levy (A&L line 15.12)	8	112,394,773	16.10350	109,016,604
Management	10	8,965,000	1.30000	8,692,257
Amana Library	11	0	.00000	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0		0
+Voted Physical Plant & Equipment (Capital Project)	13	4,826,748		
=Subtotal Voted Physical Plant & Equipment	14	4,826,748	.63000	4,694,588
+Regular Physical Plant & Equipment	15	2,528,296	.33000	2,459,070
=Total Physical Plant & Equipment	16	7,355,044		69,226
Reorganization Equalization Levy	17	0		0
Emergency Levy (for Disaster Recovery)	18	0	.00000	0
Public Education/Recreation (Playground)	19	0	.00000	0
Debt Service	20	930,978	.13500	902,657
Debt Service	21	0	.00000	0
GRAND TOTAL	22	129,645,795	18.49850	125,765,176

1-1-16 Taxable Valuation	WITH Gas & Electric Utilities	6,896,129,735	WITHOUT Gas&Elec	6,686,351,514
1-1-16 Tax Increment Valuation	WITH Gas & Electric Utilities	765,374,658	WITHOUT Gas&Elec	765,374,658
1-1-16 Debt Service, PPEL, ISL Valuation	WITH Gas & Electric Utilities	7,661,504,393	WITHOUT Gas&Elec	7,451,726,172

I certify this budget is in compliance with the following statements:

- The prescribed Notice of Public Hearing and Proposed Budget Summary (Form S-PB) was lawfully published, with said publication being evidenced by verified and filed proof of publication.
- The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published amounts.
- Adopted expenditures do not exceed published amounts for any of the four individual expenditure categories, or in total.
- Adopted property taxes meet the debt service and loan agreement needs identified on Form 703. Debt service levy for GO bond payments only.
- This budget was certified on or before April 17, 2017.

 District Secretary

County Auditor

ADOPTED DES MOINES SCHOOL BUDGET SUMMARY

District No. 1737

Department of Management - Form S-AB

		Budget 2018	Re-est. 2017	Actual 2016
Taxes Levied on Property	1	125,765,176	122,562,911	118,077,982
Utility Replacement Excise Tax	2	3,880,619	4,212,682	3,829,231
Income Surtaxes	3	0	0	0
Tuition/Transportation Received	4	7,710,000	7,710,000	7,713,552
Earnings on Investments	5	587,110	1,041,376	1,517,592
Nutrition Program Sales	6	1,871,374	1,878,881	1,900,356
Student Activities and Sales	7	2,850,000	2,800,000	2,096,762
Other Revenues from Local Sources	8	17,138,640	19,171,763	21,855,694
Revenue from Intermediary Sources	9	681,452	726,113	12,396
State Foundation Aid	10	262,881,743	254,879,108	238,276,661
Instructional Support State Aid	11	1,488,950	0	0
Other State Sources	12	34,316,849	36,480,520	45,715,534
Commercial & Industrial State Replacement	13	5,626,925	4,331,089	5,244,400
Title I Grants	14	13,800,000	13,813,784	12,388,984
IDEA and Other Federal Sources	15	39,551,837	39,889,266	36,957,470
Total Revenues	16	518,150,695	509,497,493	495,586,614
General Long-Term Debt Proceeds	17	0	0	0
Transfers In	18	18,249,571	23,880,972	18,529,723
Proceeds of Fixed Asset Dispositions	19	10,840	11,000	92,730
Total Revenues & Other Sources	20	536,411,106	533,389,465	514,209,067
Beginning Fund Balance	21	150,560,652	175,547,673	199,333,955
Total Resources	22	686,971,758	708,937,138	713,543,022
<i>*Instruction</i>	23	286,941,780	281,387,171	268,363,557
Student Support Services	24	24,392,453	23,956,861	24,022,042
Instructional Staff Support Services	25	24,233,000	23,758,253	23,630,355
General Administration	26	8,859,613	8,743,066	8,889,296
School/Building Administration	27	23,730,152	23,285,729	22,485,710
Business & Central Administration	28	17,705,000	17,370,386	17,614,051
Plant Operation and Maintenance	29	38,226,114	38,126,357	38,145,837
Student Transportation	30	12,856,596	12,726,347	12,804,275
This row is intentionally left blank	31	0	0	0
*Total Support Services (lines 24-31)	31A	150,002,928	147,966,999	147,591,566
<i>*Noninstructional Programs</i>	32	28,805,391	27,491,849	24,655,911
Facilities Acquisition and Construction	33	39,032,825	39,605,975	46,411,679
Debt Service	34	18,249,571	23,880,972	18,498,820
AEA Support - Direct to AEA	35	15,757,650	14,162,548	13,974,996
*Total Other Expenditures (lines 33-35)	35A	73,040,046	77,649,495	78,885,495
Total Expenditures	36	538,790,145	534,495,514	519,496,529
Transfers Out	37	18,257,071	23,880,972	18,498,820
Total Expenditures & Other Uses	38	557,047,216	558,376,486	537,995,349
Ending Fund Balance	39	129,924,542	150,560,652	175,547,673
Total Requirements	40	686,971,758	708,937,138	713,543,022

