



FISCAL YEAR 2017

ADOPTED BUDGET & FINANCIAL STATEMENTS

Fiscal Year 2017 | Beginning July 1, 2016 | Ending June 30, 2017

Des Moines Public Schools | Des Moines, Iowa 50312



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**FISCAL YEAR 2017
ADOPTED BUDGET & FINANCIAL STATEMENTS**

April 19, 2016

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

Dr. Thomas M. Ahart, Superintendent

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



2323 Grand Avenue
Des Moines, Iowa 50312

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

Casaundra Christensen

Dave Kehm

Emily Truitt

Jessica Buchheit

Joel Etienne

Nick Lenhardt

Pam Gomez

Adam Rohwer

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PART I

INTRODUCTORY SECTION

PART I: INTRODUCTION SECTION



Superintendent's Message

Organizational Executive Summary

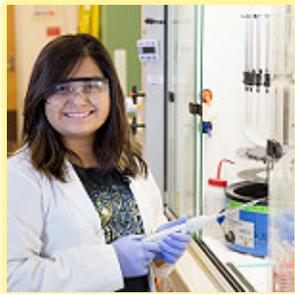
- Goals & Objectives
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- District Leadership
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Financial Executive Summary

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

Informational Executive Summary

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



SUPERINTENDENT'S MESSAGE



April 19, 2016

Members of the Board

Rob X. Barron, Chair

Teree Caldwell-Johnson, Vice Chair

Heather Anderson

Connie Boesen

Cindy Elsbernd

Dionna Langford

Natasha Newcomb

It is my pleasure to present the 2016-17 adopted budget for Des Moines Public Schools.

The adopted budget incorporates financial and budgetary conditions and presents a plan that maintains the long-term financial health of the district, continues to support efforts to improve the education students in Des Moines receive and opportunities available to them, and addresses the Board's budget parameters.

One of the priorities of the district is to maintain a vital, fiscally sound organization so students continue receive education in a robust, supportive environment that is conducive to teaching and learning. There are two, associated dynamics that the district monitored closely to develop the budget for FY 2017 and will continue to monitor moving forward: spending authority, which is related to the maximum amount each district can spend each year and Supplemental State Aid, which is the rate of growth of the Foundation Formula that is used to determine almost all state and local dollars the district receives within the General Fund.

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.

It is vital that we continue to advocate for increased Supplemental State Aid — decided in a timely manner — that supports the important work of schools across this state. Given the political climate in the state, the real fear is that 0-2% Supplemental State Aid is the "new normal" school district are facing, 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.

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 to address spending authority and Supplemental State Aid concerns. 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 model to improve the efficiency and effectiveness of the of district's largest investments: the teaching force.

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. 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 model, 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 within the diverse student population.

We also need to continue to monitor action at the statehouse on Statewide Penny funding, which is the primary source of renovation and construction funds in the district. Statewide Penny funding is scheduled to sunset in 2029. This dedicated source of funding has allowed the district to make crucial, much needed improvement to school infrastructure and greatly improve the learning environment for students in Des Moines and across the state. It takes significant effort and funds to maintain historic structures. DMPS buildings average 64 years of age, and there are 20 buildings in the district that were built 90 or more years ago. Nevertheless, DMPS has become a model in the nation for energy management and environmental leadership through the renovations of our buildings. The district is in an enviable position for urban school district across the nation. We must continue to advocate for these funds so the improvements realized do not backslide.

Sincerely,

Thomas M. Ahart, Ed.D.
Superintendent

ORGANIZATIONAL EXECUTIVE SUMMARY

GOALS & OBJECTIVES

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 exist 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:

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

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

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

3. Students have world awareness:

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

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

BUDGETARY PRIORITIES

District Priorities: School Board Budget Parameters

The School Board set the following parameters for FY 2017 budgetary planning at the December 8, 2015 Board meeting:

- Meet and stay within Board Management Limitations.
- Maintain financial health; provide a balanced budget.
- Keep DMPS Student Expectations and Board Beliefs at the forefront.
- Review status of all levies; make strategic adjustments as needed.
- Seek input from the Citizens' Budget Advisory Committee (CBAC) on budget issues.
- Seek input from the Employees' Budget Advisory Committee (EBAC) on budget issues.
- Continue to seek operational efficiencies and improve operational effectiveness.
- Continue to focus on drop-out prevention and graduation rate improvement strategies.
- Focus on strategies to close the achievement gap.
- Improve English Language Learners (ELL) programming.
- Continue to assess needs and evaluate programming to:
 - Create innovative programs to meet unmet needs;
 - Maintain or grow programs that are demonstrating success;
 - Strategically abandon programs that do not demonstrate value;
 - Assess and address curriculum needs and program delivery as needed to stay ahead of advances in technology and digital content.
- Improve parent and student engagement.

Management Limitation 2.5: 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 the limitations annually and were last revised December 8, 2015.

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 2.5(4), were used to develop the Certified 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 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 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. These programs include Special Education, Shared Programs, English Language Learners, Gifted and Talented, At-Risk programming, and Home School Instruction.

Given the uncertainty with Supplemental State Aid (i.e., Allowable Growth), the district prepared three sets of budget assumptions and three budget scenarios, based on differing rates of Supplemental State Aid (i.e., Allowable Growth).

Topic	Assumption for FY 2017		
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 (i.e., Allowable Growth)	Scenario A:	Scenario B:	Scenario C:
	1.00%	2.00%	2.45%
Certified Enrollment	32,581.93; 185.83 more students, which is a 0.6% increase over the prior year.		
Cost per Student	A: \$6,578 – a 1.00% increase over the prior year and fully funded.		
	B: \$6,643 – a 2.00% increase over the prior year and fully funded.		
	C: \$6,672 – a 2.45% 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 2016.		
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 FY17.		
State Aid - Certified Budget	A: Based on receipt of full funding of each student at a district cost per student of \$6,578, a 1.00% increase.		
	B: Based on receipt of full funding of each student at a district cost per student of \$6,643, a 2.00% increase.		
	C: Based on receipt of full funding of each student at a district cost per student of \$6,672, a 2.45% 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	Includes a conservative estimate of the possible results of collective bargaining. Health insurance premiums will increase 4% (Alliance Select) and 2.68% (Blue Access). Compensation—salaries and benefits—in the General Fund represents 82.5% 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.		
Early retirements	100 early retirement slots were opened, 99 filled for FY 2014 and an additional 100 slots were opened for FY 2015. Initially, a cap of \$1M in expenditure was implemented in FY2016. Recently, the district settled with DMEA and revisited the cap; as a result of the settlement a total of 71 retirees were eligible for the early retirement program for FY 2016. The Board will continue to evaluate the early retirement plan going forward.		
Balanced budget	Resources will cover expenditures, as required by law.		

The district also utilized multiple-scenario budget forecasting to identify various contingency plans and developed three balanced budget scenarios in anticipation of a late determination of State Aid:

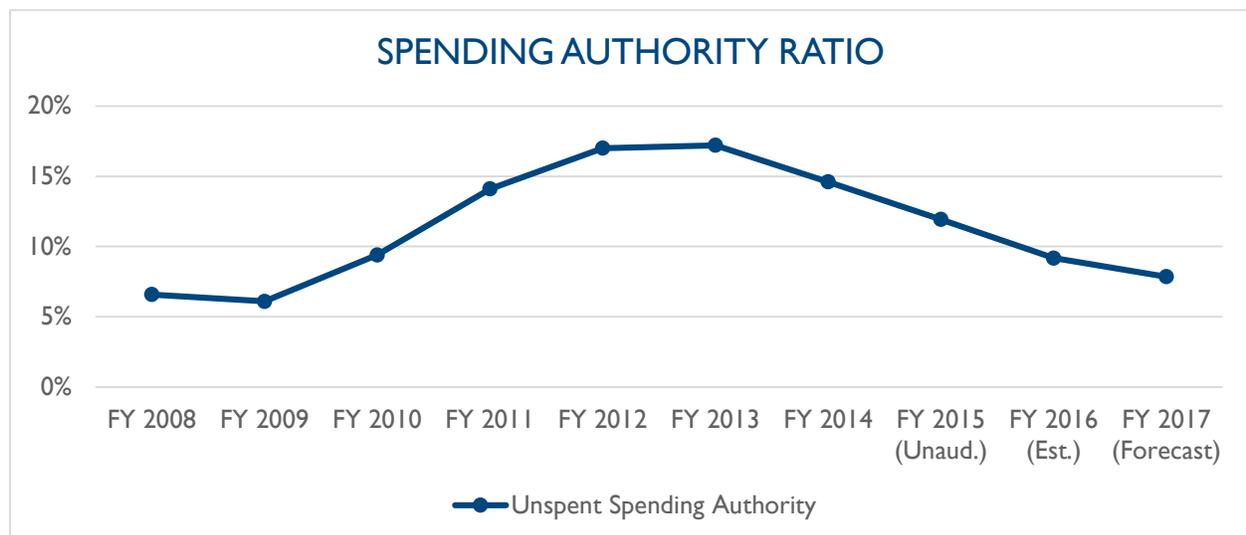
Calculation/ Component	Description	Budget @ 1.00% SSA	Budget @ 2.00% SSA	Budget @ 2.45% SSA
District Cost Per Student	Amount set by the state sets the cost per student at prior year + allowable growth	\$6,578	\$6,643	\$6,672
x Enrollment	District enrollment on October 1, 2015; 185.83 more students	32,581.90	32,581.90	32,581.90
= FY 2017 District Regular Program Cost	Equal to cost per student x enrollment	214,328,300	216,441,562	217,386,437
- FY 2016 District Regular Program Cost	Prior year's cost per student x prior year enrollment	-211,028,195	-211,028,195	-211,028,195
= Increase in District Combined Cost	Assumes full funding of the proposed allowable growth.	3,300,104	5,413,366	6,358,241
- Funds for Special Programs	Some state educational programs require state funding be matched with state foundation aid – ex. SPED; ELL; Gifted and Talented.	-41,748	-83,495	-102,282
= Increase (Decrease) in Regular Program funding	Also commonly referred to as “New Money” or (Reduction in New Money)	3,258,357	5,329,871	6,255,960
+ 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	5,112,509	7,278,545	8,259,354
- Built in Expenditure changes	Compensation increases, inflation for utilities, supplies, equipment, etc.	-2,337,116	-2,337,116	-2,337,116
= Revenues in excess of Expenditures	Expenditures do not exceed revenues	6,033,750	10,271,300	12,178,198
- Additional Expenditures & Unspent Budget Authority	Anticipated district-recommended expenditures and amount of Unspent Budget Authority	-6,033,750	-10,271,300	-12,178,198
= A Balanced Budget	Expenditures = Revenues	\$0	\$0	\$0

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. In addition, 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 cannot 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

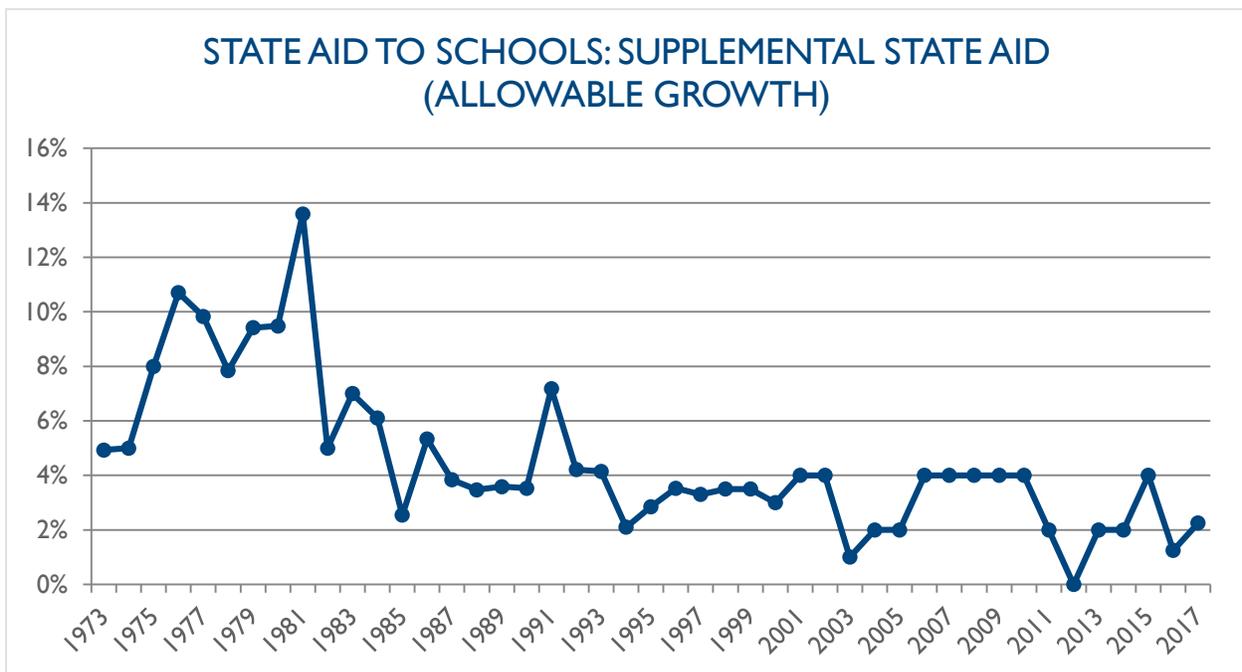
The state controls the maximum amount each district can spend each year through the spending authority function. Under the spending authority control, **it is illegal for a school district to exceed its maximum authorized budget.** It is important to understand that the limit on spending is the amount 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 (i.e., the amount of money that a district was authorized to spend in a fiscal year but did not, similar to "savings"). 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 decrease in the district’s maximum authorized budget, as it is illegal for a school district to exceed its maximum authorized budget.

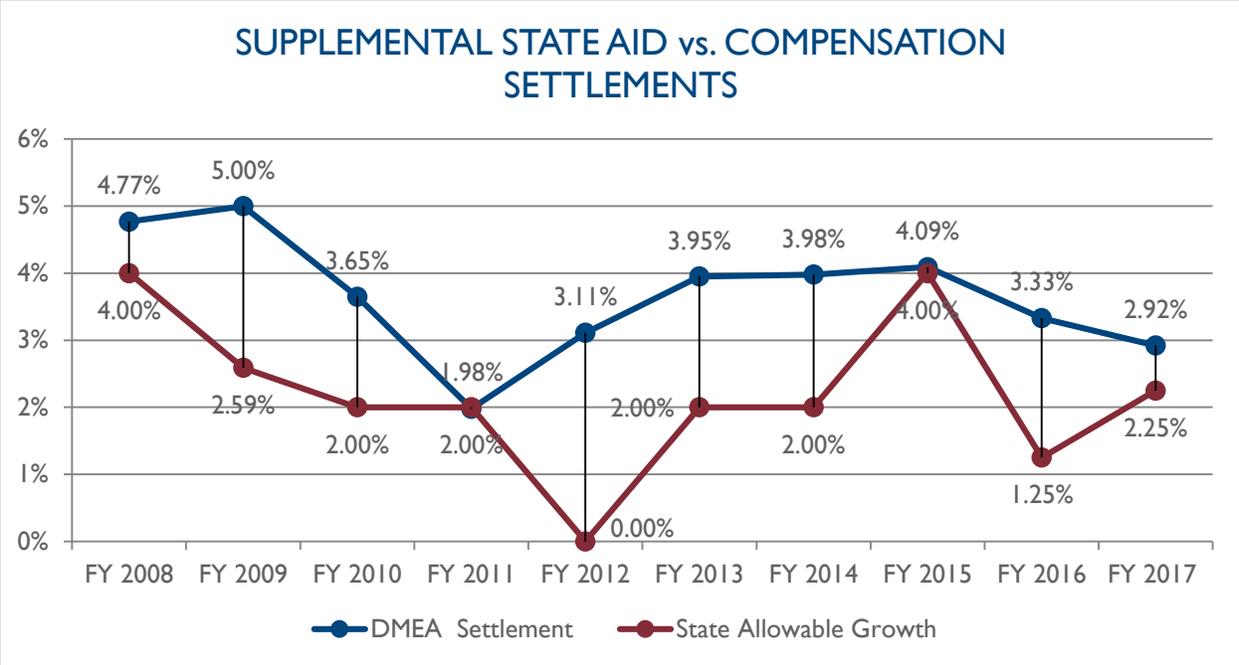
Supplemental State Aid

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.



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. 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.



This gap has caused the district to use unspent spending dollars to cover the costs of operations. 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 2020, expenses will exceed revenues by more than \$11 million (and rising) each year, if changes are not made to funding or there is not a change to teaching strategies that maximize the learning that the district can get from the resources that can be afforded.

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. Total compensation, including salaries and benefits, represents 82.5% of the district’s General Fund expenditures. Personnel costs are the largest single expense the district incurs; total compensation represents approximately 82.5 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.” Ideally, staffing would at 75% of total General Fund expenditures. The long-term goal is to reduce compensation seven percentage points over the next eight years. To accomplish this, the district is reducing the overall FTE count in FY 2017 and FY 2018. The district anticipated that the majority of these reductions will be realized through attrition. 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.

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 of Rigor professional development treatment, 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.



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. On December 8, 2015 the School Board adopted the FY 2017 Budget Parameters that were used by the district to develop the FY 2017 budget. The district also utilized the Employees' Budget Advisory Committee and the Citizens' Budget Advisory Committee extensively in the development of the proposed budget for certification. It is important to note there are two distinctive budget types with uniquely different 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 proposed budget for certification is included in the Appendix.

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 changed.

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 by May or June of each year, prior to the July 1 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 and Budget Parameters 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 is 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, Employees' Budget Advisory Committee, Citizens' Budget Advisory Committee, 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.

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

FY 2017 Budget Calendar (Actual and Projected)	
2015	
September – October	Five year budget forecast revised with known factors
November 3	School Board meeting: Adoption of budget timeline and discussion of budget parameters
November 17	School Board work session: Discussion of budget process and Board budget parameters
December 8	School Board meeting: Adoption of budget parameters
December 17	School Board work session: School finance and budget parameters and priorities
2016	
January 11	Legislature convened (100 day session)
January 11	Governor's budget recommendations released
January 12, 26 February 9, 23	Citizens' Budget Advisory Committee (CBAC) meeting to develop budget recommendations
January 14 February 18	Employees' Budget Advisory Committee (EBAC) meeting to develop budget recommendations
March 8	Preliminary FY 2017 Budget & Financial Statements Released
March 8	School Board work session: Discussion of the Preliminary Budget
March 15	School Board work session: Discussion of the Preliminary Budget
March 26	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 29	Budget Public Forum held @ Central Campus
March 30	Budget Public Forum held @ North High School
April 2	Budget Public Forum held @ Lincoln High School
April 5	School Board meeting: Public Hearing; Board Adoption & Certification of FY 2017 Budget
April 15	Statutory deadline to submit FY 2017 budget to the Polk County Auditor for certification
April 19	100 th day of the Legislative Session
July 1	Fiscal Year 2017 begins
August 24	First day of the 2016-2017 school year
September – October	Five year forecast revised
October	Student enrollment certified FY 2017 district and school budgets revised based on actual enrollment
2017	
May 30 and 31	Final days of the 2016-2017 school year
June 30	Fiscal Year 2017 ends

DISTRICT LEADERSHIP

School Board Members

Rob X. Barron, Chair

Seat: At-large

Teree Caldwell-Johnson, Vice Chair

Seat: District Four

Heather Anderson

Seat: District One

Connie Boesen

Seat: At-large

Cindy Elsbernd

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 (interim)

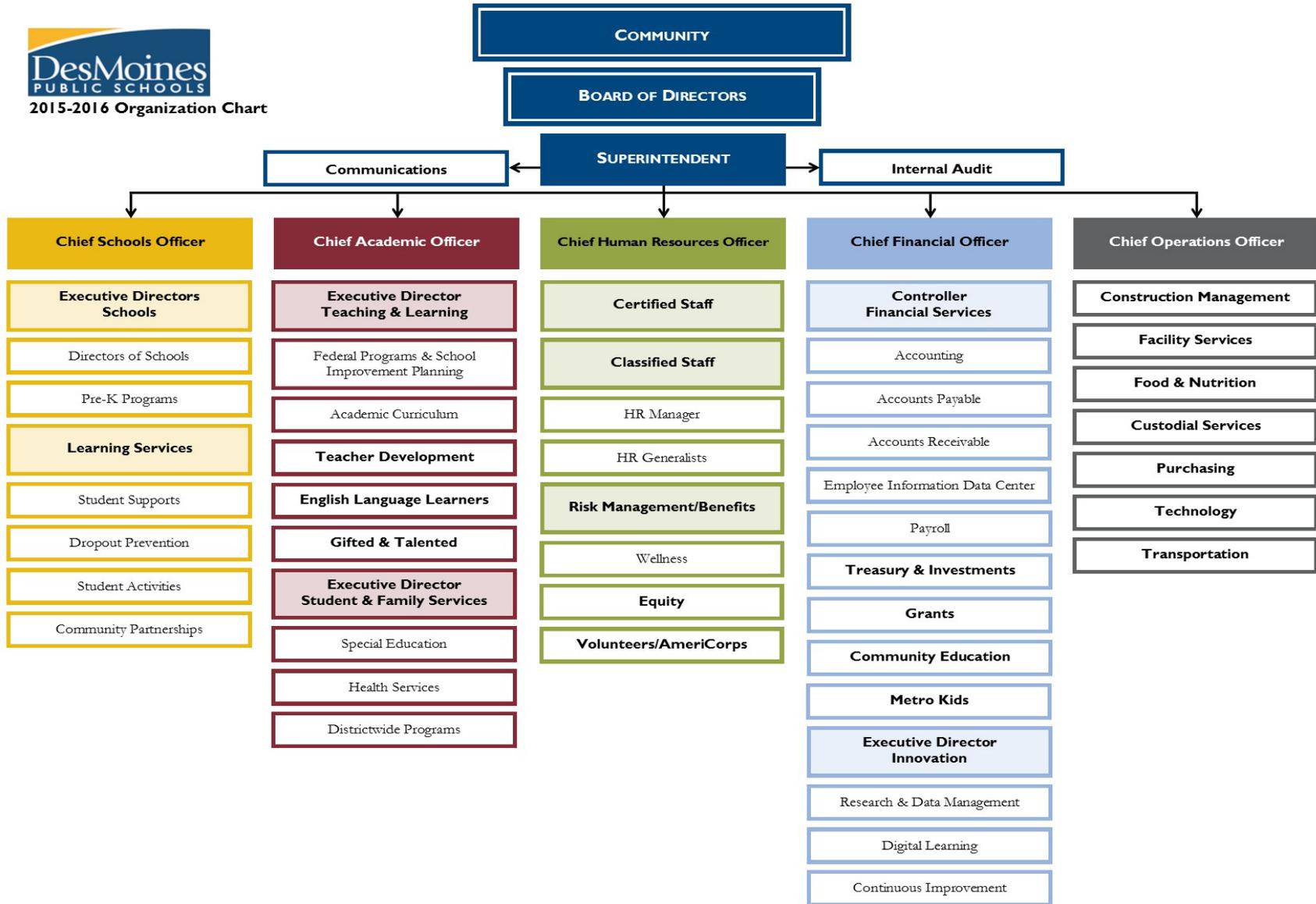
Bill Good, Chief Operations Officer

Thomas Harper, Chief Financial Officer

Matt Smith, Chief Schools Officer

Dr. Anne Sullivan, Chief Human Resources Officer

ORGANIZATION CHART



FINANCIAL EXECUTIVE SUMMARY

BUDGET OVERVIEW

DES MOINES PUBLIC SCHOOLS 2016 - 2017 BUDGET SUMMARY ALL FUNDS					
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Property Taxes	\$ 113,584,295	\$ 117,619,316	\$ 111,812,725	\$ 113,074,547	\$ 122,628,891
Utility Replacement Tax	4,269,105	3,833,401	4,281,635	3,904,072	4,195,020
Mobile Home Taxes	123,031	112,277	116,941	122,159	124,775
State Foundation Aid	174,578,921	186,285,458	193,830,409	195,199,722	200,203,699
AEA Flow Through	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000
Teacher Quality Act	19,367,220	20,154,886	21,033,898	21,270,308	21,587,000
Universal 4 Year Old Preschool	3,342,557	3,920,501	4,303,416	4,843,760	4,976,000
Teacher Leadership Supplement	-	-	-	10,129,613	10,231,000
Early Intervention Supplement	2,635,062	2,719,187	2,833,238	2,859,280	2,489,000
Other State Sources	1,946,191	3,082,771	6,533,107	8,469,907	3,698,613
Commercial & Industrial State Replacement	-	-	2,833,392	4,699,497	4,331,089
Chapter 1 Grants	12,272,208	8,813,125	11,394,063	11,591,605	11,300,000
Other Federal Sources	39,034,833	35,598,703	38,726,581	38,798,624	38,455,606
Tuition/Transportation Fees	6,219,856	6,811,564	7,566,302	7,250,000	7,890,000
Earnings on Investments	376,320	532,019	529,017	410,193	409,421
Student Activities	2,914,551	3,036,894	3,118,740	3,157,200	3,313,511
Nutrition Program Sales	2,950,693	2,978,746	2,131,098	2,084,165	2,085,047
Sales and Use Tax	27,364,977	27,874,657	30,744,831	30,928,904	30,928,904
Other Revenue from Local Sources	16,740,858	18,579,610	18,733,986	19,255,092	19,519,606
Revenue from Intermediary Sources	540,171	708,970	767,420	717,800	705,000
Other Financing Sources	655,785	684,111	200,959	160,742	150,000
General Long-Term Debt Proceeds	-	75,855,507	-	-	-
Proceeds from Fixed Asset Disposition	107,648	214,141	86,560	15,000	15,000
Transfers In	12,340,673	13,309,245	18,659,732	18,498,820	18,375,170
Total Revenues	453,600,362	545,811,850	494,067,112	511,416,006	521,652,841
Expenditures					
Instruction	248,899,576	258,464,173	268,466,729	272,488,162	273,802,690
Student Support Services	20,677,284	21,660,306	23,058,840	23,429,486	23,651,363
Instructional Staff Support	12,199,079	13,493,103	14,958,745	25,356,249	25,579,608
General Administration	5,325,980	6,499,464	7,452,552	7,674,841	7,788,000
Building Administration	19,140,850	19,371,501	21,425,505	22,250,052	22,311,709
Business and Central Administration	9,164,635	12,097,062	16,231,589	15,908,740	16,227,000
Plant Operation & Maintenance	34,137,543	39,162,075	37,613,544	39,708,676	39,522,000
Student Transportation	11,176,088	12,279,304	11,976,509	12,139,166	12,299,000
Non-Instructional Expenditures	21,221,876	22,679,195	29,870,296	25,311,286	26,166,187
Facilities Acquisition and Construction	53,462,177	42,633,894	44,750,037	53,164,769	39,012,398
Debt Service	12,158,244	12,631,366	18,626,480	18,498,820	18,375,170
Other Financing Uses	-	-	-	-	-
AEA Support	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000
Transfers Out	12,340,673	13,305,433	18,659,732	18,498,820	18,375,170
Total Expenditures	472,139,412	487,363,638	526,919,621	548,404,063	537,225,295
Excess of Revenues over Expenditures	(18,539,050)	58,448,212	(32,852,509)	(47,117,670)	(15,572,454)
Beginning Fund Balance	192,319,778	173,780,728	232,228,941	199,376,432	162,388,375
Ending Fund Balance	\$ 173,780,728	\$ 232,228,941	\$ 199,376,432	\$ 152,258,762	\$ 146,815,921

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
SUMMARY ALL FUNDS**

FISCAL YEAR 2017 BUDGET

	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	\$ 106,588,768	\$ 8,186,820	\$ 6,969,126	\$ 884,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	122,628,891
Utility Replacement Tax	3,661,205	284,550	218,534	30,731	-	-	-	-	-	-	-	-	-	4,195,020
State Foundation Aid	200,203,699	-	-	-	-	-	-	-	-	-	-	-	-	200,203,699
AEA Flow Through	14,115,000	-	-	-	-	-	-	-	-	-	-	-	-	14,115,000
Teacher Quality Act	21,587,000	-	-	-	-	-	-	-	-	-	-	-	-	21,587,000
Universal 4 Year Old Preschool	4,976,000	-	-	-	-	-	-	-	-	-	-	-	-	4,976,000
Teacher Leadership Supplement	10,231,000	-	-	-	-	-	-	-	-	-	-	-	-	10,231,000
Early Intervention Supplement	2,489,000	-	-	-	-	-	-	-	-	-	-	-	-	2,489,000
Other State Sources	3,186,173	333,000	2,000	-	-	-	-	-	-	-	-	-	-	3,698,613
Mobile Home Taxes	104,000	11,000	8,824	951	-	-	-	-	-	-	-	-	-	124,775
Commercial & Industrial State Replacement	3,736,827	280,784	283,153	30,325	-	-	-	-	-	-	-	-	-	4,331,089
Chapter 1 Grants	11,300,000	-	-	-	-	-	-	-	-	-	-	-	-	11,300,000
Other Federal Sources	19,878,000	-	-	-	-	-	-	-	-	-	-	-	-	38,455,606
Tuition/Transportation Fees	7,890,000	-	-	-	-	-	-	-	-	-	-	-	-	7,890,000
Earnings on Investments	275,000	-	4,000	-	-	71,221	-	59,200	-	-	-	-	-	409,421
Student Activities	20,000	-	-	-	3,200,000	11,000	-	-	-	-	-	-	-	3,231,000
Nutrition Program Sales	-	-	-	-	-	-	-	-	-	-	2,085,047	-	-	2,085,047
Sales and Use Tax	-	-	-	-	-	-	-	30,928,904	-	-	-	-	-	30,928,904
Other Revenue from Local Sources	13,863,000	-	400,000	522,254	-	90,000	-	200,000	-	-	4,417,352	-	35,000	19,527,606
Revenue from Intermediary Sources	705,000	-	-	-	-	-	-	-	-	-	-	-	-	705,000
Other Financing Sources	-	-	-	-	-	150,000	-	-	-	-	-	-	-	150,000
General Long-Term Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Fixed Asset Disposition	15,000	-	-	-	-	-	-	-	-	-	-	-	-	15,000
Transfers In	-	-	-	-	-	-	-	-	18,375,170	-	-	-	-	18,375,170
Total Revenues	424,824,672	9,096,154	7,885,637	1,468,438	3,200,000	322,221	-	31,188,104	18,375,170	20,840,093	4,417,352	-	35,000	521,652,841
Expenditures														
Instruction	265,283,243	4,865,000	100,000	322,958	3,142,489	89,000	-	-	-	-	-	-	-	273,802,690
Student Support Services	23,018,363	633,000	-	-	-	-	-	-	-	-	-	-	-	23,651,363
Instructional Staff Support	25,579,608	-	-	-	-	-	-	-	-	-	-	-	-	25,579,608
General Administration	6,934,000	854,000	-	-	-	-	-	-	-	-	-	-	-	7,788,000
Building Administration	22,004,709	307,000	-	-	-	-	-	-	-	-	-	-	-	22,311,709
Business and Central Administration	16,227,000	-	-	-	-	-	-	-	-	-	-	-	-	16,227,000
Plant Operation & Maintenance	34,873,000	2,279,000	2,370,000	-	-	-	-	-	-	-	-	-	-	39,522,000
Student Transportation	9,894,000	1,605,000	800,000	-	-	-	-	-	-	-	-	-	-	12,299,000
Non-Instructional Expenditures	847,000	498,000	1,000	973,606	-	-	-	-	-	20,203,499	3,610,082	-	33,000	26,166,187
Facilities Acquisition and Construction	-	-	5,389,000	118,398	-	-	-	33,505,000	-	-	-	-	-	39,012,398
Debt Service	-	-	-	-	-	-	-	-	18,375,170	-	-	-	-	18,375,170
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AEA Support	14,115,000	-	-	-	-	-	-	-	-	-	-	-	-	14,115,000
Transfers Out	-	-	-	-	-	-	-	18,375,170	-	-	-	-	-	18,375,170
Total Expenditures	418,775,923	11,041,000	8,660,000	1,414,962	3,142,489	89,000	-	51,880,170	18,375,170	20,203,499	3,610,082	-	33,000	537,225,295
Excess of Revenues over Expenditures	6,048,749	(1,944,846)	(774,363)	53,476	57,511	233,221	-	(20,692,066)	-	636,594	807,270	-	2,000	(15,572,454)
Beginning Fund Balance	74,827,310	4,286,679	5,671,554	196,243	1,656,721	3,333,626	-	71,802,672	-	1,422,764	(984,330)	-	175,136	162,388,376
Ending Fund Balance	\$ 80,876,059	\$ 2,341,833	\$ 4,897,191	\$ 249,719	\$ 1,714,232	\$ 3,566,847	\$ -	\$ 51,110,606	\$ -	\$ 2,059,358	\$ (177,060)	\$ -	\$ 177,136	\$ 146,815,922

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 which 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

For the last several years, the legislature has not established the percent of growth for Supplemental State Aid (i.e., Allowable Growth) in a timely manner. Consequently, the district has undertaken multiple scenario budget forecasting to identify various contingency plans.

Compensation

Compensation — salaries and benefits — represents 82.5% 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 programming. 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.

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 Budget Parameters 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 2021 based on assumptions for revenue and expenditures. Revenue assumptions include moderate increases in enrollment, variable levels of Supplemental State Aid (i.e., Allowable Growth), and a continuation of standard federal programs such as Title I. Expenditure assumptions include historical increases for compensation and health insurance, elimination of 175 FTE positions over two years, modest inflation, ending self-insurance funding, steadying spending for technology, textbooks, etc., and estimates for the Drake MA program and the summer school program, and a technology replacement schedule.

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.

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 of Rigor

Building on these four key elements of teaching and learning, over the next five years, the district will implement the Schools of 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 of 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 of Rigor model is a K-12 plan with alignment at the district, building, and teacher levels. The focus will be on creating a strong core instruction that facilitates student-centered learning. 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) will pilot the model.

Dropout Prevention

On the individual level, the district is providing specific, targeted interventions to improve students' social/emotional needs to improve academic outcomes for students. More holistically, several projects have been implemented to reach larger numbers of students. At the high school level there is an intentional focus on providing immediate, weekly (if necessary) connections to students who are potential dropouts until they return to school. Once the student reengages with school, the student is immediately connected with school personnel who provide ongoing support.

In FY 2017, the district is adding school counselors not just to reduce ratios, but to provide more comprehensive core curriculum to support students' career, academic, and social-emotional development as part of Tier 1 services, as well as respond to developmental student needs at the Tier 2 and Tier 3 level. By including at-risk counseling time, additional targeted supports will be provided to students K-12 who are identified at-risk based on their attendance, behavior, and academic achievement.

Beginning May 2017, in compliance with Iowa law, the district will provide an intensive summer reading program for any third grade student who shows a substantial deficiency in reading. The summer school program will be offered for a minimum of 75 hours, and evidence-based literacy

intervention will be provided in small classes (n=15) and small groups (n=5) by licensed instructors. Per the law, students who are not proficient in reading by the end of third grade must attend at least 90% of the summer school program to be promoted to fourth grade, unless the student qualifies for a good cause exemption.

English Language Learner Program

Over the last decade the DMPS ELL program has become a truly district-wide program. Ten years ago, the ELL program was in fewer than 20 schools, and English Language Learners resided in pockets of the city. Today, ELL families live in every corner of the city, and the community has benefited from the increased diversity. In fact, 20% of the entire student body is ELL. Today, there is an ELL program in all but three DMPS elementary schools (Downtown, Walnut Street, and Cowles); in all middle and high schools; and there are special programs at Smouse, Ruby Van Meter, and Scavo. In addition, the district has four Intensive English Language Centers (located at East, Hoover, Meredith, and Edmunds) for newly-arrived students.

The district has engaged in several efforts to improve outcomes for ELL students and families. For example, the district participates in the ELL Literacy Grant program with the Iowa Department of Education to study effective K-12 ELL models and practices. In addition, the district is piloting and providing training on the newly adopted English Language Proficiency standards from the state of Iowa to all ELL teaching staff and classroom teachers. The district is also increasing targeted outreach and increasing efforts to engage ELL parents at the school and in the community by reaching out to various groups. The ELL is developing consistent messaging, with expectation that bilingual community outreach staff will lead engagement activities.

Talent Development

The district is committed to recruiting and developing talent within the community to find the future teachers and administrators of Des Moines Public Schools as part of a “Grow Our Own” philosophy. Some examples of the innovative strategies employed in Des Moines include the development of a Leadership Pipeline, the Dream to Teach program, and the 3D Coalition. One of the goals of the district’s equity plan is to increase the overall number of underrepresented employees, teachers, and administrators in the district, which these programs also help address. The district is also committed to attracting and retaining the brightest educational talent through innovative approaches such as the Alternative Teacher Contract.

Leadership Pipeline

DMPS partners with the Wallace Foundation to support the development of leaders within the district who are ready for success when opportunities arise to step into leadership roles. The focus of the intensive 12-week leadership pipeline is to provide training to promising teacher-leaders and mid-level administrators (e.g., elementary deans, school improvement leaders, curriculum coordinators, etc.) in the school district who desire to become principals or district administrators. An emphasis of the Leadership Pipeline is to create a diverse pool of participants.

Dream to Teach

In a “majority-minority” school district, there are relatively few minority teachers. The district will always value innovative, compassionate teachers — regardless of race — but [research](#) suggests that students may benefit from learning from teachers who look like themselves. Dream to Teach is a program that works with minority middle and high school students in Des Moines who are interested in becoming teachers. The overarching goal of the program is to increase the number of minority students interested in pursuing a career in the teaching profession and provide the students a pipeline of support from middle school through college and into their first years as DMPS teachers.

3D Coalition

The three Ds in the 3D Coalition are: DMPS, DMACC (Des Moines Area Community College), and Drake University. The goal of the new partnership is to identify aspiring minority teachers and guide them through the postsecondary education needed to teach in Des Moines. The program is designed to support future educators, including current non-teacher DMPS employees, as they pursue the postsecondary education pathway needed to become a teacher.

Alternative Teaching Contract / Master’s in Culturally Responsive Leadership & Instruction

In collaboration with the local teachers’ union (DMEA), the district developed a groundbreaking alternative contract for teachers. The Alternative Teaching Contract (ATC) is an eight-year agreement that provides incentives to attract and retain promising teachers. One of the biggest incentive for teachers was the promise of a tuition-free Master’s degree that teachers would begin in their fourth year of teaching. Beginning in 2016, the first cohort of teachers began the Master’s of Science in Education in Culturally Responsive Leadership & Instruction program. Through the process of the Master’s program, DMPS educators are able to participate in a 32 credit hour program that was jointly developed by Drake and DMPS to truly meet the needs of DMPS teachers and students.

Student Activities

The district has placed an emphasis on providing students with opportunities to be involved with school outside of the classroom. The research is clear: Students are more likely to succeed when they feel connected to school. For example, connected students have better school attendance, grades, and test scores and stay in school longer. Activities offered for students include athletics, music, summer camps, school clubs, middle school intramurals, and debate.

Continuous Improvement

The district began working with QPIC, LLC Lean Government Center to institute the Lean philosophy in the district. 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. This process helps the district focus on projects that reduce waste and save money. In FY 2017, four major Kaizens was conducted, and the district and seeing resulting improvements. Other continuous improvement tools are being implemented across the district with plans to expand the reach and impact of the continuous improvement philosophy.

INFORMATIONAL EXECUTIVE SUMMARY

BUDGET FORECAST

The forecasting model indicates that if the district continually receives 1% unrestricted Supplemental State Aid (i.e., Allowable Growth), by 2020, expenses will exceed revenues by more than \$11 million (and rising) each year, if changes are not made. One method the district is undertaking to address these concerns is to evaluate job responsibilities to ensure this district is making purposeful staffing decisions. 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 82.5 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 2017 to 2021 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 1.00% for FY 2017, 2.50% for 2018, 3.00% for 2019, 2.50% for 2020, and 3.00% for 2021.
 - The district also completed forecast models with 2.00% and 2.45 for FY 2017.
- (3) Standard federal programs will remain the same.

The forecast also makes the following assumptions for expenditures:

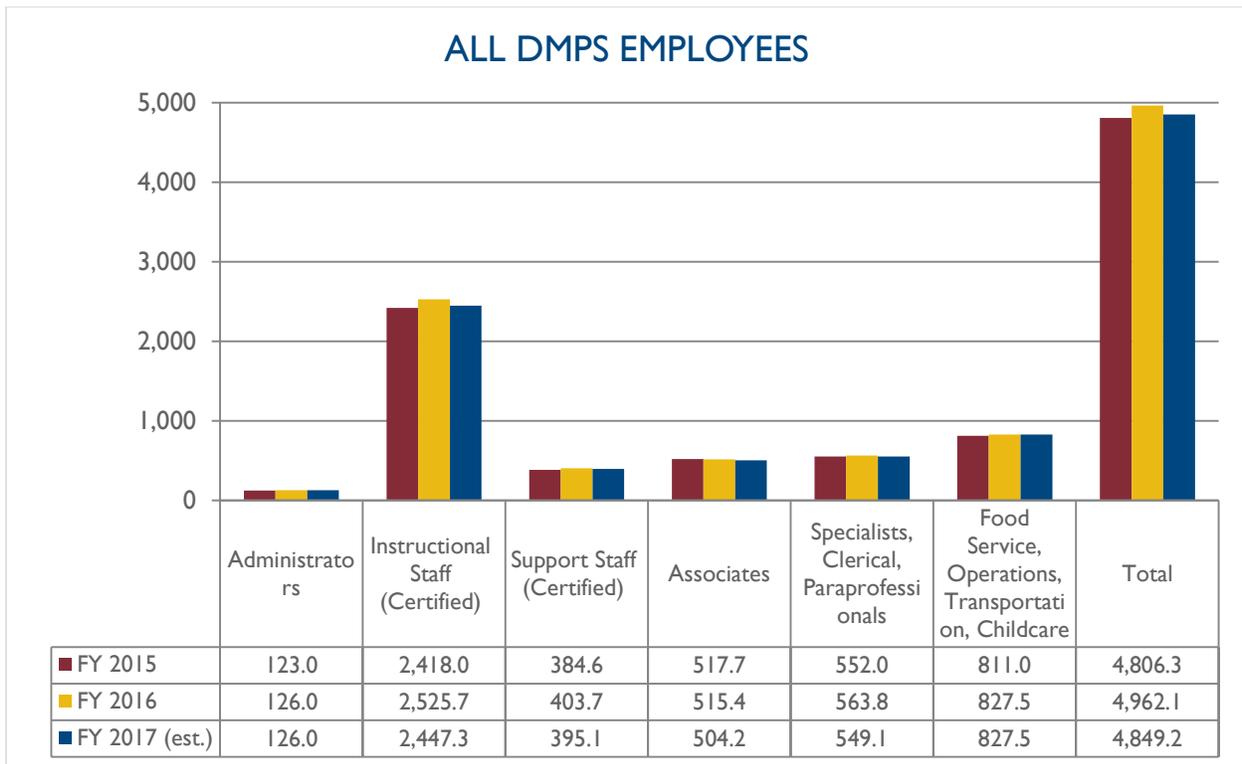
- (A) Historical increases for compensation (state average) will continue: 3.00% salary and 4.00% health insurance.
- (B) Staffing based on November 2015 levels, with 100 FTE positions eliminated in FY 2017 and 75 FTE positions eliminated in FY 2018.
- (C) Modest price increases for goods and services (inflation).
- (D) Self-Insurance funding for health insurance ends after FY 2019.
- (E) Spending for technology, textbook adoptions, etc. will approximate FY 2015 levels.
- (F) Includes estimate for funding of Drake MA program.
- (G) Includes estimate for 3rd grade summer school.
- (H) Includes funding for a technology replacement schedule.

DES MOINES PUBLIC SCHOOLS
FISCAL YEARS 2013 - 2021
GENERAL FUND FORECAST

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2020I Projected
					<i>Assume 1.0% Supplemental State Aid</i>	<i>Assume 2.5% Supplemental State Aid</i>	<i>Assume 3% Supplemental State Aid</i>	<i>Assume 2.5% Supplemental State Aid</i>	<i>Assume 3% Supplemental State Aid</i>
Revenues									
Property Taxes	100,350,125	103,598,448	98,912,899	105,627,067	110,250,000	113,006,250	116,396,438	119,306,348	122,885,539
State Foundation Aid	199,923,760	212,978,066	222,000,961	224,197,382	227,767,000	233,461,175	240,465,010	246,476,636	253,870,935
AEA Flow Through	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000	14,467,875	14,901,911	15,274,459	15,732,693
Teacher Leadership	-	-	-	10,129,613	10,231,000	10,486,775	10,801,378	11,071,413	11,403,555
Other State Sources	1,804,032	3,066,059	6,020,206	6,242,414	7,469,000	7,655,725	7,885,397	8,082,532	8,325,008
Federal Sources	37,849,266	29,992,827	33,090,152	32,846,000	31,178,000	31,957,450	32,916,174	33,739,078	34,751,250
Other Local Sources	18,809,590	20,766,660	21,943,956	22,088,000	22,040,000	22,591,000	23,268,730	23,850,448	24,565,962
Intermediate & Other Sources	554,648	708,970	887,536	900,000	705,000	722,625	744,304	762,911	785,799
Total Revenues	371,526,828	384,197,792	396,684,772	416,005,472	423,755,000	434,348,875	447,379,341	458,563,825	472,320,740
Expenditures									
Instruction	241,179,221	250,737,832	260,332,804	263,919,886	264,228,570	265,877,977	273,854,316	282,069,945	290,532,044
Student Support Services	20,309,171	21,330,587	22,474,496	22,779,114	23,018,363	23,557,212	24,263,929	24,991,847	25,741,602
Instructional Staff Support	12,199,079	13,493,103	14,958,745	25,356,249	25,579,608	26,193,214	26,979,010	27,788,381	28,622,032
General Administration	4,411,926	5,608,501	6,664,999	6,798,299	6,934,000	7,073,000	7,285,190	7,503,746	7,728,858
School Administration	18,767,628	19,109,637	21,142,500	21,935,069	22,004,709	22,577,597	23,254,925	23,952,573	24,671,150
Business & Central Administration	9,148,792	12,097,062	15,629,072	15,908,740	16,227,000	16,552,000	17,048,560	17,560,017	18,086,817
Plant Operation & Maintenance	30,961,440	34,985,860	33,343,029	34,188,818	34,873,000	35,570,000	36,637,100	37,736,213	38,868,299
Student Transportation	9,324,703	10,058,262	9,712,461	9,699,844	9,894,000	10,092,000	10,394,760	10,706,603	11,027,801
Total Support Services	105,122,739	116,683,012	123,925,302	136,666,133	138,530,680	141,615,023	145,863,474	150,239,378	154,746,560
Non-Instructional Expenditures	501,879	619,413	819,105	838,119	847,000	855,000	864,000	873,000	882,000
AEA Support	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000	14,256,000	14,399,000	14,543,000	14,688,000
Transfers Out	174,805	677,879	-	-	-	-	-	-	-
Total Expenditures & Other Uses	359,214,051	381,804,898	398,906,274	415,399,134	417,721,250	422,604,000	434,980,790	447,725,324	460,848,603
Excess Revenues over Expenditures	12,312,777	2,392,894	(2,221,502)	606,338	6,033,750	11,744,875	12,398,551	10,838,501	11,472,136
Beginning Fund Balance - Unassigned & Assigned	45,507,578	57,196,424	57,136,110	50,414,607	51,020,945	57,054,695	68,799,570	81,198,121	92,036,622
Transfers to (from) unassigned Fund Balance	-	-	(4,500,000)	-	-	-	-	-	-
Ending Fund Balance	57,196,424	57,136,110	50,414,607	51,020,945	57,054,695	68,799,570	81,198,121	92,036,622	103,508,758
Solvency Ratio	15.92%	15.4%	13.2%	12.7%	13.9%	16.4%	18.8%	20.8%	22.7%
Unspent Spending Authority Ratio	17.18%	14.6%	11.9%	9.2%	7.2%	6.4%	5.5%	4.5%	3.7%

Note: One time expenditures of \$1,685,000 will not recur beyond FY 2017

PERSONNEL: PAST YEAR, CURRENT YEAR, & BUDGET YEAR



DMPS Employee Schedule	FY 2015	FY 2016	FY 2017 (est.)
Administrators			
Central Office	37.0	39.0	39.0
Elementary Schools	37.0	38.0	38.0
Middle Schools	20.0	20.0	20.0
High Schools	20.0	24.0	24.0
Special Schools	9.0	5.0	5.0
Administrators	123.0	126.0	126.0
Instructional Staff (Certified)			
Classroom teachers	1,563.7	1,578.3	1,552.7
ELL	91.0	106.5	110.5
Head Start	14.0	14.0	14.0
Home Instruction	6.0	5.0	5.0
Preschool	34.0	34.0	34.0
Special Ed teachers	499.4	494.0	486.0
Title I, Rdg, Math, Instructional Coaches	208.9	287.9	242.1
Float	1.0	6.0	3.0
Instructional Staff (Certified)	2,418.0	2,525.7	2,447.3

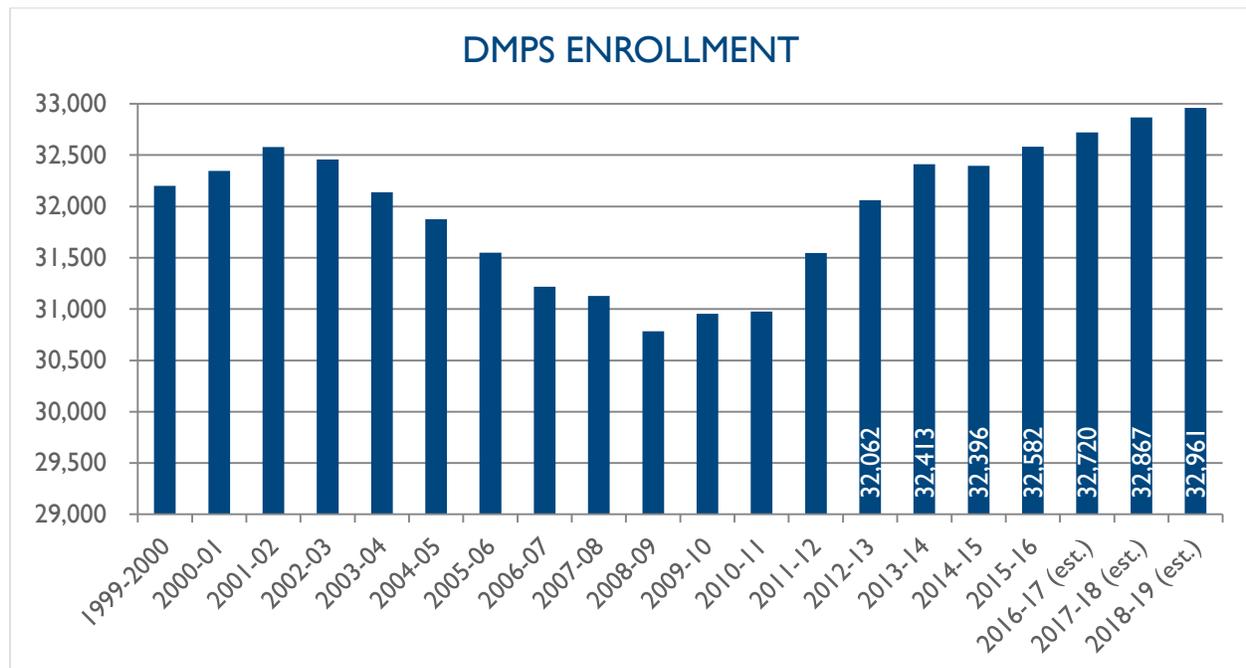
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Support Staff (Certified)			
Counselors	63.0	67.4	79.4
Dean of Students	4.6	3.6	3.3
Gifted and Talented	15.0	18.0	18.0
Library/Media specialists	2.0	2.0	1.0
Mentor Teachers	14.5	17.5	-
Non-classroom teachers	71.5	76.1	71.1
Nurses	58.4	60.2	60.2
Special Ed consultants	34.0	33.0	32.0
Special Ed support	121.6	125.9	130.1
Support Staff (Certified)	384.6	403.7	395.1
Associates			
Central Office	13.4	26.8	26.8
Elementary Schools	216.3	189.8	188.0
Middle Schools	57.0	61.0	59.5
High Schools	46.5	54.0	49.0
Special Schools	184.5	183.8	180.8
Associates	517.7	515.4	504.2
Specialists, Clerical, Paraprofessionals			
Central Office	230.0	243.8	243.8
Elementary Schools	119.5	106.0	106.0
Middle Schools	66.2	62.4	58.7
High Schools	113.0	131.6	120.6
Special Schools	23.3	20.0	20.0
Specialists, Clerical, Paraprofessionals	552.0	563.8	549.1
Food Service, Operations, Transportation, Childcare			
Central Office	367.4	370.2	370.2
Elementary Schools	219.5	221.1	221.1
Middle Schools	90.6	99.5	99.5
High Schools	120.6	123.4	123.4
Special Schools	12.9	13.3	13.3
Food Service, Operations, Transportation, Childcare	811.0	827.5	827.5
Total	4,806.3	4,962.1	4,849.2

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, 32,582 students are educated in DMPS. Using a simple regression analysis, the Iowa Department of Education projects district enrollment for three years beyond the current school year. The Iowa DE projects that the district’s enrollment will surpass the FY 2002 peak in the next few years, as shown in the chart below.



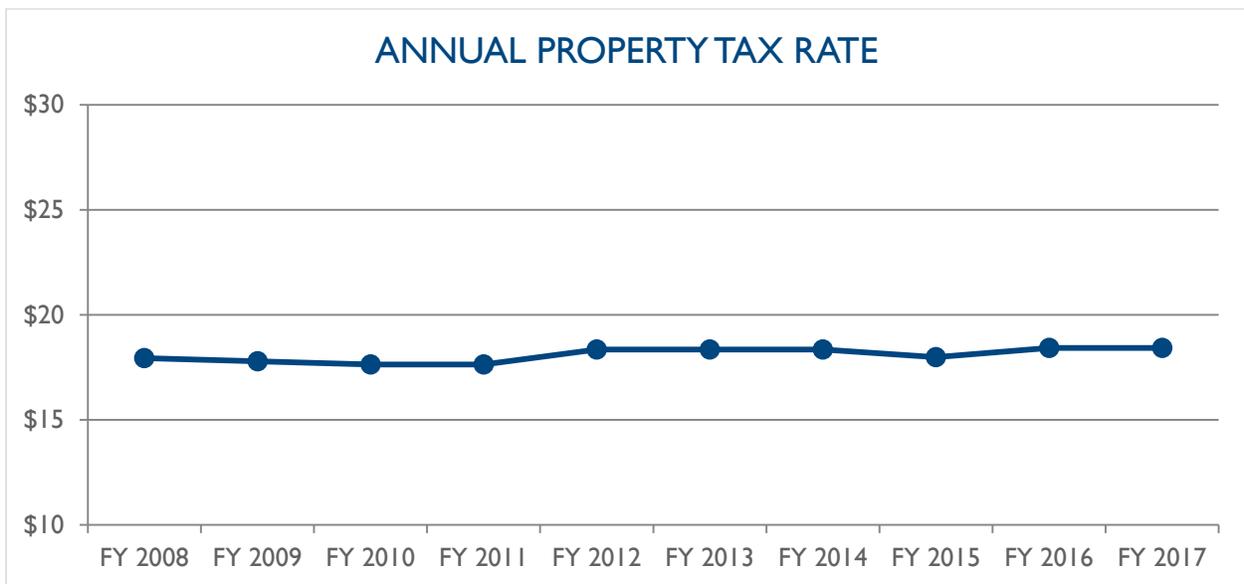
PROPERTY TAXES

Per the Aid & Levy report, the district property tax rates for FY 2013 – FY 2016 and the projected FY 2017 (per the preliminary Aid & Levy) tax rate are:

District Property Tax Rates	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Total Tax Rate	18.34845	18.34842	17.99477	18.42809	18.42809

To ensure a budget that meets the district's needs and provides adequate programming for students, the district is proposing a tax rate of 18.42809, which is the same rate from FY 2016.

District Property Overall Recommended Tax Rate					
	Authority	FY 2016	FY 2017	Max.	Expires
GENERAL					
Regular	Code	9.69279	9.50611	NA	NA
Instructional Support	Citizen Vote <u>OR</u> Board Action	1.81722	1.76505	10% of cost	2021
Dropout Prevention	Board Action	1.60759	1.56585	5% of cost	Annual
Cash Reserve Levy	Board Action	2.96548	3.24608	20%	Annual
MANAGEMENT	Board Action	1.25000	1.25000	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	<u>0.00000</u>	<u>0.00000</u>	4.050	NA
TOTAL		18.42809	18.42809		
Change From Prior Year		no change			



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. Using a \$100,000 home as an example, the average taxpayer would have the following annual obligation:

Calculation:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
$\frac{\$100,000 \text{ home value}}{\$1,000} = 100 \times \text{Annual Tax Rate}$	\$1,834.84	\$1,834.84	\$1,799.48	\$1,842.81	\$1,842.81

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 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
2016 - 2017 BUDGET
DEBT SERVICE FUND SUMMARY

	2010 SWP Revenue Bonds			2012 SWP Revenue Bonds			2013 SWP Revenue Bonds			2014 SWP Revenue Bonds			DEBT SERVICE RECAP		
	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	3,110,000	2,721,750	5,831,750	3,650,000	2,339,400	5,989,400	455,000	272,095	727,095	3,490,000	2,336,925	5,826,925	10,705,000	7,670,170	18,375,170
2018	3,250,000	2,566,250	5,816,250	3,755,000	2,193,400	5,948,400	470,000	253,895	723,895	3,600,000	2,162,425	5,762,425	11,075,000	7,175,970	18,250,970
2019	3,400,000	2,403,750	5,803,750	3,870,000	2,043,200	5,913,200	490,000	235,095	725,095	3,720,000	1,982,425	5,702,425	11,480,000	6,664,470	18,144,470
2020	3,560,000	2,233,750	5,793,750	3,990,000	1,888,400	5,878,400	505,000	220,395	725,395	3,850,000	1,796,425	5,646,425	11,905,000	6,138,970	18,043,970
2021	3,720,000	2,055,750	5,775,750	4,125,000	1,728,800	5,853,800	530,000	195,145	725,145	3,875,000	1,603,925	5,478,925	12,250,000	5,583,620	17,833,620
2022	3,900,000	1,869,750	5,769,750	4,280,000	1,563,800	5,843,800	555,000	168,645	723,645	4,000,000	1,410,175	5,410,175	12,735,000	5,012,370	17,747,370
2023	4,095,000	1,674,750	5,769,750	4,435,000	1,392,600	5,827,600	575,000	151,995	726,995	4,145,000	1,210,175	5,355,175	13,250,000	4,429,520	17,679,520
2024	4,300,000	1,470,000	5,770,000	4,595,000	1,215,200	5,810,200	590,000	134,745	724,745	4,310,000	1,002,925	5,312,925	13,795,000	3,822,870	17,617,870
2025	4,520,000	1,255,000	5,775,000	4,770,000	1,031,400	5,801,400	610,000	116,455	726,455	4,480,000	873,625	5,353,625	14,380,000	3,276,480	17,656,480
2026	4,755,000	1,029,000	5,784,000	4,955,000	840,600	5,795,600	630,000	96,630	726,630	4,670,000	739,225	5,409,225	15,010,000	2,705,455	17,715,455
2027	5,000,000	791,250	5,791,250	5,145,000	642,400	5,787,400	650,000	75,525	725,525	4,870,000	587,450	5,457,450	15,665,000	2,096,625	17,761,625
2028	5,270,000	541,250	5,811,250	5,350,000	436,600	5,786,600	675,000	52,775	727,775	5,090,000	417,000	5,507,000	16,385,000	1,447,625	17,832,625
2029	5,555,000	277,750	5,832,750	5,565,000	222,600	5,787,600	695,000	27,800	722,800	5,335,000	213,400	5,548,400	17,150,000	741,550	17,891,550
	\$ 70,000,000	\$ 40,950,500	\$ 110,950,500	\$ 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	\$ 212,620,000	\$ 93,807,105	\$ 306,427,105

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.

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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

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



Des Moines Public Schools: Vision for the Future

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

Significant Budgetary Assumptions & Constraints

- District Priorities: School Board Budget Parameters
- Assumptions for a Balanced Budget
- Financial & Budgetary Constraints



Budget Process

- Guiding Limitations, Policies, & Parameters
- Budgeting Principals
- Basis of Budgeting
- Budget Planning
- Budget Development

Fund Structures & Descriptions

- Department/Fund Relationship

Financial Policies

- Entity-Wide Financial Policies
- Other Financial Information



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 200,000 people who live in Polk and Warren Counties, approximately 25% of whom are under the age of 18. The median household income (2014) in Des Moines was \$60,011, and approximately 19% 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 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](#).

EXCEPTIONAL EDUCATIONAL OPPORTUNITIES

With more than 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.
- *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:



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



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



Three-time Distinguished Budget Presentation Award Recipient
Nine-time Certificate of Achievement Recipient
Government Finance Officers Association



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



Four-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



2013 Elementary and Middle School Art Educators of the Year
Art Educators of Iowa



Nation's Top College-Prep High Schools – Roosevelt
Washington Post



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



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



2012 Green Ribbon School – Central Campus
2013 Green Ribbon District – DMPS
U.S. Department of Education Green Ribbon Schools

For the third 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, 2015. 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, 2015

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan'.

Executive Director

The Association of School Business Officials (ASBO) International awarded the district its Meritorious Budget Award for excellence in budget presentation for the 2015-16 budget year. It is the first 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 2015-2016.

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



A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

Mark C. Pepera, MBA, RSBO, SFO
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

For the ninth 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, 2015. 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.



The Association of School Business Officials (ASBO) International has, for the ninth 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 Award
is presented to**

**Des Moines Independent Community
School District**

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ending June 30, 2015**

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



Brenda R. Burkett

Brenda R. Burkett, CPA, CSBA, SFO
President

John D. Musso

John D. Musso, CAE, RSBA
Executive Director

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

- 2016 *AP Teacher of the Year* — College Board
- 2015, 2012, 2010, 2009, 2006, 1995, 1997, 1997, 1995, 1995, 1983 *Presidential Award for Excellence in Mathematics and Science Teaching* recipients
- 2015, 2014, 2013, 2012, 2010 state finalists for *Presidential Award for Excellence in Mathematics and Science Teaching*
- 2015 *Iowa Teacher of the Year* — Iowa Department of Education
- 2015 *Educator of the Year* — Iowa Association of Alternative Education
- 2015 *Magna Award* — National School Boards Association
- 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007 *Certificate of Excellence in Financial Reporting* and 2015 *Meritorious Budget Award* — Association of School Business Officials Association for the school district's comprehensive annual financial report and annual budget, respectively
- 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007 *Certificate of Achievement* and 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, 2014, 2013, 2012 honors — National School Public Relations Association
- 2015, 2014, 2013, 2012 ENERGY STAR *Partner of the Year* — Environmental Protection Agency
- 2015, 2014 ENERGY STAR *Partner of the Year for Climate Communications* — Environmental Protection Agency
- 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*

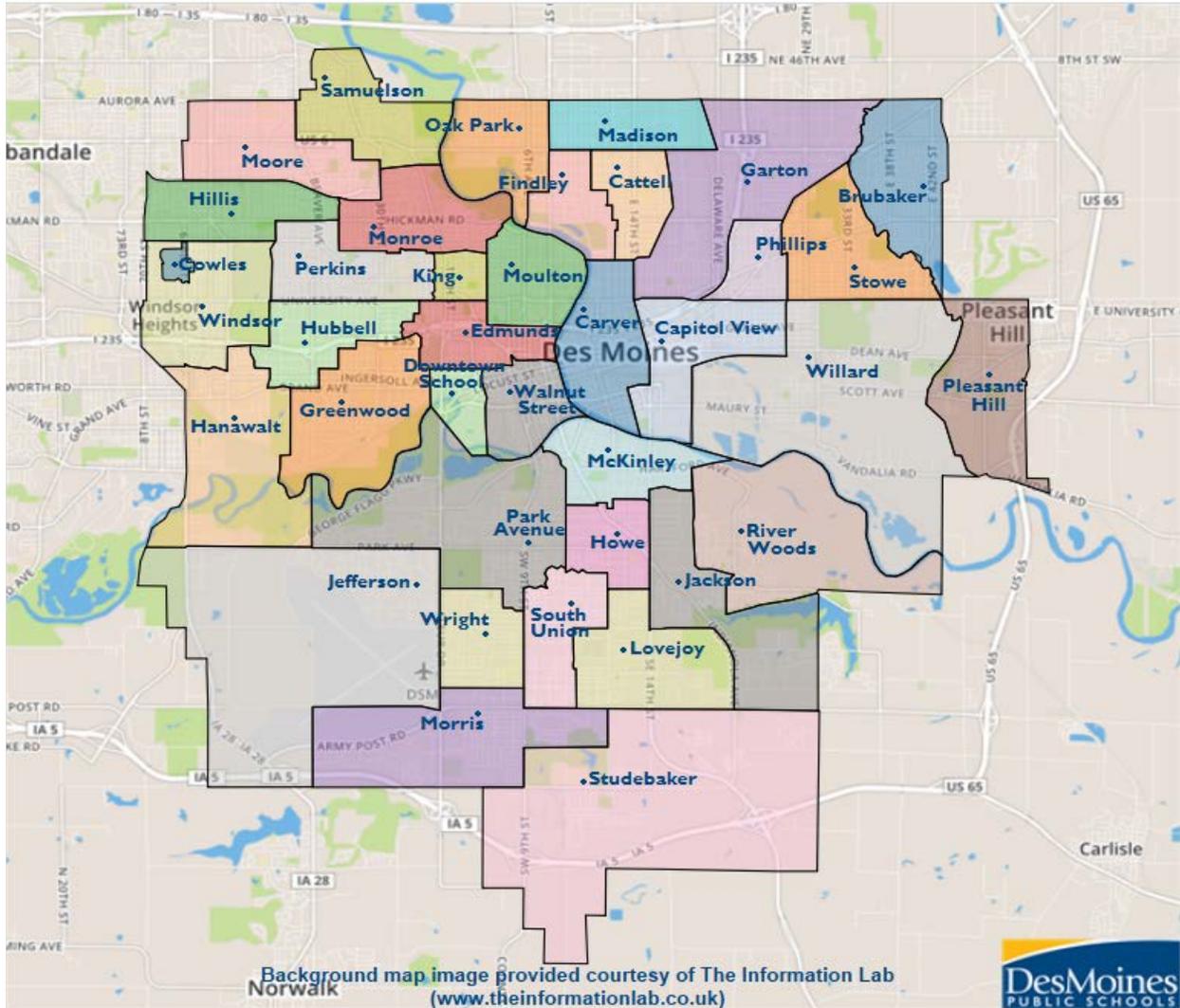
- 2012 *Phyllis Yager Memorial Commitment to Diversity Award* — University of Iowa
- 2012 honoree as a *Champion of Change* in education — White House
- 2012 *Green Ribbon School Award* for Central Campus — U.S. Department of Education
- 2012 *Gary Hendrichs Memorial Award* — Iowa School Counselor Association
- 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

Elementary School Boundary Map 15-16



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

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

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 has high academic and social expectations for all students, staff, and parents and encourages all to be respectful, responsible, and caring citizens.



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

Principal: Marsha Kerper
P: 515-242-8402 | F: 515-265-3471 | E:
capitolview@dmschools.org

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.



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

Principal: Jill Burnett-Requist
P: 515-242-8414 | F: 515-265-1095 | E: carver@dmschools.org

George Washington Carver Community School is committed to improving the lives of the community. Carver focuses on the strengths students possess and provides meaningful supports to students and families in an effort to enhance achievement.



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

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

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.



COWLES MONTESSORI SCHOOL
6401 College Avenue, Windsor Heights, IA 50324

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

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

DOWNTOWN SCHOOL
1800 Grand Avenue, Des Moines, IA 50309

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

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.



EDMUNDS ELEMENTARY SCHOOL
950 15th Street, Des Moines, IA 50314

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



FINDLEY ELEMENTARY SCHOOL
3025 Oxford Street, Des Moines, IA 50313

Principal: Dr. Barb Adams
P: 515-242-8407 | F: 515-244-7410 | E: findley@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, we nurture and sustain a safe, caring, achievement-focused college and career culture in which scholars thrive. Each day is a commitment to common goals: "Dream big! We believe! Aim high! Si se puede!"



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

Principal: Renita Lord
P: 515-242-8408 | F: 515-263-0046 | E: garton@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!*



GREENWOOD ELEMENTARY SCHOOL
316 37th Street, Des Moines, IA 50312

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

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.



HANAWALT ELEMENTARY SCHOOL
225 56th Street, Des Moines, IA 50312

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

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.



HILLIS ELEMENTARY SCHOOL
2401 56th Street, Des Moines, IA 50310

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

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!



HOWE ELEMENTARY SCHOOL
2900 Indianola Road, Des Moines, IA 50315

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



HUBBELL ELEMENTARY SCHOOL
800 42nd Street, Des Moines, IA 50312

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



JACKSON ELEMENTARY SCHOOL
3825 Indianola Avenue, Des Moines, IA 50320

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



JEFFERSON ELEMENTARY SCHOOL
2425 Watrous Avenue, Des Moines, IA 50321

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



KING ELEMENTARY SCHOOL
1849 Forest Avenue, Des Moines, IA 50314

Principal: Peter LeBlanc
P: 515-242-8417 | F: 515-288-1382 | E: king@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.



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

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



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

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

Originally opened in 1952, Madison Elementary currently serves more 300 students from diverse backgrounds and employs more than 50 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.



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

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

McKinley Elementary School is home to more than 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.*



MONROE ELEMENTARY SCHOOL
2250 30th Street, Des Moines, IA 50310

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

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.



MOORE ELEMENTARY SCHOOL
3716 50th Street Des Moines, IA 50301

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

Moore Elementary re-opened in fall 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.



MORRIS ELEMENTARY SCHOOL
1401 Geil Avenue, Des Moines, IA 50315

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

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.



MOULTON EXTENDED LEARNING CENTER
1541 8th Street, Des Moines, IA 50314

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

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



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

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

Oak Park is dedicated to creating life-long learners who are caring, compassionate, and knowledgeable citizens. Oak Park is a collaborative community that strives to reach high expectations set for the school and every student. Oak Park is extremely proud of the quality education provided that allows students to achieve at high levels. The partnership between the school and Oak Park families is one of the school's greatest assets.



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

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

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.



PERKINS ELEMENTARY SCHOOL
4301 College Avenue, Des Moines, IA 50311

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

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.



PHILLIPS ELEMENTARY SCHOOL
1701 Lay Street, Des Moines, IA 50317

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

As a school of choice, 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.



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

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

Pleasant Hill Elementary, renovated in 2013, is located in east Des Moines and serves approximately 315 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.



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

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

River Woods serves students in kindergarten through grade 5. The school opened in 2000 to meet the growing needs of southeast Des Moines. Core principles that define the school's work include: providing learners with meaningful, differentiated learning experiences; collaboration and a common vision for achievement; and maintaining a safe, responsible, and respectful school climate.



SAMUELSON ELEMENTARY SCHOOL
3929 Bel Air Road, Des Moines, IA 50310

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

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.



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

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

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: respect, responsibility, integrity, purposeful, and consistency are honored and lived every day. Go Rails!!



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

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

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.



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

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

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.



WALNUT STREET ELEMENTARY SCHOOL
901 Walnut Street, Des Moines, IA 50309

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

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.



WILLARD ELEMENTARY SCHOOL
2941 Dean Avenue, Des Moines, IA 50317

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

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 420 students in kindergarten through fifth grade.



WINDSOR ELEMENTARY SCHOOL
5912 University Avenue, Des Moines, IA 50311

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



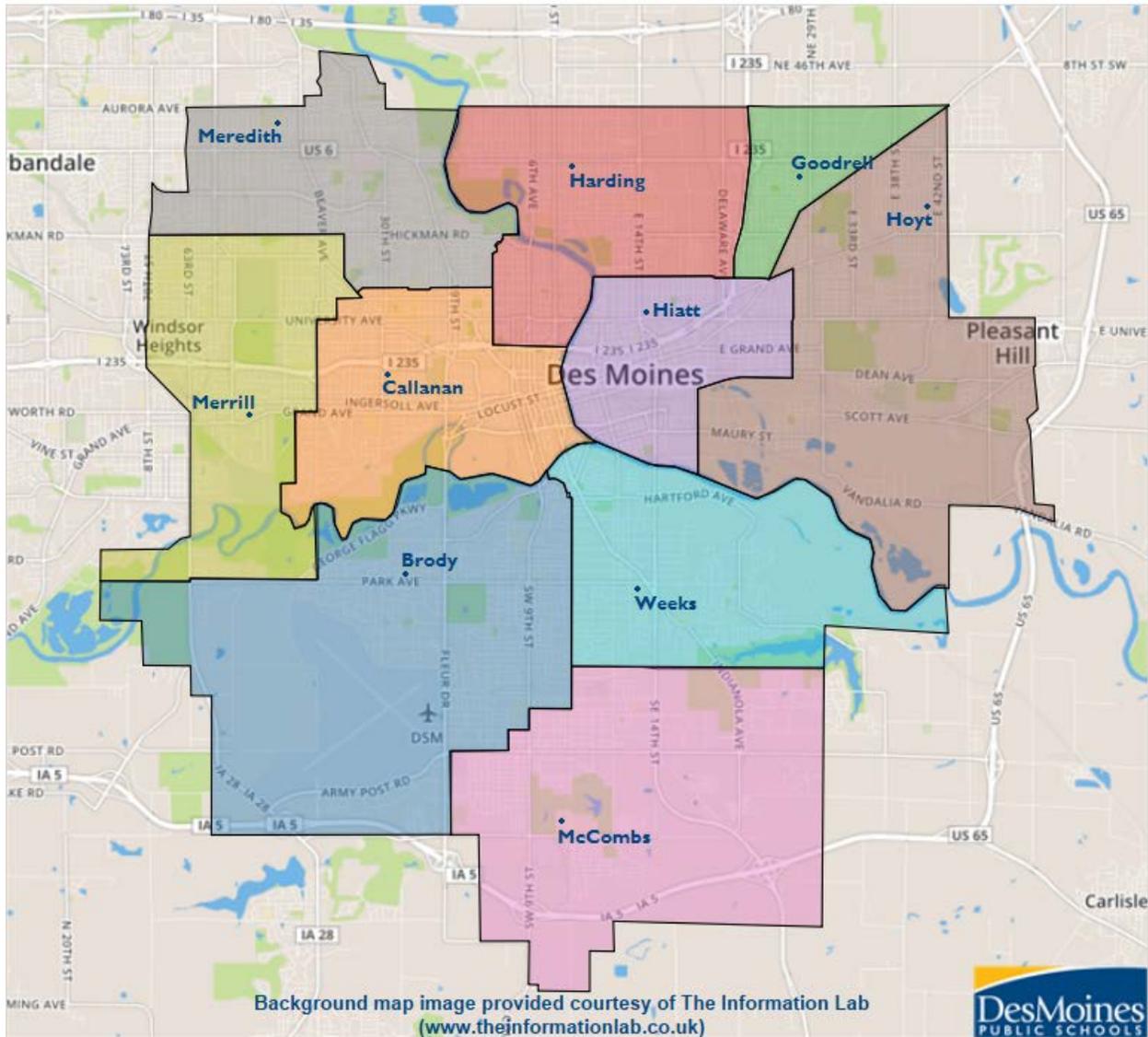
WRIGHT ELEMENTARY SCHOOL
5001 SW 14th Street, Des Moines, IA 50315

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

Middle Schools

Middle School Boundary Map 15-16



BRODY MIDDLE SCHOOL 2501 Park Avenue, Des Moines, IA 50321

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

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.



CALLANAN MIDDLE SCHOOL
3010 Center Street, Des Moines, IA 50312

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

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.



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

Principal: Mary Decker (interim), Peter Le Blanc (beginning July)
P: 515-242-8444 | F: 515-264-9057 | E: goodrell@dmschools.org

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.



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

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

Harding Middle School uses an innovative approach to meet the needs of all learners. Harding is a Turnaround Arts School where the arts elevate school goals and engage students in learning. In addition, Harding focuses on developing student leaders who can activate change in the school and community. Student involvement in rigorous academic work and extra-curricular activities is valued at Harding. Harding has a growth mindset and focuses on preparing students for the next stages of their lives.



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

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

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.



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

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

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.



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

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

Located on the far south side of Des Moines, McCombs 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.



MEREDITH MIDDLE SCHOOL
4827 Madison Avenue, Des Moines, IA 50310

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

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.



MERRILL MIDDLE SCHOOL
5301 Grand Avenue, Des Moines, IA 50312

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

Since 1961, Merrill has celebrated academic excellence 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 World 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.



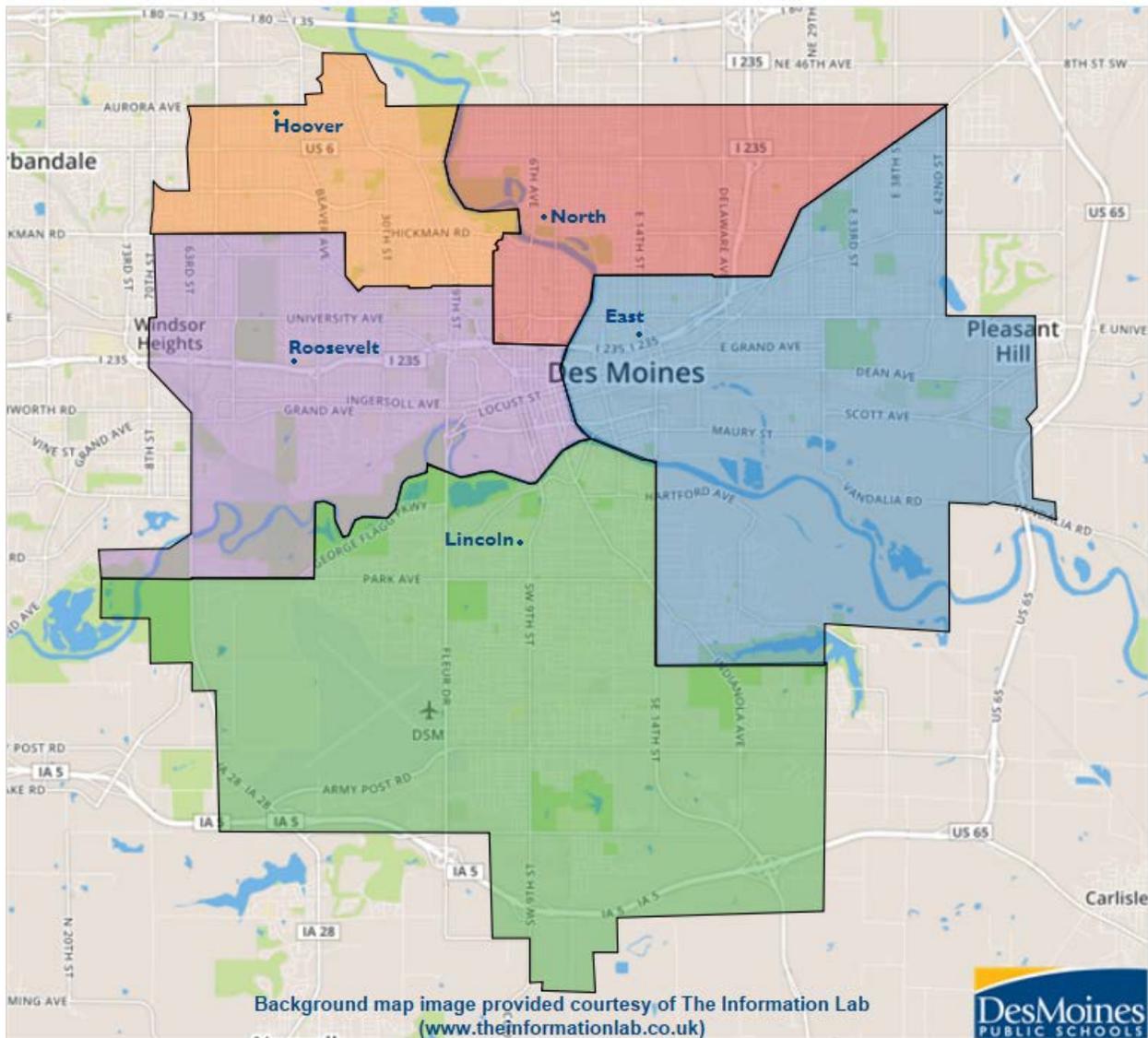
WEEKS MIDDLE SCHOOL
901 E. Park Avenue, Des Moines, IA 50315

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

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

High schools

High School Boundary Map 15-16



EAST HIGH SCHOOL

815 E. 13th Street, Des Moines, IA 50316

Principal: Leslie Morris

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

East was founded in 1861, with the major 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.



HOOVER HIGH SCHOOL
4800 Aurora Avenue, Des Moines, IA 50310

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

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.



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

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

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 RAILS ACADEMY
1000 Porter Avenue, Des Moines, IA 50315

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

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.



NORTH HIGH SCHOOL
501 Holcomb Avenue, Des Moines, IA 50313

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

North is raising the academic bar for all students with new, innovative teaching methods and is the largest one-to-one laptop school in Iowa.

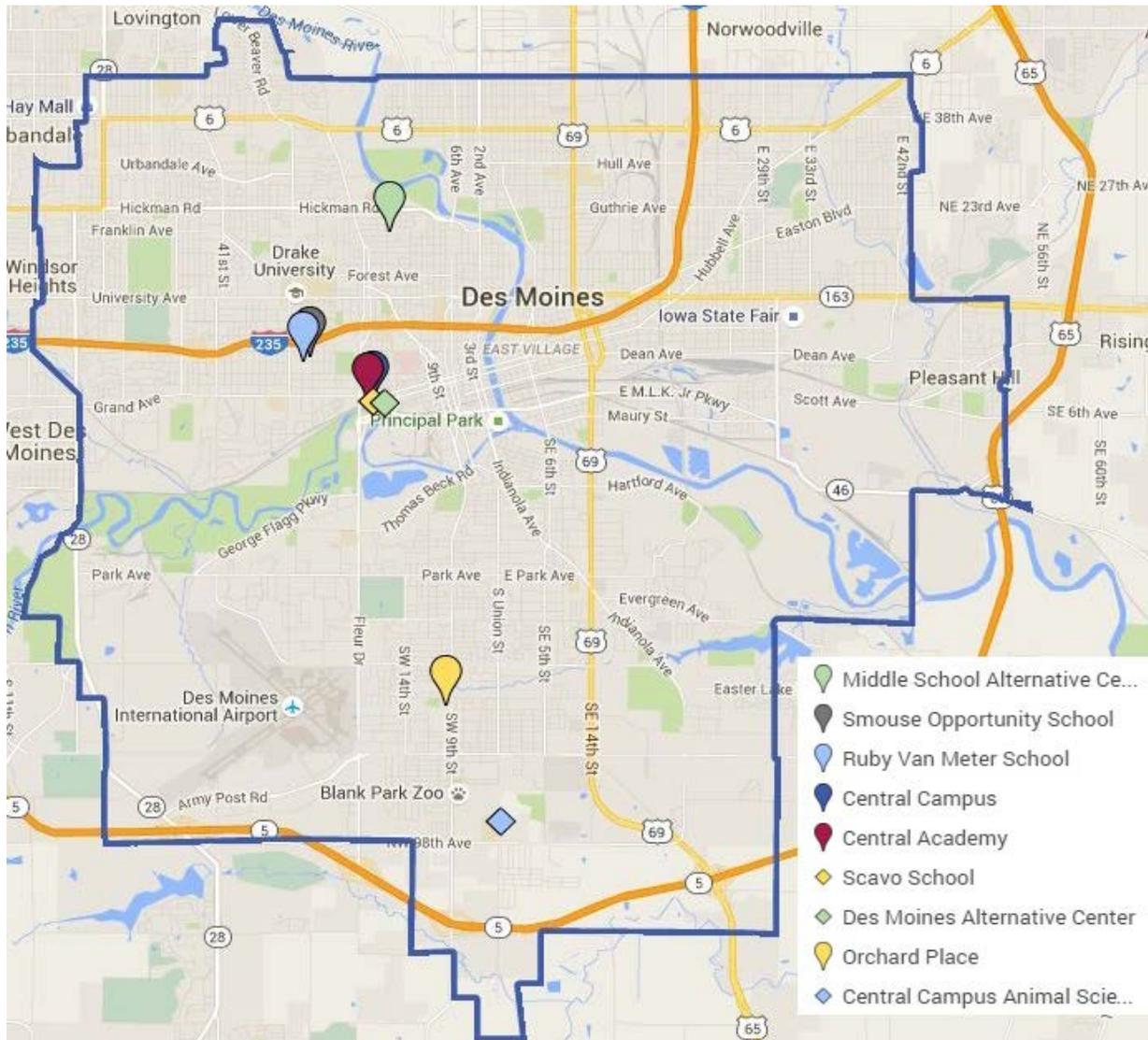


ROOSEVELT HIGH SCHOOL
4419 Center Street, Des Moines, IA 50312

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

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.

Other Schools & Programs



CENTRAL CAMPUS

1800 Grand Avenue, Des Moines, IA 50309

Director: Gary McClanahan, Aiddy Phomvisay (beginning July);
 Assistant Director: Aiddy Phomvisay
 P: 515-242-7846 | F: 515-242-7598 | E:
centralcampus@dmschools.org

Central Campus is a regional academy of the school district, offering unique academic and career opportunities designed to enhance the learning experiences of middle and high school students in Central Iowa and direct, inspire, and motivate a diverse group of students. Central Camus is home to three distinct programs: Career and Technical Institute, Central Academy, and World Languages.



CENTRAL ACADEMY

1912 Grand Avenue, Des Moines, IA 50309

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

Central Academy offers students from across the Des Moines metro challenging, academically advanced coursework in core academic areas and world languages. Home to Iowa's only International Baccalaureate Diploma Programme, Central Academy also offers a wide variety of Advanced Placement courses and six world languages, many of which are unique to central Iowa



RUBY VAN METER

710 28th Street, Des Moines, IA 50312

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

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.



SMOUSE OPPORTUNITY SCHOOL

2820 Center Street, Des Moines, IA 50312

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

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.



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

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

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 500 students using inquiry based learning.



DES MOINES ALTERNATIVE CENTER
1800 Grand Avenue, Des Moines, IA 50309

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

Des Moines Alternative Center 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.



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

Principal: Randi Oleson
P: 515-323-8643 | F: 515-323-8618 | E: randi.oleson@dmschools.org

The Middle School Alternative Education 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.



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

Principal: Gail Soesbe
P: 515-287-9700 | F: 515-287-9707 | E: orchardplace@dmschools.org

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.

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 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.



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 14 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 School 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

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 (interim)
Bill Good, Chief Operations Officer
Thomas Harper, Chief Financial Officer
Matt Smith, Chief Schools Officer
Dr. Anne Sullivan, Chief Human Resources Officer

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 people 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. After the 2015 elections, three school board members have been elected *at-large* and four have been elected by *district*. In the past, all Des Moines school board members were elected at-large. The school board adopted, and the Iowa Secretary of State approved, a map which created four districts, each one representing at least one high school.



School Board Members



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



Rob X. Barron, Chair

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 works for NextGen Climate Action as their Iowa Political Director. From 2002 to 2015 Rob worked for U.S. Senator Tom Harkin. For the last six years of his work, 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 in Ankeny, 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.



Teree Caldwell-Johnson, Vice 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, and I'll Make Me A World in Iowa. In addition, Teree is a member of Alpha Kappa Alpha Sorority Incorporated, Jack and Jill of America, and The Links, Incorporated where she serves on the National Executive Council and the National Foundation Board in her capacity as Director of Philanthropy.

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 children, Baley and Baxtyr.



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.



Connie Boesen

Seat: At-large

Member Since: 2003 | Term Expires: 2017

3011 Don Lee Court, Des Moines, IA 50317 | (515) 266-7063
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, 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.



Cindy Elsbernd

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 and Lars.

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 several years, 22 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.

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 Wellness Council of Iowa. 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.



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 our 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

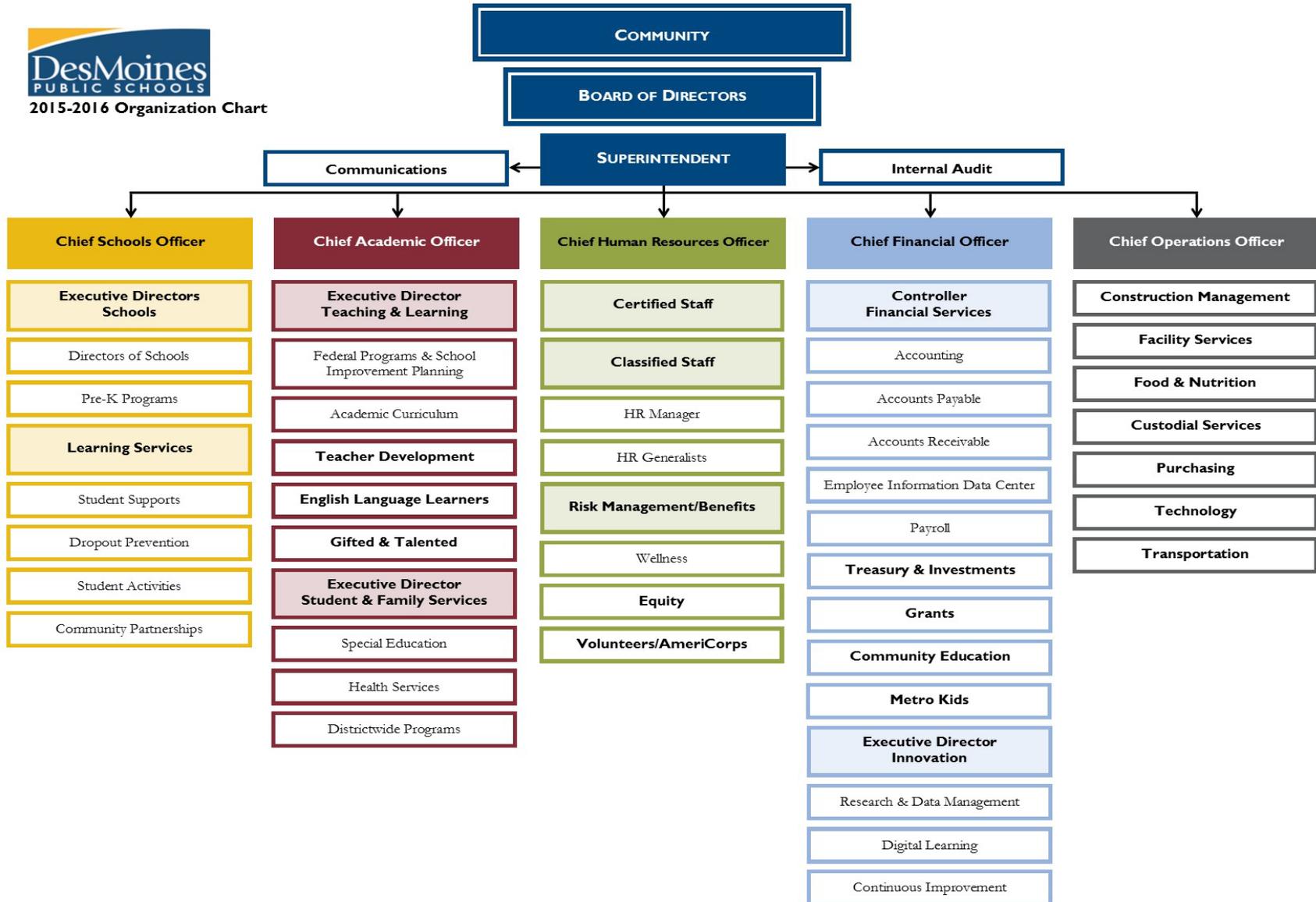
4024 Hubbell Avenue, #234, Des Moines, IA 50317 | (515) 661-4032
Natasha.newcomb@dmschools.org

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.

Currently, Natasha serves on two boards for the City of Des Moines, the Neighborhood Revitalization Board and the Housing Services Board. She has been a Neighborhood Revitalization board member since 2012. In 2013, the Mayor appointed Natasha to the Housing Services Board. She is currently serving as the chair pro tem. 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.

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.

The Board Reports are archived at <http://www.boarddocs.com/ia/dmschools/Board.nsf/Public>.

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 takes an opportunity to highlight some of the key projects and initiatives that are being undertaken to improve outcomes for students. With this budget, the district will continue to support these efforts.

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 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 treatment, 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, is 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 semester's end.
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 of Rigor

Building on these four key elements of teaching and learning, over the next five years, the district will implement the Schools of 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 of Rigor plan 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 district will work with LSI over the course of five years to fully implement the Schools of 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) will pilot 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 of Rigor plan. These schools will serve demonstration as schools for the remaining schools in the district. The following year, the pilot schools will continue treatment and 27 additional schools (half of the remaining schools) will come online. All of the remaining schools will be brought on board by the 2018-19 school year. 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 of Rigor work.

The Schools of 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 will be on creating a strong core instruction that facilitates student-centered learning, including teaming and grouping strategies. Teachers will be 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 of Rigor plan will push teachers to develop these skills within a supportive, ongoing learning environment.

The Schools of 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 of Rigor plan will be paid for primarily with professional development and Wallace grant funding, and the district will explore additional grant opportunities as well.

	Funding			Expenses	Carryover
	FY 2015 Carryover	FY 2016 Allocation	Total Available FY 2016	PD (through Feb)	(through Feb)
Iowa Core PD	2,961,823	704,940	3,666,763	423,945	3,242,818
Educator Quality	320,168	1,658,680	1,978,848	629,483	1,349,365
Wallace grant		350,000	350,000		350,000
Subtotal	3,281,991	2,713,620	5,995,611	1,053,428	4,942,183

Funding	FY 2017 Allocation	FY 2018 Allocation	FY 2019 Allocation	FY 2020 Allocation	FY 2021 Allocation	Total
Iowa Core PD	719,039	726,229	733,491	740,826	748,235	3,667,820
EQ PD	1,708,772	1,708,772	1,725,860	1,743,118	1,760,550	8,647,072
Subtotal	2,427,811	2,459,351	2,459,351	2,483,944	2,508,785	12,314,892
S.O.R. Expenses						
LSI	1,214,831	2,324,636	2,119,386	1,247,500	585,500	7,571,853

Dropout Prevention

On the individual level, the district is providing specific, targeted interventions to improve students' social/emotional needs and improve academic outcomes for students. More holistically, several projects have been implemented to reach larger numbers of students. For example, at the elementary level, a six week, three-day-a-week summer program was held at 19 elementary schools. The focus of the summer program was on skill buildings, self-regulation, and community engagement to increase and keep students' positive connections to school. At the middle school level, a transition day was held for all incoming 6th grade students at all 10 middle schools that focused on students' social/emotional needs as they matriculated from elementary to middle school. At the high school level there is an intentional focus on providing immediate, weekly (if necessary) connections to students who are potential dropouts until they return to school. Once the student reengages with school, the student is immediately connected with school personnel who provide ongoing support.

In FY 2017, the district is adding school counselors to reduce ratios and provide more comprehensive core curriculum to support students' career, academic, and social-emotional development as part of Tier 1 services, as well as respond to developmental student needs at the Tier 2 and Tier 3 level. By including at-risk counseling time, additional targeted supports will be provided to students K-12 who are identified at-risk based on their attendance, behavior, and academic achievement. There is significant research supporting the positive impact of social/emotional learning on academic proficiency and achievement. While the district will be looking to specifically impact attendance, behavior, and achievement in identified students, the addition of counselors will also allow the district to also better support the career, academic, and social emotional development of all students with the intent of positively impacting DMPS Gallup scores, graduation rates, college enrollment and completion, and overall student achievement.

Beginning May 2017, in compliance with Iowa law, the district will provide an intensive summer reading program for any third grade student who shows a substantial deficiency in reading. The summer school program will be offered for a minimum of 75 hours, and evidence-based literacy intervention will be provided in small classes (n=15) and small groups (n=5) by licensed instructors. Per the law, students who are not proficient in reading by the end of third grade must attend at least 90% of the summer school program to be promoted to fourth grade, unless the student qualifies for a good cause exemption.

English Language Learner Program

Over the last decade the DMPS ELL program has become a truly district-wide program. Ten years ago, the ELL program was in fewer than 20 schools, and English Language Learners resided in pockets of the city. Today, ELL families live in every corner of the city, and the community has benefited from the increased diversity. In fact, 20% of the entire student body is ELL. Today, there is an ELL program in all but three DMPS elementary schools (Downtown, Walnut Street, and Cowles); in all middle and high schools; and there are special programs at Smouse, Ruby Van Meter, and Scavo. In addition, the district has four Intensive English Language Centers (located at East, Hoover, Meredith, and Edmunds) for newly-arrived students.

The district has engaged in several efforts to improve outcomes for ELL students and families. For example, the district participates in the ELL Literacy Grant program with the Iowa Department of Education to study effective K-12 ELL models and practices. In addition, the district is piloting and providing training on the newly adopted English Language Proficiency standards from the state of Iowa to all ELL teaching staff and classroom teachers. The district is also increasing targeted outreach and increasing efforts to engage ELL parents at the school and in the community by reaching out to various groups. The ELL is developing consistent messaging, with expectation that bilingual community outreach staff will lead engagement activities.



The district also offers a summer enrichment opportunity to the large and growing population of English Language Learners in Des Moines. The summer program provides opportunities for ELL students to develop language skills in reading, writing, speaking, and listening. It also helps students assimilate to Iowa and American culture through fieldtrips and activities.

The 2015 summer program was themed around the Iowa State Fair. Collectively, the summer ELL sites at Hoover/Meredith, Callanan, Windsor, Lovejoy, and Stowe served more than 300 students in 2015, most of

whom were at Level 1 or 2 of the 5-point Limited English Proficiency scale (5 is the highest level prior to classroom mainstreaming).

Talent Development

The district is committed to recruiting and developing talent within the community to find the future teachers and administrators of Des Moines Public Schools as part of a “Grow Our Own” philosophy. Some examples of the innovative strategies employed in Des Moines include the development of a Leadership Pipeline, the Dream to Teach program, and the 3D Coalition. One of the goals of the district’s equity plan is to increase the overall number of underrepresented employees, teachers, and administrators in the district, which these programs also help address. The district is also committed to attracting and retaining the brightest educational talent through innovative approaches such as the Alternative Teacher Contract.

Leadership Pipeline

DMPS partners with the Wallace Foundation to support the development of leaders within the district who are ready for success when opportunities arise to step into leadership roles. The focus of the intensive 12-week leadership pipeline is to provide training to promising teacher-leaders and mid-level administrators (e.g., elementary deans, school improvement leaders, curriculum coordinators, etc.) in the school district, who desire to become principals or district administrators. An emphasis of the Leadership Pipeline is to create a diverse pool of participants.

Dream to Teach

In a “majority-minority” school district, there are relatively few minority teachers. The district will always value innovative, compassionate teachers — regardless of race — but [research](#) suggests that students may benefit from learning from teachers who look like themselves. Dream to Teach is a program that works with minority middle and high school students in Des Moines who are interested in becoming teachers. The overarching goals of the program are to increase the number of minority students interested in pursuing a career in the teaching profession and provide a pipeline of support from middle school through college and into their first years as teachers for DMPS.

3D Coalition

The three Ds in the 3D Coalition are: DMPS, DMACC (Des Moines Area Community College), and Drake University. The goal of the new partnership is to identify aspiring minority teachers and guide them through the postsecondary education needed to teach in Des Moines. The program is designed to support future educators, including current non-teacher DMPS employees, as they pursue the postsecondary education pathway needed to become a teacher. The students in the 3D cohort participate in regular meetings; are provided with assistance with the application process, resume writing, and interviewing; receive tuition assistance from DMACC and Drake; and have paid time off for practicum and student teaching.



Alternative Teaching Contract / Master's in Culturally Responsive Leadership & Instruction

In collaboration with the local teachers' union (DMEA) the district, developed a groundbreaking alternative contract for teachers. The Alternative Teaching Contract (ATC) is an eight-year agreement that provides incentives to attract and retain promising teachers. Beginning in 2012-13, first-year teachers could opt into the ATC, which is truly innovative in significant ways: Teachers start out at Step 4 on the salary schedule. They receive pre-set raises for their first three years teaching. In each of their first four years, teachers work an extra two days and 90 additional minutes per week. All of the extra time is devoted to district-provided professional development. During their first four years, teachers are evaluated annually by a team comprised of their principal and two colleagues. One of the biggest incentives for teachers was the promise of a tuition-free Master's degree that teachers would begin in their fourth year of teaching.

The district sought out a university partner that would customize the curriculum to equip teachers for working with the diverse student population in Des Moines. The district solicited proposals from around the Midwest. In spring 2015, Drake University from Des Moines was selected through a blind review of eight submitted proposals as the graduate school for the partnership within the ATC Master's Program. Drake agreed to a competitive tuition rate of \$330 per credit hour paid for by the district for ATC teachers but also available to veteran teachers employed under the standard contract at their own expense. Through the Master's program, DMPS educators are able to participate in a 32 credit hour Master's program that was jointly developed by Drake and DMPS to truly meet the needs of DMPS teachers and students.

Beginning in 2016, the first cohort of teachers began the Master's of Science in Education in Culturally Responsive Leadership & Instruction program. Each Master's candidate will complete a mixed sequence of required courses and electives in areas such as community engagement; ELL strategies; integrating urban art; and youth culture, and society. The program consists of 17 core courses centered on cultural proficiency, effective teaching, and leadership. The selection for the

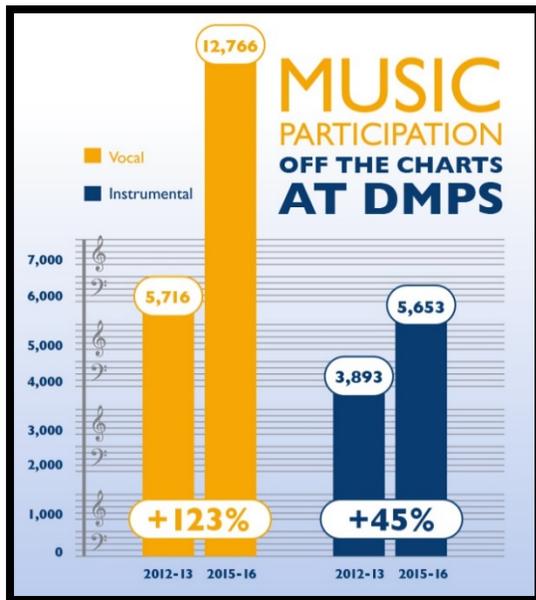
remaining 15 credit hours are within the following selected strands: ELL, SPED, GT, science, math, reading, and STEM.

In spring 2016, 43 ATC teachers and 31 veteran DMPS teachers enrolled in the Master's program. After completion of the Master's program, ATC teachers must remain with the district for an additional two years. Anyone who accepts the ATC and opts out between achievement of the master's degree and the eight-year mark has to reimburse the district. A total of 221 new teachers have opted for the ATC and the free degree since it was first offered in 2012-13.

Student Activities

The district has placed an emphasis on providing students with opportunities to be involved with school outside of the classroom. The research is clear: Students are more likely to succeed when they feel connected to school; for example, connected students have better school attendance, grades, and test scores. Activities offered for students include athletics, music, summer camps, school clubs, middle school intramurals, and debate. By the end of the fall semester of the 2015-16 school year, 86% (n=5,801) of middle school students participated in one or more school activity. In all of the 2014-15 school year, a total of 80% (n=5,167) participated. By the end of the fall semester, 42% (n=3,813) of high school students participated in one or more activity. In all of the 2014-15 school year, a total of 49% (n=4,229) participated. This summer, more than 60 sports camps will be offered for elementary and secondary students.

Over the last four years, the district has made a concerted effort to increase the enrollment of students into arts programs. The 2016 DMPS Student Art Exhibit featured the works of 734 students, up from students 272 in 2012.



Music participation is also off the charts for DMPS students. The district has increased resources for purchasing and repairing instruments, hiring staff, and specializing teachers. Enrollments in vocal music programs have more than doubled in three years, from 5,716 in 2012-13 to 12,766 this year. Participation among two demographic subgroups in particular exploded. The number of African American students went from 363 to 1,418. Among Hispanic/Latino students, the growth was even more dramatic, from 211 to 1,565, a more than seven-fold increase. Enrollment in instrumental music has also increased dramatically, from 3,893 students to 5,653 over the same period. In 2012-13, 25% of instrumental student-musicians were Black or Latino. This year they comprise 35% of the

total. Another contributing factor to the increase in arts participation is the Turnaround Arts cohort of schools in the Northside feeder pattern, where arts integration throughout the curriculum is not

only boosting overall academic achievement but also boosting turnout for arts-based extracurricular programs.