Department of Management - Form S-W2
 DES MOINES

FY 2018 BUDGET YEAR WORKSHEET - Page 2

Diet Number: 1737

Resources:	Capital Projects (60-39)			Proprietary		Re-estimated FY17	Actual FY16
	Salen Tax (33)	PPPL (34)	Other Cap Proj	Nutrition (61)	Other Emp (62-69)		
1 Taxes Levied on Property							
2 Utility Replacement Excise Tax		7,153,258				122,562,911	118,077,982
3 Income Surpluses		201,386				4,212,682	3,829,231
4 Tuition/Transportation Received						0	0
5 Earnings on Investments	55,000					7,710,000	7,713,552
6 Nutrition Program Sales		5,600		1,871,374		1,041,376	1,517,592
7 Student Activities and Sales						1,878,881	1,900,356
8 Other Revenues from Local Sources						2,600,000	2,095,762
9 Revenue from Intermediary Sources	85,000	115,000			5,574,887	19,171,763	21,855,694
10 State Foundation Aid						726,113	12,396
11 Instructional Support State Aid						254,879,108	238,276,961
12 Other State Sources						0	0
13 Commercial & Industrial State Replacement	31,187,038	8,522		180,131		36,480,520	45,715,534
14 Title I Grants		292,055				4,131,089	5,244,400
15 IDEA and Other Federal Sources						13,815,784	12,388,984
16 Total Revenues	31,327,038	7,776,221		19,695,965		39,889,266	36,957,470
17 General Long-Term Debt Proceeds						509,497,493	495,366,614
18 Transfers In/Special Items/Upward Adj				21,748,410	5,574,887	0	0
19 Proceeds of Fixed Asset Dispositions						0	0
20 Total Revenues & Other Sources				18,249,571		21,880,972	18,529,723
21 Beginning Fund Balance	31,327,038	7,776,221				11,000	97,740
22 Total Resources	49,084,296	5,582,033		21,748,410	5,574,887	533,389,465	514,309,087
23 Requirements:	80,411,334	13,338,254		24,122,530	5,080,728	708,937,138	713,543,022
24 Instruction			100,000				
25 Student Support Services						281,387,171	268,363,537
26 Instructional Staff Support Services						23,956,861	24,022,082
27 General Administration						23,758,253	23,630,355
28 School/Building Administration						8,743,066	8,889,296
29 Business & Central Administration		645,000				23,285,729	22,485,710
30 Plant Operation and Maintenance		2,400,000				17,370,386	17,614,051
31 Student Transportation		800,000				38,126,357	38,145,837
32 This row is intentionally left blank						12,726,347	12,804,275
33 Noninstructional Programs		2,175				0	0
34 Facilities Acquisition and Construction	34,450,000	4,007,825		20,861,707	5,172,457	27,491,849	24,855,911
35 Debt Service (Principal, interest, fiscal charges)						39,605,975	46,411,679
36 AEA Support - Direct to AEA						23,880,972	18,498,820
37 Total Expenditures	34,450,000	7,955,000		18,249,571		14,157,544	13,974,966
38 Transfers Out/Special Items/Down Adj	18,249,571			20,861,707	5,172,457	54,485,514	51,946,529
39 Total Expenditures & Other Uses	52,699,571	7,955,000		39,111,278	10,344,914	68,643,058	65,921,495
40 Ending Fund Balance	27,311,763	5,403,254		3,260,843	(100,229)	538,376,486	37,995,349
Total Requirements	80,411,334	13,338,254		24,122,530	5,080,728	708,937,138	713,543,022

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

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

	Project Name (A)	Amount of Issue (B)	Type of Issue - Indicate GO (General Obligation Bond) or Non-GO (C)	Date General Obligation Bond Certified to County Auditor (D)	Principal Due FY18 (E)	Interest Due FY18 (F)	Bond Registration Due FY18 (G)	Total Obligation Due FY18 (H)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund (I)	VPPEL Loan Paid by VPPEL Taxes or GO Bond Amount Paid by Budget Year Debt Service Taxes (J)
(1)	All Voted PPEL Loan agreements on this line		Non-GO					0		0
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
(26)	Totals (Lines 3-25)				12,655,000	5,394,571	0	18,249,571	18,249,571	0

**NOTICE OF PUBLIC HEARING
PROPOSED DES MOINES SCHOOL BUDGET SUMMARY
FISCAL YEAR 2017-2018**

Location of Public Hearing: **2nd Floor - Central Campus
1800 Grand Avenue
Des Moines, IA 50309** Date of Hearing: **04/04/17** Time of Hearing: **6:00 pm**

The Board of Directors will conduct a public hearing on the proposed 2017/18 school budget at the above-noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.