Continuous Improvement

The district began working with QPIC, LLC Lean Government Center to institute Lean principles in the district. 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. This process helps the district focus on projects that reduce waste and save money. Examples of Kaizens undertaken by the district and resulting improvements include:

In July 2015, the district brought together a group of end users, support staff, educators, and administrators to determine the best process for how to purchase items in the district. The objectives were simple: 1) Move to a true procurement model where items are purchased with volume based discounts in a predetermined plan and 2) Reduce the amount of time administrators spend on purchasing items significantly, enabling principals to focus on the core mission of educating students. A few of the outcomes from this work to date include:

- At three pilot sites (Weeks, Samuelson, and Roosevelt), schools will no longer order office supplies; the supplies will be refilled automatically without involvement from the building staff.
- A centralized site was further promoted showcasing the current contracts that already exist to save the building administrator time when trying to purchase an item.
- The employee reimbursement will be combined with the payout so it is one transaction/deposit instead of separate.

In August 2015, an AP Disbursement Kaizen was convened as a complement to the purchasing work. The work has focused on improving efficiency and moving toward paperless payments. Highlights of the outcomes for this work to date include:

- End-user use has been improved by condensing reporting.
- Threshold policies/procedures have been modified to enable checks to be issued, improving efficiency and timeliness.
- To prepare for Vendor Online, the district reached out to its top 50 vendors and implemented sets to facilitate automation, eliminating the need for DMPS staff to manually conduct vendor look-ups and facilitate electronic payments.

SIGNIFICANT BUDGETARY ASSUMPTIONS & CONSTRAINTS

DISTRICT PRIORITIES: SCHOOL BOARD BUDGET PARAMETERS

The School Board set the following parameters for FY 2017 budgetary planning at the December 8, 2015 Board meeting:

- Meet and stay within Board Management Limitations.
- Maintain financial health; provide a balanced budget.
- Keep DMPS Student Expectations and Board Beliefs at the forefront.
- Review status of all levies; make strategic adjustments as needed.
- Seek input from the Citizens' Budget Advisory Committee (CBAC) on budget issues.
- Seek input from the Employees' Budget Advisory Committee (EBAC) on budget issues.
- Continue to seek operational efficiencies and improve operational effectiveness.
- Continue to focus on drop-out prevention and graduation rate improvement strategies.
- Focus on strategies to close the achievement gap.
- Improve English Language Learners (ELL) programming.
- Continue to assess needs and evaluate programming to:
 - Create innovative programs to meet unmet needs;
 - Maintain or grow programs that are demonstrating success;
 - Strategically abandon programs that do not demonstrate value;
 - Assess and address curriculum needs and program delivery as needed to stay ahead of advances in technology and digital content.
- Improve parent and student engagement.

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 2.5(4), were used to develop the Certified 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 board budgetary parameters.
- 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. These 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 is to set Supplemental State Aid (i.e., Allowable Growth) within 30 days of the Governor's recommendations for the following fiscal year. For example, the Supplemental State Aid (i.e., Allowable Growth) for FY 2017 should have been set during the 2015 General Assembly, and the Supplemental State Aid (i.e., Allowable Growth) for FY 2018 should be set during the current (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.

In the 2014 General Assembly, the Legislature set Supplemental State Aid (i.e., Allowable Growth) for schools for FY 2014 and FY 2015, which enabled the district to make more accurate assumptions for FY 2015. Unfortunately, FY 2016 was a return to form for the state. After weeks of deadlock on school aid between the Senate and House, both chambers of the Legislature reached a compromise in early June (well after districts were required to certify their budgets). The compromise provided K-12 schools with a base 1.25% increase to Supplemental State Aid (i.e., Allowable Growth), plus an additional \$55.7 million for one-time spending, resulting in an overall

increase of approximately 2.62% for FY 2016. Over the Fourth of July weekend (July 2, 2015), the Governor vetoed the one-time spending funds.

As of the beginning of March 2016, Supplemental State Aid (i.e., Allowable Growth) had not been set for FY 2017. By the time the Iowa House and Senate came to agreement and the Governor signed the bill on April 6 setting Supplemental State Aid (i.e., Allowable Growth) at 2.25%, it was not only more than 400 days late, but it was also past the time it would have been needed to be used for planning and to meet the deadline for certifying the budget by April 15. There is no indication that the Legislature will set FY 2018 Supplemental State Aid (i.e., Allowable Growth) before the end of the 2016 General Assembly.

Given the uncertainty with Supplemental State Aid (i.e., Allowable Growth), the district prepared three sets of budget assumptions and three budget scenarios, based on differing rates of Supplemental State Aid (i.e., Allowable Growth).

Topic	Assumption for FY 2017		
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 (i.e., Allowable Growth)	Scenario A:	Scenario B:	Scenario C:
	1.00%	2.00%	2.45%
Certified Enrollment	32,581.93; 185.83 more students, which is a 0.6% increase over the prior year.		
Cost per Student	A: \$6,578 – a 1.00% increase over the prior year and fully funded.		
	B: \$6,643 – a 2.00% increase over the prior year and fully funded.		
	C: \$6,672 – a 2.45% 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 2016.		
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 FY17.		
State Aid - Certified Budget	A: Based on receipt of full funding of each student at a district cost per student of \$6,578, a 1.00% increase.		
	B: Based on receipt of full funding of each student at a district cost per student of \$6,643, a 2.00% increase.		
	C: Based on receipt of full funding of each student at a district cost per student of \$6,672, a 2.45% 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	Includes a conservative estimate of the possible results of collective bargaining. Health insurance premiums will increase 4% (Alliance Select) and 2.68% (Blue Access). Compensation—salaries and benefits—in the General Fund represents 82.5% 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.
Early retirements	100 early retirement slots were opened, 99 filled for FY 2014 and an additional 100 slots were opened for FY 2015. Initially, a cap of \$1M in expenditure was implemented in FY2016. Recently, the district settled with DMEA and revisited the cap; as a result of the settlement a total of 71 retirees were eligible for the early retirement program for FY 2016. The Board will continue to evaluate the early retirement plan going forward.
Balanced budget	Resources will cover expenditures, as required by law.

The district also implements multiple-scenario budget forecasting to identify various contingency plans, and developed three balanced budget scenarios in anticipation of a late determination of State Aid. After the Aid & Levy is finalized in June, the district may amend the budget, if needed.

Calculation/ Component	Description	Budget @ 1.00% SSA	Budget @ 2.00% SSA	Budget @ 2.45% SSA
District Cost Per Student	Amount set by the state sets the cost per student at prior year + allowable growth	\$6,578	\$6,643	\$6,672
x Enrollment	District enrollment on October 1, 2015; 185.83 more students	32,581.90	32,581.90	32,581.90
= FY 2017 District Regular Program Cost	Equal to cost per student x enrollment	214,328,300	216,441,562	217,386,437
- FY 2016 District Regular Program Cost	Prior year's cost per student x prior year enrollment	-211,028,195	-211,028,195	-211,028,195
= Increase in District Combined Cost	Assumes full funding of the proposed allowable growth.	3,300,104	5,413,366	6,358,241
- Funds for Special Programs	Some state educational programs require state funding be matched with state foundation aid – ex. SPED; ELL; Gifted and Talented.	-41,748	-83,495	-102,282
= Increase (Decrease) in Regular Program funding	Also commonly referred to as “New Money” or (Reduction in New Money)	3,258,357	5,329,871	6,255,960

+ 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	5,112,509	7,278,545	8,259,354
- Built in Expenditure changes	Compensation increases, inflation for utilities, supplies, equipment, etc.	-2,337,116	-2,337,116	-2,337,116
= Revenues in excess of Expenditures	Expenditures do not exceed revenues	6,033,750	10,271,300	12,178,198
- Additional Expenditures & Unspent Budget Authority	Anticipated district-recommended expenditures and amount of Unspent Budget Authority	-6,033,750	-10,271,300	-12,178,198
= A Balanced Budget	Expenditures = Revenues	\$0	\$0	\$0

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. In addition, 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.

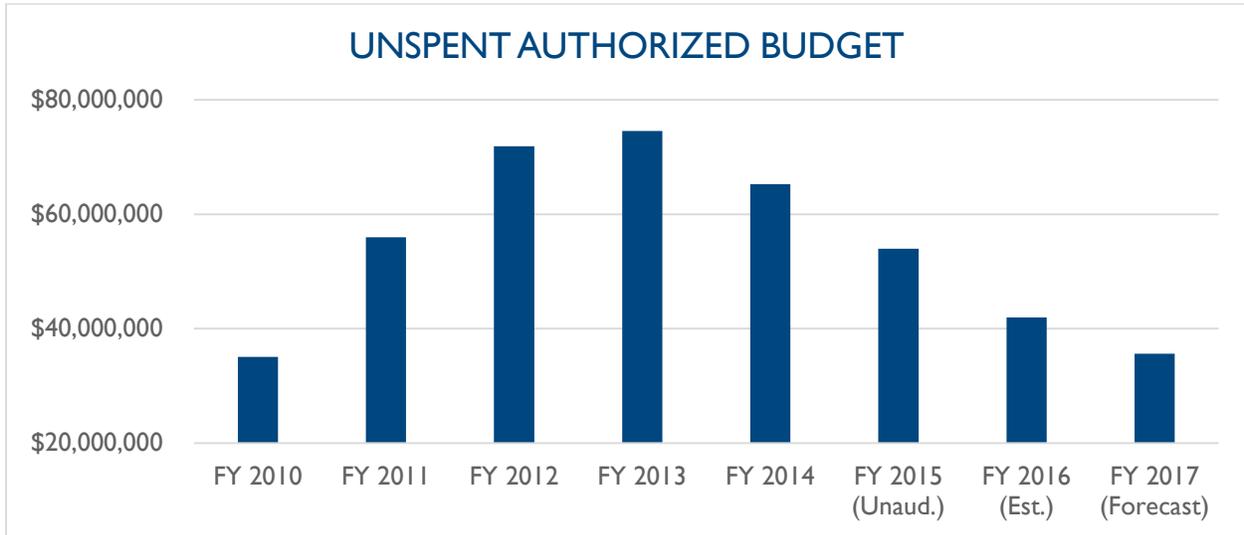
To maintain long-term financial health, current expenditures cannot exceed current revenues.

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.

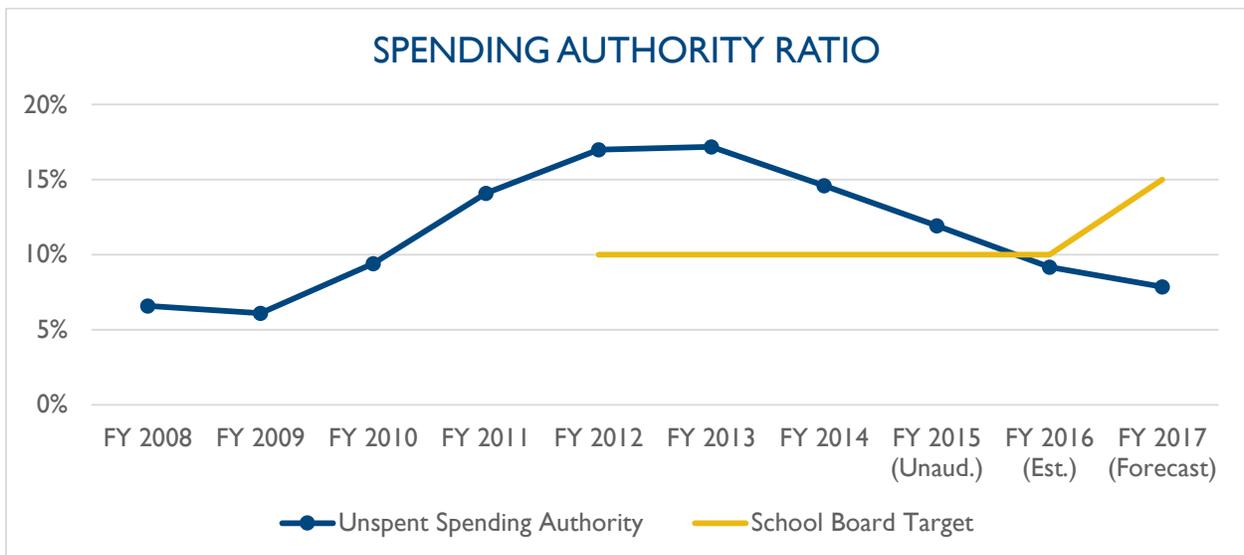
Spending Authority

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.** (To reach the maximum budget authority level, the Board would have to authorize and levy additional property taxes.) 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. 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 2015 (unaudited) was 11.9% and is estimated to be 9.2% for FY 2016. Based on a worst-case-scenario of 1.00% growth in Supplemental State Aid (i.e., Allowable Growth), it is projected the unspent spending authority for FY 2017 will continue to decline.



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.)

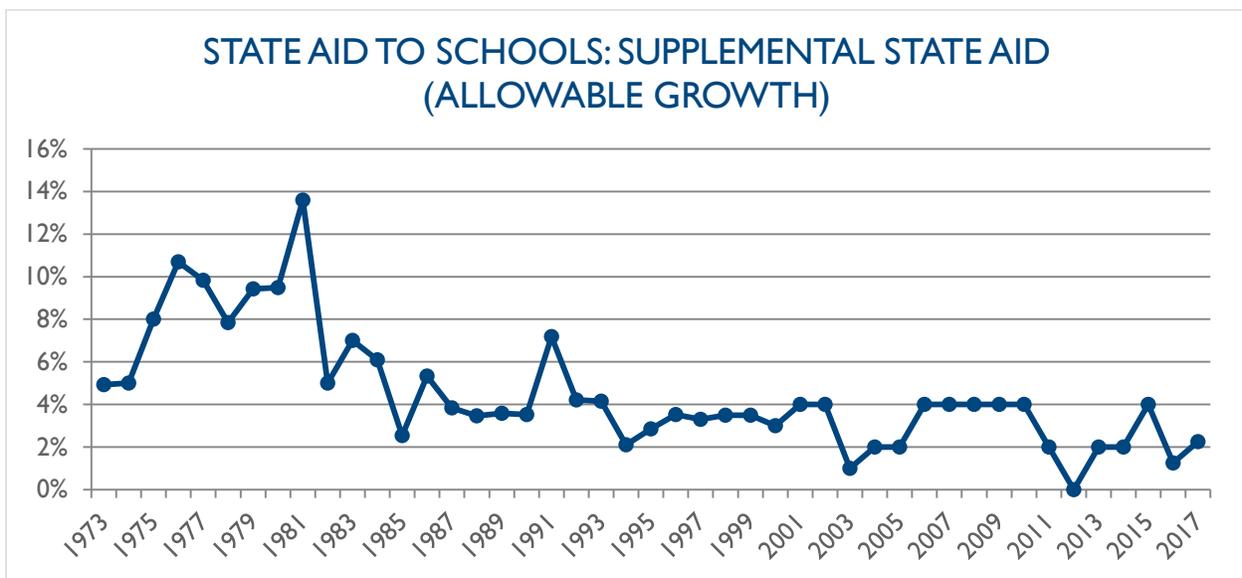
In situations where spending authority is not growing, if no adjustments are made to expenses, the unspent budget is tapped into to cover expenses. The significant predicament this creates is the decrease in the district’s maximum authorized budget, as it is illegal for a school district to exceed its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

Supplemental State Aid

The General Fund is the largest fund in the district and accounts for 81.39% of *all* revenues received by the district. The sources of General Fund revenue are: state funds, local funds (including property tax), federal funds, and intermediary sources. Collectively, 92.5% of General Revenue funds come from state or local sources (61.3% and 31.2%, respectively). Of those dollars, approximately 90% 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) 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.

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



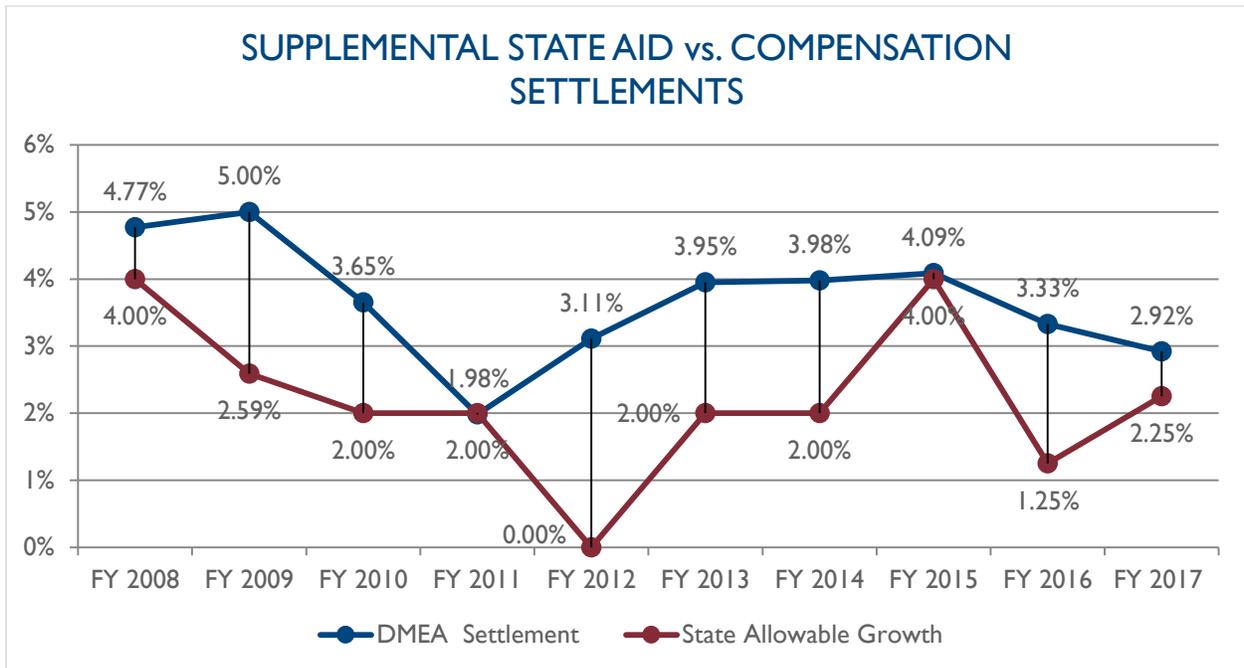
Given the political climate in the state, the real fear is that 0-2% Supplemental State Aid (i.e., Allowable Growth) is the “new normal” school district are facing, and the years of regular 4%

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.

Timely determination of Supplemental State Aid (i.e., Allowable Growth) is vital to short-term (i.e., one-year) budgeting. In order to meet the statutory requirement to certify the FY 2017 budget by April 15, the district was required to submit the proposed budget to *The Des Moines Register* by March 22 to meet the publishing deadline of March 26. Consequently, the Proposed Budget was released March 8. The Iowa House and Senate did not come to a timely agreement on the rate of growth for FY 2017 Supplemental State Aid (i.e., Allowable Growth). (When the agreement of 2.25% was reached, it was in fact more than 400 days late.)

Consequently, the initial Aid & Levy projection used to develop the FY 2017 budget utilized a conservative Supplemental State Aid (i.e., Allowable Growth) rate of growth of 1.00%. Final State Foundation Aid will not be determined until the Iowa Department of Education releases the final Aid & Levy in June, coupled with the final determination by the Iowa Legislature and approval by the Governor. When State Aid is finalized, the district may amend the budget.

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 gap has caused the district to use unspent spending dollars to cover the costs of operations. 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 2020, expenses will exceed revenues by more than \$11 million (and rising) each year, if changes are not made to funding or

there is not a change to teaching strategies to that maximizes 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. Total compensation, including salaries and benefits, represents 82.5% of the district's General Fund expenditures. Personnel costs are the largest single expense the district incurs; total compensation represents approximately 82.5 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 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."

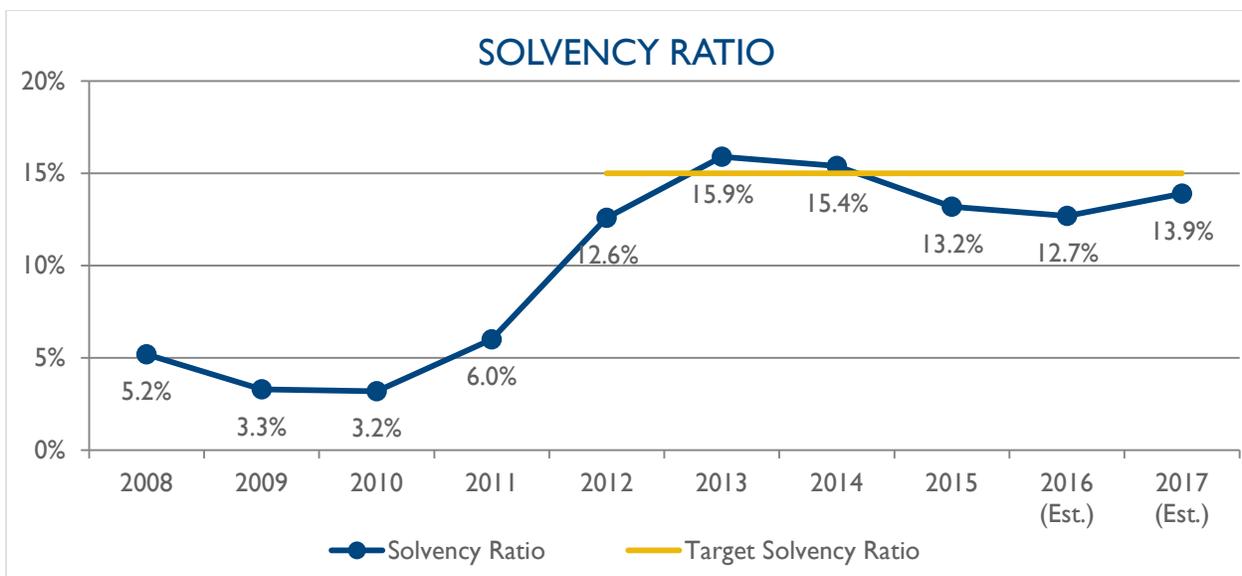
Ideally, staffing would at 75% of total General Fund expenditures. The long-term goal is to reduce compensation seven percentage points over the next eight years. To accomplish this, the district is reducing the overall FTE count in FY 2017 and FY 2018. The district anticipated that the majority of these reductions will be realized through attrition.

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. The Schools of Rigor professional learning will help teachers become more skilled at identifying learning gaps within live instruction by evaluating short-term data daily to learning deficits, which can be hard to remediate; 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 2015 to 13.2%, down from 15.4% in the prior year.



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 the annual Budget Parameters 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 used to develop the preliminary budget 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 1.00% for FY 2017, 2.50% for 2018, 3.00% for 2019, 2.50% for 2020 and 3.00% for 2021.
 - The district also developed forecasts with Supplemental State Aid (i.e., Allowable Growth) for FY 2017 at 2.00% and 2.45%.
- (3) Standard federal programs will remain the same.

The forecast makes the following assumptions for expenditures:

- (A) Historical increases for compensation (state average) will continue: 3.00% salary & 4.00% health insurance
- (B) Staffing based on November 2015 levels, with 100 FTE positions eliminated in FY 2017 and 75 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
- (E) Spending for technology, textbook adoptions, etc. will approximate FY 2015 levels
- (F) Includes estimate for funding of Drake MA program
- (G) Includes estimate for 3rd grade summer school
- (H) Includes technology replacement schedule

DES MOINES PUBLIC SCHOOLS
FISCAL YEARS 2013 - 2021
GENERAL FUND FORECAST

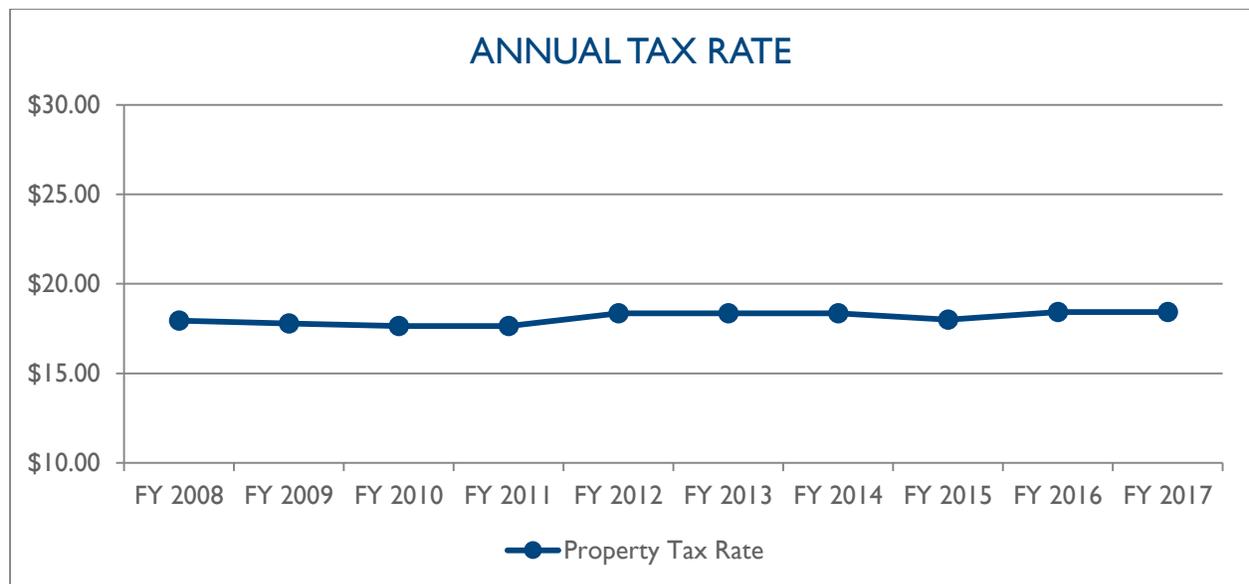
	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2020I Projected
					<i>Assume 1.0% Supplemental State Aid</i>	<i>Assume 2.5% Supplemental State Aid</i>	<i>Assume 3% Supplemental State Aid</i>	<i>Assume 2.5% Supplemental State Aid</i>	<i>Assume 3% Supplemental State Aid</i>
Revenues									
Property Taxes	100,350,125	103,598,448	98,912,899	105,627,067	110,250,000	113,006,250	116,396,438	119,306,348	122,885,539
State Foundation Aid	199,923,760	212,978,066	222,000,961	224,197,382	227,767,000	233,461,175	240,465,010	246,476,636	253,870,935
AEA Flow Through	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000	14,467,875	14,901,911	15,274,459	15,732,693
Teacher Leadership	-	-	-	10,129,613	10,231,000	10,486,775	10,801,378	11,071,413	11,403,555
Other State Sources	1,804,032	3,066,059	6,020,206	6,242,414	7,469,000	7,655,725	7,885,397	8,082,532	8,325,008
Federal Sources	37,849,266	29,992,827	33,090,152	32,846,000	31,178,000	31,957,450	32,916,174	33,739,078	34,751,250
Other Local Sources	18,809,590	20,766,660	21,943,956	22,088,000	22,040,000	22,591,000	23,268,730	23,850,448	24,565,962
Intermediate & Other Sources	554,648	708,970	887,536	900,000	705,000	722,625	744,304	762,911	785,799
Total Revenues	371,526,828	384,197,792	396,684,772	416,005,472	423,755,000	434,348,875	447,379,341	458,563,825	472,320,740
Expenditures									
Instruction	241,179,221	250,737,832	260,332,804	263,919,886	264,228,570	265,877,977	273,854,316	282,069,945	290,532,044
Student Support Services	20,309,171	21,330,587	22,474,496	22,779,114	23,018,363	23,557,212	24,263,929	24,991,847	25,741,602
Instructional Staff Support	12,199,079	13,493,103	14,958,745	25,356,249	25,579,608	26,193,214	26,979,010	27,788,381	28,622,032
General Administration	4,411,926	5,608,501	6,664,999	6,798,299	6,934,000	7,073,000	7,285,190	7,503,746	7,728,858
School Administration	18,767,628	19,109,637	21,142,500	21,935,069	22,004,709	22,577,597	23,254,925	23,952,573	24,671,150
Business & Central Administration	9,148,792	12,097,062	15,629,072	15,908,740	16,227,000	16,552,000	17,048,560	17,560,017	18,086,817
Plant Operation & Maintenance	30,961,440	34,985,860	33,343,029	34,188,818	34,873,000	35,570,000	36,637,100	37,736,213	38,868,299
Student Transportation	9,324,703	10,058,262	9,712,461	9,699,844	9,894,000	10,092,000	10,394,760	10,706,603	11,027,801
Total Support Services	105,122,739	116,683,012	123,925,302	136,666,133	138,530,680	141,615,023	145,863,474	150,239,378	154,746,560
Non-Instructional Expenditures	501,879	619,413	819,105	838,119	847,000	855,000	864,000	873,000	882,000
AEA Support	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000	14,256,000	14,399,000	14,543,000	14,688,000
Transfers Out	174,805	677,879	-	-	-	-	-	-	-
Total Expenditures & Other Uses	359,214,051	381,804,898	398,906,274	415,399,134	417,721,250	422,604,000	434,980,790	447,725,324	460,848,603
Excess Revenues over Expenditures	12,312,777	2,392,894	(2,221,502)	606,338	6,033,750	11,744,875	12,398,551	10,838,501	11,472,136
Beginning Fund Balance - Unassigned & Assigned	45,507,578	57,196,424	57,136,110	50,414,607	51,020,945	57,054,695	68,799,570	81,198,121	92,036,622
Transfers to (from) unassigned Fund Balance	-	-	(4,500,000)	-	-	-	-	-	-
Ending Fund Balance	57,196,424	57,136,110	50,414,607	51,020,945	57,054,695	68,799,570	81,198,121	92,036,622	103,508,758
Solvency Ratio	15.92%	15.4%	13.2%	12.7%	13.9%	16.4%	18.8%	20.8%	22.7%
Unspent Spending Authority Ratio	17.18%	14.6%	11.9%	9.2%	7.2%	6.4%	5.5%	4.5%	3.7%

Note: One time expenditures of \$1,685,000 will not recur beyond FY 2017

Property Tax Rate and Valuations

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

District Property Overall Recommended Tax Rate		
	FY 2015	FY 2016
GENERAL		
Regular	9.69279	9.50611
Instructional Support	1.81722	1.76505
Dropout Prevention	1.60759	1.56585
Cash Reserve Levy	2.96548	3.24608
MANAGEMENT	1.25000	1.25000
PPEL		
Regular	0.33000	0.33000
Voted	0.63000	0.63000
PERL	0.13500	0.13500
DEBT SERVICE	0.00000	0.00000
TOTAL	18.42809	18.42809
Change From Prior Year		no change



As outlined on the following page, the Polk County Assessor is anticipating overall property assessments used to determine tax collections for FY 2017 will increase. Total property valuations multiplied by the tax rate equals the total taxes assessed.

DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
LOCAL FUNDS: PROPERTY VALUATIONS

	1/1/2014 FY 2014 - 2015			One Year Change			1/1/2015 FY 2015 - 2016			One Year Change		
	Polk County	Warren County	Total	Polk	Warren	Total	Polk County	Warren County	Total	Polk	Warren	Total
Residential	\$ 3,938,822,740	\$ 56,733,883	\$ 3,995,556,623	1.2%	1.3%	1.2%	\$ 4,436,735,776	\$ 56,751,574	\$ 4,493,487,350	12.6%	0.0%	12.5%
Commercial	2,063,029,059	2,345,850	2,065,374,909	-4.5%	4.3%	-4.5%	1,863,337,544	2,383,830	1,865,721,374	-9.7%	1.6%	-9.7%
Industrial	152,059,768	0	152,059,768	-5.9%	NA	-5.9%	155,925,564	0	155,925,564	2.5%	NA	2.5%
Agricultural	2,033,484	1,251,393	3,284,877	-14.6%	-6.3%	-11.6%	1,987,161	1,279,006	3,266,167	-2.3%	2.2%	-0.6%
Utilities (WO Gas & Electric)	30,224,180	847,857	31,072,037	-10.7%	2.6%	-10.4%	26,592,896	906,327	27,499,223	-12.0%	6.9%	-11.5%
Railroads	15,301,417	-	15,301,417	-7.9%	NA	-7.9%	16,924,718	-	16,924,718	10.6%	NA	10.6%
Total Valuation	6,201,470,648	61,178,983	6,262,649,631	-1.2%	1.3%	-1.2%	6,501,503,659	61,320,737	6,562,824,396	4.8%	0.2%	4.8%
Less: Military	13,912,678	303,728	14,216,406	-3.0%	-8.4%	-3.0%	13,159,612	294,468	13,454,080	-5.4%	-3.0%	-5.4%
Plus: Gas & Electric	230,558,467	3,882,594	234,441,061	1.1%	0.2%	1.1%	223,852,758	3,787,685	227,640,443	-2.9%	-2.4%	-2.9%
Total General Taxable Valuation	6,418,116,437	64,757,849	6,482,874,286	-1.1%	1.2%	-1.1%	6,712,282,803	64,813,954	6,777,010,759	4.6%	0.1%	4.5%
TIF Value	692,605,126	0	692,605,126	-7.6%	NA	-7.6%	710,049,900	0	710,049,900	2.5%	NA	2.5%
Total Debt & PPEL Taxable Valuation	\$ 7,110,721,563	\$ 64,757,849	\$ 7,175,479,412	-1.8%	1.2%	1.8%	\$ 7,422,332,703	\$ 64,813,954	\$ 7,487,146,657	4.4%	0.1%	4.3%

BUDGET PROCESS

GUIDING LIMITATIONS, POLICIES, & PARAMETERS

Annual Budget Parameters

Each year, the School Board adopts budget parameters that guide the work of the district in developing the annual budget and the direction of the district for future. The School Board set the following parameters for FY 2017 budgetary planning at the December 8, 2015 Board meeting:

- Meet and stay within Board Management Limitations.
- Maintain financial health; provide a balanced budget.
- Keep DMPS Student Expectations and Board Beliefs at the forefront.
- Review status of all levies; make strategic adjustments as needed.
- Seek input from the Citizens' Budget Advisory Committee (CBAC) on budget issues.
- Seek input from the Employees' Budget Advisory Committee (EBAC) on budget issues.
- Continue to seek operational efficiencies and improve operational effectiveness.
- Continue to focus on drop-out prevention and graduation rate improvement strategies.
- Focus on strategies to close the achievement gap.
- Improve English Language Learners (ELL) programming.
- Continue to assess needs and evaluate programming to:
 - Create innovative programs to meet unmet needs;
 - Maintain or grow programs that are demonstrating success;
 - Strategically abandon programs that do not demonstrate value;
 - Assess and address curriculum needs and program delivery as needed to stay ahead of advances in technology and digital content.
- Improve parent and student engagement.

Policy Governance: Management Limitations

The district utilizes the Policy Governance and Management Limitations to develop the 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 Limitation (ML) was used in budget development.

Management Limitation 2.5: 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 the limitations annually and were last revised December 8, 2015.

Board Policies

Board Policy 700

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

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.

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 most recent CAFR can be found at: <http://www.dmschools.org/departments/business-finance/financial-reports/>.

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 GAPP 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. On December 8, 2015 the School Board adopted the FY 2017 Budget Parameters that were used by the district to develop the FY 2017 budget. The district also utilized the Employees’ Budget Advisory Committee and the Citizens’ Budget Advisory Committee extensively in the development of the proposed budget for certification. It is important to note there are two distinctive budget types with uniquely different 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 proposed budget for certification is included in the Appendix.

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. As the state has not yet set Supplemental State Aid (i.e., Allowable Growth) for FY 2017, the district is proposing the maximum tax levy. This levy can be amended to be lower amount after state funding has been set, but it 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 and Budget Parameters 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 is 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, Employees' Budget Advisory Committee, Citizens' Budget Advisory Committee, 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.

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.
- School Board adopts Budget Parameters.

December – February

- Superintendent and CFO solicit input on budget priorities from community groups and employees.
- Citizens' Budget Advisory Committee (CBAC) and Employees' Budget Advisory Committee (EBAC) develop suggestions for cost-savings and priorities and budget recommendations for submission to the Board.
- Cabinet prioritizes recommended initiatives and changes to programs and services.
- Superintendent and CFO (with Cabinet) make preliminary program and staffing additions/reductions decisions.
- Business & Finance prepares proposed budget for certification.

March – April

- Proposed budget is released for public review and presented to the Board.
- CFO meets with community and employee groups to discuss the proposed budget.
- Board holds work sessions.
- Superintendent, CFO, CBAC, EBAC, and the Board hold public hearings.
- Board adopts and certifies the budget.
- Business & Finance files budget with the Polk County Auditor.

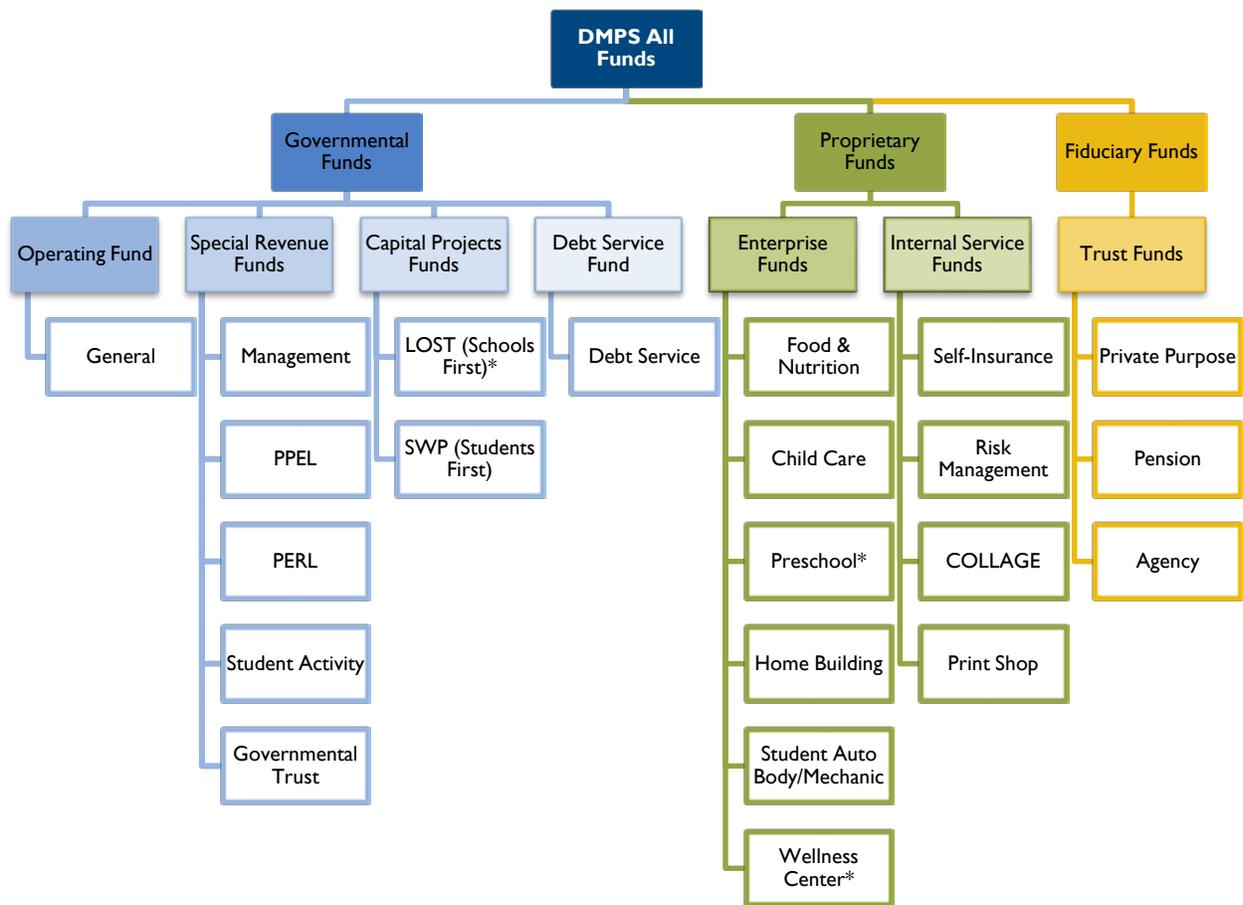
May – August

- 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 2017 Budget Calendar (Actual and Projected)	
2015	
September – October	Five year budget forecast revised with known factors
November 3	School Board meeting: Adoption of budget timeline and discussion of budget parameters
November 17	School Board work session: Discussion of budget process and Board budget parameters
December 8	School Board meeting: Adoption of budget parameters
December 17	School Board work session: School finance and budget parameters and priorities
2016	
January 11	Legislature convened (100 day session)
January 11	Governor's budget recommendations released
January 12, 26 February 9,23	Citizens' Budget Advisory Committee (CBAC) meeting to develop budget recommendations
January 14 February 18	Employees' Budget Advisory Committee (EBAC) meeting to develop budget recommendations
March 8	Preliminary FY 2017 Budget & Financial Statements Released
March 8	School Board work session: Discussion of the Preliminary Budget
March 15	School Board work session: Discussion of the Preliminary Budget
March 26	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 29	Budget Public Forum held @ Central Campus
March 30	Budget Public Forum held @ North High School
April 2	Budget Public Forum held @ Lincoln High School
April 5	School Board meeting: Public Hearing; Board Adoption & Certification of FY 2017 Budget
April 15	Statutory deadline to submit FY 2017 budget to the Polk County Auditor for certification
April 19	100 th day of the Legislative Session
July 1	Fiscal Year 2017 begins
August 24	First day of the 2016-2017 school year
September – October	Five year forecast revised
October	Student enrollment certified FY 2017 district and school budgets revised based on actual enrollment
2017	
May 30 and 31	Final days of the 2016-2017 school year
June 30	Fiscal Year 2017 ends

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. 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. On March 1, 2010, the district received proceeds from the sale of the first round of \$70 million in Revenue Bonds. Beginning in December 2010 and continuing through June 2029, principal and interest payments will be made on these Revenue Bonds. 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 will be made on the second round of Revenue Bonds beginning 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 will be made on the third round of Revenue Bonds beginning 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 began in December 2014 and continue through June 2029. As required by law, funds will be 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.

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 in FY16.

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

FINANCIAL POLICIES

ENTITY-WIDE FINANCIAL POLICIES

Management Limitations

ML 2.3: 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 Beliefs.

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.

Business & Operations Policies

Guiding Principles (Series 700; Code 700)

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.

Budget Planning (Series 700; Code 702)

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.

Preparation of Budget Document (Series 700; Code 703)

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.

Budget Publication, Review and Certification (Series 700; Code 704)

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.

Cash Flow and Investments (Series 700; Code 770)

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 2.3. 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.

Business & Operations Procedures

Budget Planning (Series 700; Code 702)

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.

Cash Flow and Investment Procedure (Series 700; Code 770)

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, 2015 revealed no instances of material weakness in the internal control or violations of applicable laws.

Budgetary Controls

In addition, 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.

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PART 3

FINANCIAL SECTION

PART 3: FINANCIAL SECTION



Summary All Funds

Consolidated Fund Financial Schedule

Fund Balances

- Governmental Funds
 - Operating Fund
 - Special Revenue Funds
 - Capital Projects Funds
 - Debt Service Fund
- Proprietary Funds
 - Enterprise Funds
 - Internal Service Funds
- Fiduciary Funds
 - 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 2021



Capital Projects

- Capital Expenditures
- Capital Improvements
- Impact of Capital Investments
- Improved Building Efficiencies & Environmental Stewardship

Debt

- Capital Improvements & Bonding

Disclosures

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



SUMMARY ALL FUNDS

DES MOINES PUBLIC SCHOOLS 2016 - 2017 BUDGET SUMMARY ALL FUNDS

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Property Taxes	\$ 113,584,295	\$ 117,619,316	\$ 111,812,725	\$ 113,074,547	\$ 122,628,891
Utility Replacement Tax	4,269,105	3,833,401	4,281,635	3,904,072	4,195,020
Mobile Home Taxes	123,031	112,277	116,941	122,159	124,775
State Foundation Aid	174,578,921	186,285,458	193,830,409	195,199,722	200,203,699
AEA Flow Through	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000
Teacher Quality Act	19,367,220	20,154,886	21,033,898	21,270,308	21,587,000
Universal 4 Year Old Preschool	3,342,557	3,920,501	4,303,416	4,843,760	4,976,000
Teacher Leadership Supplement	-	-	-	10,129,613	10,231,000
Early Intervention Supplement	2,635,062	2,719,187	2,833,238	2,859,280	2,489,000
Other State Sources	1,946,191	3,082,771	6,533,107	8,469,907	3,698,613
Commercial & Industrial State Replacement	-	-	2,833,392	4,699,497	4,331,089
Chapter I Grants	12,272,208	8,813,125	11,394,063	11,591,605	11,300,000
Other Federal Sources	39,034,833	35,598,703	38,726,581	38,798,624	38,455,606
Tuition/Transportation Fees	6,219,856	6,811,564	7,566,302	7,250,000	7,890,000
Earnings on Investments	376,320	532,019	529,017	410,193	409,421
Student Activities	2,914,551	3,036,894	3,118,740	3,157,200	3,313,511
Nutrition Program Sales	2,950,693	2,978,746	2,131,098	2,084,165	2,085,047
Sales and Use Tax	27,364,977	27,874,657	30,744,831	30,928,904	30,928,904
Other Revenue from Local Sources	16,740,858	18,579,610	18,733,986	19,255,092	19,519,606
Revenue from Intermediary Sources	540,171	708,970	767,420	717,800	705,000
Other Financing Sources	655,785	684,111	200,959	160,742	150,000
General Long-Term Debt Proceeds	-	75,855,507	-	-	-
Proceeds from Fixed Asset Disposition	107,648	214,141	86,560	15,000	15,000
Transfers In	12,340,673	13,309,245	18,659,732	18,498,820	18,375,170
Total Revenues	453,600,362	545,811,850	494,067,112	511,416,006	521,652,841
Expenditures					
Instruction	248,899,576	258,464,173	268,466,729	272,488,162	273,802,690
Student Support Services	20,677,284	21,660,306	23,058,840	23,429,486	23,651,363
Instructional Staff Support	12,199,079	13,493,103	14,958,745	25,356,249	25,579,608
General Administration	5,325,980	6,499,464	7,452,552	7,674,841	7,788,000
Building Administration	19,140,850	19,371,501	21,425,505	22,250,052	22,311,709
Business and Central Administration	9,164,635	12,097,062	16,231,589	15,908,740	16,227,000
Plant Operation & Maintenance	34,137,543	39,162,075	37,613,544	39,708,676	39,522,000
Student Transportation	11,176,088	12,279,304	11,976,509	12,139,166	12,299,000
Non-Instructional Expenditures	21,221,876	22,679,195	29,870,296	25,311,286	26,166,187
Facilities Acquisition and Construction	53,462,177	42,633,894	44,750,037	53,164,769	39,012,398
Debt Service	12,158,244	12,631,366	18,626,480	18,498,820	18,375,170
Other Financing Uses	-	-	-	-	-
AEA Support	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000
Transfers Out	12,340,673	13,305,433	18,659,732	18,498,820	18,375,170
Total Expenditures	472,139,412	487,363,638	526,919,621	548,404,063	537,225,295
Excess of Revenues over Expenditures	(18,539,050)	58,448,212	(32,852,509)	(47,117,670)	(15,572,454)
Beginning Fund Balance	192,319,778	173,780,728	232,228,941	199,376,432	162,388,375
Ending Fund Balance	\$ 173,780,728	\$ 232,228,941	\$ 199,376,432	\$ 152,258,762	\$ 146,815,921

DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
SUMMARY ALL FUNDS

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Property Taxes	\$ 113,584,295	\$ 117,619,316	\$ 111,812,725	\$ 113,074,547	\$ 122,628,891
Utility Replacement Tax	4,269,105	3,833,401	4,281,635	3,904,072	4,195,020
Mobile Home Taxes	123,031	112,277	116,941	122,159	124,775
State Foundation Aid	174,578,921	186,285,458	193,830,409	195,199,722	200,203,699
AEA Flow Through	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000
Teacher Quality Act	19,367,220	20,154,886	21,033,898	21,270,308	21,587,000
Universal 4 Year Old Preschool	3,342,557	3,920,501	4,303,416	4,843,760	4,976,000
Teacher Leadership Supplement	-	-	-	10,129,613	10,231,000
Early Intervention Supplement	2,635,062	2,719,187	2,833,238	2,859,280	2,489,000
Other State Sources	1,946,191	3,082,771	6,533,107	8,469,907	3,698,613
Commercial & Industrial State Replacement	-	-	2,833,392	4,699,497	4,331,089
Chapter I Grants	12,272,208	8,813,125	11,394,063	11,591,605	11,300,000
Other Federal Sources	39,034,833	35,598,703	38,726,581	38,798,624	38,455,606
Tuition/Transportation Fees	6,219,856	6,811,564	7,566,302	7,250,000	7,890,000
Earnings on Investments	376,320	532,019	529,017	410,193	409,421
Student Activities	2,914,551	3,036,894	3,118,740	3,157,200	3,313,511
Nutrition Program Sales	2,950,693	2,978,746	2,131,098	2,084,165	2,085,047
Sales and Use Tax	27,364,977	27,874,657	30,744,831	30,928,904	30,928,904
Other Revenue from Local Sources	16,740,858	18,579,610	18,733,986	19,255,092	19,519,606
Revenue from Intermediary Sources	540,171	708,970	767,420	717,800	705,000
Other Financing Sources	655,785	684,111	200,959	160,742	150,000
General Long-Term Debt Proceeds	-	75,855,507	-	-	-
Proceeds from Fixed Asset Disposition	107,648	214,141	86,560	15,000	15,000
Transfers In	12,340,673	13,309,245	18,659,732	18,498,820	18,375,170
Total Revenues	453,600,362	545,811,850	494,067,112	511,416,006	521,652,841
Expenditures					
Salary & Benefits	\$ 316,426,146	\$ 332,406,927	\$ 348,097,483	\$ 362,290,692	\$ 354,905,693
Purchased Services	83,639,802	77,772,390	81,519,287	84,843,127	83,113,669
Supplies	24,254,171	27,131,995	28,728,280	29,899,637	29,290,158
Property/Equipment	9,634,201	8,991,065	10,188,117	10,603,524	10,387,380
Miscellaneous	13,601,094	14,665,254	20,122,274	20,942,733	20,515,832
Other Items	24,583,998	26,396,007	38,264,180	39,824,351	39,012,564
Total Expenditures	472,139,412	487,363,638	526,919,621	548,404,063	537,225,295
Excess of Revenues over Expenditures	(18,539,050)	58,448,212	(32,852,509)	(47,117,670)	(15,572,454)
Beginning Fund Balance	192,319,778	173,780,728	232,228,941	199,376,432	162,388,375
Ending Fund Balance	\$ 173,780,728	\$ 232,228,941	\$ 199,376,432	\$ 152,258,762	\$ 146,815,921

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
SUMMARY ALL FUNDS**

FISCAL YEAR 2017 BUDGET

	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	\$ 106,588,768	\$ 8,186,820	\$ 6,969,126	\$ 884,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	122,628,891
Utility Replacement Tax	3,661,205	284,550	218,534	30,731	-	-	-	-	-	-	-	-	-	4,195,020
State Foundation Aid	200,203,699	-	-	-	-	-	-	-	-	-	-	-	-	200,203,699
AEA Flow Through	14,115,000	-	-	-	-	-	-	-	-	-	-	-	-	14,115,000
Teacher Quality Act	21,587,000	-	-	-	-	-	-	-	-	-	-	-	-	21,587,000
Universal 4 Year Old Preschool	4,976,000	-	-	-	-	-	-	-	-	-	-	-	-	4,976,000
Teacher Leadership Supplement	10,231,000	-	-	-	-	-	-	-	-	-	-	-	-	10,231,000
Early Intervention Supplement	2,489,000	-	-	-	-	-	-	-	-	-	-	-	-	2,489,000
Other State Sources	3,186,173	333,000	2,000	-	-	-	-	-	-	177,440	-	-	-	3,698,613
Mobile Home Taxes	104,000	11,000	8,824	951	-	-	-	-	-	-	-	-	-	124,775
Commercial & Industrial State Replacement	3,736,827	280,784	283,153	30,325	-	-	-	-	-	-	-	-	-	4,331,089
Chapter 1 Grants	11,300,000	-	-	-	-	-	-	-	-	-	-	-	-	11,300,000
Other Federal Sources	19,878,000	-	-	-	-	-	-	-	-	18,577,606	-	-	-	38,455,606
Tuition/Transportation Fees	7,890,000	-	-	-	-	-	-	-	-	-	-	-	-	7,890,000
Earnings on Investments	275,000	-	4,000	-	-	71,221	-	59,200	-	-	-	-	-	409,421
Student Activities	20,000	-	-	-	3,200,000	11,000	-	-	-	-	-	-	-	3,231,000
Nutrition Program Sales	-	-	-	-	-	-	-	-	-	2,085,047	-	-	-	2,085,047
Sales and Use Tax	-	-	-	-	-	-	-	30,928,904	-	-	-	-	-	30,928,904
Other Revenue from Local Sources	13,863,000	-	400,000	522,254	-	90,000	-	200,000	-	-	4,417,352	-	35,000	19,527,606
Revenue from Intermediary Sources	705,000	-	-	-	-	-	-	-	-	-	-	-	-	705,000
Other Financing Sources	-	-	-	-	-	150,000	-	-	-	-	-	-	-	150,000
General Long-Term Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Fixed Asset Disposition	15,000	-	-	-	-	-	-	-	-	-	-	-	-	15,000
Transfers In	-	-	-	-	-	-	-	-	18,375,170	-	-	-	-	18,375,170
Total Revenues	424,824,672	9,096,154	7,885,637	1,468,438	3,200,000	322,221	-	31,188,104	18,375,170	20,840,093	4,417,352	-	35,000	521,652,841
Expenditures														
Instruction	265,283,243	4,865,000	100,000	322,958	3,142,489	89,000	-	-	-	-	-	-	-	273,802,690
Student Support Services	23,018,363	633,000	-	-	-	-	-	-	-	-	-	-	-	23,651,363
Instructional Staff Support	25,579,608	-	-	-	-	-	-	-	-	-	-	-	-	25,579,608
General Administration	6,934,000	854,000	-	-	-	-	-	-	-	-	-	-	-	7,788,000
Building Administration	22,004,709	307,000	-	-	-	-	-	-	-	-	-	-	-	22,311,709
Business and Central Administration	16,227,000	-	-	-	-	-	-	-	-	-	-	-	-	16,227,000
Plant Operation & Maintenance	34,873,000	2,279,000	2,370,000	-	-	-	-	-	-	-	-	-	-	39,522,000
Student Transportation	9,894,000	1,605,000	800,000	-	-	-	-	-	-	-	-	-	-	12,299,000
Non-Instructional Expenditures	847,000	498,000	1,000	973,606	-	-	-	-	20,203,499	3,610,082	-	-	33,000	26,166,187
Facilities Acquisition and Construction	-	-	5,389,000	118,398	-	-	-	33,505,000	-	-	-	-	-	39,012,398
Debt Service	-	-	-	-	-	-	-	-	18,375,170	-	-	-	-	18,375,170
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AEA Support	14,115,000	-	-	-	-	-	-	-	-	-	-	-	-	14,115,000
Transfers Out	-	-	-	-	-	-	-	18,375,170	-	-	-	-	-	18,375,170
Total Expenditures	418,775,923	11,041,000	8,660,000	1,414,962	3,142,489	89,000	-	51,880,170	18,375,170	20,203,499	3,610,082	-	33,000	537,225,295
Excess of Revenues over Expenditures	6,048,749	(1,944,846)	(774,363)	53,476	57,511	233,221	-	(20,692,066)	-	636,594	807,270	-	2,000	(15,572,454)
Beginning Fund Balance	74,827,310	4,286,679	5,671,554	196,243	1,656,721	3,333,626	-	71,802,672	-	1,422,764	(984,330)	-	175,136	162,388,376
Ending Fund Balance	\$ 80,876,059	\$ 2,341,833	\$ 4,897,191	\$ 249,719	\$ 1,714,232	\$ 3,566,847	\$ -	\$ 51,110,606	\$ -	\$ 2,059,358	\$ (177,060)	\$ -	\$ 177,136	\$ 146,815,922

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
SUMMARY ALL FUNDS**

FISCAL YEAR 2016 RE-ESTIMATED

	SPECIAL REVENUE						CAPITAL PROJECTS		DEBT SERVICE	ENTERPRISE				TOTAL
	GENERAL	MANAGEMENT	PPEL	PERL	ACTIVITY	TRUST	LOCAL OPTION	STATEWIDE PENNY		FOOD & NUTRITION	CHILD CARE	PRESCHOOL	OTHER	
Revenues														
Property Taxes	\$ 98,125,347	\$ 7,492,565	\$ 6,646,359	\$ 810,276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	113,074,547
Utility Replacement Tax	3,344,506	293,051	234,865	31,650	-	-	-	-	-	-	-	-	-	3,904,072
State Foundation Aid	195,199,722	-	-	-	-	-	-	-	-	-	-	-	-	195,199,722
AEA Flow Through	13,974,996	-	-	-	-	-	-	-	-	-	-	-	-	13,974,996
Teacher Quality Act	21,270,308	-	-	-	-	-	-	-	-	-	-	-	-	21,270,308
Universal 4 Year Old Preschool	4,843,760	-	-	-	-	-	-	-	-	-	-	-	-	4,843,760
Teacher Leadership Supplement	10,129,613	-	-	-	-	-	-	-	-	-	-	-	-	10,129,613
Early Intervention Supplement	2,859,280	-	-	-	-	-	-	-	-	-	-	-	-	2,859,280
Other State Sources	7,964,457	330,000	2,000	-	-	-	-	-	-	173,450	-	-	-	8,469,907
Mobile Home Taxes	104,000	10,000	7,236	923	-	-	-	-	-	-	-	-	-	122,159
Commercial & Industrial State Replacement	4,053,414	307,977	304,844	33,262	-	-	-	-	-	-	-	-	-	4,699,497
Chapter 1 Grants	11,591,605	-	-	-	-	-	-	-	-	-	-	-	-	11,591,605
Other Federal Sources	20,600,164	-	-	-	-	-	-	-	-	18,198,460	-	-	-	38,798,624
Tuition/Transportation Fees	7,250,000	-	-	-	-	-	-	-	-	-	-	-	-	7,250,000
Earnings on Investments	275,000	-	4,075	-	-	71,918	-	59,200	-	-	-	-	-	410,193
Student Activities	20,000	-	-	-	3,126,200	11,000	-	-	-	-	-	-	-	3,157,200
Nutrition Program Sales	-	-	-	-	-	-	-	-	-	2,084,165	-	-	-	2,084,165
Sales and Use Tax	-	-	-	-	-	-	-	30,928,904	-	-	-	-	-	30,928,904
Other Revenue from Local Sources	13,681,500	-	586,000	507,043	-	93,592	-	350,000	-	-	4,006,957	-	30,000	19,255,092
Revenue from Intermediary Sources	717,800	-	-	-	-	-	-	-	-	-	-	-	-	717,800
Other Financing Sources	-	-	-	-	-	160,742	-	-	-	-	-	-	-	160,742
General Long-Term Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Fixed Asset Disposition	15,000	-	-	-	-	-	-	-	-	-	-	-	-	15,000
Transfers In	-	-	-	-	-	-	-	-	18,498,820	-	-	-	-	18,498,820
Total Revenues	416,020,472	8,433,593	7,785,379	1,383,154	3,126,200	337,252	-	31,338,104	18,498,820	20,456,075	4,006,957	-	30,000	511,416,006
Expenditures														
Instruction	263,919,886	4,996,274	100,000	313,552	3,070,000	88,450	-	-	-	-	-	-	-	272,488,162
Student Support Services	22,779,114	650,372	-	-	-	-	-	-	-	-	-	-	-	23,429,486
Instructional Staff Support	25,356,249	-	-	-	-	-	-	-	-	-	-	-	-	25,356,249
General Administration	6,798,299	876,542	-	-	-	-	-	-	-	-	-	-	-	7,674,841
Building Administration	21,935,069	314,983	-	-	-	-	-	-	-	-	-	-	-	22,250,052
Business and Central Administration	15,908,740	-	-	-	-	-	-	-	-	-	-	-	-	15,908,740
Plant Operation & Maintenance	34,188,818	2,339,858	3,180,000	-	-	-	-	-	-	-	-	-	-	39,708,676
Student Transportation	9,699,844	1,647,813	791,509	-	-	-	-	-	-	-	-	-	-	12,139,166
Non-Instructional Expenditures	838,119	512,473	-	945,249	-	-	-	-	-	19,473,360	3,496,902	-	45,183	25,311,286
Facilities Acquisition and Construction	-	-	5,225,000	114,949	-	749,820	-	47,075,000	-	-	-	-	-	53,164,769
Debt Service	-	-	-	-	-	-	-	-	18,498,820	-	-	-	-	18,498,820
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AEA Support	13,974,996	-	-	-	-	-	-	-	-	-	-	-	-	13,974,996
Transfers Out	-	-	-	-	-	-	-	18,498,820	-	-	-	-	-	18,498,820
Total Expenditures	415,399,134	11,338,315	9,296,509	1,373,750	3,070,000	838,270	-	65,573,820	18,498,820	19,473,360	3,496,902	-	45,183	548,404,063
Excess of Revenues over Expenditures	621,338	(2,904,722)	(1,511,130)	9,404	56,200	(501,018)	-	(34,235,716)	-	982,715	510,055	-	(15,183)	(36,988,057)
Beginning 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	199,376,433
Ending Fund Balance	\$ 74,827,310	\$ 4,286,679	\$ 5,671,554	\$ 196,243	\$ 1,656,721	\$ 3,333,626	\$ -	\$ 71,802,672	\$ -	\$ 1,422,764	\$ (984,330)	\$ -	\$ 175,136	\$ 162,388,376

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 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 1 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	-	917,717	-	-	-	-	-	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)	(3,852,509)	
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
2016 - 2017 BUDGET
SUMMARY ALL FUNDS**

FISCAL YEAR 2014 ACTUAL

	SPECIAL REVENUE						CAPITAL PROJECTS		DEBT SERVICE	ENTERPRISE				TOTAL
	GENERAL	MANAGEMENT	PPEL	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

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
SUMMARY ALL FUNDS**

FISCAL YEAR 2013 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	\$ 96,592,291	\$ 9,563,794	\$ 6,597,829	\$ 830,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,584,295
Utility Replacement Tax	3,652,571	361,762	223,362	31,410	-	-	-	-	-	-	-	-	-	-	4,269,105
Mobile Home Taxes	105,263	10,426	6,437	905	-	-	-	-	-	-	-	-	-	-	123,031
State Foundation Aid	174,578,921	-	-	-	-	-	-	-	-	-	-	-	-	-	174,578,921
Instructional Support State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AEA Flow Through	12,235,407	-	-	-	-	-	-	-	-	-	-	-	-	-	12,235,407
Teacher Quality Act	19,367,220	-	-	-	-	-	-	-	-	-	-	-	-	-	19,367,220
Universal 4 Year Old Preschool	3,342,557	-	-	-	-	-	-	-	-	-	-	-	-	-	3,342,557
Early Intervention Supplement	2,635,062	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635,062
Other State Sources	1,804,032	3,743	2,324	-	-	-	-	-	-	136,092	-	-	-	-	1,946,191
Chapter 1 Grants	12,272,208	-	-	-	-	-	-	-	-	-	-	-	-	-	12,272,208
Other Federal Sources	25,577,058	-	454	-	-	-	-	-	-	13,457,321	-	-	-	-	39,034,833
Tuition/Transportation Fees	6,219,856	-	-	-	-	-	-	-	-	-	-	-	-	-	6,219,856
Earnings on Investments	342,613	-	6,495	-	-	(54,092)	56	81,248	-	-	-	-	-	-	376,320
Student Activities	54,250	-	-	-	2,838,891	21,410	-	-	-	-	-	-	-	-	2,914,551
Nutrition Program Sales	-	-	-	-	-	-	-	-	-	2,950,693	-	-	-	-	2,950,693
Sales and Use Tax	-	-	-	-	-	-	-	27,364,977	-	-	-	-	-	-	27,364,977
Other Revenue from Local Sources	12,195,857	-	90,430	472,600	-	153,498	-	300,245	-	-	3,465,978	-	62,250	-	16,740,858
Revenue from Intermediary Sources	540,171	-	-	-	-	-	-	-	-	-	-	-	-	-	540,171
Other Financing Sources	-	-	-	-	-	668,203	-	-	-	(12,418)	-	-	-	-	655,785
General Long-Term Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Fixed Asset Disposition	11,492	-	96,156	-	-	-	-	-	-	-	-	-	-	-	107,648
Transfers In	-	174,805	-	-	-	-	-	7,624	12,158,244	-	-	-	-	-	12,340,673
Total Revenues	371,526,828	10,114,530	7,023,487	1,335,296	2,838,891	789,019	56	27,754,094	12,158,244	16,531,689	3,465,978	-	62,250	453,600,362	
Expenditures															
Instruction	241,179,221	4,163,315	100,213	343,526	2,911,346	201,955	-	-	-	-	-	-	-	-	248,899,576
Student Support Services	20,309,171	368,113	-	-	-	-	-	-	-	-	-	-	-	-	20,677,284
Instructional Staff Support	12,199,079	-	-	-	-	-	-	-	-	-	-	-	-	-	12,199,079
General Administration	4,411,926	914,054	-	-	-	-	-	-	-	-	-	-	-	-	5,325,980
Building Administration	18,767,628	373,222	-	-	-	-	-	-	-	-	-	-	-	-	19,140,850
Business and Central Administration	9,148,792	-	15,843	-	-	-	-	-	-	-	-	-	-	-	9,164,635
Plant Operation & Maintenance	30,961,440	1,783,581	1,392,522	-	-	-	-	-	-	-	-	-	-	-	34,137,543
Student Transportation	9,324,703	1,078,363	773,022	-	-	-	-	-	-	-	-	-	-	-	11,176,088
Non-Instructional Expenditures	501,879	341,937	810	897,636	-	-	-	-	-	15,857,523	3,589,844	-	32,247	-	21,221,876
Facilities Acquisition and Construction	-	-	3,137,619	67,699	-	828,671	18,477	49,409,711	-	-	-	-	-	-	53,462,177
Debt Service	-	-	-	-	-	-	-	-	12,158,244	-	-	-	-	-	12,158,244
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AEA Support	12,235,407	-	-	-	-	-	-	-	-	-	-	-	-	-	12,235,407
Transfers Out	174,805	-	-	-	-	-	-	7,624	12,158,244	-	-	-	-	-	12,340,673
Total Expenditures	359,214,051	9,022,585	5,420,029	1,308,861	2,911,346	1,030,626	26,101	61,567,955	12,158,244	15,857,523	3,589,844	-	32,247	472,139,412	
Excess of Revenues over Expenditures	12,312,777	1,091,945	1,603,458	26,435	(72,455)	(241,607)	(26,045)	(33,813,861)	-	674,166	(123,866)	-	30,003	(18,539,050)	
Beginning Fund Balance	61,721,803	2,983,600	7,539,535	268,950	1,921,075	3,748,107	22,233	112,370,602	-	2,374,730	(140,614)	(677,879)	187,636	192,319,778	
Ending Fund Balance	\$ 74,034,580	\$ 4,075,545	\$ 9,142,993	\$ 295,385	\$ 1,848,620	\$ 3,506,500	\$ (3,812)	\$ 78,556,741	\$ -	\$ 3,048,896	\$ (264,480)	\$ (677,879)	\$ 217,639	\$ 173,780,728	

CONSOLIDATED FUND BALANCES

DES MOINES PUBLIC SCHOOLS FY 2013 - 2017 FUND BALANCES

Governmental Funds							
Fund Balances Fiscal Year ended	General	Capital Projects	Nonmajor Special Revenue	Total Governmental	Nonmajor Enterprise Funds	Internal Service Funds	Private Purpose Trust
June 30, 2013							
Nonspendable	\$ 427,883	-	\$ 39,965	\$ 467,848	-	-	-
Restricted	9,777,870	78,552,929	18,817,521	107,148,320	-	-	749,190
Committed	6,632,403	-	-	6,632,403	-	-	-
Invested in capital assets	-	-	-	-	2,002,716	65,234	-
Assigned	8,000,000	-	-	8,000,000	-	-	-
Unassigned	49,196,424	-	-	49,196,424	321,461	14,564,849	-
Total fund balances	\$ 74,034,580	\$ 78,552,929	\$ 18,857,486	\$ 171,444,995	\$ 2,324,177	\$ 14,630,083	\$ 749,190

Governmental Funds							
Fund Balances Fiscal Year ended	General	Capital Projects	Nonmajor Special Revenue	Total Governmental	Nonmajor Enterprise Funds	Internal Service Funds	Private Purpose Trust
June 30, 2014							
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	General	Capital Projects	Nonmajor Special Revenue	Total Governmental	Nonmajor Enterprise Funds	Internal Service Funds	Private Purpose Trust
June 30, 2015							
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	General	Capital Projects	Nonmajor Special Revenue	Total Governmental	Nonmajor Enterprise Funds	Internal Service Funds	Private Purpose Trust
June 30, 2016, Re-estimated							
Nonspendable	\$ 1,200,000	-	\$ 20,000	\$ 1,220,000	-	-	-
Restricted	8,500,000	71,802,672	15,124,823	95,427,495	-	-	722,031
Committed	11,500,000	-	-	11,500,000	-	-	-
Invested in capital assets	-	-	-	-	2,100,000	55,000	-
Assigned	9,700,000	-	-	9,700,000	-	-	-
Unassigned	43,927,310	-	-	43,927,310	(1,486,430)	18,868,468	-
Total fund balances	\$ 74,827,310	\$ 71,802,672	\$ 15,144,823	\$ 161,774,806	\$ 613,570	\$ 18,923,468	\$ 722,031

Governmental Funds							
Fund Balances Fiscal Year ended	General	Capital Projects	Nonmajor Special Revenue	Total Governmental	Nonmajor Enterprise Funds	Internal Service Funds	Private Purpose Trust
June 30, 2017, Budgeted							
Nonspendable	\$ 1,200,000	-	\$ 20,000	\$ 1,220,000	-	-	-
Restricted	8,500,000	51,110,606	12,749,822	72,360,428	-	-	722,835
Committed	11,500,000	-	-	11,500,000	-	-	-
Invested in capital assets	-	-	-	-	2,100,000	55,000	-
Assigned	9,700,000	-	-	9,700,000	-	-	-
Unassigned	49,976,060	-	-	49,976,060	(40,566)	16,340,197	-
Total fund balances	\$ 80,876,060	\$ 51,110,606	\$ 12,769,822	\$ 144,756,488	\$ 2,059,434	\$ 16,395,197	\$ 722,835

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

DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
GENERAL FUND SUMMARY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Revenues					
Property Taxes	\$ 96,592,291	\$ 100,276,865	\$ 95,318,895	\$ 102,178,761	\$ 106,588,768
Utility Replacement Tax	3,652,571	3,229,819	3,497,543	3,344,506	3,661,000
Mobile Home Taxes	105,263	91,764	96,460	104,000	104,000
State Foundation Aid	174,578,921	186,285,458	193,830,409	195,199,722	200,203,699
AEA Flow Through	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000
Teacher Quality Act:					
Teacher Salary Supplement	17,202,513	17,815,306	18,694,313	18,906,688	19,196,000
Teacher Quality Professional Development	2,164,707	2,339,580	2,339,585	2,363,620	2,391,000
Early Intervention Supplement	2,635,062	2,719,187	2,833,238	2,859,280	2,489,000
Universal 4 Year Old Preschool	3,342,557	3,920,501	4,303,416	4,843,760	4,976,000
TLC Grant	-	-	-	10,129,613	10,231,000
Other State Sources	1,804,032	2,932,265	6,020,205	7,964,457	6,923,000
Title I Grants	12,272,208	8,813,125	11,394,063	11,591,605	11,300,000
Other Federal Sources	25,577,058	21,179,701	21,696,088	20,600,164	19,878,000
Tuition/Transportation Fees	6,219,856	6,811,564	7,566,302	7,250,000	7,890,000
Earnings on Investments	342,613	219,691	368,895	275,000	275,000
Student Activities	54,250	18,578	73,588	20,000	20,000
Other Revenue from Local Sources	12,195,857	13,734,913	13,935,170	13,681,500	13,863,000
Revenue from Intermediary Sources	540,171	708,970	767,420	717,800	705,000
Proceeds from Fixed Asset Disposition	11,492	13,742	86,867	15,000	15,000
Transfers In	-	-	33,252	-	-
Total Revenues	371,526,828	384,197,792	396,684,772	416,020,472	424,824,467
Expenditures					
Instruction	241,179,221	250,737,832	260,332,804	263,919,886	265,283,243
Student Support Services	20,309,171	21,330,587	22,474,496	22,779,114	23,018,363
Instructional Staff Support	12,199,079	13,493,103	14,958,745	25,356,249	25,579,608
General Administration	4,411,926	5,608,501	6,664,999	6,798,299	6,934,000
Building Administration	18,767,628	19,109,637	21,142,500	21,935,069	22,004,709
Business and Central Administration	9,148,792	12,097,062	15,629,072	15,908,740	16,227,000
Plant Operation & Maintenance	30,961,440	34,985,860	33,343,029	34,188,818	34,873,000
Student Transportation	9,324,703	10,058,262	9,712,461	9,699,844	9,894,000
Non-Instructional Expenditures	501,879	619,414	819,105	838,119	847,000
AEA Support	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000
Transfers Out	174,805	677,879	-	-	-
Total Expenditures	359,214,051	381,804,898	398,906,274	415,399,134	418,775,923
Excess of Revenues over Expenditures	12,312,777	2,392,894	(2,221,502)	621,338	6,048,544
Beginning Fund Balance	61,721,803	74,034,580	76,427,474	74,205,972	74,827,310
Ending Fund Balance	\$ 74,034,580	\$ 76,427,474	\$ 74,205,972	\$ 74,827,310	\$ 80,875,854

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
MANAGEMENT FUND SUMMARY**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Revenues					
Property Taxes	\$ 9,563,794	\$ 9,766,335	\$ 11,838,690	\$ 7,800,542	\$ 8,467,604
Utility Replacement Tax	361,762	352,935	498,314	293,051	284,550
Mobile Home Taxes	10,426	13,264	12,772	10,000	11,000
Other State Sources	3,743	3,544	354,478	330,000	333,000
Total Revenues	9,939,725	10,136,078	12,704,254	8,433,593	9,096,154
Expenditures					
Instruction	4,163,315	4,028,921	4,489,037	4,996,274	4,865,000
Student Support Services	368,113	329,719	584,344	650,372	633,000
General Administration	914,054	890,963	787,553	876,542	854,000
Building Administration	373,222	261,864	283,005	314,983	307,000
Plant Operation & Maintenance	1,783,581	2,091,282	2,102,308	2,339,858	2,279,000
Student Transportation	1,078,363	1,452,108	1,480,522	1,647,813	1,605,000
Non-Instructional Expenditures	341,937	482,405	460,445	512,473	498,000
Total Expenditures	9,022,585	9,537,262	10,187,214	11,338,315	11,041,000
Excess of Revenues over Expenditures	917,140	598,816	2,517,040	(2,904,722)	(1,944,846)
Transfer In	174,805	-	-	-	-
Beginning Fund Balance	2,983,600	4,075,545	4,674,361	7,191,401	4,286,679
Ending Fund Balance	\$ 4,075,545	\$ 4,674,361	\$ 7,191,401	\$ 4,286,679	\$ 2,341,833

Note: The management levy rate decreased in FY 2016, resulting in a decrease in revenue for FY 2016 and FY 2017, which had a resulting decreasing fund balance.

DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
PPEL FUND SUMMARY

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Property Taxes	\$ 6,597,829	\$ 6,728,152	\$ 6,656,955	\$ 6,951,203	\$ 7,252,279
Utility Replacement Tax	223,362	219,745	250,545	234,865	218,534
Mobile Home Taxes	6,437	6,356	6,704	7,236	8,824
Other State Sources	2,324	2,201	2,986	2,000	2,000
Federal Sources	454	16,572	58,428	-	-
Earnings on Investments	6,495	6,296	5,341	4,075	4,000
Other Revenue from Local Sources	90,430	12,860	8,400	586,000	400,000
Proceeds from Fixed Asset Disposition	96,156	200,399	-	-	-
Total Revenues	7,023,487	7,192,581	6,989,359	7,785,379	7,885,637
Expenditures					
Instruction	100,213	100,000	100,000	100,000	100,000
Business and Central Administration	15,843	-	602,517	-	-
Plant Operation & Maintenance, Technology	1,392,522	2,084,933	2,168,207	3,180,000	2,370,000
Student Transportation	773,022	768,934	783,526	791,509	800,000
Non-Instructional Expenditures	810	973	-	-	1,000
Facilities Acquisition and Construction	3,137,619	4,838,104	4,695,055	5,225,000	5,389,000
Total Expenditures	5,420,029	7,792,944	8,349,305	9,296,509	8,660,000
Excess of Revenues over Expenditures	1,603,458	(600,363)	(1,359,946)	(1,511,130)	(774,363)
Beginning Fund Balance	7,539,535	9,142,993	8,542,630	7,182,684	5,671,554
Ending Fund Balance	\$ 9,142,993	\$ 8,542,630	\$ 7,182,684	\$ 5,671,554	\$ 4,897,191

DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
PERL FUND SUMMARY

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Property Taxes	\$ 830,381	\$ 847,964	\$ 831,577	\$ 843,538	\$ 914,502
Utility Replacement Tax	31,410	30,902	35,233	31,650	30,731
Mobile Home Taxes	905	893	1,005	923	951
Other Revenue from Local Sources	472,600	396,621	442,716	507,043	522,254
Total Revenues	1,335,296	1,276,380	1,310,531	1,383,154	1,468,438
Expenditures					
Instruction	343,526	270,265	304,419	313,552	322,958
Non-Instructional Expenditures	897,636	839,499	917,717	945,249	973,606
Facilities Acquisition and Construction	67,699	251,955	111,601	114,949	118,398
Total Expenditures	1,308,861	1,361,719	1,333,738	1,373,750	1,414,962
Excess of Revenues over Expenditures	26,435	(85,339)	(23,207)	9,404	53,476
Beginning Fund Balance	268,950	295,385	210,046	186,839	196,243
Ending Fund Balance	\$ 295,385	\$ 210,046	\$ 186,839	\$ 196,243	\$ 249,719

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET**

STUDENT ACTIVITY FUND SUMMARY

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Re-estimated</u>	<u>FY 2017 Budget</u>
Revenues					
Student Activities	\$ 2,838,891	\$ 3,005,962	\$ 3,033,599	\$ 3,126,200	\$ 3,200,000
Total Revenues	2,838,891	3,005,962	3,033,599	3,126,200	3,200,000
Expenditures					
Instruction	2,911,346	3,150,265	3,137,395	3,070,000	3,142,489
Total Expenditures	2,911,346	3,150,265	3,137,395	3,070,000	3,142,489
Excess of Revenues over Expenditures	(72,455)	(144,303)	(103,796)	56,200	57,511
Beginning Fund Balance	1,921,075	1,848,620	1,704,317	1,600,521	1,656,721
Ending Fund Balance	\$ 1,848,620	\$ 1,704,317	\$ 1,600,521	\$ 1,656,721	\$ 1,714,232

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET**

COMBINED GOVERNMENTAL TRUST FUNDS SUMMARY

	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Re-estimated</u>	<u>FY 2017</u> <u>Budget</u>
Revenues					
Earnings on Investments					
Interest	\$ 1,301	\$ 1,402	\$ 2,030	\$ 1,221	\$ 1,221
Dividends	77,499	59,619	63,592	70,697	70,000
Change in Fair Market Value	(132,892)	185,765	(233,985)	-	-
Student Activities	21,410	12,354	11,553	11,000	11,000
Other Financing Sources	668,203	678,402	434,944	160,742	150,000
Donations	153,498	108,967	108,824	93,592	90,000
Total Revenues	789,020	1,046,508	386,958	337,252	322,221
Expenditures					
Instruction	201,955	176,890	103,074	88,450	89,000
Facilities Acquisition and Construction	828,671	37,997	787,362	749,820	-
Total Expenditures	1,030,626	214,887	890,436	838,270	89,000
Excess of Revenues over Expenditures	(241,606)	831,621	(503,478)	(501,018)	233,221
Beginning Fund Balance	3,748,107	3,506,501	4,338,122	3,834,644	3,333,626
Ending Fund Balance	\$ 3,506,501	\$ 4,338,122	\$ 3,834,644	\$ 3,333,626	\$ 3,566,847

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET**

GOVERNMENTAL TRUST: EXPENDABLE TRUST - SMOUSE FUND

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Revenues					
Earnings on Investments					
Interest	\$ 980	\$ 1,119	\$ 1,736	\$ 970	\$ 970
Dividends	77,499	59,619	63,592	70,697	70,000
Change in Fair Market Value	(132,892)	185,765	(233,985)	-	-
Other Financing Sources	668,203	678,402	434,944	160,742	150,000
Total Revenues	613,790	924,904	266,287	232,409	220,970
Expenditures					
Instruction	27,854	27,535	-	-	-
Facilities Acquisition and Construction	828,671	37,997	787,362	749,820	-
Total Expenditures	856,525	65,532	787,362	749,820	0
Excess of Revenues over Expenditures	(242,735)	859,372	(521,075)	(517,411)	220,970
Beginning Fund Balance	3,307,413	3,064,678	3,924,050	3,402,975	2,885,564
Ending Fund Balance	\$ 3,064,678	\$ 3,924,050	\$ 3,402,975	\$ 2,885,564	\$ 3,106,534

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
2016 - 2017 BUDGET**

GOVERNMENTAL TRUST: EXPENDABLE TRUST - STUDENT RELATED FUNDS

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Revenues					
Earnings on Investments					
Interest	\$ 309	\$ 276	\$ 285	\$ 244	\$ 244
Student Activities	21,410	12,354	11,553	11,000	11,000
Donations	153,498	108,967	108,824	93,592	90,000
Total Revenues	175,217	121,596	120,662	104,836	101,244
Expenditures					
Instruction	174,101	149,355	103,074	88,450	89,000
Total Expenditures	174,101	149,355	103,074	88,450	89,000
Excess of Revenues over Expenditures	1,116	(27,759)	17,588	16,386	12,244
Beginning Fund Balance	429,150	430,266	402,508	420,096	436,482
Ending Fund Balance	\$ 430,266	\$ 402,508	\$ 420,096	\$ 436,482	\$ 448,726

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	\$279	Hiatt Auditorium	\$304	Neeson Library	\$39
Bishop	\$3,545	Hillis B Partner	\$41	North Golf Outing	\$1,507
Callanan Art Trust	\$1	Hoover Drama	\$299	North High Stadium	\$1
Carver Charitable Trust	\$78	Jackson	\$679	North Miscellaneous	\$6,857
District Wide Incentives	\$6,105	P. Jefferson	\$1,057	D. Peterson	\$2,925
East Golf Outing	\$61,750	J Jensen	\$238	NR Henry Peterson	\$77,252
East High Fire	\$5,839	J Connors Music	\$1,455	Roosevelt 1938	\$5,385
East Memory Spiral	\$1,768	Knapp Memorial	\$1	Roosevelt 1961	\$2,343
RS Fidelity	\$5,752	Krame	\$53	Roosevelt Foundation	\$362
Findley John Deere Credit Comp	\$294	Library & PM Support	\$46,077	Roosevelt Trust	\$949
Gail Doss	\$18	Lincoln Golf Outing	\$29,854	Showers	\$1,348
Garton Private Donation	\$318	HS M Link	\$57,003	Smouse Aquariam Tank	\$49
Gilcrest	\$2	D McClannahan	\$4,495	Toybrary	\$8,724
Grubb Alumni	\$80,309	ET M Miller	\$7	Tronik	\$112
GW Carver Art	\$2,125	Nat'l Wildlife	\$192	Wilson	\$7,983
Hentges	\$322				

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET**

GOVERNMENTAL TRUST: PERMANENT TRUST - WEGENKE FUND

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Re-estimated</u>	<u>FY 2017 Budget</u>
Revenues					
Earnings on Investments					
Interest	\$ 11	\$ 6	\$ 7	\$ 6	\$ 6
Total Revenues	11	6	7	6	6
Expenditures					
Instruction	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess of Revenues over Expenditures	11	6	7	6	6
Beginning Fund Balance	9,342	9,353	9,359	9,366	9,372
Ending Fund Balance	\$ 9,353	\$ 9,359	\$ 9,366	\$ 9,372	\$ 9,378

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
2016 - 2017 BUDGET**

GOVERNMENTAL TRUST: PERMANENT TRUST - FUND FOR EXCELLENCE FOUNDATION

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Re-estimated</u>	<u>FY 2017 Budget</u>
Revenues					
Earnings on Investments					
Interest	\$ 2	\$ 1	\$ 2	\$ 1	\$ 1
Total Revenues	2	1	2	1	1
Expenditures					
Instruction	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess of Revenues over Expenditures	2	1	2	1	1
Beginning Fund Balance	2,200	2,204	2,205	2,207	2,208
Ending Fund Balance	\$ 2,202	\$ 2,205	\$ 2,207	\$ 2,208	\$ 2,209

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
2016 - 2017 BUDGET
LOCAL OPTION SALES TAX (LOST) FUND SUMMARY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Revenues					
Earnings on Investments	\$ 56	\$ -	\$ -	\$ -	\$ -
Sales and Use Tax	-	-	-	-	-
Other Revenue From Local Sources	-	-	-	-	-
Transfers in	-	-	-	-	-
Total Revenues	56	-	-	-	-
Expenditures					
Facilities Acquisitions and Construction	18,477	-	-	-	-
Transfers Out	7,624	(3,812)	-	-	-
Total Expenditures	26,101	(3,812)	-	-	-
Excess of Revenues over Expenditures	(26,045)	3,812	-	-	-
Beginning Fund Balance	22,233	(3,812)	-	-	-
Ending Fund Balance	\$ (3,812)	-	-	-	-

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

DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
STATEWIDE PENNY (SWP) FUND SUMMARY

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	Actual	Actual	Actual	Re-estimated	Budget
Revenues					
Earnings on Investments	\$ 81,248	\$ 59,246	\$ 89,159	\$ 59,200	\$ 59,200
Sales and Use Tax	27,364,977	27,874,657	30,744,831	30,928,904	30,928,904
Other Revenue from Local Sources	300,245	473,225	304,726	350,000	200,000
General Long-Term Debt Proceeds	-	75,855,507	-	-	-
Transfers In	7,624	-	-	-	-
Total Revenues	27,754,094	104,262,635	31,138,716	31,338,104	31,188,104
Expenditures					
Facilities Acquisition and Construction	49,409,711	37,505,838	39,156,019	47,075,000	33,505,000
Transfers Out	12,158,244	12,631,366	18,626,480	18,498,820	18,375,170
Total Expenditures	61,567,955	50,137,205	57,782,499	65,573,820	51,880,170
Excess of Revenues over Expenditures	(33,813,861)	54,125,430	(26,643,783)	(34,235,716)	(20,692,066)
Beginning Fund Balance	112,370,602	78,556,741	132,682,171	106,038,388	71,802,672
Ending Fund Balance	\$ 78,556,741	\$ 132,682,171	\$ 106,038,388	\$ 71,802,672	\$ 51,110,606

Governmental Funds - Debt Service Fund

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
DEBT SERVICE FUND SUMMARY**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Revenues					
Transfers In	\$ 12,158,244	\$ 12,631,366	\$ 18,626,480	\$ 18,498,820	\$ 18,375,170
Total Revenues	12,158,244	12,631,366	18,626,480	18,498,820	18,375,170
Expenditures					
Debt Service	12,158,244	12,631,366	18,626,480	18,498,820	18,375,170
Total Expenditures	12,158,244	12,631,366	18,626,480	18,498,820	18,375,170
Excess of Revenues over Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
DEBT SERVICE FUND SUMMARY**

	2010 SWP Revenue Bonds			2012 SWP Revenue Bonds			2013 SWP Revenue Bonds			2014 SWP Revenue Bonds			DEBT SERVICE RECAP		
	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	3,110,000	2,721,750	5,831,750	3,650,000	2,339,400	5,989,400	455,000	272,095	727,095	3,490,000	2,336,925	5,826,925	10,705,000	7,670,170	18,375,170
2018	3,250,000	2,566,250	5,816,250	3,755,000	2,193,400	5,948,400	470,000	253,895	723,895	3,600,000	2,162,425	5,762,425	11,075,000	7,175,970	18,250,970
2019	3,400,000	2,403,750	5,803,750	3,870,000	2,043,200	5,913,200	490,000	235,095	725,095	3,720,000	1,982,425	5,702,425	11,480,000	6,664,470	18,144,470
2020	3,560,000	2,233,750	5,793,750	3,990,000	1,888,400	5,878,400	505,000	220,395	725,395	3,850,000	1,796,425	5,646,425	11,905,000	6,138,970	18,043,970
2021	3,720,000	2,055,750	5,775,750	4,125,000	1,728,800	5,853,800	530,000	195,145	725,145	3,875,000	1,603,925	5,478,925	12,250,000	5,583,620	17,833,620
2022	3,900,000	1,869,750	5,769,750	4,280,000	1,563,800	5,843,800	555,000	168,645	723,645	4,000,000	1,410,175	5,410,175	12,735,000	5,012,370	17,747,370
2023	4,095,000	1,674,750	5,769,750	4,435,000	1,392,600	5,827,600	575,000	151,995	726,995	4,145,000	1,210,175	5,355,175	13,250,000	4,429,520	17,679,520
2024	4,300,000	1,470,000	5,770,000	4,595,000	1,215,200	5,810,200	590,000	134,745	724,745	4,310,000	1,002,925	5,312,925	13,795,000	3,822,870	17,617,870
2025	4,520,000	1,255,000	5,775,000	4,770,000	1,031,400	5,801,400	610,000	116,455	726,455	4,480,000	873,625	5,353,625	14,380,000	3,276,480	17,656,480
2026	4,755,000	1,029,000	5,784,000	4,955,000	840,600	5,795,600	630,000	96,630	726,630	4,670,000	739,225	5,409,225	15,010,000	2,705,455	17,715,455
2027	5,000,000	791,250	5,791,250	5,145,000	642,400	5,787,400	650,000	75,525	725,525	4,870,000	587,450	5,457,450	15,665,000	2,096,625	17,761,625
2028	5,270,000	541,250	5,811,250	5,350,000	436,600	5,786,600	675,000	52,775	727,775	5,090,000	417,000	5,507,000	16,385,000	1,447,625	17,832,625
2029	5,555,000	277,750	5,832,750	5,565,000	222,600	5,787,600	695,000	27,800	722,800	5,335,000	213,400	5,548,400	17,150,000	741,550	17,891,550
	\$ 70,000,000	\$ 40,950,500	\$ 110,950,500	\$ 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	\$ 212,620,000	\$ 93,807,105	\$ 306,427,105

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.

DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
FOOD & NUTRITION FUND SUMMARY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Revenues					
State Sources	\$ 136,092	\$ 144,760	\$ 155,438	\$ 173,450	\$ 177,440
Federal Sources	13,457,321	14,402,430	16,972,065	18,198,460	18,577,606
Nutrition Program Sales	2,950,693	2,978,746	2,131,098	2,084,165	2,085,047
Capital Contributions	(12,418)	5,709	(307)	-	-
Total Revenues	16,531,688	17,531,645	19,258,294	20,456,075	20,840,093
Expenditures					
Non-Instructional Expenditures	15,857,523	16,885,187	22,513,600	19,473,360	20,203,499
Total Expenditures	15,857,523	16,885,187	22,513,600	19,473,360	20,203,499
Excess of Revenues over Expenditures	674,165	646,458	(3,255,306)	982,715	636,594
Beginning Fund Balance	2,374,730	3,048,895	3,695,355	440,049	1,422,764
Ending Fund Balance	\$ 3,048,895	\$ 3,695,355	\$ 440,049	\$ 1,422,764	\$2,059,358

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: FY 2016 state reimburse meals with four payouts to cover only July - May. Rate calculated based on November and January payouts.

DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
CHILDCARE FUND SUMMARY

	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Re-estimated</u>	<u>FY 2017</u> <u>Budget</u>
Revenues					
Revenue from Local Sources	\$ 3,465,978	\$ 3,799,779	\$ 3,904,107	\$ 4,006,957	\$ 4,417,352
Total Revenues	3,465,978	3,799,779	3,904,107	4,006,957	4,417,352
Expenditures					
Non-Instructional Expenditures	3,589,844	3,804,319	5,129,472	3,496,902	3,610,082
Total Expenditures	3,589,844	3,804,319	5,129,472	3,496,902	3,610,082
Excess of Revenues over Expenditures	(123,866)	(4,540)	(1,225,365)	510,055	807,270
Beginning Fund Balance	(140,614)	(264,480)	(269,020)	(1,494,385)	(984,330)
Ending Fund Balance	\$ (264,480)	\$ (269,020)	\$ (1,494,385)	\$ (984,330)	\$ (177,060)

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET**

PRESCHOOL FUND SUMMARY

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Re-estimated</u>	<u>FY 2017 Budget</u>
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)	(677,879)	-	-	-
Ending Fund Balance	\$ (677,879)	-	-	-	-

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

2016 - 2017 BUDGET

HOME BUILDING FUND SUMMARY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Revenues					
Revenue from Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Non-Instructional Expenditures		2,305	2,665	17,183	-
Total Expenditures		2,305	2,665	17,183	-
Excess of Revenues over Expenditures	-	(2,305)	(2,665)	(17,183)	-
Beginning Fund Balance	120,326	120,326	118,021	115,356	98,173
Ending Fund Balance	\$ 120,326	\$ 118,021	\$ 115,356	\$ 98,173	\$ 98,173

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET**

STUDENT AUTO BODY / MECHANIC FUND SUMMARY

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Re-estimated</u>	<u>FY 2017 Budget</u>
Revenues					
Revenue from Local Sources	\$ 52,397	\$ 53,159	\$ 30,043	\$ 30,000	\$ 35,000
Total Revenues	52,397	53,159	30,043	30,000	35,000
Expenditures					
Non-Instructional Expenditures	25,992	45,094	27,292	28,000	33,000
Total Expenditures	25,992	45,094	27,292	28,000	33,000
Excess of Revenues over Expenditures	26,405	8,065	2,751	2,000	2,000
Beginning Fund Balance	37,742	64,147	72,212	74,963	76,963
Ending Fund Balance	\$ 64,147	\$ 72,212	\$ 74,963	\$ 76,963	\$ 78,963

DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
WELLNESS CENTER FUND SUMMARY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Revenues					
Revenue from Local Sources	\$ 9,853	\$ 86	\$ -	\$ -	\$ -
Total Revenues	9,853	86	-	-	-
Expenditures					
Non-Instructional Expenditures	6,255				
Transfers Out	-	-	33,252	-	-
Total Expenditures	6,255	-	33,252	-	-
Excess of Revenues over Expenditures	3,598	86	(33,252)		
Beginning Fund Balance	29,568	33,166	33,252		
Ending Fund Balance	\$ 33,166	\$ 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
2016 - 2017 BUDGET
SELF INSURANCE FUND SUMMARY**

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Re-estimated</u>	<u>FY 2017 Budget</u>
Revenues					
Employee benefits deductions	\$ 53,607,969	\$ 55,501,760	\$ 58,242,662	\$ 56,747,397	\$ 58,379,300
Total Revenues	53,607,969	55,501,760	58,242,662	56,747,397	58,379,300
Expenditures					
Claims and related costs	48,352,032	50,070,423	57,502,589	58,732,492	60,967,771
Total Expenditures	48,352,032	50,070,423	57,502,589	58,732,492	60,967,771
Excess of Revenues over Expenditures	5,255,937	5,431,337	740,073	(1,985,095)	(2,588,471)
Beginning Fund Balance	9,187,166	14,443,103	19,874,440	20,614,513	18,629,418
Ending Fund Balance	\$ 14,443,103	\$ 19,874,440	\$ 20,614,513	\$ 18,629,418	\$ 16,040,947

Note: The district increased the reimbursement from the General Fund from 20% to 23% in FY 2016.

Note: Moving forward, the ending fund balance is projected to decrease by approximately \$4 million each year, as the district is projecting increases in expenditures.

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET**

RISK MANAGEMENT FUND SUMMARY

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Re-estimated</u>	<u>FY 2017 Budget</u>
Revenues					
Revenue from local sources	\$ 793,775	\$ 900,437	\$ 937,500	\$ 925,586	\$ 930,000
Total Revenues	793,775	900,437	937,500	925,586	930,000
Expenditures					
Operations	802,911	819,741	878,222	874,895	880,000
Total Expenditures	802,911	819,741	878,222	874,895	880,000
Excess of Revenues over Expenditures	(9,136)	80,696	59,278	50,691	50,000
Beginning Fund Balance	86,108	76,972	157,668	216,946	267,637
Ending Fund Balance	\$ 76,972	\$ 157,668	\$ 216,946	\$ 267,637	\$ 317,637

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
PRINT SHOP FUND SUMMARY**

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Re-estimated</u>	<u>FY 2017 Budget</u>
Revenues					
Revenue from local sources	\$ 257,710	\$ 253,883	\$ 240,397	\$ 835,000	\$ 850,000
Total Revenues	257,710	253,883	240,397	835,000	850,000
Expenditures					
Operations	285,043	289,464	294,259	830,000	840,000
Total Expenditures	285,043	289,464	294,259	830,000	840,000
Excess of Revenues over Expenditures	(27,333)	(35,581)	(53,862)	5,000	10,000
Beginning Fund Balance	211,688	184,355	148,774	94,912	99,912
Ending Fund Balance	\$ 184,355	\$ 148,774	\$ 94,912	\$ 99,912	\$ 109,912

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
2016 - 2017 BUDGET
COLLAGE FUND SUMMARY**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Revenues					
Revenue from local sources	\$ 18,652	\$ 21,608	\$ 21,176	\$ 19,000	\$ 19,000
Total Revenues	18,652	21,608	21,176	19,000	19,000
Expenditures					
Operations	18,283	20,754	21,507	18,675	18,800
Total Expenditures	18,283	20,754	21,507	18,675	18,800
Excess of Revenues over Expenditures	369	854	(331)	325	200
Beginning Fund Balance	(74,716)	(74,347)	(73,493)	(73,824)	(73,499)
Ending Fund Balance	\$ (74,347)	\$ (73,493)	\$ (73,824)	\$ (73,499)	\$ (73,299)

DES MOINES PUBLIC SCHOOLS

2016 - 2017 BUDGET

COMBINED TRUST FUNDS SUMMARY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Revenues					
Donations	\$ 55,505	\$ 6,845	\$ 20,254	\$ 5,000	\$ 5,000
Investment Income:					
Interest and Dividends	779	621	660	569	576
Increase (Decrease) in value of investments	611	(123)	(135)	0	0
Total Revenues	56,895	7,344	20,779	5,569	5,576
Expenditures					
Scholarships	7,350	18,350	9,550	32,952	10,500
Total Expenditures	7,350	18,350	9,550	32,952	10,500
Excess of Revenues over Expenditures	49,545	(11,006)	11,229	(27,383)	(4,924)
Beginning Fund Balance	699,646	749,191	738,185	749,414	722,031
Ending Fund Balance	\$ 749,191	\$ 738,185	\$ 749,414	\$ 722,031	\$ 722,835

DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
NON-EXPENDABLE TRUST - HOYT FUND

	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Re-estimated</u>	<u>FY 2017</u> <u>Budget</u>
Revenues					
Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income:					
Interest and Dividends	10	9	8	8	8
Increase (Decrease) in value of investments	-	-	-	-	-
Total Revenues	10	9	8	8	8
Expenditures					
Scholarships	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess of Revenues over Expenditures	10	9	10	8	8
Beginning Fund Balance	14,388	14,398	14,407	14,417	14,425
Ending Fund Balance	\$ 14,398	\$ 14,407	\$ 14,417	\$ 14,425	\$ 14,433

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
2016 - 2017 BUDGET**

NON-EXPENDABLE TRUST - GENEVIEVE DAHL FUND

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Re-estimated</u>	<u>FY 2017 Budget</u>
Revenues					
Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income:					
Interest and Dividends	246	218	198	198	198
Increase (Decrease) in value of investments	-	-	-	-	-
Total Revenues	246	218	198	198	198
Expenditures					
Scholarships	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess of Revenues over Expenditures	246	218	238	198	198
Beginning Fund Balance	339,267	339,513	339,731	339,969	340,167
Ending Fund Balance	\$ 339,513	\$ 339,731	\$ 339,969	\$ 340,167	\$ 340,365

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
2016 - 2017 BUDGET**

NON-EXPENDABLE TRUST - EMPLOYEE DEPENDENT SCHOLARSHIP FUND

	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Re-estimated</u>	<u>FY 2017 Budget</u>
Revenues					
Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income:					
Interest and Dividends	10	9	8	8	8
Increase (Decrease) in value of investments	-	-	-	-	-
Total Revenues	10	9	8	8	8
Expenditures					
Scholarships	500	500	500	500	500
Total Expenditures	500	500	500	500	500
Excess of Revenues over Expenditures	(490)	(491)	(491)	(492)	(492)
Beginning Fund Balance	14,899	14,409	13,918	13,427	12,935
Ending Fund Balance	\$ 14,409	\$ 13,918	\$ 13,427	\$ 12,935	\$ 12,443

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

DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
NON-EXPENDABLE TRUST - GABRIEL FUND

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Revenues					
Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income:					
Interest and Dividends	40	35	32	32	32
Increase (Decrease) in value of investments	-	-	-	-	-
Total Revenues	40	35	32	32	32
Expenditures					
Scholarships	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess of Revenues over Expenditures	40	35	38	32	32
Beginning Fund Balance	54,693	54,733	54,768	54,806	54,838
Ending Fund Balance	\$ 54,733	\$ 54,768	\$ 54,806	\$ 54,838	\$ 54,870

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

2016 - 2017 BUDGET

NON-EXPENDABLE TRUST - MISCELLANEOUS PRIVATE PURPOSE FUNDS

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Revenues					
Donations	\$ 55,505	\$ 6,845	\$ 20,254	\$ 5,000	\$ 5,000
Investment Income:					
Interest and Dividends	473	350	365	323	330
Increase (Decrease) in value of investments	611	(123)	(135)		
Total Revenues	56,589	7,074	20,484	5,323	5,330
Expenditures					
Scholarships	6,850	17,850	9,050	32,452	10,000
Total Expenditures	6,850	17,850	9,050	32,452	10,000
Excess of Revenues over Expenditures	49,739	(10,776)	11,434	(27,129)	(4,670)
Beginning Fund Balance	276,399	326,138	315,362	326,796	299,667
Ending Fund Balance	\$ 326,138	\$ 315,362	\$ 326,796	\$ 299,667	\$ 294,997

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	Hartung	\$479	Rupnow	\$2,779
Briggs	\$45	Irving	\$53,842	Scavo	\$3,596
Cline	\$499	Johnson	\$363	Stowell	\$1,702
Community Business Education	\$8,103	Korpel	\$2,494	Streyfeller	\$28
Community Service Scholarship	\$99	Langford	\$258	Tonini	\$4,487
Crise	\$301	Lassaux	\$1,119	Vander Linden	\$817
Dukelsky	\$143,271	Lincoln/Weeks	\$21,472	Van Why Tennis	\$24,853
Eckey	\$200	Masters	\$109	West	\$1,300
East Senior	\$1,308	Morrison	\$8,720	White	\$3,493
Else	\$7	Nassif	\$460	Yeoman	\$239
Gerberich	\$1,158	O'Brien	\$506	Zarnow	\$23,518
Hoover/Meredith	\$10,000	Run DSM	\$3,750	SC Valenti	\$2,844
				Prior Year Adj	\$1,500

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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 that can be categorized by function and by object.