	Budget 2018	Re-est. 2017	Actual 2016	Avg %16-18	
Taxes Levied on Property	1	125,765,176	122,502,911	118,877,582	3.2%
Utility Reimbursement Electric Tax	2	3,880,619	4,212,282	3,879,231	0.7%
Income Surtaxes	3	0	0	0	
Tuition/Transportation Received	4	7,710,000	7,710,000	7,713,552	
Earnings on Investments	5	38,710	1,041,576	1,517,592	
Nutrition Program Sales	6	1,371,374	1,718,881	1,900,556	
Student Activities and Sales	7	2,155,000	2,600,000	2,686,782	
Other Revenues from Local Sources	8	17,138,040	18,171,703	21,853,894	
Revenue from Intergovernmental Sources	9	481,432	728,113	12,336	
State Foundation Aid	10	267,881,743	254,379,108	238,276,861	
Instructional Support State Aid	11	1,488,950	0	0	
Other State Sources	12	34,316,349	36,480,320	45,913,334	
Commercial & Industrial State Reimbursement	13	5,626,925	4,351,885	3,284,400	
Title I Grants	14	13,800,000	13,813,784	12,308,984	
IDEA & Other Federal Sources	15	39,351,857	39,889,264	36,357,470	
Total Revenues	16	518,150,895	509,497,493	495,286,614	
General Corp.-from Debt Proceeds	17	0	0	0	
Transfers In	18	11,249,571	21,880,972	11,523,723	
Proceeds of Fixed Asset Dispositions	19	10,840	11,600	92,700	
Total Revenues & Other Sources	20	538,411,106	531,389,465	514,209,607	
Beginning Fund Balance	21	150,560,852	175,547,673	199,333,955	
Total Requirements	22	688,971,758	708,937,138	713,543,022	
Instructional					
Instruction	23	286,941,780	281,387,171	281,363,537	3.2%
Student Support Services	24	24,392,433	23,956,361	24,022,042	
Instructional Staff Support Services	25	24,233,000	23,758,253	23,630,555	
General Administration	26	1,359,233	1,743,066	1,889,286	
School/Building Administration	27	23,730,132	23,263,728	22,865,710	
Business & Central Administration	28	17,785,000	17,370,288	17,314,071	
Plant Operation and Maintenance	29	38,226,114	38,128,357	38,145,337	
Student Transportation	30	12,856,596	12,726,347	12,804,273	
This row is intentionally left blank	31	0	0	0	
Total Support Services (lines 24-31)	31A	150,002,928	147,906,999	147,591,566	0.8%
Noninstructional Programs	32	28,805,391	27,491,849	24,655,911	8.1%
Facilities Acquisition and Construction	33	39,032,825	39,605,975	46,411,679	
Debt Service	34	11,249,571	23,880,972	11,498,820	
IDEA Support - Direct to AEA	35	15,757,830	14,182,548	13,974,996	
Total Other Expenditures (lines 32-35)	35A	71,040,286	77,249,495	72,885,495	-3.3%
Total Expenditures	36	538,798,183	534,985,514	519,296,719	
Transfers Out	37	11,257,971	23,880,972	11,498,820	
Total Expenditures & Other Uses	38	550,056,154	558,866,486	530,795,539	
Ending Fund Balance	39	129,928,542	150,560,852	175,547,673	
Total Requirements	40	680,971,758	708,937,138	713,543,022	
Proposed Property Tax Rate (per \$1,000 taxable valuation)				18.49850	

AFFIDAVIT OF PUBLICATION

COPY OF ADVERTISEMENT
Exhibit "A"

STATE OF IOWA

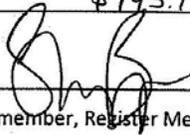
SS

COUNTY OF POLK

The undersigned, being first duly sworn on oath, states that The 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** newspaper 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 attached as Exhibit "A" and made a part of this affidavit, was printed and published in The Des Moines Register on the following dates

3-23-17

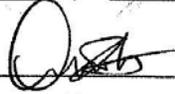
\$143.11



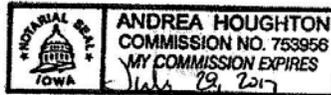
Staff member, Register Media

Subscribed and sworn to before me by said affiant this

23rd day of March, 2017



Notary Public in and for the State of Iowa



RECEIVED
17 APR -5 AM 11:24
POLK CO AUDITOR
JAMIE FITZGERALD



Think. Learn. **Grow.**

www.dmschools.org | facebook.com/dmschools | twitter.com/dmschools