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

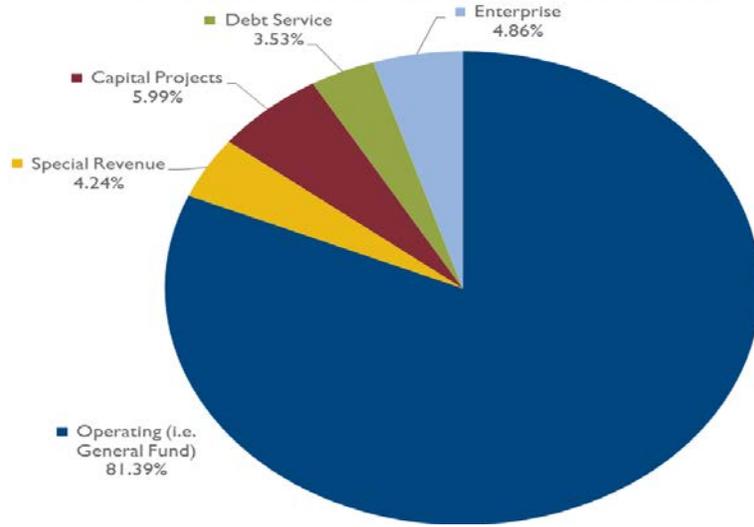
*Completed in FY 2013; **Eliminated in FY 2014; ***No activity since FY 2014

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

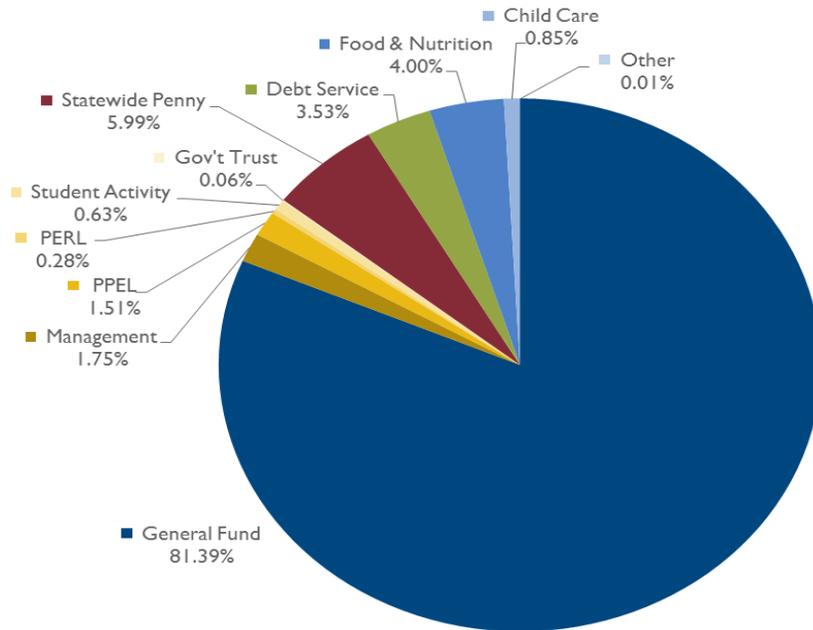
Expenditures by Function	Expenditures by Object
Instruction	Salaries & Benefits
Student Support	Purchased Services
Plant Operations & Maintenance	Supplies
Central Administration	Property/Equipment
Non-Instruction	Miscellaneous
Facilities	AEA flow through
Debt Service	Transfers Out
AEA Support	Debt-Related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

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

FY 2017 REVENUES: ALL FUNDS BY FUND TYPE

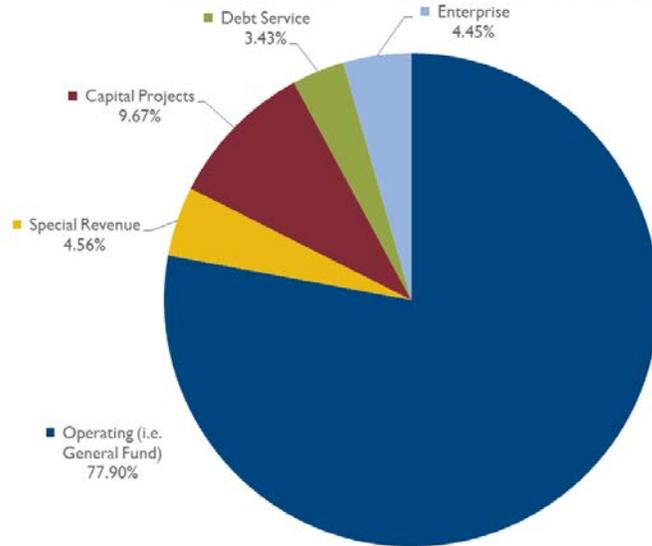


FY 2017 REVENUES: ALL FUNDS BY FUND ACCOUNT

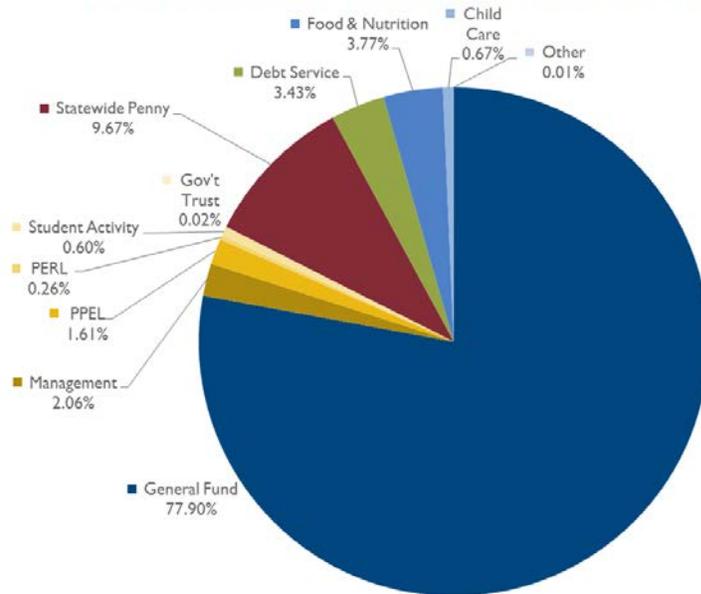


The graphs below outline all district expenditures by fund type and fund account.

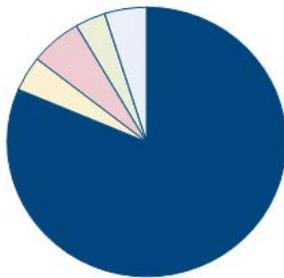
FY 2017 EXPENDITURES: ALL FUNDS BY FUNDTYPE



FY 2017 EXPENDITURES: ALL FUNDS BY FUND ACCOUNT



GENERAL FUND



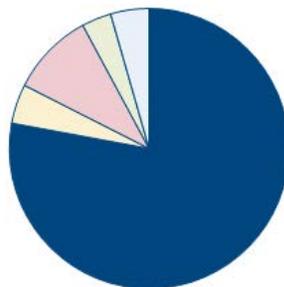
81.39% of Total Revenues

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. 81.39% of all revenues budgeted for by the district in FY 2017.

The sources of General Fund revenue are:

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

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



77.90% of Total Expenditures

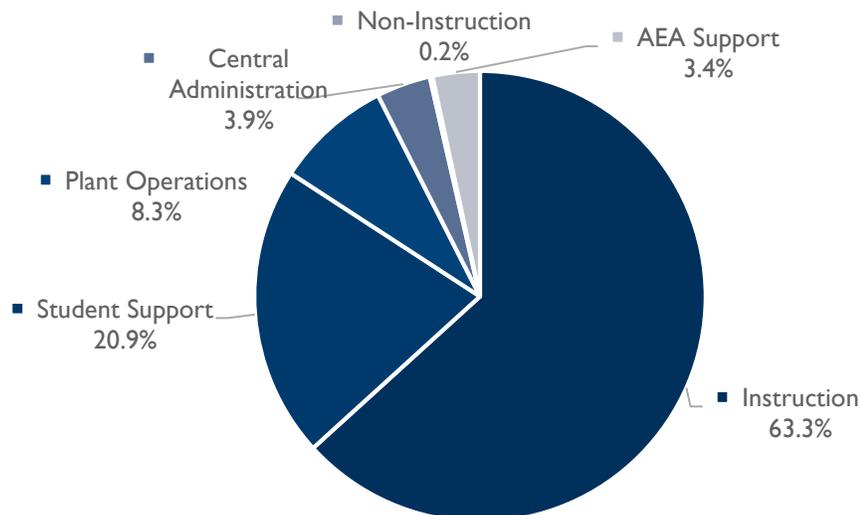
The General Fund accounts for 77.90% of all FY 2017 budgeted expenditures.

The FY 2017 General Fund budgeted expenditures by function encompass: Instruction – 63.3%, Student Support – 20.9%, Plant Operations & Maintenance – 8.3%, Central Administration – 3.9%, Non-Instruction Expenses – 0.2%, and AEA Support – 3.4%.

General Fund expenditures by object, based on the most recently audited financial statements (6/30/15): Salaries & Benefits – 82.2%, Purchased Services – 8.6%, Supplies – 4.5%, Property/Equipment – 1.1%, Miscellaneous – 0.2%, and AEA flow through – 3.5%.

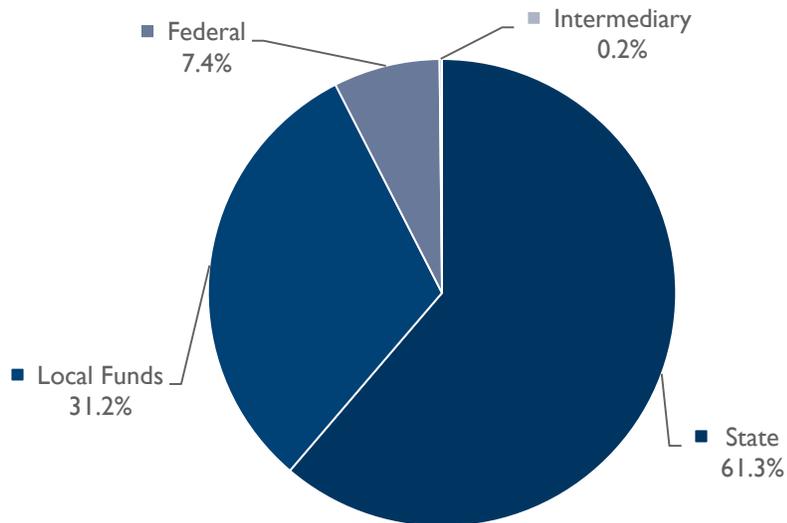
General Fund Expenditures, by Function

FY 2017 GENERAL FUND EXPENDITURES



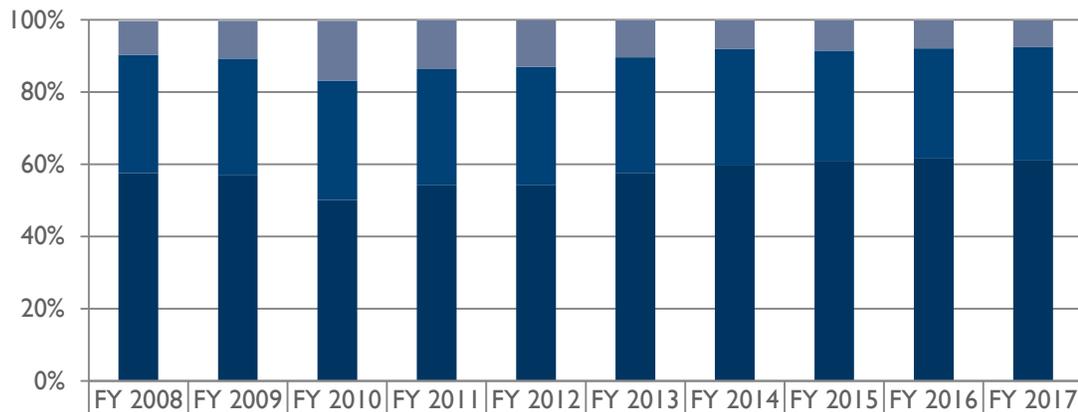
General Fund Revenues

FY 2017 GENERAL FUND REVENUE SOURCES



General Fund Revenue Sources, 10 Year Comparison

SOURCES OF GENERAL FUND REVENUES, BY PERCENT

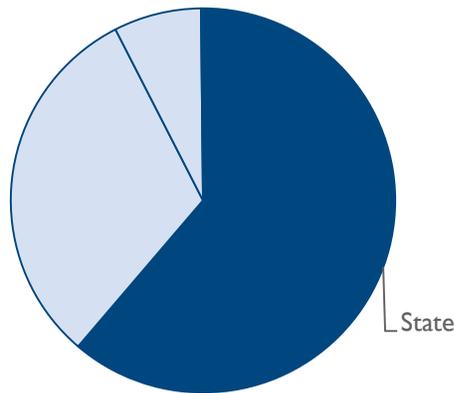


	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Intermediary	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%
Federal	9.2%	10.5%	16.6%	13.5%	12.9%	10.2%	7.8%	8.3%	7.7%	7.4%
Local Funds	32.9%	32.2%	33.1%	32.2%	32.8%	32.0%	32.3%	30.5%	30.5%	31.2%
State	57.5%	57.1%	50.1%	54.2%	54.2%	57.7%	59.7%	61.0%	61.6%	61.3%

State Funds

State funds account for 61.3% 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 in the *General Fund Revenues by Source: State* schedule.

FY 2017 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. Details of the initial Aid & Levy are included in the *State and Local Funds: Aid & Levy Worksheet*.

In order to meet the statutory requirement to certify the FY 2017 budget by April 15, the district was required to submit the proposed budget to *The Des Moines Register* by March 22 to meet the publishing deadline of March 26. Consequently, the Proposed Budget was released March 8. The Iowa House and Senate did not come to a timely agreement on the rate of growth for FY 2017 Supplemental State Aid (i.e., Allowable Growth). (When the agreement of 2.25% was reached, it was in fact more than 400 days late.) Consequently, the initial Aid & Levy projection used to develop the FY 2017 budget utilized a conservative Supplemental State Aid (i.e., Allowable Growth) rate of growth of 1.00%. Final State Foundation Aid will not be determined until the Iowa Department of Education releases the final Aid & Levy in June, coupled with the final determination of Supplemental State Aid (i.e., Allowable Growth) by the Iowa Legislature and approval by the Governor. When State Aid is finalized, the district may amend the budget.

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

DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
GENERAL FUND REVENUES BY SOURCE

STATE

Revenue Source	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Aid and Levy:						
State Foundation Aid	Funding provided by state based on enrollment	\$ 174,578,921	\$ 182,438,006	\$ 193,830,409	\$ 195,199,722	\$ 200,203,699
State Supplement Aid - I-time	I-time funding adjustment	-	3,847,452	-	-	-
Teacher Quality Act:						
Teacher Salary Supplement	Additional teacher compensation	17,202,513	17,815,306	18,694,313	18,906,688	19,196,000
Teacher Quality Professional Development:						
Iowa Core Curriculum Professional Development	PD in core content standards & benchmarks	645,614	697,770	697,771	704,940	713,000
Professional Development Supplement	Professional development (PD)	1,519,093	1,641,810	1,641,814	1,658,680	1,678,000
Early Intervention Supplement	K-3 Classroom teachers	2,635,062	2,719,187	2,833,238	2,859,280	2,489,000
Universal 4 Year Old Preschool	10 hour per week preschool programming	3,342,557	3,920,501	4,303,416	4,843,760	4,976,000
AEA Flow Through	Part of budget, but goes directly to AEA	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000
Teacher Leadership Supplement	TLC Program	-	-	-	10,129,613	10,231,000
Commercial & Industrial Tax Replacement	Property tax reform	-	-	2,445,052	4,053,414	3,737,000
Shelter Chare Foster Care Aid	SPED foster care	100,667	128,756	163,501	150,000	175,000
Shelter Chare Juvenile Home Aid	SPED district court-placed children	33,795	55,379	31,910	30,000	30,000
Beg Mentoring Program	Teacher mentoring stipends	238,762	360,100	399,100	381,656	-
Vocational Aid	Middle school vocational aid programs	256,090	240,103	254,398	250,000	250,000
Non-public Textbook Aid	Flow-through funds to non-public schools	41,209	43,521	42,322	43,468	43,000
Non-public School Transportation Aid	Flow-through funds to non-public schools	281,739	431,432	495,451	450,000	450,000
At Risk Early Elementary K-3	K-3 Classroom teachers and associates	508,695	969,542	1,341,347	1,587,000	1,580,000
Child Development - Age 3-5	Early childhood teachers and associates	302,481	346,126	349,857	351,306	350,000
ELL Literacy	Support for ELL learners	-	-	186,666	174,903	180,000
Teacher Leader	Teacher Leadership startup costs	-	123,950	-	-	-
Successful Progression Early Readers	Early grade literacy	-	197,074	282,553	281,440	-
Teacher of the Year	Off-set costs associated with Iowa Teacher of the Year	-	-	2,622	83,000	-
Early Access SPED	SPED services 0-4	-	-	15,329	98,554	98,000
Miscellaneous	Unknown until Leg. acts; previous ex. before-after school	40,594	36,282	10,097	29,716	30,000
Total State Revenues		\$ 213,963,199	\$ 229,099,059	\$ 241,850,229	\$ 256,242,136	\$ 260,524,699

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET**

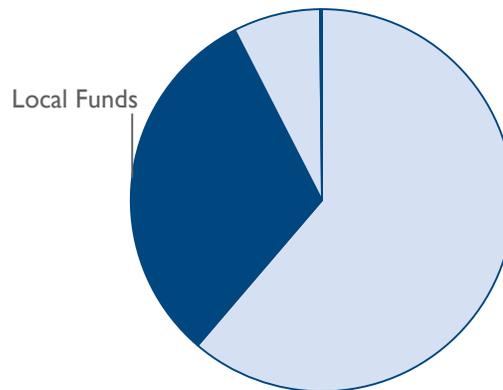
STATE AND LOCAL FUNDS: AID & LEVY WORKSHEET

	<u>FY 2016</u>	<u>FY 2017</u>	<u>New Dollars</u>
District Dollars Summary			
Total Combined District Dollars	\$ 311,370,113	\$ 326,137,531	\$ 14,767,418
Less: AEA Flow-through	13,967,354	14,115,000	147,646
Sub-Total District Dollars	<u>297,402,759</u>	<u>312,022,531</u>	<u>14,619,772</u>
Instructional Support	14,406,705	13,215,202	(1,191,503)
Total District Dollars	<u>311,809,464</u>	<u>325,237,733</u>	<u>13,428,269</u>
Special Weighted Programs			
Special Education	40,959,120	40,877,863	(81,257)
Instructional Support	13,035,212	13,215,202	179,990
Dropout Prevention	10,421,825	10,611,925	190,100
Supplemental Weighting	9,848,751	10,321,421	472,670
Special Program Subtotal	<u>74,264,908</u>	<u>75,026,411</u>	<u>761,503</u>
Gifted and Talented	1,921,241	1,940,453	19,212
Regular Program Dollars	209,106,954	212,383,285	3,276,331
Regular Program Subtotal	<u>211,028,195</u>	<u>214,323,738</u>	<u>3,295,543</u>
Categorical Fund Roll-In			
Teacher Quality Compensation	18,906,688	19,195,952	289,264
Educational Excellence Phase II <i>(included in Teacher Quality Compensation)</i>			
Teacher Quality Professional Development	2,363,619	2,397,702	34,083
Iowa Core Curriculum Professional Development <i>(included in Teacher Quality Professional Development)</i>			
Class Size/Early Intervention Block Grant	2,859,280	2,898,160	38,880
Audit Enrollment Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Total District Dollars	<u>\$ 309,422,690</u>	<u>\$ 313,841,963</u>	<u>\$ 4,419,273</u>
		Reserved For:	
		Special Education	\$ (81,257)
		Instructional Support	179,990
		Dropout Prevention	190,100
		Supplemental Weighting	472,670
		Teacher Quality Compensation	289,264
		Teacher Quality Professional Development	34,083
		Class Size/Early Intervention Block Grant	38,880
		Total Reserved for Specific Purpose	<u>1,123,730</u>
		Dollars Remaining After Reservations	3,295,543
Less:			
Local Match - Talented/Gifted & DOP	4,174,768	4,226,953	<u>52,185</u>
		Dollars Remaining	<u>\$ 3,243,358</u>

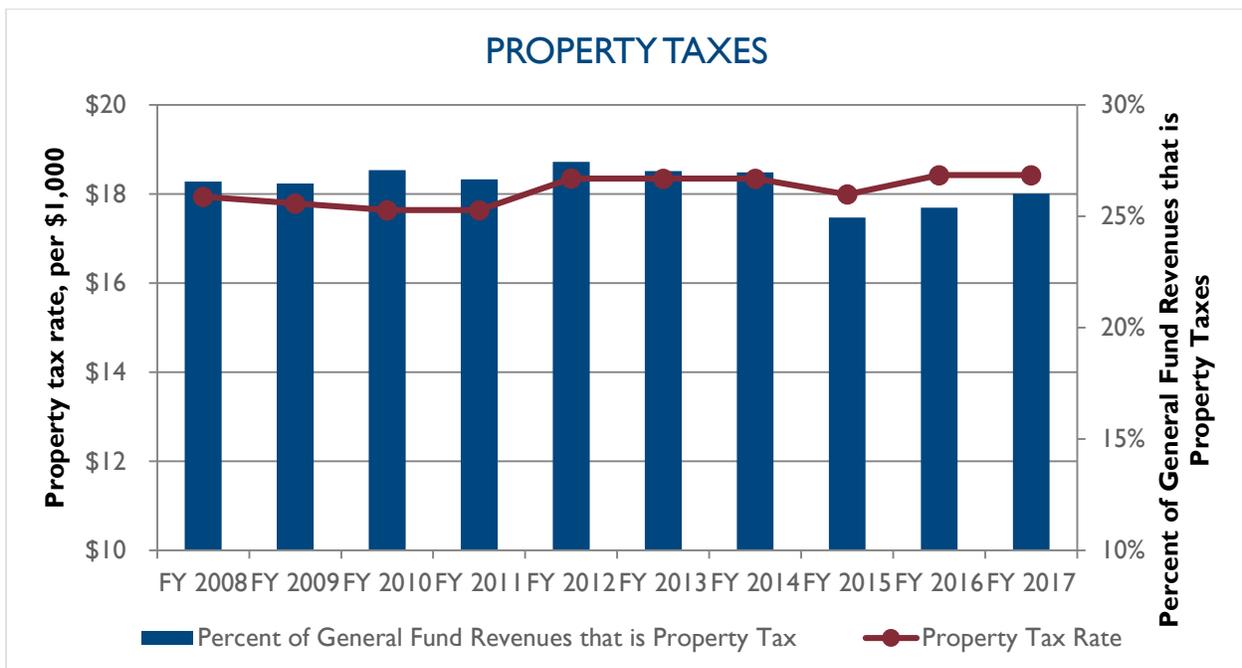
Local Funds, Including Property Taxes

The second largest source of General Funds is from local revenues, which comprises 31.2% of all General Fund revenues. Details on local revenues in the General Funds are included in the *General Fund Revenues by Source: Local* schedule.

FY 2017 GENERAL FUND REVENUES: LOCAL



The primary local revenue source is property taxes, and in FY 2017 property taxes are projected to account for 26% of all General Fund revenues. Tax rate changes must be voted on or approved by the School Board.



Per the Aid & Levy report, the district property tax rates for FY 2013 – FY 2016 and the projected FY 2017 (per the preliminary Aid & Levy) are:

District Property Tax Rates	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Total Tax Rate	18.34845	18.34842	17.99477	18.42809	18.42809

Details on the components of the tax rate are included on the *Local Funds: Property Tax Rates* schedule.

To ensure a budget that meets the district’s needs and provides adequate programming for students, the district is proposing a tax rate of 18.42809, which is the same rate from FY 2016.

District Property Overall Recommended Tax Rate					
	Authority	FY 2016	FY 2017	Max.	Expires
GENERAL					
Regular	Code	9.69279	9.50611	NA	NA
Instructional Support	Citizen Vote <u>OR</u> Board Action	1.81722	1.76505	10% of cost	2021
Dropout Prevention	Board Action	1.60759	1.56585	5% of cost	Annual
Cash Reserve Levy	Board Action	2.96548	3.24608	20%	Annual
MANAGEMENT	Board Action	1.25000	1.25000	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		18.42809	18.42809		
Change From Prior Year		no change			

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. Using a \$100,000 home as an example, the average taxpayer would have the following annual obligation:

Calculation:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
$\frac{\$100,000 \text{ home value}}{\$1,000} = 100 \times \text{Annual Tax Rate}$	\$1,834.84	\$1,834.84	\$1,799.48	\$1,842.81	\$1,842.81

Property tax rates 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.

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. To do this, 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.

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.

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. The “equalization” process 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.

DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
GENERAL FUND REVENUES BY SOURCE

LOCAL

Revenue Source	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Property Taxes	\$ 84,191,783	\$ 87,736,047	\$ 82,092,030	\$ 89,139,336	\$ 93,373,768
Instructional Support Property Tax	12,400,508	12,540,818	13,226,865	13,039,425	13,215,000
Mobile Home Taxes	105,263	91,764	96,460	104,000	104,000
Utility Replacement Tax	3,652,571	3,229,819	3,497,543	3,344,506	3,661,000
Subtotal:	<u>100,350,125</u>	<u>103,598,448</u>	<u>98,912,898</u>	<u>105,627,267</u>	<u>110,353,768</u>
Tuition:					
Regular Program & Preschool	29,773	471,099	781,153	800,000	815,000
Special Education	2,355,457	2,074,815	2,207,812	2,100,000	2,475,000
Open Enrollment	2,954,018	3,283,016	3,427,390	3,300,000	3,550,000
Sharing Arrangements	344,111	346,206	371,125	350,000	350,000
Summer School	20,120	-	-	-	-
Transportation	516,377	636,428	778,822	700,000	700,000
Investment Income	342,613	219,691	368,895	275,000	275,000
Textbook Fees	319,743	383,270	343,925	350,000	350,000
Rental Fees	80,076	85,586	314,466	200,000	200,000
Student Activities	54,250	18,578	73,588	20,000	20,000
Contributions and Donations	675,069	741,539	1,379,169	2,200,000	2,320,000
United Way of Central Iowa	933,378	1,187,492	938,412	1,120,000	1,200,000
Prairie Meadows	504,293	459,281	476,184	446,636	450,000
Area Education Agency	7,872,467	8,532,327	8,974,887	9,058,713	9,000,000
Microsoft Agreement	1,013,287	1,577,140	760,945	-	-
Refund of Prior Year Expenditures	10,656	217,193	108,021	50,000	50,000
Miscellaneous	390,025	312,816	639,161	256,151	293,000
Total Local Revenues	<u>\$ 118,765,837</u>	<u>\$ 124,144,925</u>	<u>\$ 120,856,853</u>	<u>\$ 126,853,767</u>	<u>\$132,401,768</u>

DES MOINES PUBLIC SCHOOLS

2016 - 2017 BUDGET

LOCAL FUNDS: PROPERTY TAX RATES

	FY 2013 Per Final Aid & Levy		FY 2014 Per Final Aid & Levy		FY 2015 Per Final Aid & Levy		FY 2016 Per Final Aid & Levy		FY 2017 Preliminary Aid & Levy	
Regular Valuation (with Utilities)	\$ 6,405,707,333	-2.31%	\$ 6,557,601,623	2.37%	\$ 6,487,589,438	-1.07%	\$ 6,482,874,286	-0.07%	\$6,777,096,757	4.54%
TIF Valuation	727,881,500	14.10%	762,130,836	4.71%	703,887,544	-7.64%	692,605,126	-1.60%	710,049,900	2.52%
Regular and TIF Valuation	\$ 7,133,588,833	-9.00%	\$ 7,319,732,459	2.61%	\$ 7,191,476,982	-1.75%	\$ 7,175,479,412	-1.97%	\$7,487,146,657	4.34%
	Dollars Generated	Tax Rate	Dollars Generated	Tax Rate						
General:										
Regular Program	\$ 63,606,019	9.92959	\$ 64,458,108	9.82952	\$ 62,795,332	9.67930	\$ 62,837,140	9.69279	\$64,423,846	9.50611
Instructional Support	12,400,508	1.93585	12,667,895	1.73065	12,884,005	1.79157	13,039,432	1.81722	13,215,202	1.76505
Dropout Prevention	9,491,427	1.48171	9,729,244	1.48366	10,052,326	1.54947	10,421,825	1.60759	10,611,925	1.56585
Cash Reserve	15,062,743	2.35146	17,408,768	2.65475	12,781,004	1.97007	19,224,870	2.96549	21,999,000	3.24608
Total General	100,560,697	15.69861	104,264,015	15.69858	98,512,667	14.99041	105,523,267	16.08309	110,249,973	16.08309
Management	9,959,850	1.55484	10,196,021	1.55484	12,387,164	1.90936	8,103,593	1.25000	8,471,370	1.25000
PPEL:										
Regular	2,354,084	0.33000	2,415,511	0.33000	2,373,187	0.33000	2,367,908	0.33000	2,470,758	0.33000
Voted	4,494,161	0.63000	4,611,431	0.63000	4,530,630	0.63000	4,520,552	0.63000	4,716,902	0.63000
Total PPEL	6,848,245	0.96000	7,026,942	0.96000	6,903,817	0.96000	6,888,460	0.96000	7,187,660	0.96000
PERL	864,770	0.13500	885,276	0.13500	885,300	0.13500	875,188	0.13500	914,908	0.13500
Debt Service	-	-	-	-	-	-	-	-	-	-
Total	\$ 118,233,562	18.34844928	\$ 122,372,254	18.34841969	\$ 118,688,948	17.99477	\$ 121,390,508	18.42808989	\$126,823,911	18.42808988
	<i>Decrease</i>	<i>(\$0.00003)</i>	<i>Decrease</i>	<i>(\$0.00006)</i>	<i>Decrease</i>	<i>(\$0.35368)</i>	<i>Increase</i>	<i>\$0.43332</i>	<i>No Change</i>	<i>(\$0.00000)</i>

DES MOINES PUBLIC SCHOOLS

2016 - 2017 BUDGET

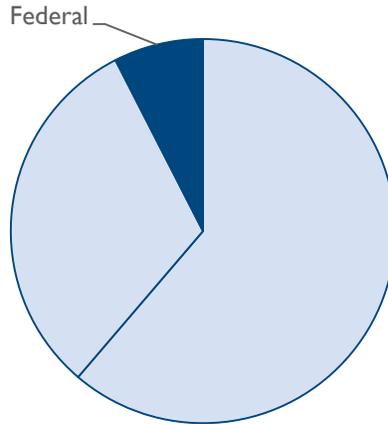
LOCAL FUNDS: PROPERTY VALUATIONS

	1/1/2014 FY 2014 - 2015			One Year Change			1/1/2015 FY 2015 - 2016			One Year Change		
	Polk County	Warren County	Total	Polk	Warren	Total	Polk County	Warren County	Total	Polk	Warren	Total
Residential	\$ 3,938,822,740	\$ 56,733,883	\$ 3,995,556,623	1.2%	1.3%	1.2%	\$ 4,436,735,776	\$ 56,751,574	\$ 4,493,487,350	12.6%	0.0%	12.5%
Commercial	2,063,029,059	2,345,850	2,065,374,909	-4.5%	4.3%	-4.5%	1,863,337,544	2,383,830	1,865,721,374	-9.7%	1.6%	-9.7%
Industrial	152,059,768	0	152,059,768	-5.9%	NA	-5.9%	155,925,564	0	155,925,564	2.5%	NA	2.5%
Agricultural	2,033,484	1,251,393	3,284,877	-14.6%	-6.3%	-11.6%	1,987,161	1,279,006	3,266,167	-2.3%	2.2%	-0.6%
Utilities (WO Gas & Electric)	30,224,180	847,857	31,072,037	-10.7%	2.6%	-10.4%	26,592,896	906,327	27,499,223	-12.0%	6.9%	-11.5%
Railroads	15,301,417	-	15,301,417	-7.9%	NA	-7.9%	16,924,718	-	16,924,718	10.6%	NA	10.6%
Total Valuation	6,201,470,648	61,178,983	6,262,649,631	-1.2%	1.3%	-1.2%	6,501,503,659	61,320,737	6,562,824,396	4.8%	0.2%	4.8%
Less: Military	13,912,678	303,728	14,216,406	-3.0%	-8.4%	-3.0%	13,159,612	294,468	13,454,080	-5.4%	-3.0%	-5.4%
Plus: Gas & Electric	230,558,467	3,882,594	234,441,061	1.1%	0.2%	1.1%	223,852,758	3,787,685	227,640,443	-2.9%	-2.4%	-2.9%
Total General Taxable Valuation	6,418,116,437	64,757,849	6,482,874,286	-1.1%	1.2%	-1.1%	6,712,282,803	64,813,954	6,777,010,759	4.6%	0.1%	4.5%
TIF Value	692,605,126	0	692,605,126	-7.6%	NA	-7.6%	710,049,900	0	710,049,900	2.5%	NA	2.5%
Total Debt & PPEL Taxable Valuation	\$ 7,110,721,563	\$ 64,757,849	\$ 7,175,479,412	-1.8%	1.2%	1.8%	\$ 7,422,332,703	\$ 64,813,954	\$ 7,487,146,657	4.4%	0.1%	4.3%

Federal Funds

Federal funds are the third largest source of General Fund revenues. In FY 2017, federal funds are projected to comprise 7.4% of General Fund revenues. Details on federal revenues in the General Funds are included in the *General Fund Revenues by Source: Federal* schedule.

FY 2017 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
2016 - 2017 BUDGET
GENERAL FUND REVENUES BY SOURCE

FEDERAL

Revenue Source	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
Title I	Support teachers and parent activities	\$ 12,272,208	\$ 8,813,125	\$ 11,394,063	\$ 11,591,605	\$ 11,300,000
Title II	Kindergarten & Middle School math; PD	1,586,569	1,528,160	1,607,984	1,558,035	1,500,000
Title III - ELL/LEP	ELL tutors and after school activities	671,332	669,172	592,031	800,000	800,000
Title I School Improvement Funds	Funds for Persistently Low Achieving Schools	4,908,604	1,746,617	554,728	650,000	650,000
Title VI Assessment	Assessment materials; ACT	197,795	169,862	155,875	125,424	100,000
Special Education IDEA/Part B	Special Education (SPED) support staff	7,736,053	7,318,560	7,634,904	7,934,442	7,900,000
Special Education - Preschool	Preschool SPED support staff	170,942	170,572	193,566	161,003	160,000
Special Education - Infants/Disabilities	Birth -3 SPED support staff	187,187	186,156	167,821	176,817	170,000
21st Century Community	After School activities	1,231,019	1,512,738	1,499,842	1,663,595	1,338,000
Advanced Placement	PD & instructional materials for Gifted/Talented	-	52,679	49,813	40,000	40,000
American History	PD & instructional materials	18,729	-	-	-	-
AmeriCorp	Volunteer tutor services	140,214	468,043	457,283	425,000	375,000
Basics Grant	Food Service - pick a better snack program	116,964	138,569	158,303	138,000	138,000
Carl D. Perkins	HS Vocational tech programs; PD	443,020	522,110	528,527	491,526	490,000
Community Development Block Grant	Materials for Home Remodeling program	15,774	8,000	-	-	-
Early Reading First	Early childhood coaches and liaisons	13,148	-	-	-	-
Education for Homeless	Funds for homeless children	24,000	38,000	35,000	36,000	36,000
Gear Up	MS advisors; afterschool activities; PD	333,173	22,377	-	-	-
Gear Up Iowa	Middle school tech & PD	465,936	346,080	209,910	274,086	274,000
Head Start	Preschool for low income kids	1,566,758	1,508,435	1,600,064	1,612,312	1,620,000
High Cost Fund	SPED	5,510	38,683	62,621	50,000	50,000
High School Initiative	Academic support teachers	1,046,315	1,015,857	1,696,768	56,820	-
i3 Reading Recovery	Training Reading Recovery teachers	-	-	16,870	-	-
Immigrant Education	Tutoring and PD	164,897	215,533	-	-	-
Medicaid Direct Billing	SPED nursing service reimbursement	3,284,747	2,612,987	3,646,519	3,500,000	3,500,000
Project Search	SPED job training & internships	-	80,055	65,702	60,000	-
Refugee Grant	Tutoring; afterschool activities; PD	190,462	116,021	146,662	140,000	-
ROTC	ROTC officers	120,086	120,858	128,751	125,000	125,000
Safe & Supportive Schools	Leadership/poverty training/PBIS at East	53,681	166,702	196,401	-	-
SAMHSA Project Aware	YMHFA Taining	-	-	37,438	62,205	-
School Climate	Climate & culture	-	-	227,049	481,899	450,000
School Wellness	Wellness initiatives	-	12,171	3,895	2,000	-
Science Partnership	STEM PD	52,455	-	-	-	-

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**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
GENERAL FUND REVENUES BY SOURCE**

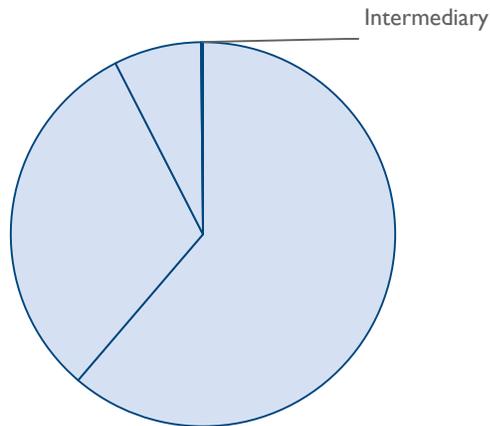
FEDERAL

<u>Revenue Source</u>	<u>Description</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Re-estimated</u>	<u>FY 2017 Budget</u>
Secure our Schools	Security Technology	183,764	116,136	-	-	-
Smaller Learning Communities	PD, instructional support & technology	548,036	108,426	-	-	-
Startalk	Arabic summer school program	54,125	163,205	4,349	-	-
Miscellaneous	Assessment, Tobacco survey, 21st Century Offset	45,763	6,937	17,412	-	162,000
Total Federal Revenues		<u>\$ 37,849,266</u>	<u>\$ 29,992,826</u>	<u>\$ 33,090,151</u>	<u>\$ 32,191,769</u>	<u>\$ 31,178,000</u>

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 in the *General Fund Revenues by Source: Intermediary Sources* schedule.

FY 2017 GENERAL FUND REVENUES: INTERMEDIARY



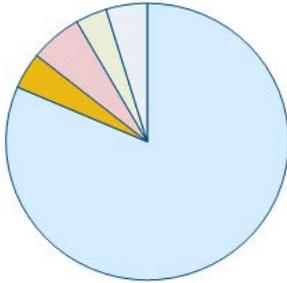
Intermediary sources of revenue are generally received from other local government agencies with fundraising and revenue generation potential that operate between the state and local government levels.

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
GENERAL FUND REVENUES BY SOURCE**

INTERMEDIARY

<u>Revenue Source</u>	<u>Description</u>	<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Re-estimated</u>	<u>FY 2017 Budget</u>
Community Betterment	Summer school programs	\$ 9,400	\$ 17,043	\$ 2,400	\$ 12,000	\$ 5,000
Grants Through Area Education Agency	Special Education	530,771	691,927	765,017	705,800	700,000
Total Intermediary Revenues		<u>\$ 540,171</u>	<u>\$ 708,970</u>	<u>\$ 767,417</u>	<u>\$ 717,800</u>	<u>\$ 705,000</u>

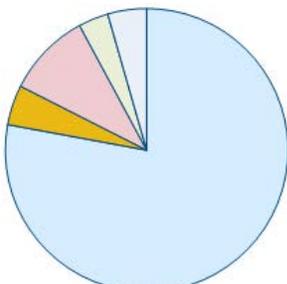
SPECIAL REVENUE FUND



4.24% of Total Revenues

The Special Revenue Fund accounts for 4.24% of all FY 2017 budgeted revenues.

Revenue derived for the Management, PPEL, and PERL funds is based upon the property tax rates per the Aid and 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.



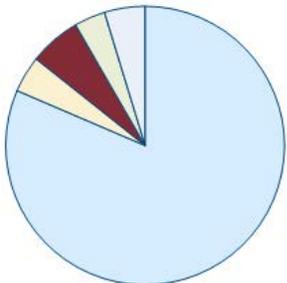
4.56% of Total Expenditures

The Special Revenue Fund accounts for 4.56% of all FY 2017 budgeted expenses.

The FY 2017 Special Revenue Fund budgeted expenditures by function encompasses: Instruction – 35%, Student Support – 17%, Plant Operations & Maintenance – 19%, Non-Instruction – 6%, Facilities Acquisition & Construction – 23%.

Special Revenue Fund expenditures by object, based on the most recently audited financial statements (6/30/15): Salaries & Benefits – 37%, Purchased Services – 44%, Supplies – 6%, Property/Equipment – 11%, and Miscellaneous 2%.

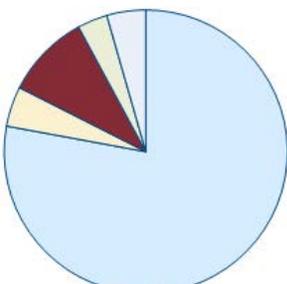
CAPITAL PROJECTS FUND



5.99% of Total Revenues

The Capital Projects Fund is the second largest fund in the district and accounts for 5.99% of all FY 2017 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.



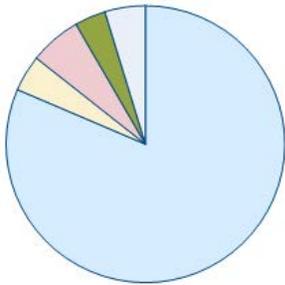
9.67% of Total Expenditures

The Capital Projects Fund accounts for 9.67% of all FY 2017 budgeted expenses.

The FY 2017 Capital Projects Fund budgeted expenditures by function encompasses: Facilities Acquisition & Construction – 65% and Transfers Out – 35%.

Capital Projects Fund expenditures by object, based on the most recently audited financial statements (6/30/15): Salaries & Benefits – 1%, Purchased Services – 62%, Property/Equipment – 5%, and Transfers Out – 32%.

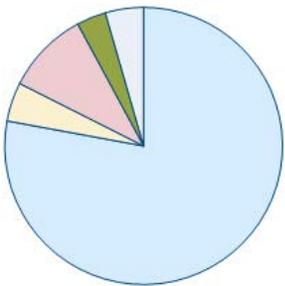
DEBT SERVICE FUND



3.53% of Total Revenues

The Debt Service Fund accounts for 3.53% of all FY 2017 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.



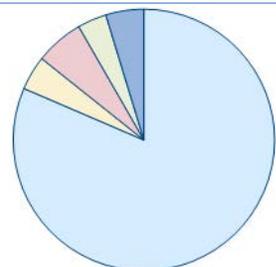
3.43% of Total Expenditures

The Debt Service Fund accounts for 3.43% of all FY 2017 budgeted expenses.

The FY 2017 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 (6/30/15): Debt Related Expenditures – 100%.

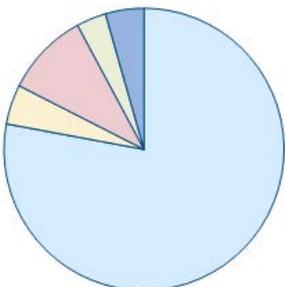
ENTERPRISE FUND



4.86% of Total Revenues

The Enterprise Fund accounts for 4.86% of all FY 2017 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 fee increase proposals.



4.45% of Total Expenditures

The Enterprise Fund accounts for 4.45% of all FY 2017 budgeted expenses.

The FY 2017 Enterprise Fund budgeted expenditures by function encompasses: Non-Instruction – 100%.

Enterprise Fund expenditures by object, based on the most recently audited financial statements (6/30/15): Salaries & Benefits – 40%, Purchased Services – 3%, Supplies – 34%, Property/Equipment – 2%, and Downward Adjustment to Fund Balance (related to GASB 68) 21%.

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 81% of all revenues received by the district and has the least expenditure restrictions. It is from this account that the majority of salaries 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 five 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 coming 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 Budget Parameters 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 one of 35 school district members of the Government Finance Officers Association (GFOA) **Alliance for Excellence in School Budgeting**. The Alliance, composed of school districts from 21 states 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 which 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

For the last several years, the legislature has not established the percent of growth for Supplemental State Aid (i.e., Allowable Growth) in a timely manner. Consequently, the district has undertaken multiple scenario budget forecasting to identify various contingency plans.

Compensation

Compensation — salaries and benefits — represents 82.5% 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.

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 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.

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.** (To reach the maximum budget authority level, the Board would have to authorize and levy additional property taxes.) 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 2015 (unaudited) decreased to 11.9% and is estimated to be 9.2% for FY 2016. Based on a worst-case-scenario of 1.00% growth in Supplemental State Aid (i.e., Allowable Growth), it is projected the unspent spending authority for FY 2017 will continue to decline.

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 decrease in the district’s maximum authorized budget, and it is illegal for a school district to exceed its maximum authorized budget.

Supplemental State Aid

The General Fund is the largest fund in the district and accounts for 81.39% of *all* revenues received by the district. The sources of General Fund revenue are: state funds, local funds (including property tax), federal funds, and intermediary sources. Collectively, 92.5% of General Revenue funds come from state or local sources (61.3% and 31.2%, respectively). Of those dollars, approximately 90% 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. 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. Supplemental State Aid (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. 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 2015 to 13.2%, down from 15.4% in the prior year.

GENERAL FUND FISCAL OUTLOOK THROUGH FY 2021

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 1.00% for FY 2017, 2.50% for 2018, 3.00% for 2019, 2.50% for 2020, and 3.00% for 2021.
 - The district also completed forecast models with 2.00% and 2.45 for FY 2017.
- (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: 3.00% salary and 4.00% health insurance.
- (B) Staffing based on November 2015 levels, with 100 FTE positions eliminated in FY 2017 and 75 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.
- (E) Spending for technology, textbook adoptions, etc. will approximate FY 2015 levels.
- (F) Includes estimate for funding of Drake MA program.
- (G) Includes estimate for 3rd grade summer school.
- (H) Includes funding for a technology replacement schedule.

The forecasting model indicates that if the district continually receives 1% unrestricted Supplemental State Aid (i.e., Allowable Growth), by 2020, expenses will exceed revenues by more than \$11 million (and rising) each year, if changes are not made. One method the district is undertaking to address these concerns is to evaluate job responsibilities to ensure this district is making purposeful staffing decisions. 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 82.5 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." The goal is to reduce compensation seven percentage points over the next eight years. 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 professional development program to improve the efficiency and effectiveness of the of district's largest investments: the teaching force.

**DES MOINES PUBLIC SCHOOLS
FISCAL YEARS 2013 - 2021
GENERAL FUND FORECAST**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 20201
	Actual	Actual	Actual	Re-estimated	Budget	Projected	Projected	Projected	Projected
					<i>Assume 1.0%</i>	<i>Assume 2.5%</i>	<i>Assume 3%</i>	<i>Assume 2.5%</i>	<i>Assume 3%</i>
					<i>Supplemental State Aid</i>				
Revenues									
Property Taxes	100,350,125	103,598,448	98,912,899	105,627,067	110,250,000	113,006,250	116,396,438	119,306,348	122,885,539
State Foundation Aid	199,923,760	212,978,066	222,000,961	224,197,382	227,767,000	233,461,175	240,465,010	246,476,636	253,870,935
AEA Flow Through	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000	14,467,875	14,901,911	15,274,459	15,732,693
Teacher Leadership	-	-	-	10,129,613	10,231,000	10,486,775	10,801,378	11,071,413	11,403,555
Other State Sources	1,804,032	3,066,059	6,020,206	6,242,414	7,469,000	7,655,725	7,885,397	8,082,532	8,325,008
Federal Sources	37,849,266	29,992,827	33,090,152	32,846,000	31,178,000	31,957,450	32,916,174	33,739,078	34,751,250
Other Local Sources	18,809,590	20,766,660	21,943,956	22,088,000	22,040,000	22,591,000	23,268,730	23,850,448	24,565,962
Intermediate & Other Sources	554,648	708,970	887,536	900,000	705,000	722,625	744,304	762,911	785,799
Total Revenues	371,526,828	384,197,792	396,684,772	416,005,472	423,755,000	434,348,875	447,379,341	458,563,825	472,320,740
Expenditures									
Instruction	241,179,221	250,737,832	260,332,804	263,919,886	264,228,570	265,877,977	273,854,316	282,069,945	290,532,044
Student Support Services	20,309,171	21,330,587	22,474,496	22,779,114	23,018,363	23,557,212	24,263,929	24,991,847	25,741,602
Instructional Staff Support	12,199,079	13,493,103	14,958,745	25,356,249	25,579,608	26,193,214	26,979,010	27,788,381	28,622,032
General Administration	4,411,926	5,608,501	6,664,999	6,798,299	6,934,000	7,073,000	7,285,190	7,503,746	7,728,858
School Administration	18,767,628	19,109,637	21,142,500	21,935,069	22,004,709	22,577,597	23,254,925	23,952,573	24,671,150
Business & Central Administration	9,148,792	12,097,062	15,629,072	15,908,740	16,227,000	16,552,000	17,048,560	17,560,017	18,086,817
Plant Operation & Maintenance	30,961,440	34,985,860	33,343,029	34,188,818	34,873,000	35,570,000	36,637,100	37,736,213	38,868,299
Student Transportation	9,324,703	10,058,262	9,712,461	9,699,844	9,894,000	10,092,000	10,394,760	10,706,603	11,027,801
Total Support Services	105,122,739	116,683,012	123,925,302	136,666,133	138,530,680	141,615,023	145,863,474	150,239,378	154,746,560
Non-Instructional Expenditures	501,879	619,413	819,105	838,119	847,000	855,000	864,000	873,000	882,000
AEA Support	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000	14,256,000	14,399,000	14,543,000	14,688,000
Transfers Out	174,805	677,879	-	-	-	-	-	-	-
Total Expenditures & Other Uses	359,214,051	381,804,898	398,906,274	415,399,134	417,721,250	422,604,000	434,980,790	447,725,324	460,848,603
Excess Revenues over Expenditures	12,312,777	2,392,894	(2,221,502)	606,338	6,033,750	11,744,875	12,398,551	10,838,501	11,472,136

**DES MOINES PUBLIC SCHOOLS
FISCAL YEARS 2012 - 2020
GENERAL FUND FORECAST**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	Actual	Actual	Actual	Re-estimated	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance - Unassigned & Assigned	45,507,578	57,196,424	57,136,110	50,414,607	51,020,945	57,054,695	68,799,570	81,198,121	92,036,622
Transfers to (from) unassigned Fund Balance	-	-	(4,500,000)	-	-	-	-	-	-
Ending Fund Balance	57,196,424	57,136,110	50,414,607	51,020,945	57,054,695	68,799,570	81,198,121	92,036,622	103,508,758
Solvency Ratio	15.92%	15.4%	13.2%	12.7%	13.9%	16.4%	18.8%	20.8%	22.7%
Unspent Spending Authority Ratio	17.18%	14.6%	11.9%	9.2%	7.2%	6.4%	5.5%	4.5%	3.7%

Note: One time expenditures of \$1,685,000 will not recur beyond FY 2017

Assumptions:

- 1.00% Supplemental State Aid(Allowable Growth) for FY 2017
- Enrollment increases approximately 100 students per year, 2017-2021
- 3.00% Salary Increases, 4.00% Health Insurance Increases
- Staffing based on November, 2015 levels; with 100 FTE positions eliminated in 2017 and 75 FTE positions 2018
- Self Insurance funding for Health Insurance ends after FY 2019
- Spending for technology, textbook adoptions, etc. will approximate FY 2015 levels
- Includes estimate for funding Drake MA program
- Includes estimate for funding 3rd grade summer school
- Includes estimate for funding technology replacement schedule

DES MOINES PUBLIC SCHOOLS
FISCAL YEARS 2013 - 2021
GENERAL FUND FORECAST

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 20201
	Actual	Actual	Actual	Re-estimated	Budget	Projected	Projected	Projected	Projected
					<i>Assume 2.0%</i>	<i>Assume 2.5%</i>	<i>Assume 3%</i>	<i>Assume 2.5%</i>	<i>Assume 3%</i>
					<i>Supplemental State Aid</i>				
Revenues									
Property Taxes	100,350,125	103,598,448	98,912,899	105,627,067	111,352,500	114,136,313	117,560,402	120,499,412	124,114,394
State Foundation Aid	199,923,760	212,978,066	222,000,961	224,197,382	230,044,670	235,795,787	242,869,660	248,941,402	256,409,644
AEA Flow Through	12,235,407	13,086,762	13,829,063	13,974,996	14,256,150	14,612,554	15,050,930	15,427,204	15,890,020
Teacher Leadership	-	-	-	10,129,613	10,333,310	10,591,643	10,909,392	11,182,127	11,517,591
Other State Sources	1,804,032	3,066,059	6,020,206	6,242,414	7,543,690	7,732,282	7,964,251	8,163,357	8,408,258
Federal Sources	37,849,266	29,992,827	33,090,152	32,846,000	31,489,780	32,277,025	33,245,335	34,076,469	35,098,763
Other Local Sources	18,809,590	20,766,660	21,943,956	22,088,000	22,260,400	22,816,910	23,501,417	24,088,953	24,811,621
Intermediate & Other Sources	554,648	708,970	887,536	900,000	712,050	729,851	751,747	770,540	793,657
Total Revenues	371,526,828	384,197,792	396,684,772	416,005,472	427,992,550	438,692,364	451,853,135	463,149,463	477,043,947
Expenditures									
Instruction	241,179,221	250,737,832	260,332,804	263,919,886	264,228,570	265,877,977	273,854,316	282,069,945	290,532,044
Student Support Services	20,309,171	21,330,587	22,474,496	22,779,114	23,018,363	23,557,212	24,263,929	24,991,847	25,741,602
Instructional Staff Support	12,199,079	13,493,103	14,958,745	25,356,249	25,579,608	26,193,214	26,979,010	27,788,381	28,622,032
General Administration	4,411,926	5,608,501	6,664,999	6,798,299	6,934,000	7,073,000	7,285,190	7,503,746	7,728,858
School Administration	18,767,628	19,109,637	21,142,500	21,935,069	22,004,709	22,577,597	23,254,925	23,952,573	24,671,150
Business & Central Administration	9,148,792	12,097,062	15,629,072	15,908,740	16,227,000	16,552,000	17,048,560	17,560,017	18,086,817
Plant Operation & Maintenance	30,961,440	34,985,860	33,343,029	34,188,818	34,873,000	35,570,000	36,637,100	37,736,213	38,868,299
Student Transportation	9,324,703	10,058,262	9,712,461	9,699,844	9,894,000	10,092,000	10,394,760	10,706,603	11,027,801
Total Support Services	105,122,739	116,683,012	123,925,302	136,666,133	138,530,680	141,615,023	145,863,474	150,239,378	154,746,560
Non-Instructional Expenditures	501,879	619,413	819,105	838,119	847,000	855,000	864,000	873,000	882,000
AEA Support	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000	14,256,000	14,399,000	14,543,000	14,688,000
Transfers Out	174,805	677,879	-	-	-	-	-	-	-
Total Expenditures & Other Uses	359,214,051	381,804,898	398,906,274	415,399,134	417,721,250	422,604,000	434,980,790	447,725,324	460,848,603
Excess Revenues over Expenditures	12,312,777	2,392,894	(2,221,502)	606,338	10,271,300	16,088,364	16,872,345	15,424,139	16,195,344

**DES MOINES PUBLIC SCHOOLS
FISCAL YEARS 2012 - 2020
GENERAL FUND FORECAST**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	Actual	Actual	Actual	Re-estimated	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance - Unassigned & Assigned	45,507,578	57,196,424	57,136,110	50,414,607	51,020,945	61,292,245	77,380,609	94,252,953	109,677,093
Transfers to (from) unassigned Fund Balance	-	-	(4,500,000)	-	-	-	-	-	-
Ending Fund Balance	57,196,424	57,136,110	50,414,607	51,020,945	61,292,245	77,380,609	94,252,953	109,677,093	125,872,436
Solvency Ratio	15.92%	15.4%	13.2%	12.7%	14.8%	18.2%	21.6%	24.5%	27.3%
Unspent Spending Authority Ratio	17.18%	14.6%	11.9%	9.2%	7.9%	7.7%	7.6%	7.2%	7.0%

Note: One time expenditures of \$1,685,000 will not recur beyond FY 2017

Assumptions:

- 2.00% Supplemental State Aid(Allowable Growth) for FY 2017
- Enrollment increases approximately 100 students per year, 2017-2021
- 3.00% Salary Increases, 4.00% Health Insurance Increases
- Staffing based on November, 2015 levels; with 100 FTE positions eliminated in 2017 and 75 FTE positions 2018
- Self Insurance funding for Health Insurance ends after FY 2019
- Spending for technology, textbook adoptions, etc. will approximate FY 2015 levels
- Includes estimate for funding Drake MA program
- Includes estimate for funding 3rd grade summer school
- Includes estimate for funding technology replacement schedule

DES MOINES PUBLIC SCHOOLS
FISCAL YEARS 2013 - 2021
GENERAL FUND FORECAST

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 20201
	Actual	Actual	Actual	Re-estimated	Budget	Projected	Projected	Projected	Projected
					<i>Assume 2.45%</i>	<i>Assume 2.5%</i>	<i>Assume 3%</i>	<i>Assume 2.5%</i>	<i>Assume 3%</i>
					<i>Supplemental State Aid</i>				
Revenues									
Property Taxes	100,350,125	103,598,448	98,912,899	105,627,067	111,848,625	114,644,841	118,084,186	121,036,290	124,667,379
State Foundation Aid	199,923,760	212,978,066	222,000,961	224,197,382	231,069,622	236,846,362	243,951,753	250,050,547	257,552,063
AEA Flow Through	12,235,407	13,086,762	13,829,063	13,974,996	14,319,668	14,677,659	15,117,989	15,495,939	15,960,817
Teacher Leadership	-	-	-	10,129,613	10,379,350	10,638,833	10,957,998	11,231,948	11,568,907
Other State Sources	1,804,032	3,066,059	6,020,206	6,242,414	7,577,301	7,766,733	7,999,735	8,199,728	8,445,720
Federal Sources	37,849,266	29,992,827	33,090,152	32,846,000	31,630,081	32,420,833	33,393,458	34,228,294	35,255,143
Other Local Sources	18,809,590	20,766,660	21,943,956	22,088,000	22,359,580	22,918,570	23,606,127	24,196,280	24,922,168
Intermediate & Other Sources	554,648	708,970	887,536	900,000	715,223	733,103	755,096	773,974	797,193
Total Revenues	371,526,828	384,197,792	396,684,772	416,005,472	429,899,448	440,646,934	453,866,342	465,213,000	479,169,390
Expenditures									
Instruction	241,179,221	250,737,832	260,332,804	263,919,886	264,228,570	265,877,977	273,854,316	282,069,945	290,532,044
Student Support Services	20,309,171	21,330,587	22,474,496	22,779,114	23,018,363	23,557,212	24,263,929	24,991,847	25,741,602
Instructional Staff Support	12,199,079	13,493,103	14,958,745	25,356,249	25,579,608	26,193,214	26,979,010	27,788,381	28,622,032
General Administration	4,411,926	5,608,501	6,664,999	6,798,299	6,934,000	7,073,000	7,285,190	7,503,746	7,728,858
School Administration	18,767,628	19,109,637	21,142,500	21,935,069	22,004,709	22,577,597	23,254,925	23,952,573	24,671,150
Business & Central Administration	9,148,792	12,097,062	15,629,072	15,908,740	16,227,000	16,552,000	17,048,560	17,560,017	18,086,817
Plant Operation & Maintenance	30,961,440	34,985,860	33,343,029	34,188,818	34,873,000	35,570,000	36,637,100	37,736,213	38,868,299
Student Transportation	9,324,703	10,058,262	9,712,461	9,699,844	9,894,000	10,092,000	10,394,760	10,706,603	11,027,801
Total Support Services	105,122,739	116,683,012	123,925,302	136,666,133	138,530,680	141,615,023	145,863,474	150,239,378	154,746,560
Non-Instructional Expenditures	501,879	619,413	819,105	838,119	847,000	855,000	864,000	873,000	882,000
AEA Support	12,235,407	13,086,762	13,829,063	13,974,996	14,115,000	14,256,000	14,399,000	14,543,000	14,688,000
Transfers Out	174,805	677,879	-	-	-	-	-	-	-
Total Expenditures & Other Uses	359,214,051	381,804,898	398,906,274	415,399,134	417,721,250	422,604,000	434,980,790	447,725,324	460,848,603
Excess Revenues over Expenditures	12,312,777	2,392,894	(2,221,502)	606,338	12,178,198	18,042,934	18,885,552	17,487,677	18,320,787

**DES MOINES PUBLIC SCHOOLS
FISCAL YEARS 2012 - 2020
GENERAL FUND FORECAST**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 20201 Projected
Beginning Fund Balance - Unassigned & Assigned	45,507,578	57,196,424	57,136,110	50,414,607	51,020,945	63,199,142	81,242,076	100,127,628	117,615,304
Transfers to (from) unassigned Fund Balance	-	-	(4,500,000)	-	-	-	-	-	-
Ending Fund Balance	57,196,424	57,136,110	50,414,607	51,020,945	63,199,142	81,242,076	100,127,628	117,615,304	135,936,091
Solvency Ratio	15.92%	15.4%	13.2%	12.7%	15.2%	19.1%	22.8%	26.2%	29.3%
Unspent Spending Authority Ratio	17.18%	14.6%	11.9%	9.2%	8.2%	8.3%	8.5%	8.4%	8.5%

Note: One time expenditures of \$1,685,000 will not recur beyond FY 2017

Assumptions:

- 2.45% Supplemental State Aid(Allowable Growth) for FY 2017
- Enrollment increases approximately 100 students per year, 2017-2021
- 3.00% Salary Increases, 4.00% Health Insurance Increases
- Staffing based on November, 2015 levels; with 100 FTE positions eliminated in 2017 and 75 FTE positions 2018
- Self Insurance funding for Health Insurance ends after FY 2019
- Spending for technology, textbook adoptions, etc. will approximate FY 2015 levels
- Includes estimate for funding Drake MA program
- Includes estimate for funding 3rd grade summer school
- Includes estimate for funding technology replacement schedule

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
2016 - 2017 BUDGET
CAPITAL EXPENDITURES

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Re-estimated	FY 2017 Budget
SWP Total Expenditures					
Facilities Acquisition and Construction					
General Administration	\$ 512,536	\$ 411,816	\$ 443,919	\$ 450,000	\$ 475,000
Design Costs	2,132,382	1,393,994	1,556,382	1,400,000	1,500,000
Engineering/Inspections	197,425	62,478	84,826	100,000	100,000
Building Demolition	-	-	-	-	-
Construction Costs	44,232,768	32,604,405	33,806,030	32,595,000	30,000,000
Technology Equipment	1,004,726	357,788	2,081,465	8,200,000	500,000
Furniture	419,986	812,733	601,695	550,000	500,000
Computers	170,935	108,684	21,600	110,000	110,000
Buildings	-	160,000	-	3,150,000.00	-
Abatement	680,406	755,631	547,928	500,000	300,000
Miscellaneous	50,921	17,362	12,174	20,000	20,000
Other Financing Uses	-	820,947	-	-	-
Transfers Out	12,158,244	12,631,366	18,626,480	18,498,820	18,375,170
Total SWP Capital Expenditures	61,560,329	50,137,205	57,782,499	65,573,820	51,880,170
PPEL Capital Expenditures					
Instruction					
Music Instruments	100,213	100,000	100,000	100,000	100,000
Plant Operation & Maintenance / Technology					
Technology	469,917	482,041	500,179	500,000	500,000
Energy Conservation Strategies	249,705	317,020	668,283	1,170,000	250,000
Facilities and Custodial Equipment Replacement	109,988	155,900	148,414	200,000	200,000
Vehicles	-	243,876	167,276	175,000	175,000
Painting	280,992	339,361	467,736	475,000	400,000
Property Leases	67,770	-	-	-	-
Security Upgrades	168,741	345,619	514,553	400,000	500,000
Fencing Replacement	44,651	25,242	3,454	30,000	75,000
Flooring Replacement	106,237	175,874	383,591	230,000	270,000
Student Transportation Equipment	773,022	768,934	783,526	791,509	800,000
Other Financing Uses	810	973	-	-	1,000
Facilities Acquisition and Construction					
Roofing	295,461	739,399	659,430	980,000	650,000
Masonry	616,847	1,077,568	557,602	1,285,000	1,000,000
Asphalt (Playground) and Concrete Replacement/Repairs	275,188	523,632	637,013	430,000	460,000
Emergency Repairs	293,813	16,603	257,229	150,000	300,000
Educational Needs	383,068	275,495	206,863	330,000	300,000
HVAC Repairs/Upgrades	159,501	114,540	97,569	400,000	300,000
Asbestos Abatement	93,552	86,770	247,349	100,000	200,000
Contingencies	930,553	2,004,097	1,949,240	1,550,000	2,179,000
Total PPEL Capital Expenditures	5,420,029	7,792,944	8,349,305	9,296,509	8,660,000
Expendable Trust - Smouse Fund Capital Expenditures					
Construction Services	822,756	41,845	768,746	731,255	-
Equipment	5,915	13,244	-	-	-
Total Expendable Trust Capital Expenditures	828,671	55,089	768,746	731,255	-
PERL Capital Expenditures					
Construction Services	57,200	231,710	26,119	135,000	135,000
Equipment	10,499	20,246	85,482	65,000	65,000
Total PERL Capital Expenditures	67,699	251,956	111,601	200,000	200,000
Total Capital Expenditures	\$ 67,876,728	\$ 58,237,194	\$ 67,012,152	\$ 75,801,584	\$ 60,740,170

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**, created by the General Assembly in 2008 through the continuation of the sales tax on a statewide basis (i.e., the Statewide Penny, SWP). By 2008, voters in all 99 Iowa counties had approved a local option sales tax to support school infrastructure improvements. The Statewide Penny generated 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 years past, 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 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

DMPS is currently wrapping 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 scheduled to be 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	Projected Completion
Mitchell EC	Student drop off	164,685	Feb 2013	August 2013
Lincoln RAILS HS	Gym Bleacher replacement	165,000	Jan 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	Aug 2014
North HS	Athletic Wing HVAC, ADA compliance, Auditorium Upgrade	1,677,500	Oct 2013	Aug 2014
Casady EC	New building	9,250,000	March 2013	Sept 2014
Merrill MS	Three classroom addition, Elevator, Security Upgrades	1,696,250	April 2013	Oct 2014
Central Campus	4th floor	8,030,000	Oct 2013	Dec 2014
District-Wide	Security Upgrades	1,210,000	Jan 2014	Jan 2015
District-Wide Admin	HVAC Upgrades	1,100,000	July 2014	April 2015
Hiatt MS	Window Replacement	856,440	Aug 2013	March 2015
Central Campus	New facility for the Aviation Program	3,000,000	July 2014	Aug 2015
McKee EC	HVAC upgrade, Security Upgrades, Parking	5,175,000	March 2014	Aug 2015
Moore ES	HVAC upgrade, Security Upgrades, Gym Addition	6,585,000	Feb 2014	Aug 2015
Perkins ES	Classroom additions	2,000,000	May 2014	Aug 2015
River Woods ES	Remove Mobile Units, Classroom addition, Security Upgrades	1,699,750	March 2014	Aug 2015
Smouse ES*	HVAC upgrade, Security Upgrades	5,490,000	April 2014	Aug 2015
Central Campus	5th Floor	6,682,500	April 2014	Jan 2016
Van Meter HS	HVAC Upgrade, Classroom Walls, Security Upgrade, Addition	6,384,375	April 2014	Aug 2016
Moulton ES	HVAC	3,850,000	June 2015	Oct 2016
Total Phase 3 Projects		74,100,000		

**Includes funding \$1.5 million in funding from the Smouse Trust Fund*

Highlights of Major Projects in FY 2015

Moore first opened in 1950 at the cutting edge of the post-WWII building and baby booms. However, by 2007, enrollment trends were on the decline in the northwest part of the city. Moore was closed as an elementary school and repurposed to serve as a swing school, most recently as a home for Scavo Alternative High School. Last year, Scavo returned to a renovated space at Central Campus, and work got underway to return Moore to its original function as a neighborhood elementary school

thanks in part to an influx of immigrant families in that sector of the district. The school will seek certification as an International Baccalaureate curriculum provider and adopt the IB Primary Years Programme. This will complete a northwest IB feeder pattern in conjunction with Meredith Middle School and Hoover High School. The \$6.6 million renovation project included installation of a new underground geothermal heating and cooling system, technology infrastructure, security systems, student drop-offs, a playground, a new gymnasium, and more. Construction began in January 2015, and substantial completion of the project was completed for the start of the 2015-16 school year.



Project highlights of the renovation \$1.9 million at River Woods include security upgrades, additional student restrooms, and a four classroom addition that eliminated the need for mobile classrooms at the school. Construction began in September 2014, and substantial completion of the project was ready for the start of the 2015-16 school year.



Construction began in April 2015 at Perkins Elementary School, and substantial completion of the project was ready for the start of the 2015-16 school year. Project highlights of the \$1.7 million renovation at Perkins include a new, two-story classroom addition that added four classrooms, more restrooms, additional student lockers, and technology and security upgrades. The renovation also provided needed space for intervention groups.

Ruby Van Meter was established in 1973 as specialized school to serve secondary students with significant intellectual disabilities; today the school serves approximately 180 secondary students each year with moderate and severe disabilities. The school is designed to serve students in a variety of age-appropriate opportunities found in very few schools around the country. The renovation at Ruby Van Meter improved the functionality of the school to better serve the student population. For example, interior walls were added to eliminate open classrooms, additional changing rooms were installed, the overall accessibility was improved for students, and therapy rooms were updated. Other highlights of the Ruby Van Meter renovation include security upgrades, a new “front door” configuration, mechanical/electrical improvements, and increased natural lighting. Construction began in March 2015, and substantial completion of the project was ready for the start of the 2015-16 school year.



Other major renovation projected completed in FY 2016 include projects at McKee, Smouse, and Walnut Street. The \$5.2 million project at McKee Education Center included mechanical, electrical, technology and security infrastructure upgrades, and parking. A \$5.6 million project at Smouse Opportunity School provided mechanical, electrical, and technology and security infrastructure upgrades. This project was partially funded by the Smouse trust fund. The \$3 million at Walnut Street School renovated old office space into classroom space to enable the International Baccalaureate World School to expand and technology and security infrastructure upgrades.



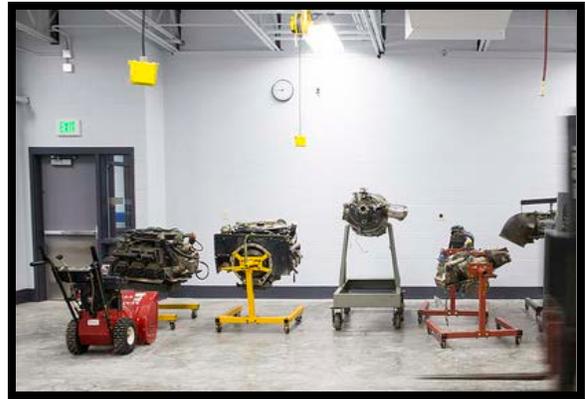
In February 2015, construction began on the 5th floor of Central Campus. Half of the floor was dedicated for Career & Technology Education programming to house the Home Building and Paint & Drywall programs. Substantial completion of the work on 5th floor concluded in February 2016. The new space improved the learning environment for students and provided opportunities for shared resources and access to other Career & Technology programs, as well as improve the

security in the area. The other half of 5th floor was dedicated for district-wide alternative programs, with the space designed for alternative learning.

Finally, DMPS invested \$3 million from SWP cash reserves to relocate the Aviation Program from the Des Moines Airport to the McCombs campus, after the district’s lease at the Airport was not

renewed. Des Moines Public Schools' Aviation Engineering Technology Program is one of only three high school programs in the nation certified by the Federal Aviation Administration to teach aircraft maintenance. In fact, the program in Des Moines is the only one of its kind among the nearly 4,000 school districts in the Midwest.

The new aviation technology lab is a 25,000-square-foot structure with a paved tarmac area where aircraft can be put in run mode. The hangar and tarmac accommodate the five aircraft in the program: a retired USAF Learjet, a couple of Cessnas, a Mitsubishi MU2, and a helicopter. Large doors allow for aircraft to easily move in and out of the hangar. In addition, there is a power-plant lab to study engines and turbines and an airframe lab to study the skin, structure, controls, etc. A storage area for tools and tool boxes is also included. The space includes a painting room, welding area, and battery storage. Finally, the space has four classrooms and a computer lab. The expanded space enables the district to provide additional FAA-approved coursework and accommodate additional students.



The move to the new facility required a move of the fleet as well. The result was a sight the city may never see again. Terrestrial tugboats, rolling forward in reverse so their drivers could see the full wingspan of their tows at all times, filed the following “flight” plan: east on McKinley, south at Fleur Drive to Army Post, east to S.W. 9th, south to County Line, and then east again to the new facilities. Altitude = 0; cruising speed @ 3 mph. As the unlikely procession crawled out of the former

headquarters under police escort, onlookers came out of their homes to see a sight as unexpected as flying pigs – airplanes wheeling down the street at tricycle speed. When the planes hung a right at the lights at the corner of McKinley & Fleur, a busy intersection when traffic isn't yielding to aircraft that takes up both lanes, cameras were snapping.

Five Year Plan: Part II (FY 2016 – FY 2020)

The Superintendent’s Facility Advisory Committee met since 2013 to develop a new five year plan, beginning with FY 2016. 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 that was approved by voters. 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. Under the 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		✓			
Cowles	Kitchen remodel			✓		
	Multipurpose room addition			✓		
	Elevator			✓		
	Exterior school sign			✓		
Findley	Security	✓				
	Café addition	✓				
Garton	Playground Surfacing			✓		

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Building	Notes	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Greenwood	Exterior school sign		✓			
	Security	✓				
	Walk-in cooler installation				✓	
Hanawalt	Exterior school sign	✓				
	Security			✓		
	Café acoustics	✓				
	Student drop-off			✓		
Hillis	Exterior school sign	✓				
Howe	Gym addition				✓	
	Elevator				✓	
	Security	✓				
	Restroom upgrades			✓		
	Exterior school sign		✓			
	Renovation of pedestrian bridge				✓	
Hubbell	Exterior school sign		✓			
	HVAC upgrade - boiler replacement		✓			
	Security			✓		
Jackson	Exterior school sign			✓		
	Gym addition			✓		
Jefferson	Multipurpose room addition					✓
	Exterior school sign					✓
	Student drop-off					✓
King	Exterior school sign	✓				
	Kitchen equipment				✓	
Lovejoy	Gym/kitchen addition				✓	
	Exterior school sign				✓	
Madison	Gym addition			✓		
	Exterior school sign		✓			
	Move office to front entrance	✓				
	Restroom fixture upgrades				✓	
	Walk-in cooler installation		✓			

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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					✓
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		✓			
	Auditorium seating					✓
	Flooring renovation				✓	
	Restroom upgrades					✓
Phillips	Exterior school sign	✓				
	Hallway and office lighting upgrade	✓				
	Terrazzo refresh	✓				
Pleasant Hill	Exterior school sign					✓
	Café addition					✓
	Gym acoustics					✓
River Woods	Walk-in cooler installation					✓
Samuelson	Exterior school sign		✓			

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Building	Notes	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
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 and 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	✓				

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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			✓		

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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				✓	
	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)	✓				

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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					✓

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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)	✓				

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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	✓				
McKee EC	Exterior school sign			✓		
	Upgrading exterior lighting (LED)	✓				
Mitchell EC	Exterior school sign		✓			
	Security		✓			
Woodlawn EC	Exterior school sign		✓			
	Security		✓			

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Building	Notes	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
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)		✓			



The district is currently working on projects for Phase 4 of the Students First initiative. Phase 4 will address 17 unique buildings, as well as addressing a number of similar project areas district-wide. All Phase 4 projects are scheduled to be completed by August 2016. The total cost of these projects is budgeted at \$26 million.

Statewide Penny – Phase 4 Projects				
Building	Notes	Initial Budget	Start of Design	Projected Completion
District-Wide	Lighting upgrades	630,000	Jan 2015	Sept 2015
District-Wide	Flooring / acoustics upgrades	175,000	Feb 2015	Sept 2015
Central Academy	Windows	250,000	Feb 2015	Nov 2015
District-Wide	Monument signs	765,000	Feb 2015	Nov 2015
District-Wide	High school Interactive Projectors	2,089,800	March 2015	Nov 2015
Central Nutrition	HVAC Upgrades	750,000	Jan 2015	Dec 2015
Walnut Street	5th floor renovation	2,000,000	Nov 2014	Dec 2015
District-Wide	Middle school Interactive Projectors	2,069,000	Jan 2015	May 2015
East HS	HVAC Upgrades	300,000	March 2015	Oct 2016
Lincoln HS	HVAC Upgrades	1,500,000	April 2015	Nov 2016
Brody MS	Entry addition	1,000,000	March 2015	Aug 2016
Callanan MS	HVAC Upgrades	750,000	April 2015	Aug 2016
Cattell ES	Security Upgrades, HVAC	800,000	March 2015	Aug 2016
Central Campus	Gym HVAC Upgrade	350,000	April 2015	Aug 2016
Cowles ES/MS	Security Upgrades	250,000	April 2015	Aug 2016
District-Wide	High school auditorium upgrades	1,375,000	April 2015	Aug 2016
District-Wide	Student drop offs, Parking	475,000	Sept 2015	Aug 2016
District-Wide	Security Upgrades	625,000	March 2015	Aug 2016
Findley ES	New cafeteria / kitchen	1,750,000	March 2015	Aug 2016
Greenwood ES	Security Upgrades	500,000	March 2015	Aug 2016
Howe ES	Security Upgrades	500,000	April 2015	Aug 2016
Madison ES	Office relocation, Security Upgrades	300,000	June 2015	Aug 2016
Mann ES	Windows, HVAC, elevator	6,000,000	Feb 2015	Aug 2016
McKinley ES	HVAC Upgrades	1,000,000	April 2015	Aug 2016
Operations	HVAC Upgrades	150,000	Feb 2015	Aug 2016
Total Phase 3 Projects		26,400,000		

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 2017	FY 2018	FY 2019	FY 2020	FY 2021
Elementary Schools						
Capitol View	Masonry	50,000				
Carver	Masonry	75,000				
	Painting		✓			
Cowles	Masonry	150,000				
	Paving					✓
Garton	Masonry	100,000				
	Paving		✓			
Greenwood	Flooring					80,000
	Roofing		200,000			
Hanawalt	Paving	100,000				
Hillis	Painting			✓		
Howe	Flooring	50,000				
	Roofing			150,000		
Hubbell	Flooring					50,000
	Masonry	250,000				
Jackson	Painting					✓
	Roofing				100,000	
Jefferson	Roofing			250,000		

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Building	Category	FY 2017	FY 2018	FY 2019	FY 2020	
King	Masonry		50,000			
	Painting			✓		
	Roofing				150,000	
Lovejoy	Flooring	30,000				
	Masonry			150,000		
Madison	Masonry		150,000			
	Painting				✓	
Moore	Roofing		300,000			
Morris	Masonry			100,000		
Moulton	Flooring		100,000			
	Masonry			250,000		
Oak Park	Masonry			300,000		
Park Ave	Flooring			60,000	50,000	
Perkins	Masonry		250,000			
River Woods	Masonry				50,000	
Samuelson	Masonry				50,000	
	Painting			✓		
South Union	Masonry	100,000			100,000	
	Painting	✓				
	Painting			✓		
Studebaker	Flooring			50,000		
	Roofing		175,000			
Walnut Street	Paving					100,000
Willard	Flooring				100,000	
Windsor	Painting		✓			
Wright	Flooring		100,000			
	Painting	✓		✓		
Middle Schools						
Brody	Paving					100,000
Callanan	Flooring		50,000			
Goodrell	Painting		✓			
Hiatt	Flooring	70,000				

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Building	Category	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
McCombs	Paving				175,000	
Meredith	Flooring		35,000			
Merrill	Masonry		50,000			
	Painting	✓				
Weeks	Masonry		200,000			
High Schools						
East	Flooring	60,000				
	Painting	✓				
Hoover	Paving			125,000		
Lincoln	Flooring	15,000				
	Masonry	200,000				
	Painting			✓		
	Paving		150,000			
Lincoln RAILS	Paving	150,000				
North	Paving			125,000		
Roosevelt	Flooring			50,000		
	Painting					✓
	Paving				75,000	
Special Education and District-Wide Programs						
Central Academy	Flooring			50,000		
	Painting				✓	
Central Campus	Paving		100,000			
Auxiliary						
Mitchell EC	Painting					✓
	Roofing	380,000				
Woodlawn EC	Painting					✓
	Roofing				300,000	
Dean	Roofing			250,000		
Prospect	Painting				✓	
	Roofing	280,000				
Walnut Street	Painting		✓			
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 2017	FY 2018	FY 2019	FY 2020	FY 2021
Total per Fiscal Year	2,560,000	2,710,000	2,110,000	1,650,000	980,000

Category Budget Per Year						
270,000 / year	Flooring	225,000	285,000	210,000	150,000	130,000
1 million / year	Masonry	925,000	1,000,000	500,000	200,000	-
400,000 / year	Painting	400,000	400,000	400,000	400,000	400,000
400,000 / year	Paving	350,000	350,000	350,000	350,000	450,000
600,000 / year	Roofing	660,000	675,000	650,000	550,000	-

Expendable Trust – David W. Smouse Fund

The Smouse Trust was endowed by David W. Smouse in 1931 to help establish the Smouse Opportunity School for children with physical disabilities and sensory handicaps. As an expendable trust, both the principal and interest earned can be used. The renovation project at Smouse Opportunity School provided mechanical, electrical, and technology and security infrastructure upgrades. The renovation was completed for the start of the 2015-16 school year.



Expendable Trust – Smouse Fund				
Building	Notes	Initial Budget	Start of Design	Projected Completion
Smouse ES*	HVAC, Mechanical and electrical upgrades, Intruder locks, Classroom enhancement, Technology	5,490,000	April 2014	Aug 2015

**Includes funding \$4 million in funding from the Statewide Penny Fund*

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 – Current and Projected 5 Year Playground Plan						
Building	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Moore	50,000					
Perkins	75,000					
River Woods	75,000					
Capitol View		80,000				
Hanawalt		100,000				
Studebaker		20,000				
Cattell			50,000			
Hubbell			50,000			
Willard			100,000			
Cowles				50,000		
Moulton				150,000		
Howe					75,000	
Jefferson					75,000	
Monroe					50,000	
Greenwood						75,000
Jackson						50,000
Oak Park						75,000
Total per Fiscal Year	200,000	200,000	200,000	200,000	200,000	200,000

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

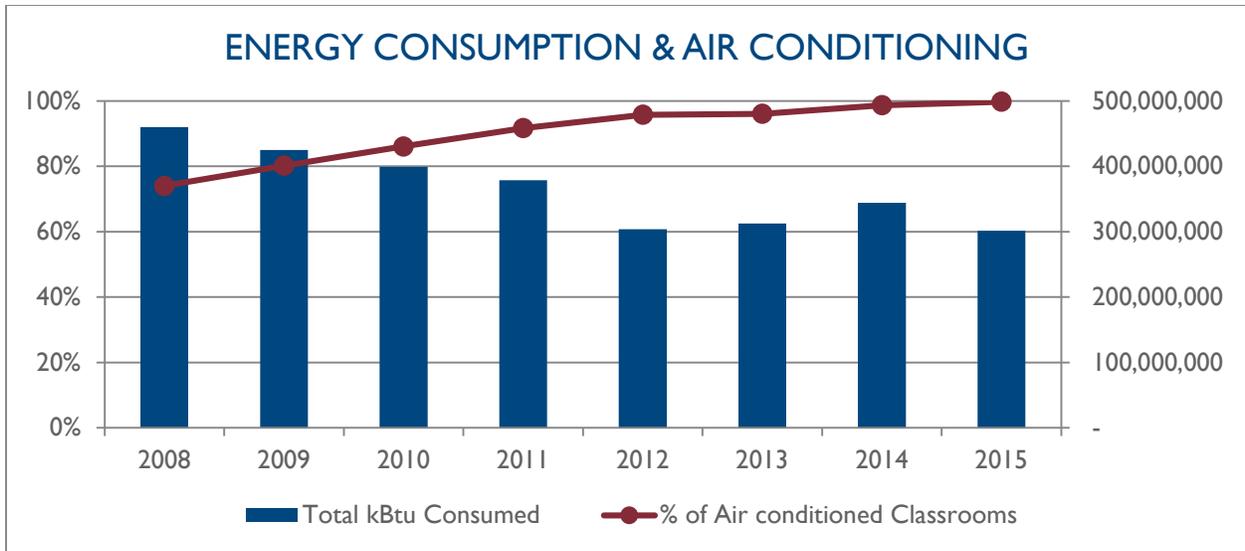


Renovations and capital investments are bringing improvements — large and small — to schools in every neighborhood in Des Moines. And that means improvements in the quality of education for students. From the construction of new schools to the renovation of historic structures to a wide array of facility 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 have had in the district are included below.

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%, energy consumption by the school district has decreased by 35% 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

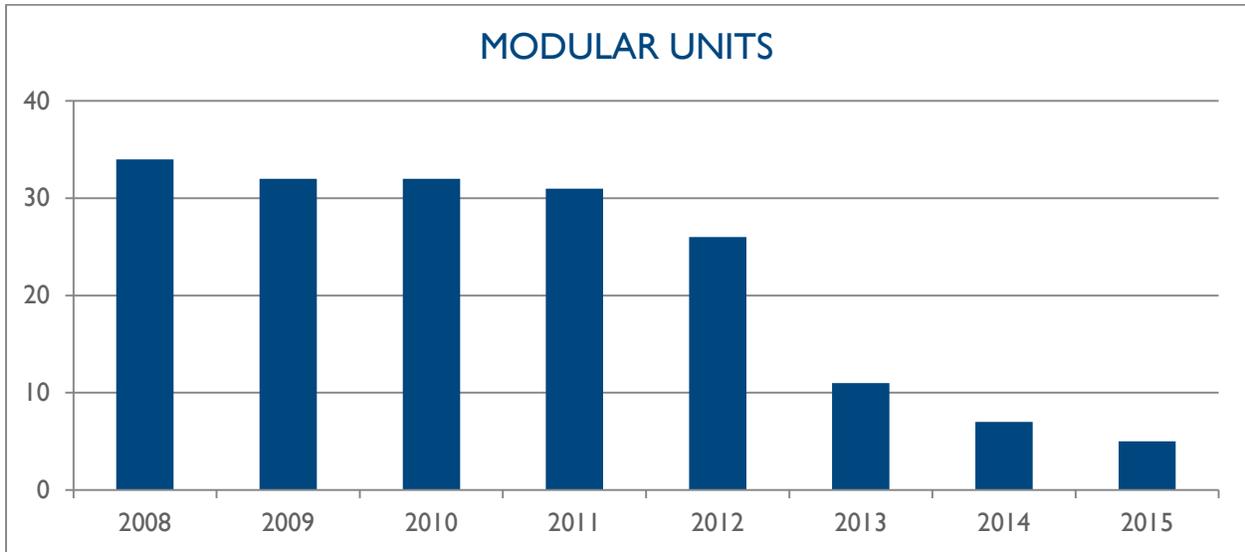
“Open classrooms” were a popular trend in education in the 1970s, and many schools built during that time adopted the open classroom philosophy. However, it was soon realized that such schools were distracting for teachers and students alike. For the past 30 years, schools have created ad-hoc walls from 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 Edmunds building shown on the right.



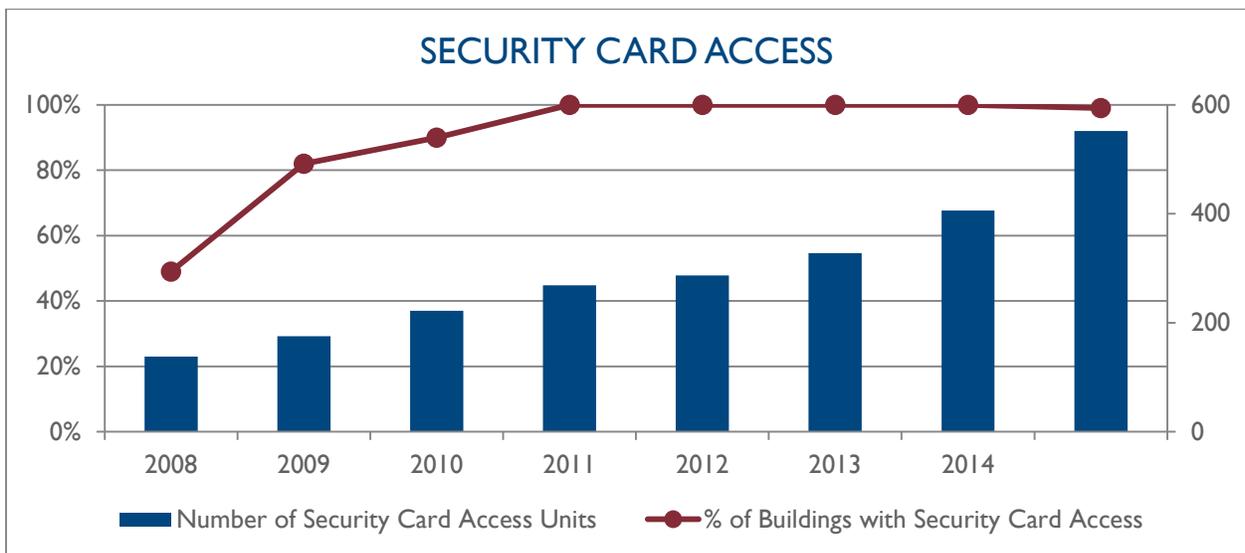
Safety and Security Measures

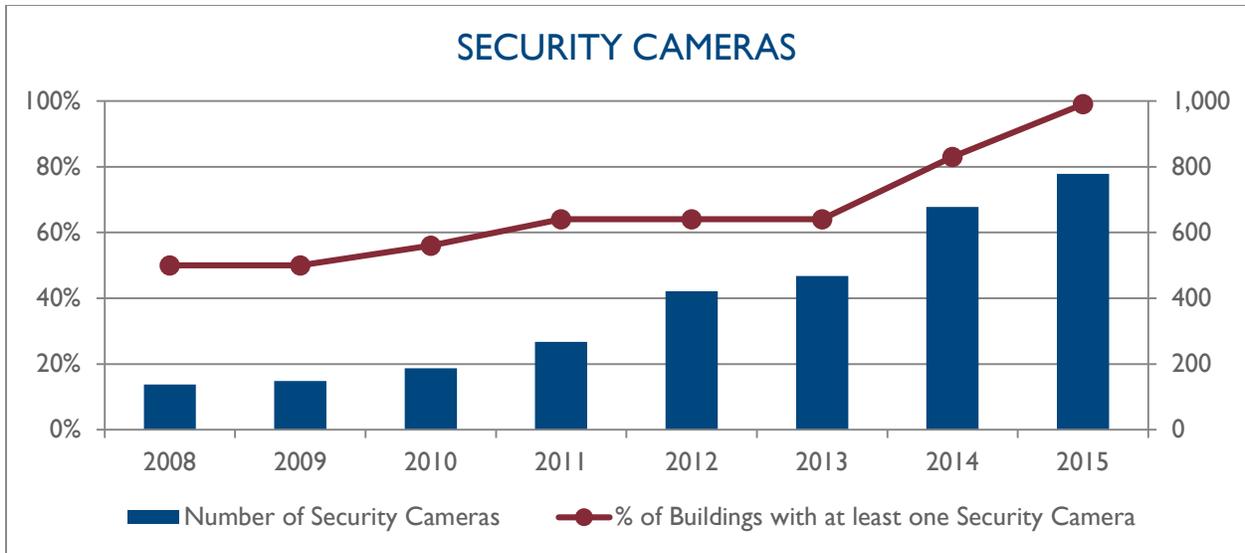
The safety and security of students and staff was a top priority identified by the Superintendent’s Facilities Advisory Committee. True to that goal, renovation projects have put safety and security front and center in both the renovation of existing buildings and the construction of new schools. For example, the use of modular classrooms has been reduced. 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 five units in 2015.



Other 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. The following graphs show the recent increases in the number of card security access points and security cameras throughout the school district.





Technology Improved

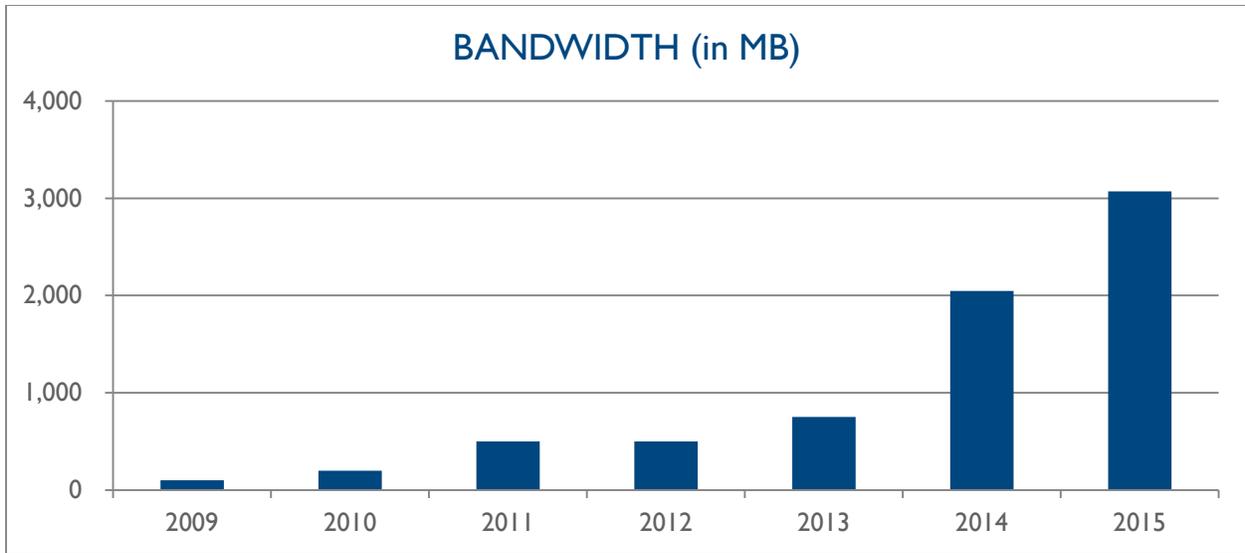
With each passing year, technology plays a bigger and bigger role in the work of teachers and the education of students. For example, more than 20,000 computers and 4,500 tablets are used in Des Moines Public Schools.

Consequently, the improved use of and access to technology has been a major component of the district’s recent capital investments.

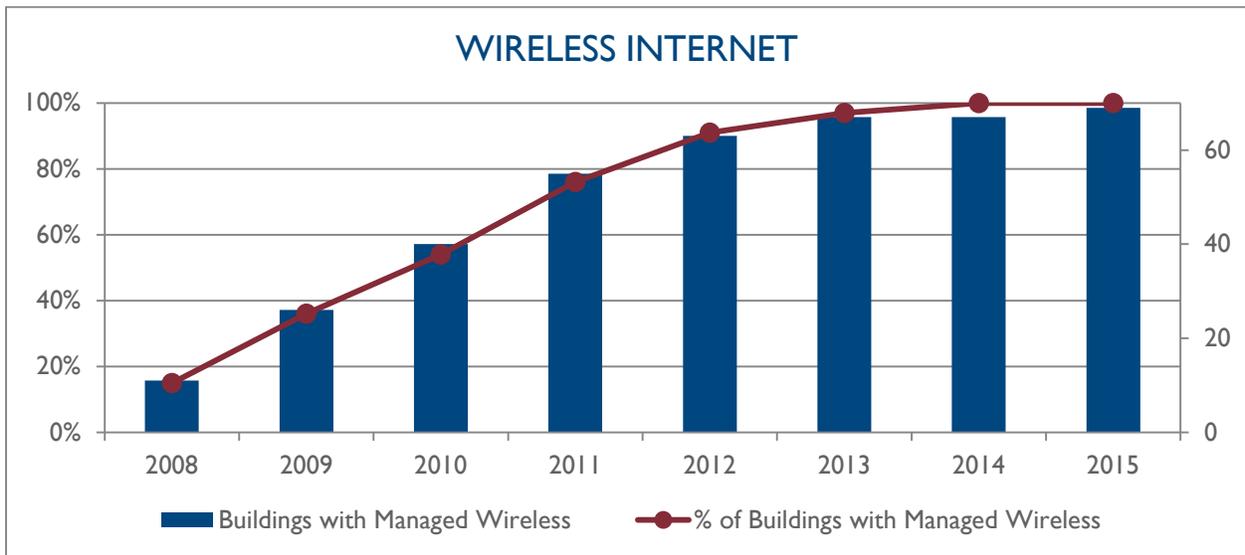
Technology upgrades have included infrastructure, wireless and hard wired systems, IP phone and PA systems, and updated teacher computers and student labs.



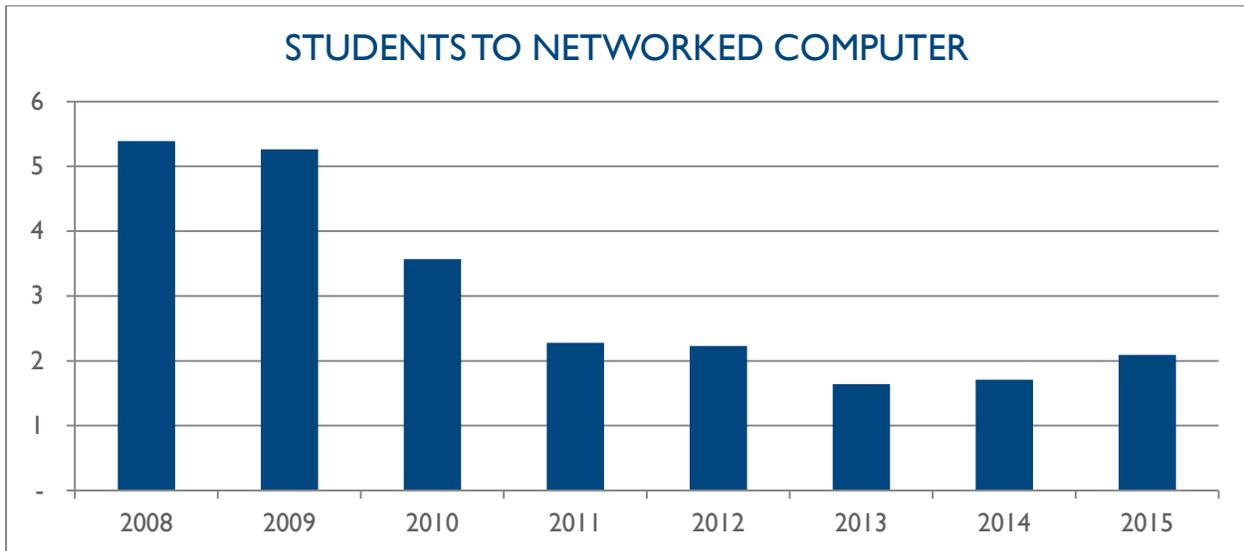
DMPS has been able to take steps to upgrade the district’s network infrastructure and equipment for current and future needs. Making the network more efficient brings a wide range of benefits to the district, including improved communication, data sharing, and cost savings. The district is preparing 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. The following graph shows the expansion of bandwidth in DMPS. In FY 2015, behind-the-scenes work resulted in district bandwidth exceeding 3GB, which is nearly a 3,000% improvement from 2009.



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.



New technology is paid for out of multiple funds, including General Fund, Activity Fund, Child Care Funds, Federal Funding, Food Service Fund, Microsoft Settlement, PERL Fund, PPEL Fund, SWP Fund, Special Education, and State Categorical funds. The district has placed 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.



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

benchmarking 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, is revisiting schools to re-evaluate overall building system effectiveness and implement smaller conservations 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. Three major renovation projects were completed last year that directly impact energy consumption; geothermal systems were added at Moore and McKee schools, bringing the total number of geothermal projects to 40. Additionally, a centralized mechanical plant

was constructed to combine mechanical services at Smouse and Ruby Van Meter schools. This allowed the district the opportunity to eliminate the stand-alone heating/cooling systems at Smouse and permits the building to “piggyback” off the mechanical system at Ruby Van Meter. The reclaimed space enabled the district to improve the mechanical systems for the therapeutic pool at Smouse, improving efficiency.

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 take control of 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 2015 was lighting. Previously, the district invested in new lighting infrastructure and transitioned from T12 to T8 fixtures. The district is revisiting this transition to improve on the efficiency gains previously realized. Over the past year, 25-watt reduced-wattage T8 lamps were installed in 22 elementary schools, two middle schools, and two high schools. These lamps replaced existing 32-watt lamps, and the project was incentivized by MidAmerican Energy, the district's local utility provider.



The district has since standardized to LED lighting for all future interior lighting replacement work. Full-facility LED replacements were completed in eight buildings, including tunable LED fixtures at Smouse and Van Meter Schools, and the district has six more buildings planned. This will include the installation of more than 4,500 LED fixtures and more than 5,000 LED replacement lamps. During the renovation at Moore, the entire building was retrofitted with LED lighting.

Facility management is also completing the process of converting 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, at Moore, window size was increased dramatically in the library to increase the amount of natural light in the large window. 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.

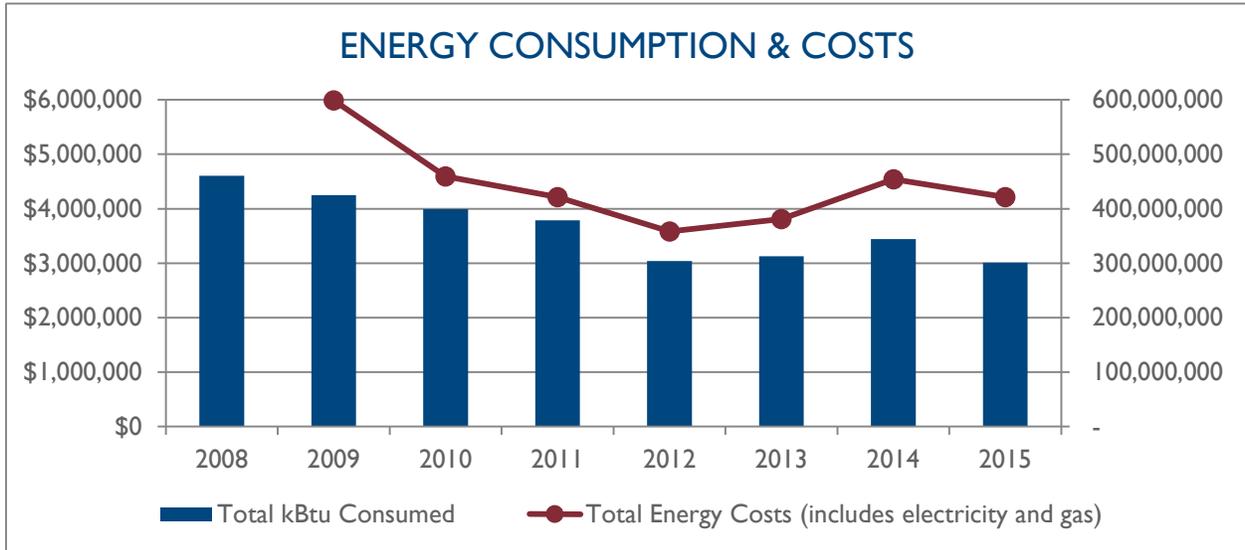
Other Improvements

The district also focuses on upgrading the envelope of a building to improve energy efficiency. The district utilizes infrared technology to help identify inefficiencies in building envelopes. When inefficiencies are discovered, steps such as replacing single-pane windows with double-pane glazed windows and low-efficient doors with doors with internal insulation and weather stripping are taken. As this work-in-progress photo shows, the new windows installed at Mann have a better aesthetic look, are more energy efficient, and allow more natural light into the classroom. The old windows are on the left; replacement windows have been installed on the right. Replacing old doors also has a tremendous impact on a building's energy loss and impacts the district's overall energy consumption. On a rolling and ongoing schedule, buildings across the district are evaluated for the efficiency and effectiveness of existing roofs. When needed repairs are made, or a new roof is installed, the district uses materials with a high r-factor to increase efficiency.

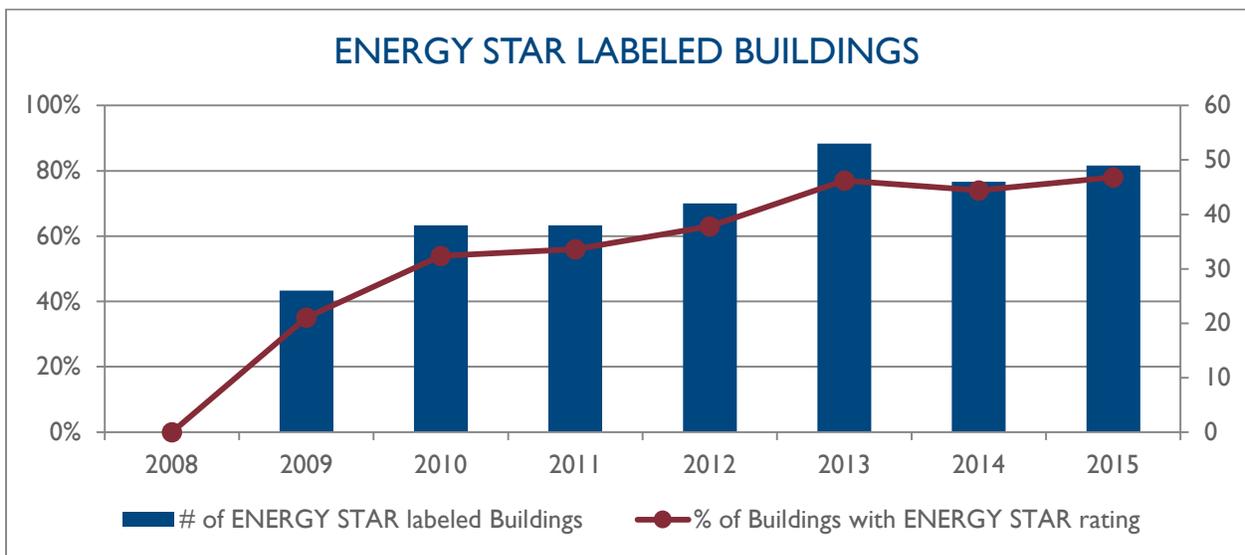


The district regularly looks for efficiencies unique to particular buildings. For example, Smouse, which serves elementary-age students with specialized needs, has a therapy pool, which is used for ambulatory therapy for students. A pool is an inefficient resource. To improve the efficiency of this naturally inefficient resource, all of the pumping and filtration equipment was replaced.

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 35% since the baseline year, and total energy costs (electricity and gas), have decreased by 30%.



DMPS was recognized as an ENERGY STAR Partner of the Year – Sustained Excellence in 2016 for the fifth year in a row. The district was also recognized as a Climate Communications Partner in 2016; this was the third year in a row DMPS received this honor. In addition to ENERGY STAR recognitions from the EPA, the district also received the designation of a “District of Distinction” from *District Administration* for its work to reduce energy usage through the Students First program.



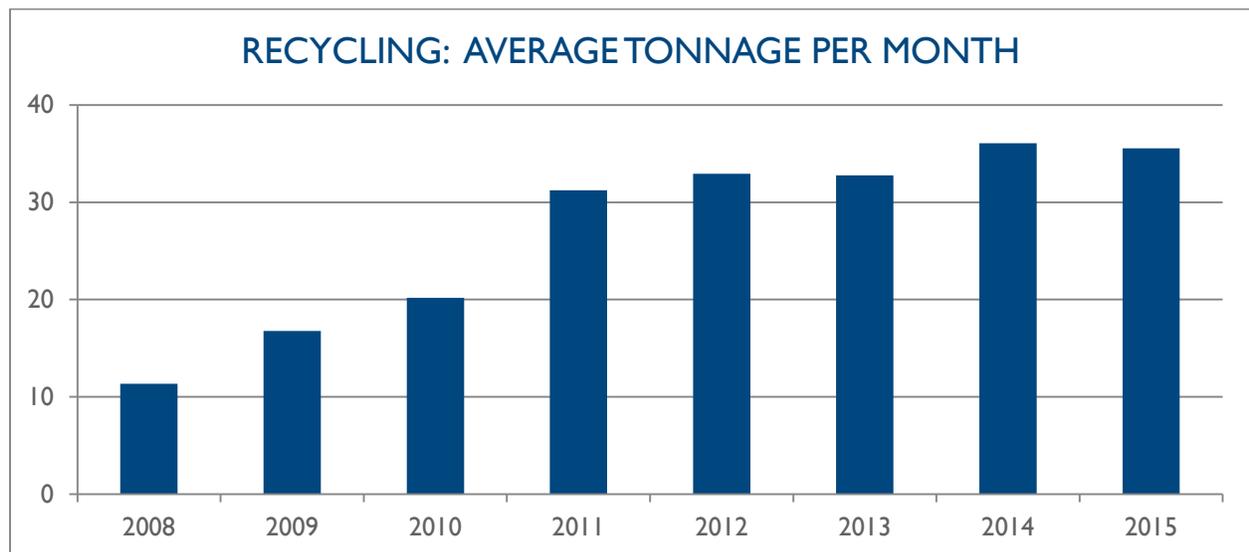
Environmental Stewardship

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 214% since the baseline year in 2008.



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 & 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.

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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:

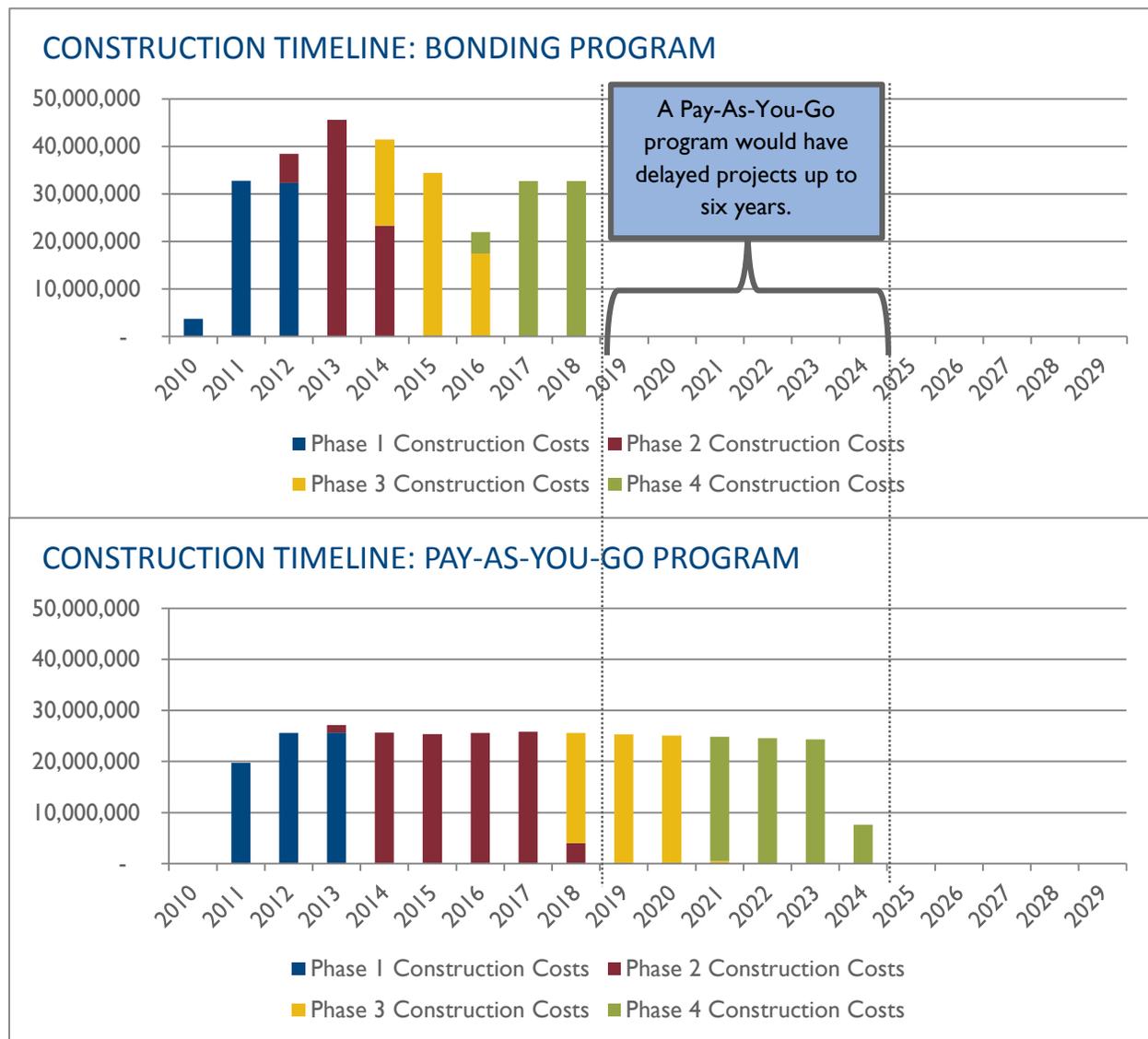
	Standard & Poor’s	Fitch Duff & Phelps	Moody’s
General obligation bonds	n/a	n/a	n/a
Revenue bonds	A+	n/a	n/a

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

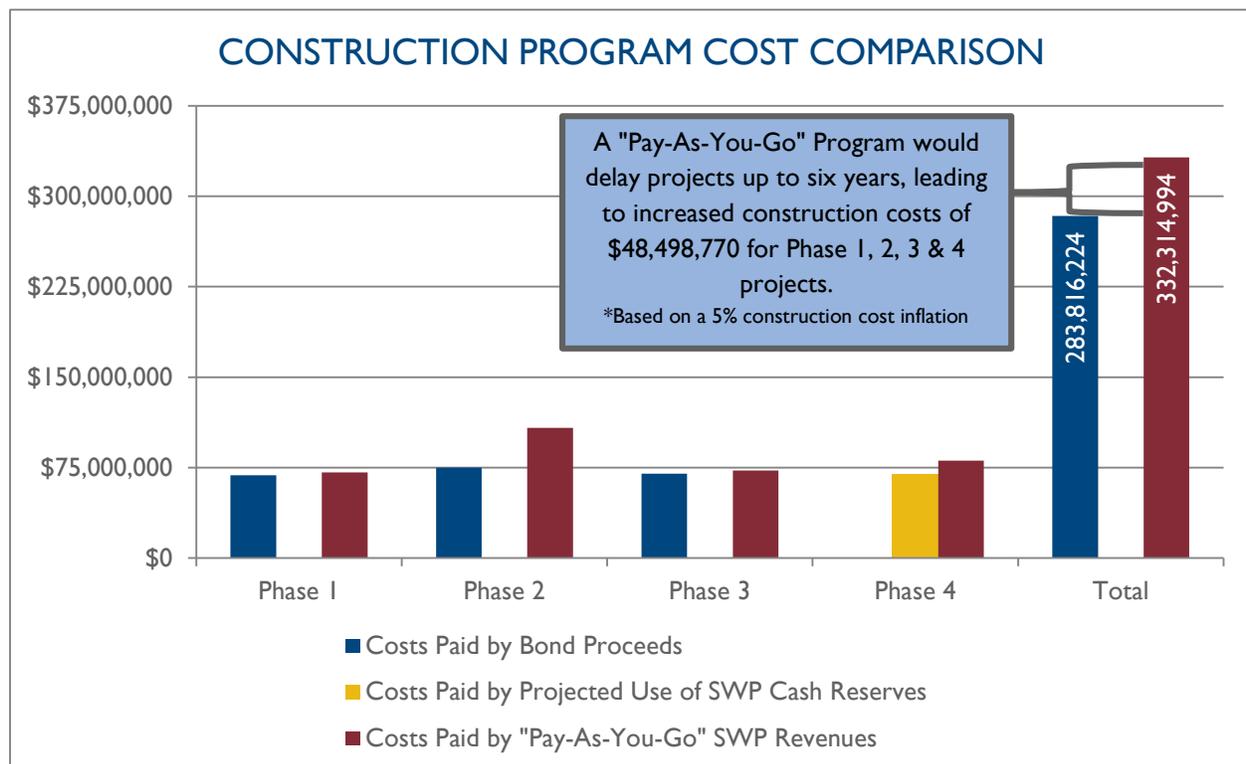
Revenue bonds allow the school district to leverage future Statewide Penny revenues to complete projects today. Several years ago, DMPS completed construction and renovation projects on a pay-as-you-go basis. While that was a fine slogan, it tied district’s hands by limiting spending to only the renovation 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.



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. 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.

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.

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.

The district and PFM are evaluating advance refunding (e.g., refinancing) the 2010 revenue bonds with a call date of June 1, 2018. Initial analysis indicated there is a significant savings opportunity in advance refunding the outstanding Series 2010; savings could equal \$3 million dollars. The district and PFM will monitor future options for the series 2012, 2013, and 2014 all the call dates are closer.

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 2015 Estimated Sales Tax Revenues = \$30,744,831
2015 Maximum Annual Debt Service = \$18,626,480
Current Debt Service Coverage = 1.65 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 2015 (most recent) is as follows:

Net Valuation for Debt Limit Purposes	\$10,720,531,380
Legal Debt Limit of 5%	0.05
Legal Debt Limit	\$536,026,569
Less: General Obligation Debt Subject to Limit	(\$0) ¹
Less: District's School Infrastructure Sales, Services, and Use Tax Bonds	(\$186,140,000) ¹
Net Debt Limit	<u>\$349,886,569</u>
¹ 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 \$536,026,569.	

DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
DEBT SERVICE FUND SUMMARY

	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Re-estimated</u>	<u>FY 2017</u> <u>Budget</u>
Revenues					
Transfers In	\$ 12,158,244	\$ 12,631,366	\$ 18,626,480	\$ 18,498,820	\$ 18,375,170
Total Revenues	12,158,244	12,631,366	18,626,480	18,498,820	18,375,170
Expenditures					
Debt Service	12,158,244	12,631,366	18,626,480	18,498,820	18,375,170
Total Expenditures	12,158,244	12,631,366	18,626,480	18,498,820	18,375,170
Excess of Revenues over Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
DEBT SERVICE FUND SUMMARY**

	2010 SWP Revenue Bonds			2012 SWP Revenue Bonds			2013 SWP Revenue Bonds			2014 SWP Revenue Bonds			DEBT SERVICE RECAP		
	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	3,110,000	2,721,750	5,831,750	3,650,000	2,339,400	5,989,400	455,000	272,095	727,095	3,490,000	2,336,925	5,826,925	10,705,000	7,670,170	18,375,170
2018	3,250,000	2,566,250	5,816,250	3,755,000	2,193,400	5,948,400	470,000	253,895	723,895	3,600,000	2,162,425	5,762,425	11,075,000	7,175,970	18,250,970
2019	3,400,000	2,403,750	5,803,750	3,870,000	2,043,200	5,913,200	490,000	235,095	725,095	3,720,000	1,982,425	5,702,425	11,480,000	6,664,470	18,144,470
2020	3,560,000	2,233,750	5,793,750	3,990,000	1,888,400	5,878,400	505,000	220,395	725,395	3,850,000	1,796,425	5,646,425	11,905,000	6,138,970	18,043,970
2021	3,720,000	2,055,750	5,775,750	4,125,000	1,728,800	5,853,800	530,000	195,145	725,145	3,875,000	1,603,925	5,478,925	12,250,000	5,583,620	17,833,620
2022	3,900,000	1,869,750	5,769,750	4,280,000	1,563,800	5,843,800	555,000	168,645	723,645	4,000,000	1,410,175	5,410,175	12,735,000	5,012,370	17,747,370
2023	4,095,000	1,674,750	5,769,750	4,435,000	1,392,600	5,827,600	575,000	151,995	726,995	4,145,000	1,210,175	5,355,175	13,250,000	4,429,520	17,679,520
2024	4,300,000	1,470,000	5,770,000	4,595,000	1,215,200	5,810,200	590,000	134,745	724,745	4,310,000	1,002,925	5,312,925	13,795,000	3,822,870	17,617,870
2025	4,520,000	1,255,000	5,775,000	4,770,000	1,031,400	5,801,400	610,000	116,455	726,455	4,480,000	873,625	5,353,625	14,380,000	3,276,480	17,656,480
2026	4,755,000	1,029,000	5,784,000	4,955,000	840,600	5,795,600	630,000	96,630	726,630	4,670,000	739,225	5,409,225	15,010,000	2,705,455	17,715,455
2027	5,000,000	791,250	5,791,250	5,145,000	642,400	5,787,400	650,000	75,525	725,525	4,870,000	587,450	5,457,450	15,665,000	2,096,625	17,761,625
2028	5,270,000	541,250	5,811,250	5,350,000	436,600	5,786,600	675,000	52,775	727,775	5,090,000	417,000	5,507,000	16,385,000	1,447,625	17,832,625
2029	5,555,000	277,750	5,832,750	5,565,000	222,600	5,787,600	695,000	27,800	722,800	5,335,000	213,400	5,548,400	17,150,000	741,550	17,891,550
	\$ 70,000,000	\$ 40,950,500	\$ 110,950,500	\$ 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	\$ 212,620,000	\$ 93,807,105	\$ 306,427,105

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.

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. The 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 2015, the district contributed \$1,371,000. Retiree and active members receiving benefits contributed through their required monthly contributions of:

Rate Tier	FY 2015 Alliance Select	FY 2015 Blue Access
Employee	440.44	441.24
Employee + One	839.92	841.44
Family	1,338.94	1,341.37

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	724,000
Adjustment to Annual Required Contribution	(789,000)
Annual OPEB Cost	6,118,000
Contributions & Payments Made	1,371,000
Increase in Net OPEB Obligation	4,747,000
Net OPEB Obligation – July 1, 2014	18,103,666
Net OPEB Obligation – June 30, 2015	\$ 22,850,666

The district’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligations for 2015 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, 2013	\$ 5,092,000	12.80 %	\$ 13,965,666
June 30, 2014	5,291,000	21.79	18,103,666
June 30, 2015	6,118,000	22.41	22,850,666

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 \$241,701,220, and the ratio of the UAAL to the covered payroll was 18.32%. 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, 2015

	<u>General</u>	<u>Capital Projects</u>	<u>Non-Major Governmental</u>	<u>Total Governmental</u>
Assets				
Cash & Investments	\$ 107,323,881	\$ -	\$ 22,747,851	\$ 130,071,732
Restricted Cash & Investment	-	91,804,922	1,515,597	93,320,519
Cash Held With Agent	-	18,626,480	-	18,626,480
Property Taxes Receivable – Current Year	1,087,007	-	217,985	1,304,992
Property Taxes Receivable – Succeeding Year	105,523,267	-	15,867,241	121,390,508
Interest Receivable	187,338	-	-	187,338
Other Receivables	462,888	-	4,183	467,071
Due From Other Governments	15,167,403	6,248,966	-	21,416,369
Inventories	452,645	-	-	452,645
Prepaid Items	1,270,031	-	104,828	1,374,859
TOTAL ASSETS	231,474,460	116,680,368	40,457,685	388,612,513
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts Payable	4,278,886	7,312,498	1,449,655	13,041,039
Accrued Payroll	28,599,896	-	842	28,600,738
Special Termination Benefits	-	-	3,065,447	3,065,447
Other Current Liabilities	6,086,589	1,843,894	33,427	7,963,910
Due to Other Governments	11,655,112	4,406	12,688	11,672,206
Compensated Absences	613,876	-	19,789	633,665
Total Liabilities	51,234,359	9,160,798	4,581,848	64,977,005
Deferred Inflows of Resources				
Succeeding Year – Property Tax	105,523,267	-	15,867,241	121,390,508
Unavailable Revenue – Sales Tax	-	1,481,183	-	1,481,183
Unavailable Revenue – Intergovernmental	510,862	-	12,507	523,369
Total Deferred Inflows of Resources	106,034,129	1,481,183	15,879,748	123,395,060

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Fund Balances				
Nonspendable	1,722,676	-	114,706	1,837,382
Restricted	12,395,621	106,038,387	19,881,383	138,315,391
Committed	11,500,000	-	-	11,500,000
Assigned	4,717,021	-	-	4,717,021
Unassigned	43,870,654	-	-	43,870,654
Total Fund Balances	74,205,972	106,038,387	19,996,089	200,240,448
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
	\$231,474,460	\$116,680,368	\$40,457,685	\$388,612,513

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.	

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PART 4

INFORMATIONAL SECTION

PART 4: INFORMATION SECTION



Des Moines Public Schools: At a Glance

- Enrollment
- District Demographics
- Student Performance Measures

Property Taxes

Capital Improvement & 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 Schools
- Office of Academics
- Office of Human Resources
- Office of Business & Finance
- Office of Operations

Glossary

Acronyms & Abbreviations

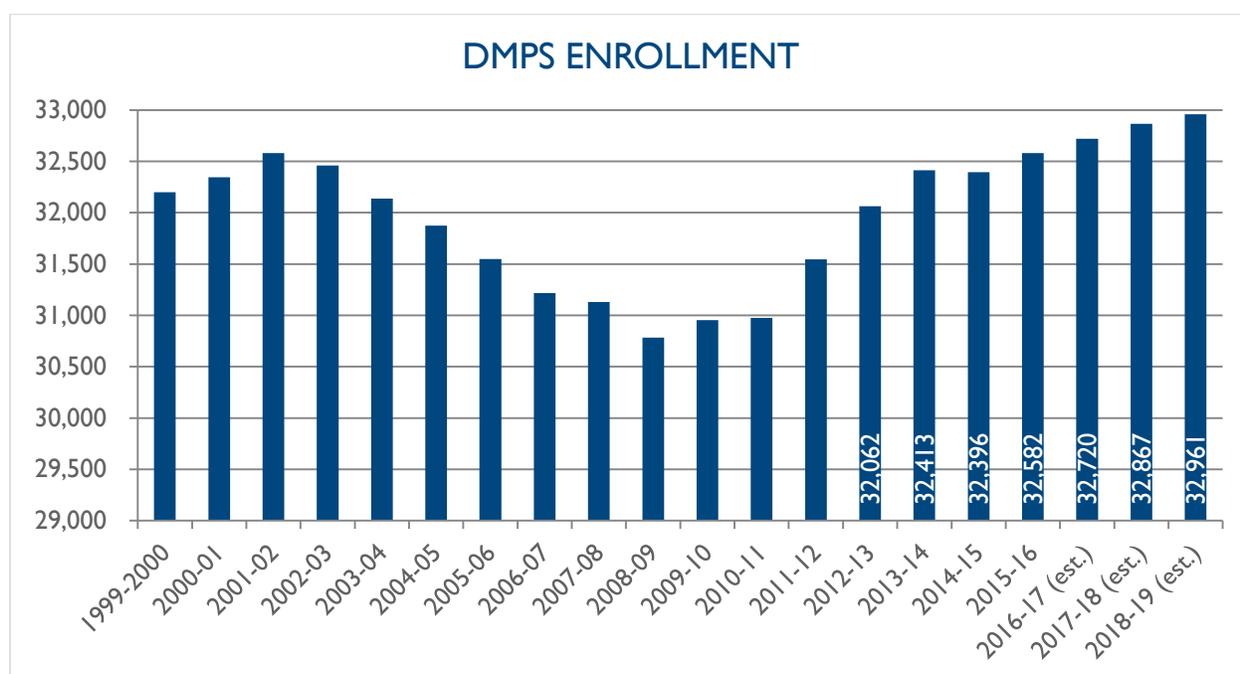
FY 2017 Certified Budget



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, 32,582 students are educated in DMPS. Using a simple regression analysis, the Iowa Department of Education projects district enrollment for three years beyond the current school year. The Iowa DE projects that the district’s enrollment will surpass the FY 2002 peak in the next few years, as shown in the chart below.

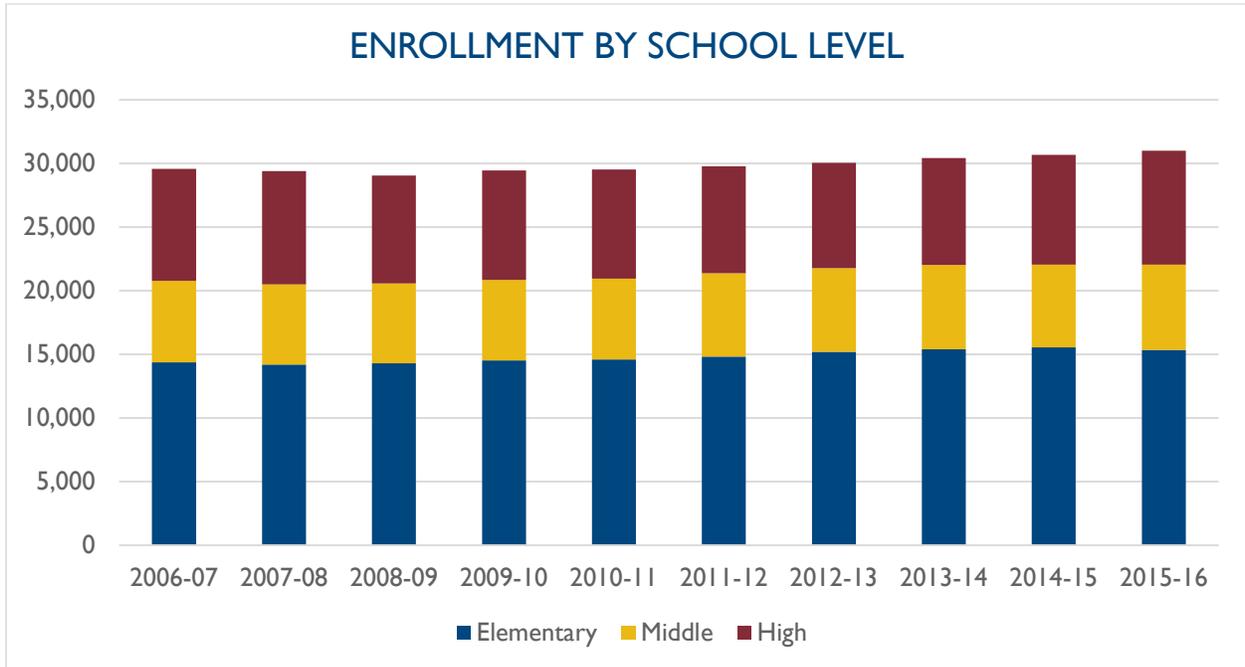


In addition, the district commissioned Ochsner Hare & Hare (Kansas City, MO) to conduct a Demographic Data and Projections Study and provide projections through 2018. This study projects that the school age population in Des Moines will continue to increase, as shown in the table below. The [complete study](#) can be found on the district’s web site.

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 2015-16 school year is 49.5% elementary school, 21.6% middle school, and 28.9% 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. 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:

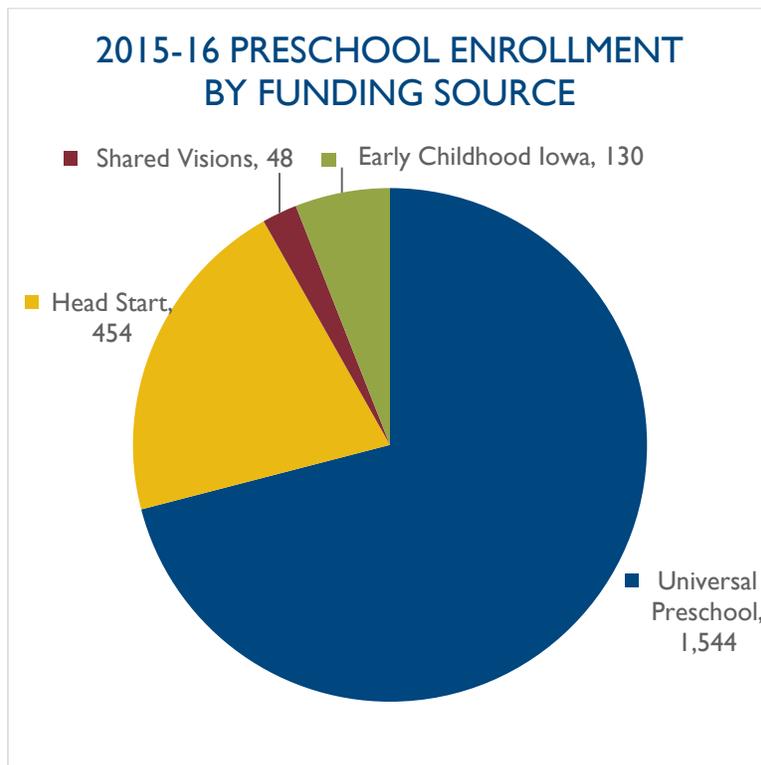
Universal Preschool — A state-funded program designed to provide voluntary, universal access to high-quality preschool education programs for the state’s four-year-olds. This is the largest DMPS preschool program. Classrooms are located throughout Des Moines in neighborhood elementary schools, DMPS Education 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.

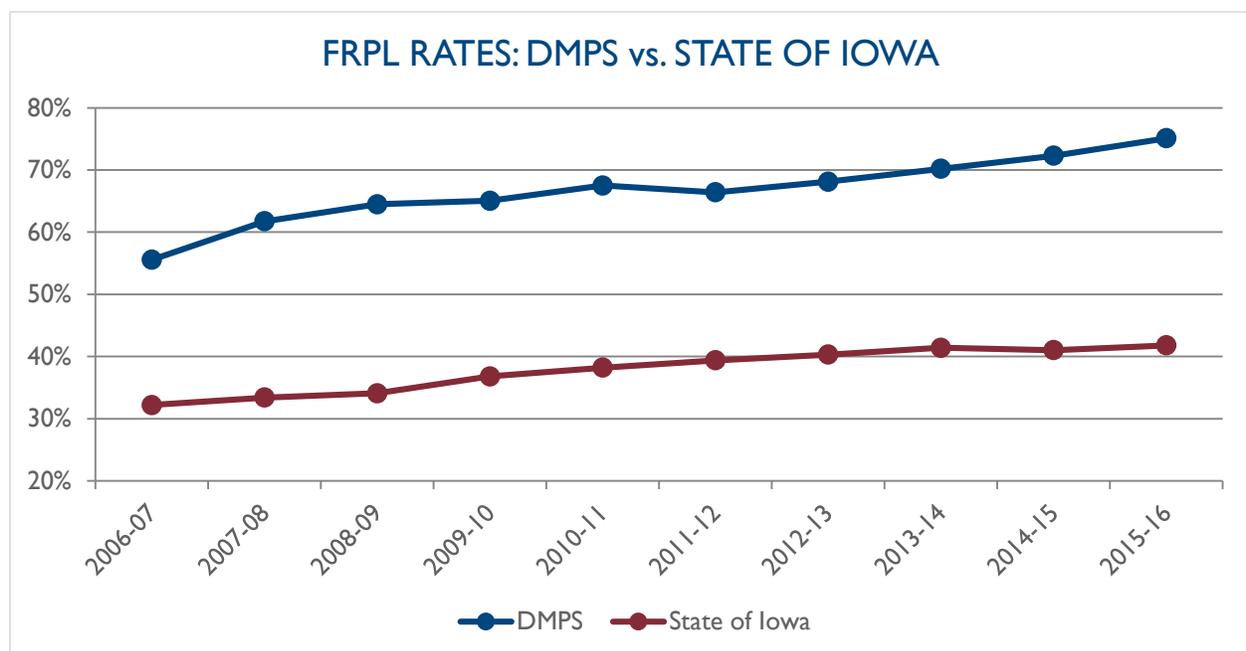
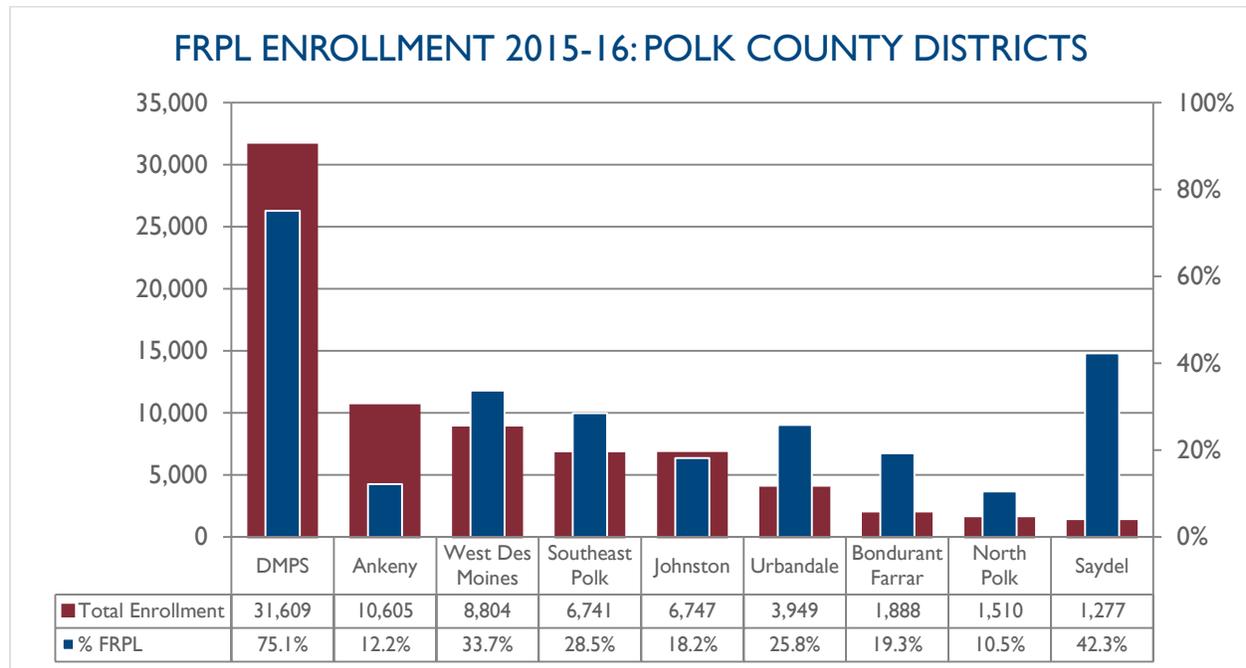
As the chart below indicates, more than 2,100 students enrolled in preschool programs through a variety of funding sources in 2015-16. Students in Des Moines participate in early childhood education programs in district buildings or in partnering religious, child care, and other organizations.



DISTRICT DEMOGRAPHICS

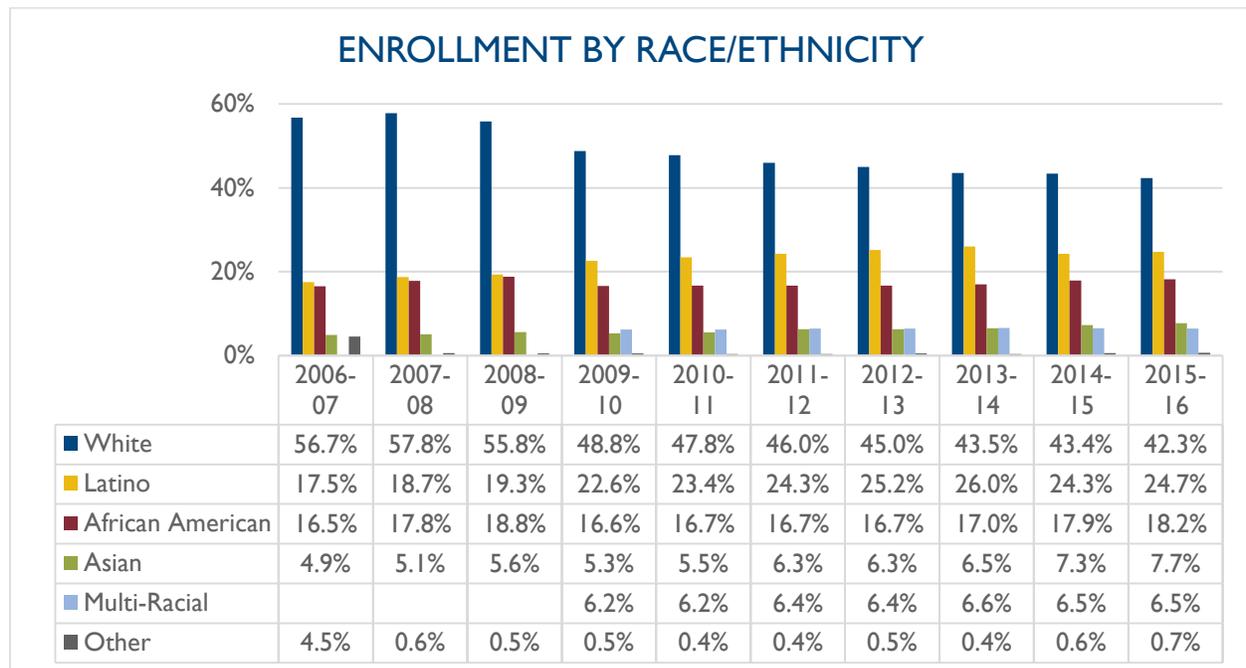
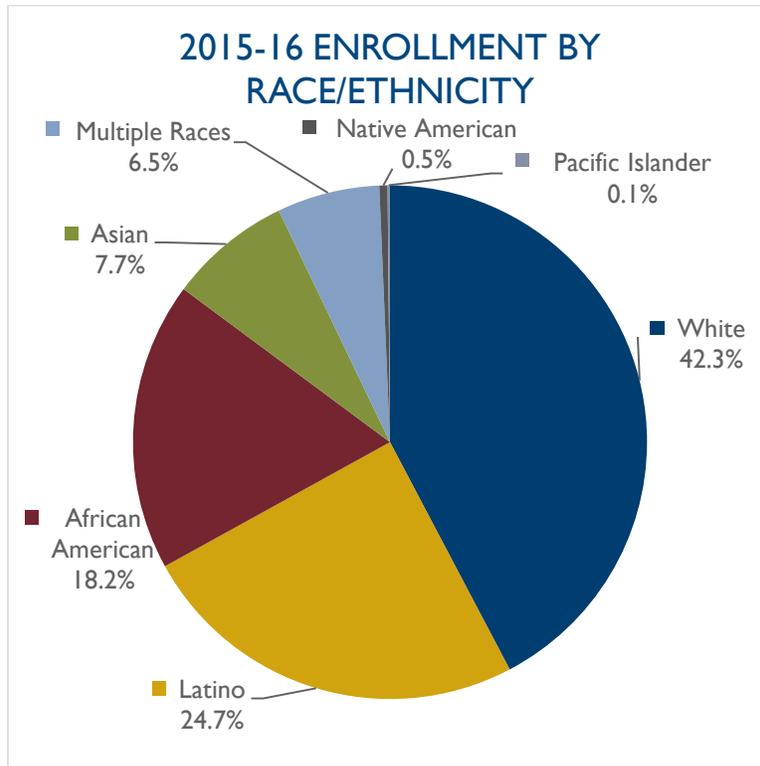
Low-Income Students

DMPS is an urban school district that serves an increasingly diverse student population. Seventy-two percent of the students in the district are low-income, based on eligibility for the Free or Reduced-Price Lunch (FRPL) program. 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).



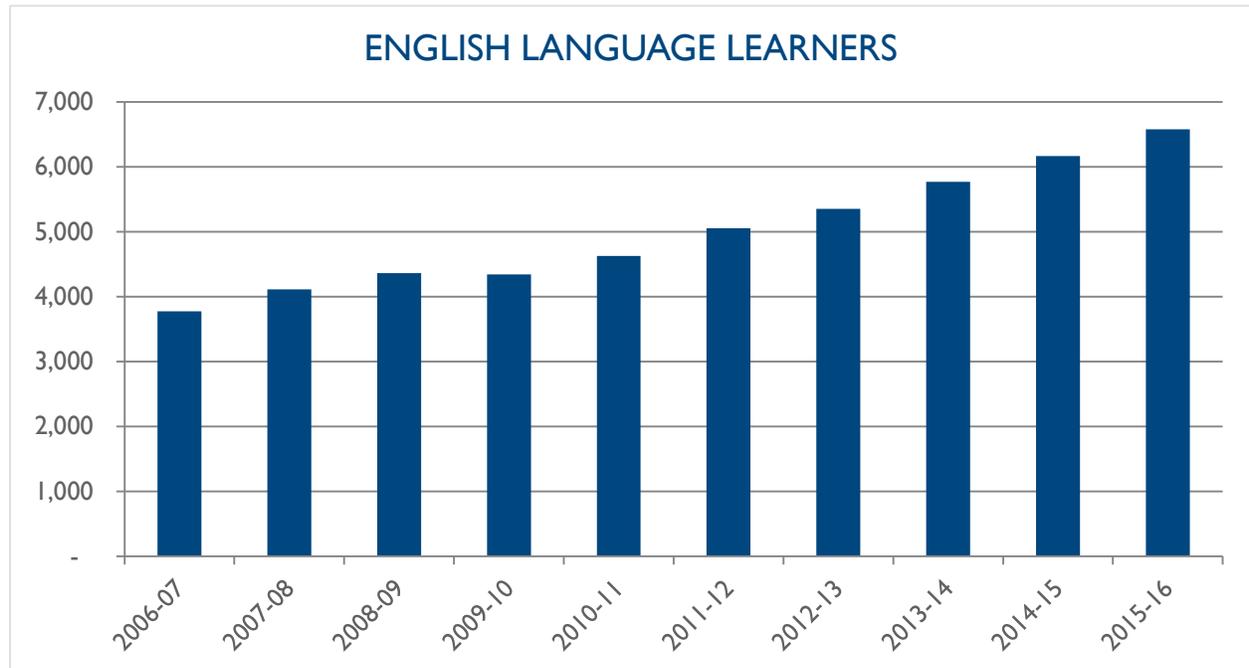
Minority Students

DMPS is a “majority-minority” school district, and minority enrollment has steadily increased to 57.7% of all students. Latino families are the fastest growing demographic segment of both the city and the schools.



English Language Learners

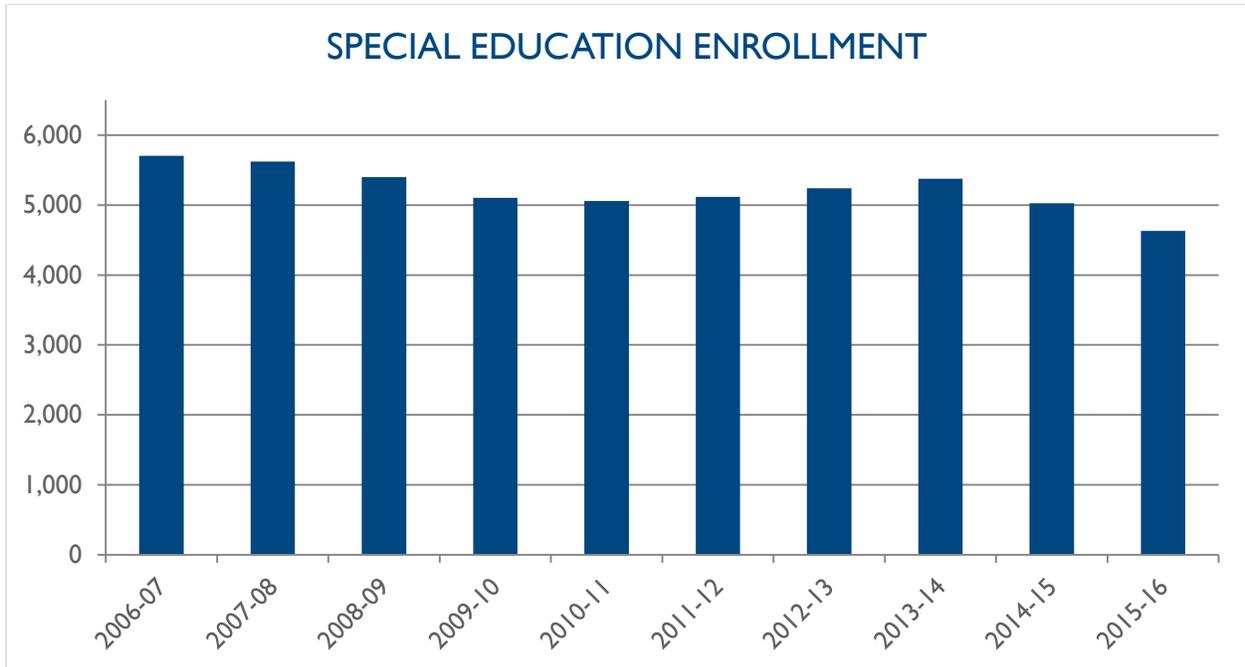
In the last decade, DMPS has experienced a 74% increase in the number of students enrolled in English Language Learner (ELL) classes and a 294% increase in 20 years. DMPS students speak more than 100 different native languages and dialects, and currently 20% of the entire student body is ELL.



To successfully support ELL students, DMPS employs 105.5 FTE ELL teachers, 43.0 FTE bilingual community outreach (BCO) workers who speak 15 languages and dialects, 1.0 FTE ELL enrollment facilitator, 1.0 FTE BCO support staff, 3.0 FTE ELL network support staff, 2.0 FTE ELL curriculum coordinators, and 1.0 FTE ELL program coordinator. ELL sites are located in five high schools, 10 middle schools, and 35 elementary schools. In addition, the district maintains four Intensive English Language Centers (East, Hoover, Meredith, and Edmunds) for newly-arrived children, and special programs are located at Smouse, Ruby Van Meter, and Scavo. 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.

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.



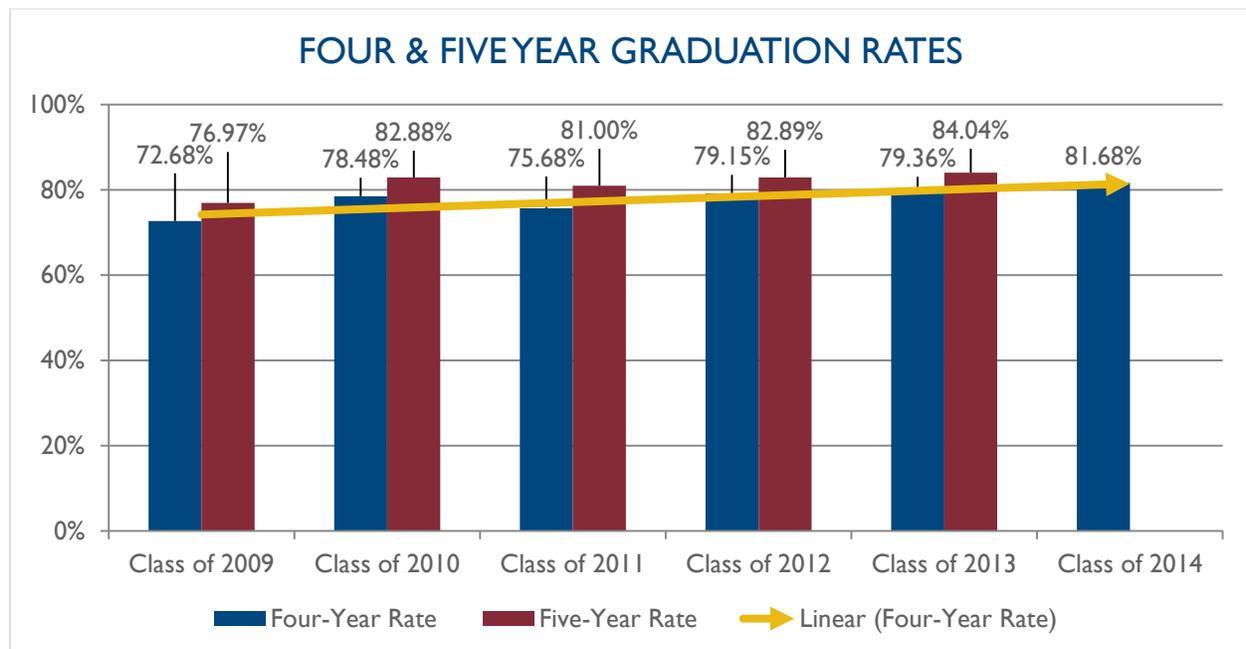
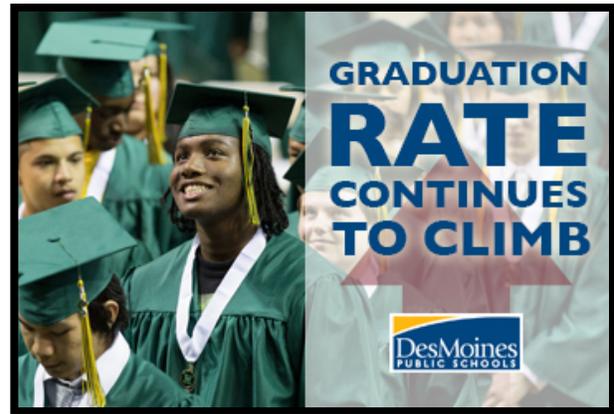
The district will continue to provide quality services that families and students with disabilities have come to expect from the district and as required by law. The district receives weighted enrollment funding for SPED students.

STUDENT PERFORMANCE MEASURES

Graduation and Dropout Rates

School improvement efforts across the district are having a real impact in Des Moines Public Schools. 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. The DMPS Class of 2014 had a graduation rate of 81.68%, an increase of 2.52% over the previous year and the highest since Iowa began using its current graduation rate formula in 2009. (Official graduation information lags; official data is released in April of each year for the last graduating class.) The four-year graduation rate at the district's five comprehensive high schools alone was 86.58%, up from 82.79% the previous year. The five-year graduation rate (Class of 2013) is also the highest since 2009.



Des Moines Public Schools saw a slight increase in the dropout rate, which was 4.33% for the 2013-14 school year compared to 4.16% in 2012-13. However, the dropout rate is at its second-lowest level in the past six years.

DMPS Dropout Rate	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Grade 7-12 Rate	5.10%	4.80%	4.80%	4.73%	4.16%	4.33%

DMPS has been able to impact the graduation rate in Des Moines because of the hard work of students and staff. Several initiatives in recent years that have contributed to raising the graduation rate, including:

DMPS implemented an Early Indicator System (EIS) to help identify students who may be at risk of dropping out of school. The district tracks attendance, class performance, and discipline/behavior issues at the elementary and secondary levels and analyzes real-time data to identify students who may be in need of additional supports. In addition, each high school now has an Academic Support Lab (ASL) designed to accommodate re-engaged students and students identified by the EIS as a potential dropout. ASLs are non-traditional classrooms that provide engaging academic interventions for students in need of credit recovery, instructional support, and a personalized learning plan.



DMPS began the Graduation Walk, a grassroots effort conducted in partnership with United Way of Central Iowa to raise community awareness about the importance of earning a high school diploma as well as to reach out to recent dropouts and students falling behind to make them aware of available supports. Thanks to support from hundreds of volunteers, the program has knocked on thousands of doors since 2009. The National School Boards Association recognized the efforts of this work with a 2015 Magna Award.

Senior Summer School was developed as an intensive nine-week credit recovery program targeting 12th grade students who do not graduate by the end of the regular school year due to credit deficiencies. Programming consists of academic and social support for students, with the goal of increasing the number of students who meet credit requirements for graduation by the end of the program. A graduation ceremony for students who successfully complete the program is held in August. In 2015, an additional 71 graduates from East, Hoover, North, Lincoln, Roosevelt, and Scavo high schools joined the DMPS Class of 2015. In the five years of the Senior Summer School program, more than 300 additional students have graduated, which is about the size of a spring graduating class at one of the district’s comprehensive high schools.

Over the past few years DMPS has greatly expanded access to Advanced Placement courses, with new AP courses at Central Academy and a more complete AP curriculum offered at all five high schools. During that time, AP enrollment has quadrupled and participation in AP exams has doubled, raising expectations for academic success throughout all high schools.

DMPS has significantly increased afterschool programming and extracurricular activities at all middle schools and is beginning similar efforts at the elementary school level, in order to help students become more connected and engaged with their schools.

DMPS completed the realignment of school feeder systems, redrawing attendance boundaries to help students build peer groups with which they can grow more connected as they progress through the grade levels, better develop opportunities for extra-curricular success at the middle and high school levels, and create a greater sense of community around the school feeder patterns.

Significant changes are underway at Scavo High School. First, the school was relocated to a newly-renovated location at 1800 Grand, creating a better learning environment as well as providing Scavo students with easier access to the variety of programs offered at Central Campus. Second, Scavo reopened as a full-service high school, providing students with on-site access to a variety of services, from a food bank to dental care, which might otherwise be barriers to attending school.

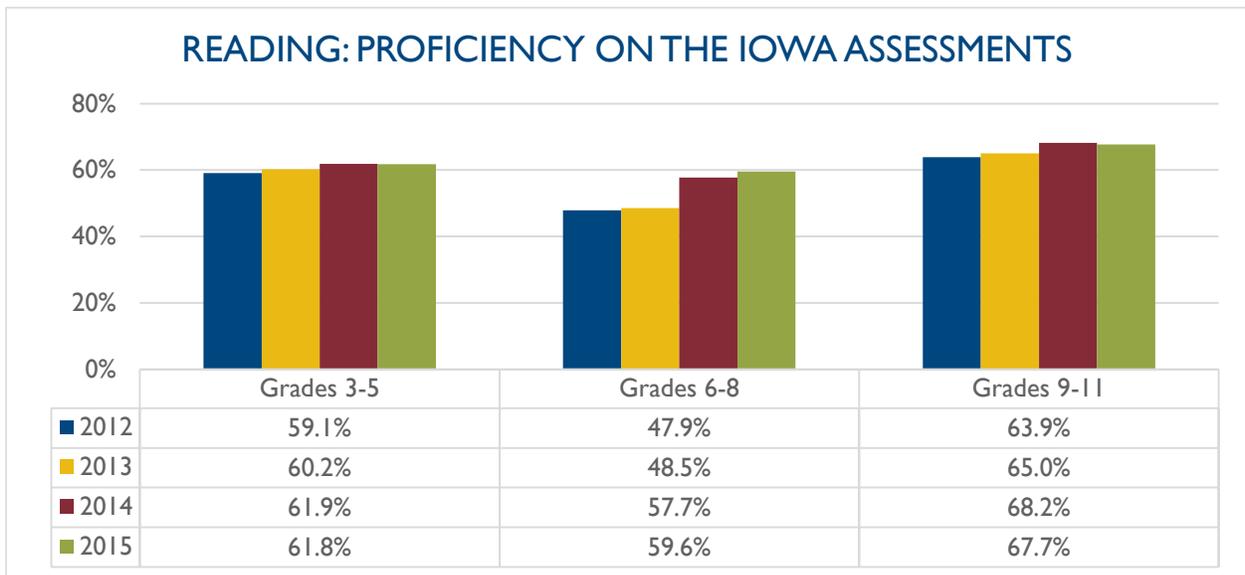


DMPS began working with the Gallup Organization and adopted the Gallup Student Poll, providing data on students' levels of hope, well-being, and engagement and helping the district in the development of more purposeful, student-focused school improvement plans.

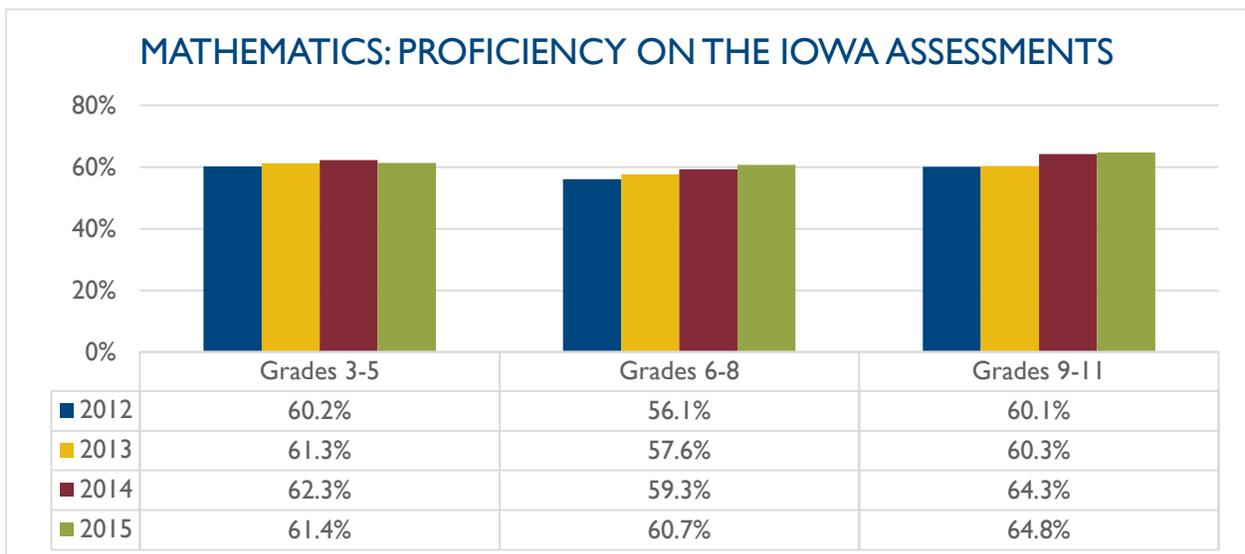
Student Proficiency and Growth on the Iowa Assessments

Reading and mathematics assessments are administered to students in grades 3-11 in the spring each year. 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 took previously; thus, 2012 is the first year of comparative data.

Grade 3-5 reading proficiency remained relatively unchanged from 2014 to 2015, decreasing by 0.1%. Grade 6-8 reading proficiency continued to increase in 2015, increasing 1.9% from 2014. Grade 9-11 reading proficiency decreased slightly in 2015 by 0.5% from 2014.



Grade 3-5 mathematics proficiency decreased slightly in 2015 by 0.9% from 2014. Grade 6-8 mathematics proficiency continued to increase in 2015, increasing 1.4% from 2014. Grade 9-11 mathematics proficiency continued to increase in 2015, increasing by 0.5% from 2014.



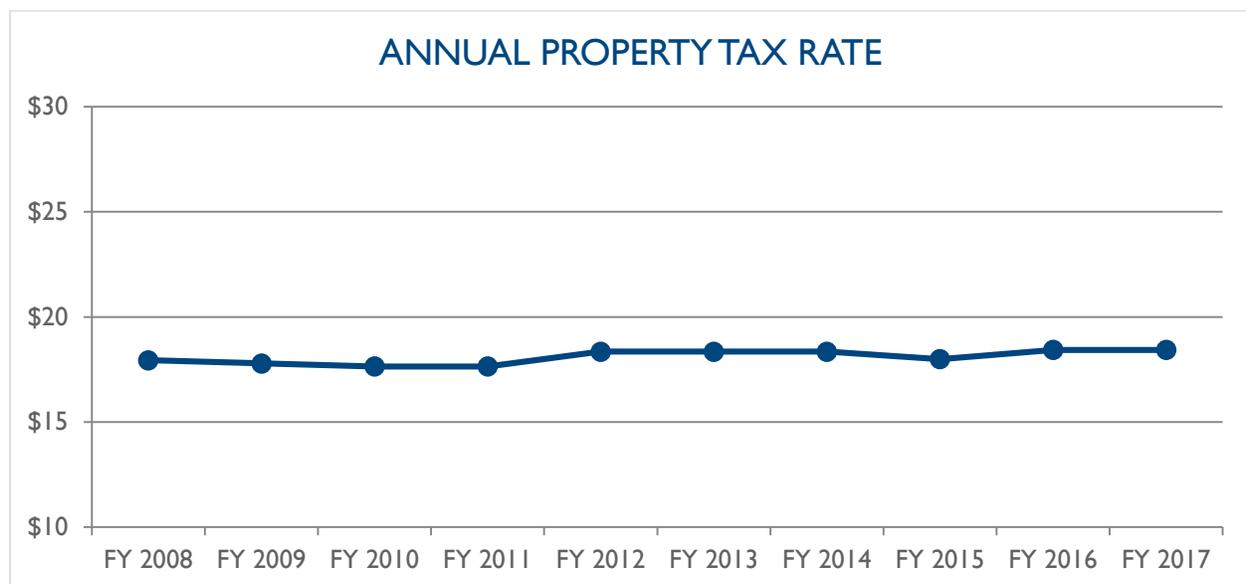
PROPERTY TAXES

Per the Aid & Levy report, the district property tax rates for FY 2013 – FY 2016 and the projected FY 2017 (per the preliminary Aid & Levy) tax rate are:

District Property Tax Rates	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Total Tax Rate	18.34845	18.34842	17.99477	18.42809	18.42809

To ensure a budget that meets the district’s needs and provides adequate programming for students, the district is proposing a tax rate of 18.42809, which is the same rate from FY 2016.

District Property Overall Recommended Tax Rate					
	Authority	FY 2016	FY 2017	Max.	Expires
GENERAL					
Regular	Code	9.69279	9.50611	NA	NA
Instructional Support	Citizen Vote <u>OR</u> Board Action	1.81722	1.76505	10% of cost	2021
Dropout Prevention	Board Action	1.60759	1.56585	5% of cost	Annual
Cash Reserve Levy	Board Action	2.96548	3.24608	20%	Annual
MANAGEMENT	Board Action	1.25000	1.25000	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		18.42809	18.42809		
Change From Prior Year		no change			



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 following page.

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
LOCAL FUNDS: PROPERTY TAX RATES**

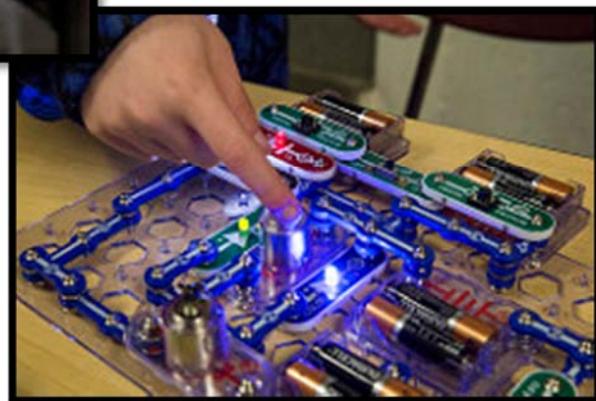
	FY 2013 Per Final Aid & Levy		FY 2014 Per Final Aid & Levy		FY 2015 Per Final Aid & Levy		FY 2016 Per Final Aid & Levy		FY 2017 Preliminary Aid & Levy	
Regular Valuation (with Utilities)	\$ 6,405,707,333	-2.31%	\$ 6,557,601,623	2.37%	\$ 6,487,589,438	-1.07%	\$ 6,482,874,286	-0.07%	\$6,777,096,757	4.54%
TIF Valuation	727,881,500	14.10%	762,130,836	4.71%	703,887,544	-7.64%	692,605,126	-1.60%	710,049,900	2.52%
Regular and TIF Valuation	\$ 7,133,588,833	-9.00%	\$ 7,319,732,459	2.61%	\$ 7,191,476,982	-1.75%	\$ 7,175,479,412	-1.97%	\$7,487,146,657	4.34%
	Dollars Generated	Tax Rate	Dollars Generated	Tax Rate	Dollars Generated	Tax Rate	Dollars Generated	Tax Rate	Dollars Generated	Tax Rate
General:										
Regular Program	\$ 63,606,019	9.92959	\$ 64,458,108	9.82952	\$ 62,795,332	9.67930	\$ 62,837,140	9.69279	\$64,423,846	9.50611
Instructional Support	12,400,508	1.93585	12,667,895	1.73065	12,884,005	1.79157	13,039,432	1.81722	13,215,202	1.76505
Dropout Prevention	9,491,427	1.48171	9,729,244	1.48366	10,052,326	1.54947	10,421,825	1.60759	10,611,925	1.56585
Cash Reserve	15,062,743	2.35146	17,408,768	2.65475	12,781,004	1.97007	19,224,870	2.96549	21,999,000	3.24608
Total General	100,560,697	15.69861	104,264,015	15.69858	98,512,667	14.99041	105,523,267	16.08309	110,249,973	16.08309
Management	9,959,850	1.55484	10,196,021	1.55484	12,387,164	1.90936	8,103,593	1.25000	8,471,370	1.25000
PPEL:										
Regular	2,354,084	0.33000	2,415,511	0.33000	2,373,187	0.33000	2,367,908	0.33000	2,470,758	0.33000
Voted	4,494,161	0.63000	4,611,431	0.63000	4,530,630	0.63000	4,520,552	0.63000	4,716,902	0.63000
Total PPEL	6,848,245	0.96000	7,026,942	0.96000	6,903,817	0.96000	6,888,460	0.96000	7,187,660	0.96000
PERL	864,770	0.13500	885,276	0.13500	885,300	0.13500	875,188	0.13500	914,908	0.13500
Debt Service	-	-	-	-	-	-	-	-	-	-
Total	\$ 118,233,562	18.34844928	\$ 122,372,254	18.34841969	\$ 118,688,948	17.99477	\$ 121,390,508	18.42808989	\$126,823,911	18.42808988
	<i>Decrease</i>	<i>(\$0.00003)</i>	<i>Decrease</i>	<i>(\$0.00006)</i>	<i>Decrease</i>	<i>(\$0.35368)</i>	<i>Increase</i>	<i>\$0.43332</i>	<i>No Change</i>	<i>(\$0.00000)</i>

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. Using a \$100,000 home as an example, the taxpayer would have the following annual obligation:

Calculation:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
$\frac{\$100,000 \text{ home value}}{\$1,000} = 100 \times \text{Annual Tax Rate}$	\$1,834.84	\$1,834.84	\$1,799.48	\$1,842.81	\$1,842.81

The average residential home price within the Des Moines school district and the average taxpayer obligation is listed below:

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	2012	2013	2014	2015	2016
Total School District Tax Rate	18.34845	18.34842	17.99477	18.42809	18.42809
Average Residential Assessment	\$117,345	\$114,700	\$115,226	\$119,886	\$120,166
Average Taxpayer Obligation	\$2,153	\$2,105	\$2,073	\$2,209	\$2,214



Generally, 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. To do this, 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.

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.

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.

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
2016 - 2017 BUDGET
LOCAL FUNDS: PROPERTY VALUATIONS

	1/1/2011 FY 2013			1/1/2012 FY 2014			1/1/2013 FY 2015			1/1/2014 FY 2016		
	Polk County	Warren County	Total									
Residential	\$ 3,611,058,880	\$ 52,570,166	\$ 3,663,629,046	\$ 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
Commercial	2,293,257,630	2,881,500	2,296,139,130	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
Industrial	170,990,620	-	170,990,620	168,215,919	-	168,215,919	158,297,316	-	158,297,316	152,059,768	-	152,059,768
Agricultural	2,017,360	1,189,603	3,206,963	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
Utilities (WO Gas & Electric)	37,994,502	967,680	38,962,182	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
Railroads	16,130,346	-	16,130,346	17,616,957	-	17,616,957	16,232,975	-	16,232,975	15,301,417	-	15,301,417
Total Valuation	6,131,449,338	57,608,949	6,189,058,287	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
Less: Military	15,682,354	331,508	16,013,862	15,000,818	331,508	15,332,326	14,551,541	324,100	14,875,641	13,912,678	303,728	14,216,406
Plus: Gas & Electric	228,786,582	3,876,326	232,662,908	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
Total General Taxable Valuation	6,344,553,566	61,153,767	6,405,707,333	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
TIF Value	727,881,500	-	727,881,500	762,130,836	-	762,130,836	703,887,544	-	703,887,544	692,605,126	-	692,605,126
Total Debt & PPEL Taxable Valuation	\$ 7,072,435,066	\$ 61,153,767	\$ 7,133,588,833	\$ 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

Property Tax Rates	\$18.35	\$18.35	\$17.99	\$18.43
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	1/1/2015 FY 2017 (Budget)			1/1/2016 FY 2018 (Forecast)			1/1/2017 FY 2019 (Forecast)			1/1/2018 FY 2020 (Forecast)		
	Polk County	Warren County	Total	Polk County	Warren County	Total	Polk County	Warren County	Total	Polk County	Warren County	Total
Residential	\$ 4,436,735,776	\$ 56,751,574	\$ 4,493,487,350	\$ 4,629,470,376	\$ 58,075,740	\$ 4,687,546,116	\$ 4,830,577,488	\$ 59,430,802	\$ 4,890,008,290	\$ 5,040,420,820	\$ 62,012,514	\$ 5,102,433,334
Commercial	1,863,337,544	2,383,830	1,865,721,374	1,832,070,140	2,420,997	1,834,491,137	1,801,327,413	2,458,744	1,803,786,157	1,771,100,558.95	2,417,485.48	1,773,518,044
Industrial	155,925,564	-	155,925,564	155,459,806	-	155,459,806	154,995,440	-	154,995,440	154,532,460.21	-	154,532,460
Agricultural	1,987,161	1,279,006	3,266,167	1,952,031	1,315,869	3,267,900	1,917,521	1,353,795	3,271,316	1,883,622.33	1,329,861.52	3,213,484
Utilities (WO Gas & Electric)	26,592,896	906,327	27,499,223	25,497,628	928,696	26,426,324	24,447,470	951,618	25,399,088	23,440,564.32	912,423.91	24,352,988
Railroads	16,924,718	-	16,924,718	18,256,050	-	18,256,050	19,692,108	-	19,692,108	21,241,128.43	-	21,241,128
Total Valuation	6,501,503,659	61,320,737	6,562,824,396	6,628,043,273	62,723,039	6,690,766,312	6,757,045,744	64,157,409	6,821,203,154	6,888,559,007.59	65,406,113.23	6,953,965,121
Less: Military	13,159,612	294,468	13,454,080	12,690,953	289,351	12,980,304	12,238,984	284,323	12,523,307	11,803,111.00	274,197.26	12,077,308
Plus: Gas & Electric	223,852,758	3,787,685	227,640,443	223,896,532	3,777,411	227,673,943	223,940,314	3,767,164	227,707,479	223,984,105.53	3,767,900.82	227,752,006
Total General Taxable Valuation	\$ 6,712,282,803	\$ 64,813,954	\$ 6,777,010,757	6,839,248,853	66,211,099	6,905,459,951	6,968,747,075	67,640,250	7,036,387,326	7,100,740,002	68,899,817	7,169,639,819
TIF Value	710,049,900	-	710,049,900	717,946,616	-	717,946,616	725,931,154	-	725,931,154	734,004,491.15	-	734,004,491
Total Debt & PPEL Taxable Valuation	\$ 7,422,332,703	\$ 64,813,954	\$ 7,487,146,657	\$ 7,557,195,469	\$ 66,211,099	\$ 7,623,406,567	\$ 7,694,678,229	\$ 67,640,250	\$ 7,762,318,480	\$ 7,834,744,493	\$ 68,899,817	\$ 7,903,644,310

Property Tax Rates	\$18.43	\$18.47	\$18.52	\$18.56
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CAPITAL IMPROVEMENT & 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 to 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. This strategy saves money by getting ahead of the cost of inflation, accelerating the projects schedule, and supporting jobs in the construction trades. More details on the Statewide Penny and Students First program are included in Financial Section of this document.

Des Moines Public Schools aggressively bonded ahead for the Students First program. Issuing revenue bonds allows DMPS to complete more school projects, while saving tax dollars, and providing 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 will 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 plans to issue a final round of revenue bonds in FY 2017 to coincide with the program sunset. Summaries of the Debt Service Fund and the Debt Service Schedule are included on the following pages.

DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
DEBT SERVICE FUND SUMMARY

	<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Re-estimated</u>	<u>FY 2017</u> <u>Budget</u>
Revenues					
Transfers In	\$ 12,158,244	\$ 12,631,366	\$ 18,626,480	\$ 18,498,820	\$ 18,375,170
Total Revenues	12,158,244	12,631,366	18,626,480	18,498,820	18,375,170
Expenditures					
Debt Service	12,158,244	12,631,366	18,626,480	18,498,820	18,375,170
Total Expenditures	12,158,244	12,631,366	18,626,480	18,498,820	18,375,170
Excess of Revenues over Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

**DES MOINES PUBLIC SCHOOLS
2016 - 2017 BUDGET
DEBT SERVICE FUND SUMMARY**

	2010 SWP Revenue Bonds			2012 SWP Revenue Bonds			2013 SWP Revenue Bonds			2014 SWP Revenue Bonds			DEBT SERVICE RECAP		
	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	3,110,000	2,721,750	5,831,750	3,650,000	2,339,400	5,989,400	455,000	272,095	727,095	3,490,000	2,336,925	5,826,925	10,705,000	7,670,170	18,375,170
2018	3,250,000	2,566,250	5,816,250	3,755,000	2,193,400	5,948,400	470,000	253,895	723,895	3,600,000	2,162,425	5,762,425	11,075,000	7,175,970	18,250,970
2019	3,400,000	2,403,750	5,803,750	3,870,000	2,043,200	5,913,200	490,000	235,095	725,095	3,720,000	1,982,425	5,702,425	11,480,000	6,664,470	18,144,470
2020	3,560,000	2,233,750	5,793,750	3,990,000	1,888,400	5,878,400	505,000	220,395	725,395	3,850,000	1,796,425	5,646,425	11,905,000	6,138,970	18,043,970
2021	3,720,000	2,055,750	5,775,750	4,125,000	1,728,800	5,853,800	530,000	195,145	725,145	3,875,000	1,603,925	5,478,925	12,250,000	5,583,620	17,833,620
2022	3,900,000	1,869,750	5,769,750	4,280,000	1,563,800	5,843,800	555,000	168,645	723,645	4,000,000	1,410,175	5,410,175	12,735,000	5,012,370	17,747,370
2023	4,095,000	1,674,750	5,769,750	4,435,000	1,392,600	5,827,600	575,000	151,995	726,995	4,145,000	1,210,175	5,355,175	13,250,000	4,429,520	17,679,520
2024	4,300,000	1,470,000	5,770,000	4,595,000	1,215,200	5,810,200	590,000	134,745	724,745	4,310,000	1,002,925	5,312,925	13,795,000	3,822,870	17,617,870
2025	4,520,000	1,255,000	5,775,000	4,770,000	1,031,400	5,801,400	610,000	116,455	726,455	4,480,000	873,625	5,353,625	14,380,000	3,276,480	17,656,480
2026	4,755,000	1,029,000	5,784,000	4,955,000	840,600	5,795,600	630,000	96,630	726,630	4,670,000	739,225	5,409,225	15,010,000	2,705,455	17,715,455
2027	5,000,000	791,250	5,791,250	5,145,000	642,400	5,787,400	650,000	75,525	725,525	4,870,000	587,450	5,457,450	15,665,000	2,096,625	17,761,625
2028	5,270,000	541,250	5,811,250	5,350,000	436,600	5,786,600	675,000	52,775	727,775	5,090,000	417,000	5,507,000	16,385,000	1,447,625	17,832,625
2029	5,555,000	277,750	5,832,750	5,565,000	222,600	5,787,600	695,000	27,800	722,800	5,335,000	213,400	5,548,400	17,150,000	741,550	17,891,550
	\$ 70,000,000	\$ 40,950,500	\$ 110,950,500	\$ 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	\$ 212,620,000	\$ 93,807,105	\$ 306,427,105

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.

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	14,500
2	Hy-Vee Food Stores, Inc.	Retail grocery and drugstore chain	7,500
3	Mercy Medical Center – Des Moines	Healthcare	7,055
4	Unity Point Health – Des Moines	Healthcare	6,435
5	Principal Financial Group	Financial services	6,184
6	Des Moines Public Schools	Public Education	4,849 FTE
7	Nationwide	Insurance	4,282
8	John Deere	Agricultural machinery, GPS/ag equipment software, consumer financial services	3,089
9	DuPont Pioneer	Crop inputs for worldwide agribusiness	3,000
10	Kum & Go	Convenience store chain	1,820

Sources: Greater Des Moines Partnership *Major Employers*, September 2015; DMPS *Employee Schedule*, 2017.

Largest Des Moines Area Local Governmental Employers			
Rank	Employer	Service	Employees
1	Des Moines Public Schools	Public Education	4,849 FTE
2	City of Des Moines	City Government	1,529
3	Polk County	County Government	1,216

Sources: City of Des Moines 2015 CAFR; and Polk County 2015 CAFR; DMPS *Employee Schedule*, 2017.

TEN YEAR EMPLOYMENT TRENDS

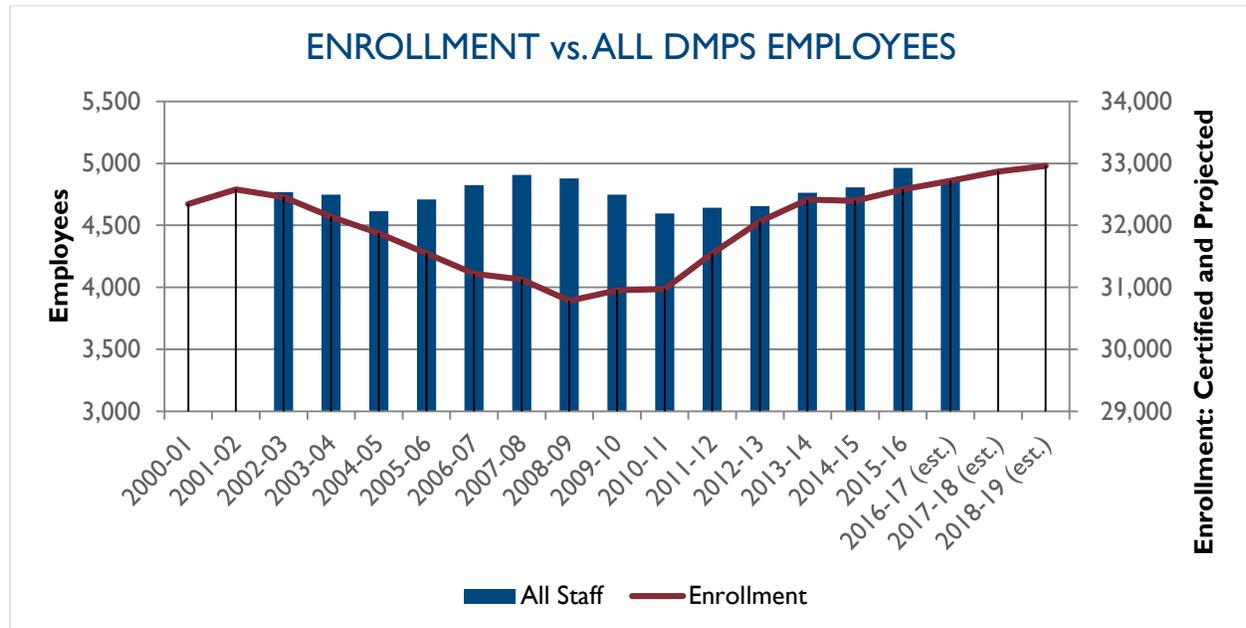
Economic Crisis

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 (Allowable Growth) in State Foundation Aid followed by across-the-board state budget cuts.

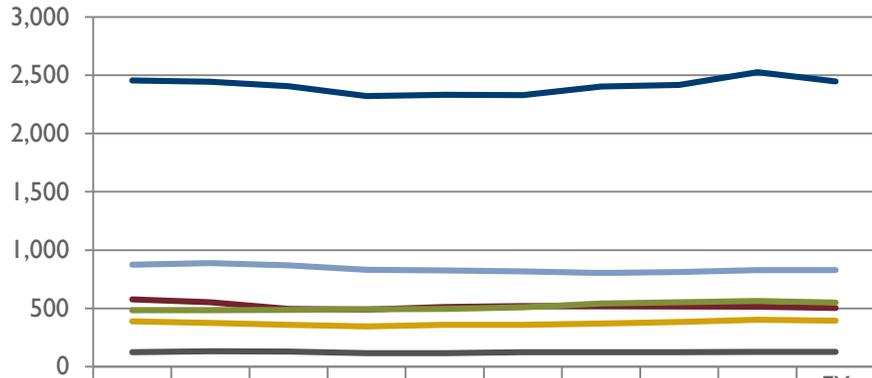
Today, Iowa's economy stands on firmer ground as it recovers from the deep recession that began in 2008. An improved employment outlook nudged Iowa's unemployment rate down to 3.3% in August 2015 from 4.5% in July 2014. According to a [report](#) issued by the Iowa Legislative Services Agency (LSA), for FY 2016, the REC estimates growth will be positive 5.2%. In dollar terms, net revenue is projected to increase \$421.2 million for FY 2015 and increase \$352.2 million for FY 2016. When transfer revenue is included, FY 2014 projected growth is \$361.5 million (5.6%), while FY 2016 growth is projected at positive \$328.2 million (4.8%). The district has experienced slow but steady increases in its tax base, averaging about 2-3% 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 Iowa Department of Education is projecting that the district's enrollment will surpass the FY 2002 peak in the next few years.

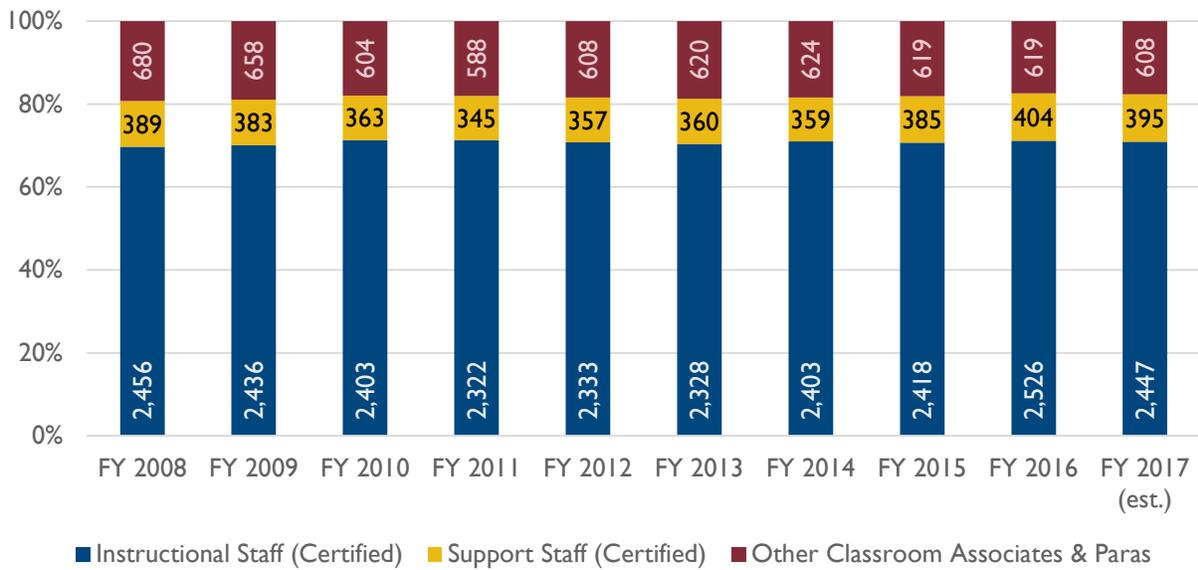


TEN YEAR TREND: ALL DMPS EMPLOYEES



	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017 (est.)
Instructional Staff (Certified)	2,456	2,444	2,407	2,322	2,333	2,329	2,403	2,418	2,526	2,447
Support Staff (Certified)	389	375	359	345	357	359	370	385	404	395
Associates	577	554	495	490	513	519	521	518	515	504
Specialists, Clerical, Paraprofessionals	485	485	486	491	495	509	542	552	564	549
Food Service, Operations, Transportation, Childcare	876	889	869	832	826	817	804	811	828	828
Administrators	124	131	130	115	117	123	124	123	126	126

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

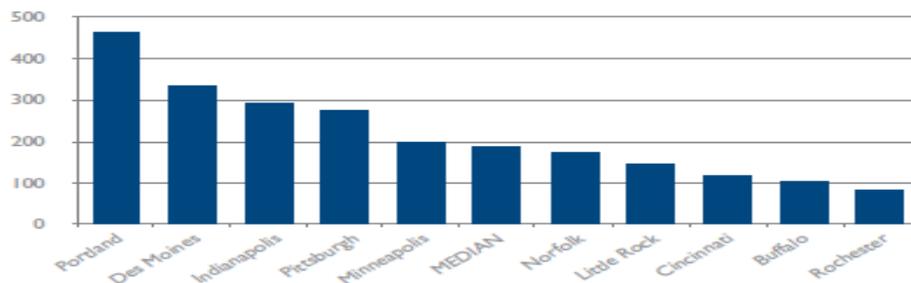
The funding formula has impacted how staffing decisions are made, and schools across the district are staffed systematically according to student enrollment and composition.

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).

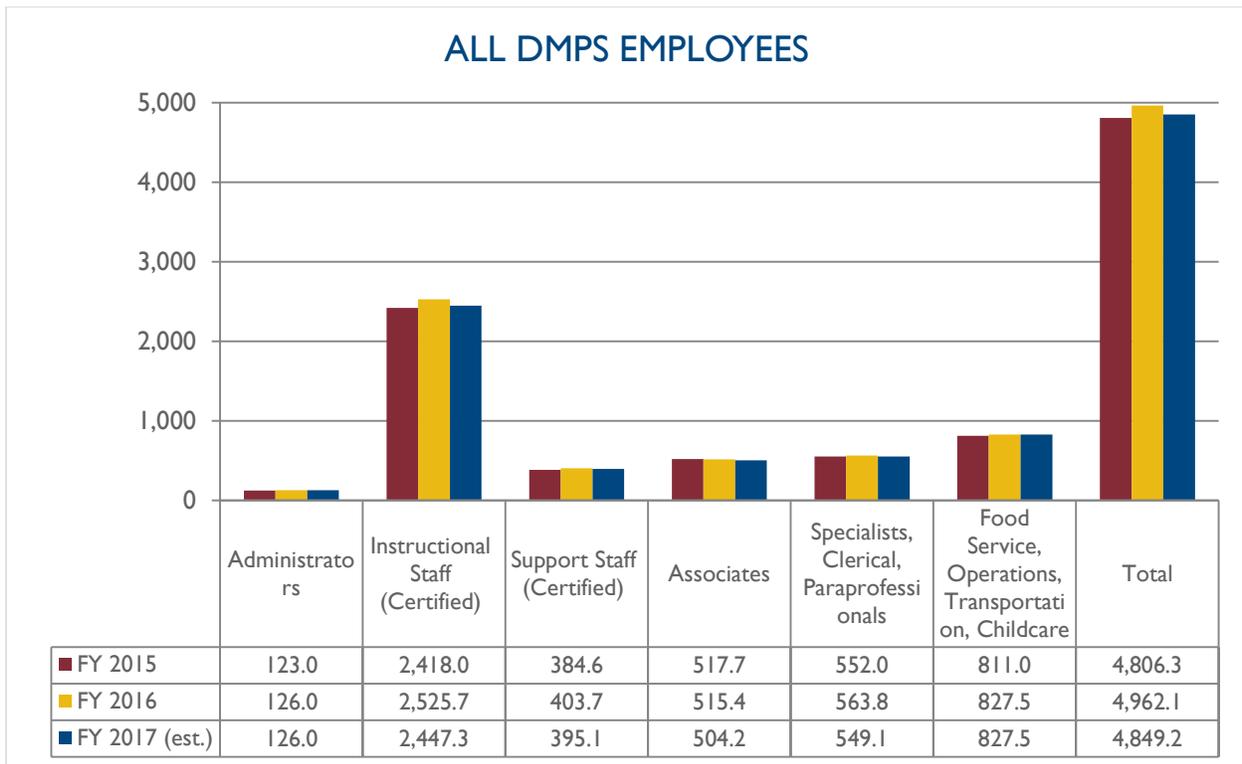
**Students per District Administrator and Support Staff Member
In Des Moines and Selected Other School Districts
2009-2010 (FY 2010)**



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



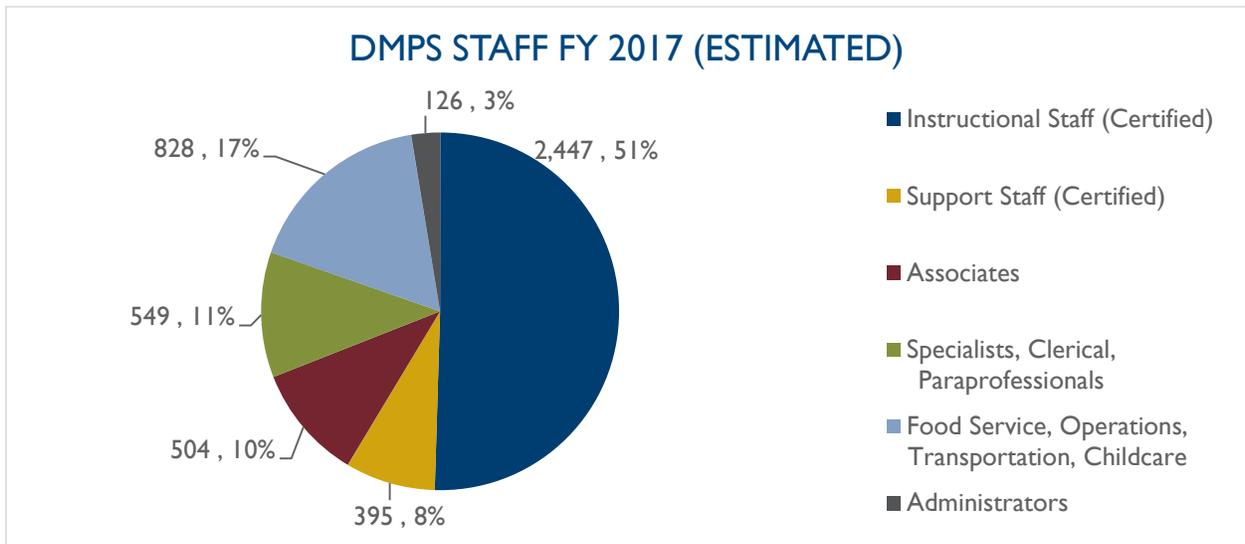
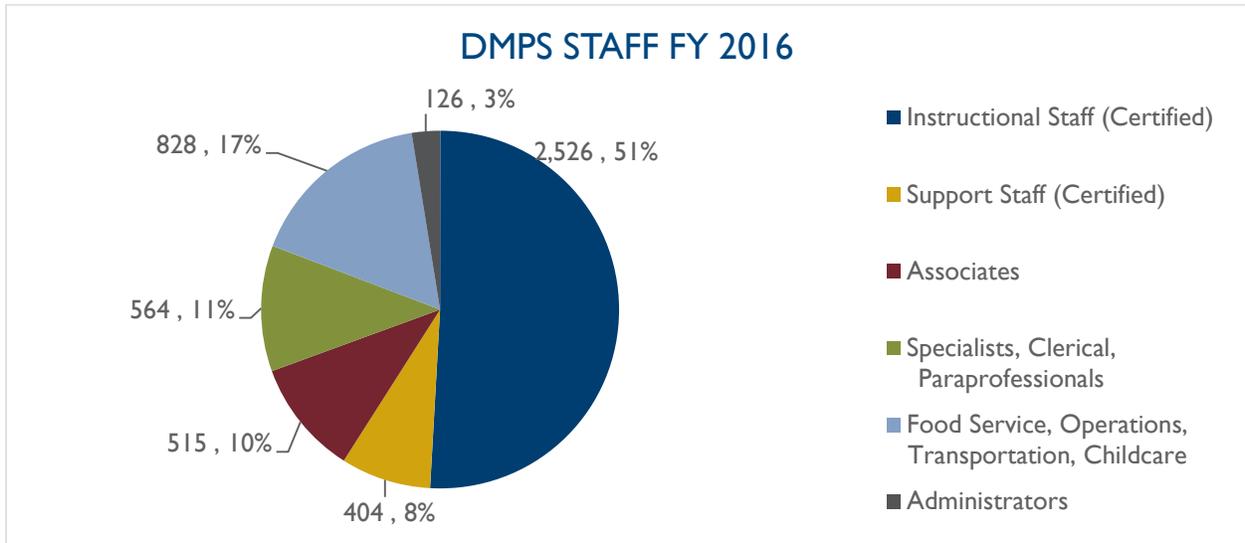
DMPS Employee Schedule	FY 2015	FY 2016	FY 2017 (est.)
Administrators			
Central Office	37.0	39.0	39.0
Elementary Schools	37.0	38.0	38.0
Middle Schools	20.0	20.0	20.0
High Schools	20.0	24.0	24.0
Special Schools	9.0	5.0	5.0
Administrators	123.0	126.0	126.0
Instructional Staff (Certified)			
Classroom teachers	1,563.7	1,578.3	1,552.7
ELL	91.0	106.5	110.5
Head Start	14.0	14.0	14.0
Home Instruction	6.0	5.0	5.0
Preschool	34.0	34.0	34.0
Special Ed teachers	499.4	494.0	486.0
Title I, Rdg, Math, Instruct Coaches	208.9	287.9	242.1
Float	1.0	6.0	3.0
Instructional Staff (Certified)	2,418.0	2,525.7	2,447.3

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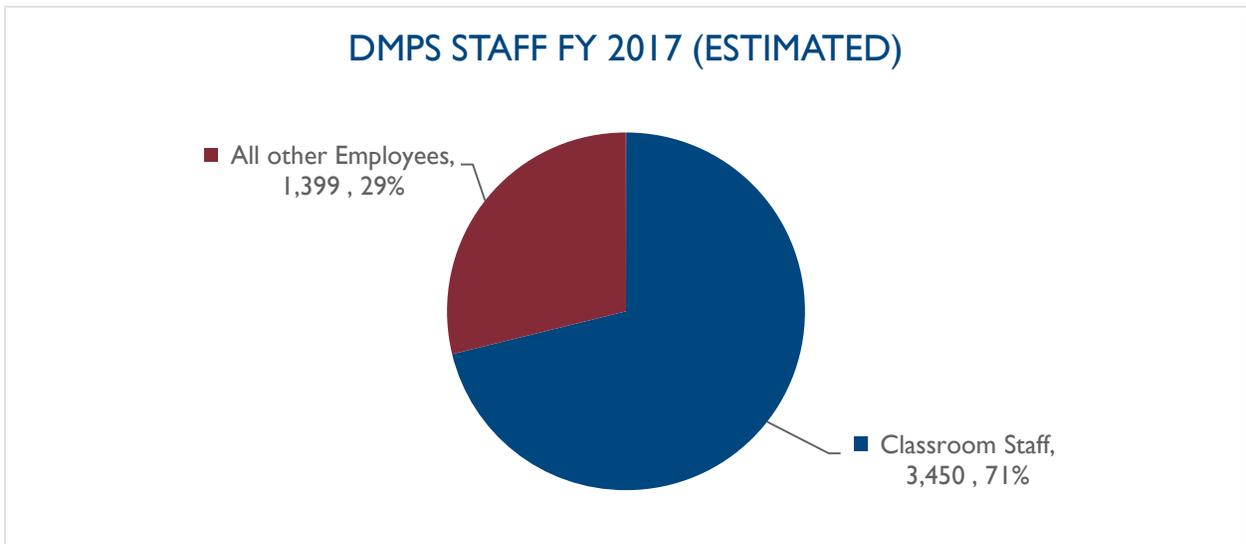
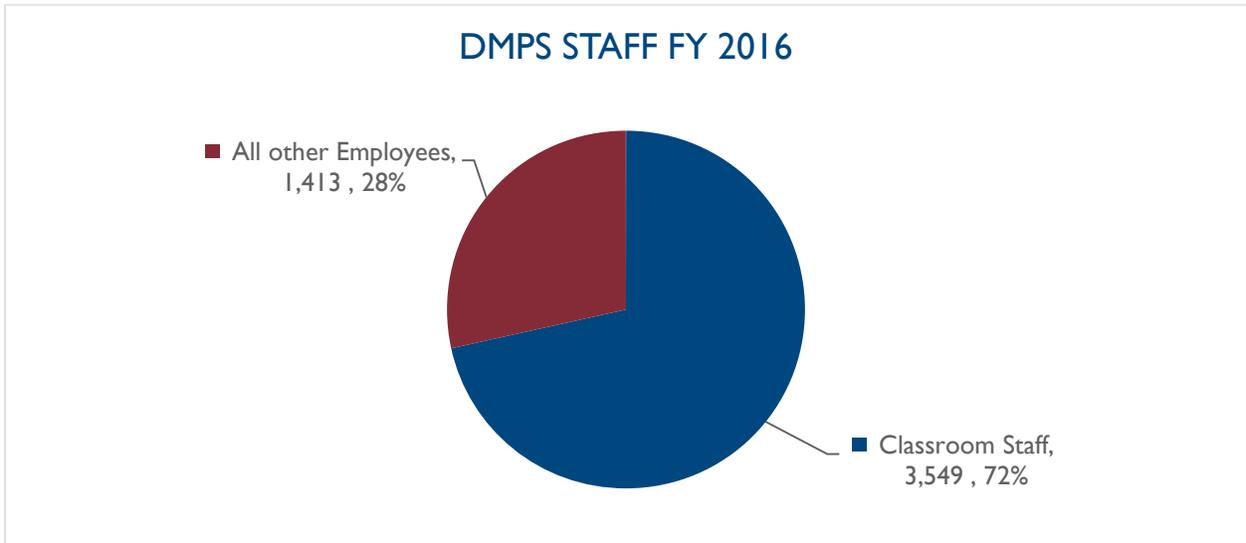
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Support Staff (Certified)			
Counselors	63.0	67.4	79.4
Dean of Students	4.6	3.6	3.3
Gifted and Talented	15.0	18.0	18.0
Library/Media specialists	2.0	2.0	1.0
Mentor Teachers	14.5	17.5	-
Non-classroom teachers	71.5	76.1	71.1
Nurses	58.4	60.2	60.2
Special Ed consultants	34.0	33.0	32.0
Special Ed support	121.6	125.9	130.1
Support Staff (Certified)	384.6	403.7	395.1
Associates			
Central Office	13.4	26.8	26.8
Elementary Schools	216.3	189.8	188.0
Middle Schools	57.0	61.0	59.5
High Schools	46.5	54.0	49.0
Special Schools	184.5	183.8	180.8
Associates	517.7	515.4	504.2
Specialists, Clerical, Paraprofessionals			
Central Office	230.0	243.8	243.8
Elementary Schools	119.5	106.0	106.0
Middle Schools	66.2	62.4	58.7
High Schools	113.0	131.6	120.6
Special Schools	23.3	20.0	20.0
Specialists, Clerical, Paraprofessionals	552.0	563.8	549.1
Food Service, Operations, Transportation, Childcare			
Central Office	367.4	370.2	370.2
Elementary Schools	219.5	221.1	221.1
Middle Schools	90.6	99.5	99.5
High Schools	120.6	123.4	123.4
Special Schools	12.9	13.3	13.3
Food Service, Operations, Transportation, Childcare	811.0	827.5	827.5
Total	4,806.3	4,962.1	4,849.2

The largest employee groups in the district in FY 2016 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 2017 are projected to remain unchanged.



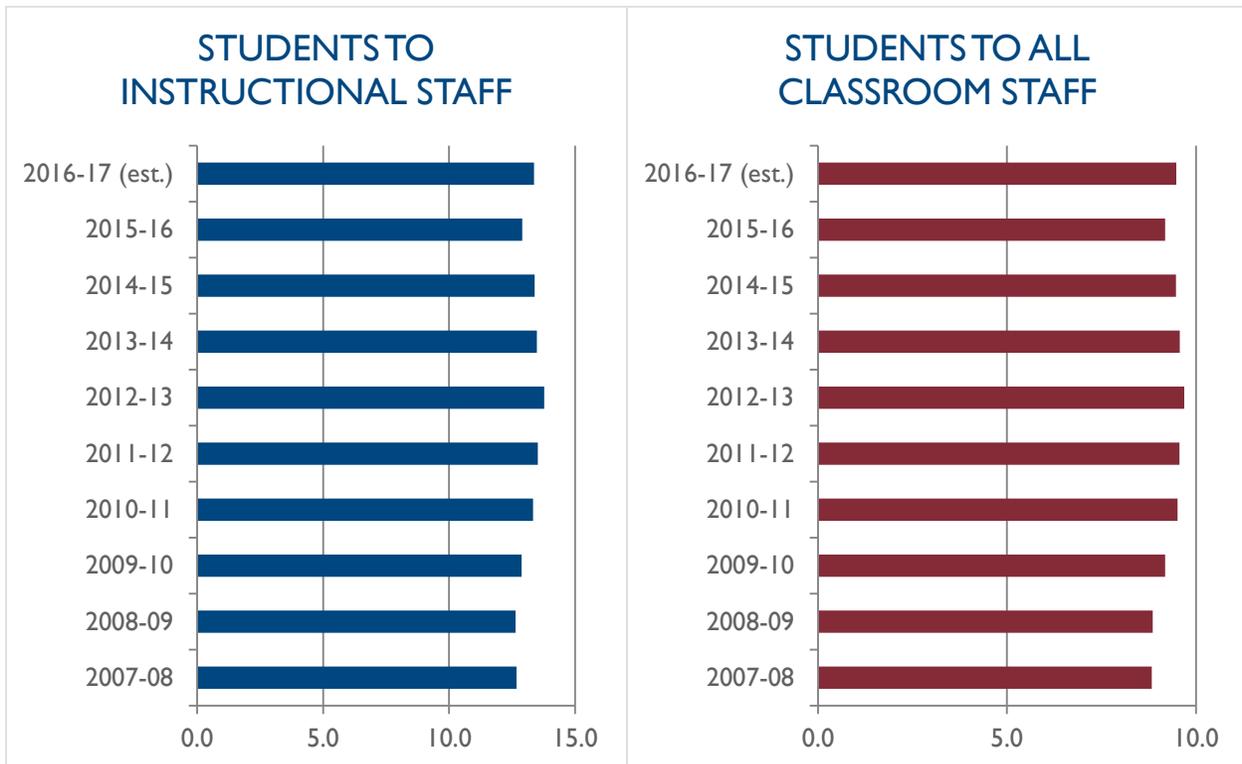
Classroom staff (which encompasses certified instructional, certified support, and other classroom associates and paraprofessionals) comprised 72% of all DMPS employees in FY 2016 and are projected to remain relatively unchanged in FY 2017.



Staffing Changes for FY 2017

Staffing decisions for elementary and secondary core teachers each year are based on a staffing formula that is driven by enrollment (enrollment is down at elementary and up at secondary). Non-core decisions are driven by the formula, with more specific consideration given to duplication of services and program enrollment. Non-core staffing changes in FY 2017 include interventionists, library/noon hour associates, mentor teachers, teacher leaders, schedulers, and counselors (with net decreases AND net increases). The district added a significant number of classroom staff in FY 2016 because of the TLC program. The overall change in staffing from FY 2016 to FY 2017 is approximately 2%. Even with the reductions for FY 2017 (which will be accomplished largely through attrition), the district is projected to have a higher classroom staffing in FY 2017 than in FY 2015. Highlights of the changes for FY 2017 include:

- Adding 4.0 English Language Learner teachers, due to increasing enrollment in the ELL program.
- Adding 12.0 school counselors, with offsetting cuts for attendance officer and credit recovery positions at the middle and high school levels.
- Standalone mentor and induction coaches will be rolled in the TLC program.



At the administrative level, the district will strategically look at identified positions over the next six months and determine whether those positions will be replaced or eliminated. The district is actively evaluating adding an administrative director for the ELL program (the program director is currently non-administrative).

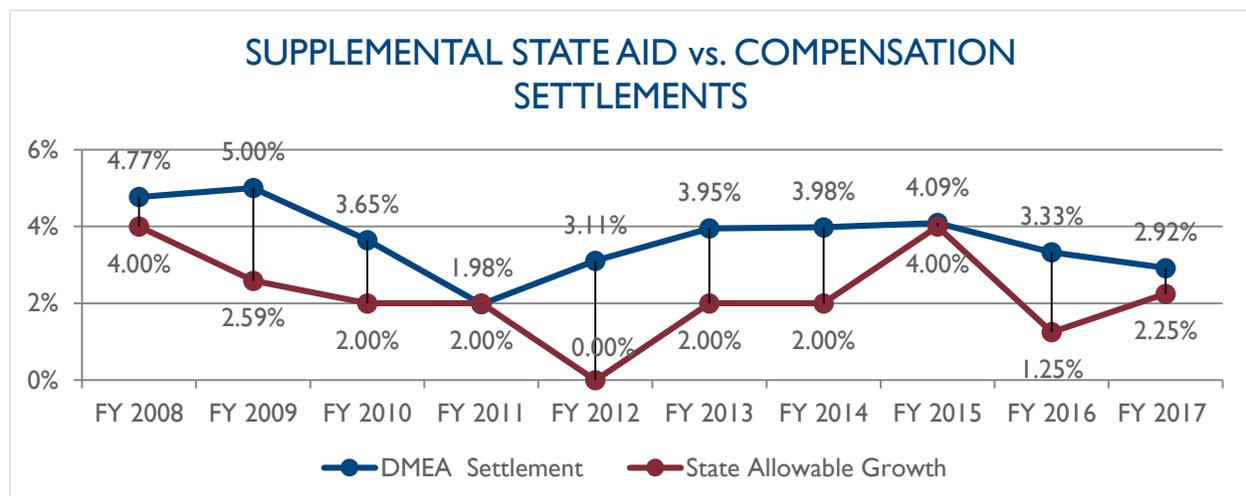
Employee Compensation

The district will continue to hire and retain highly qualified staff and fully fund collectively bargained total compensation agreements. Compensation costs represent 82.5% 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, and FY 2016. (Given teachers comprise 51% of the DMPS workforce, that employee group is used for illustration purposes.) The district has a two-year settlement with DMEA with a 2.92% total compensation for FY 2017.

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	TDB	2.92%

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 (Allowable Growth), thus creating a growing budget gap from one year to the next.



DISTRICT DEPARTMENTS

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 and the nationally-renowned Downtown School. 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.

2323 Grand Avenue, Des Moines, IA 50312

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 other graphic design and marketing support for the school district, and works with the Superintendent on legislative priorities.

2015-16 Accomplishments

- Averaged more than one million page views per month on the school district web site.
- Surpassed 35,000 Facebook followers.

- Surpassed 13,000 Twitter followers and received “verified account” recognition by Twitter.
- Surpassed 1,500 Instagram followers.
- Surpassed 14,000 downloads of the DMPS mobile app.
- Surpassed 14 million views of more than 25,000 images on Flickr.
- Completed graphic/signage installation at 2323 Grand Avenue.
- Retained lobbyists for legislative representation.
- Maintained on-going media relations, including weekly media alerts, responding to inquiries, articles published in the community section of *The Des Moines Register*, and national coverage with *NPR* and *The Atlantic*.
- Upgraded graphics and cameras for DMPS-TV.
- Began outreach to Realtors.
- Completed new graphic design package for new district vehicles.
- Developed trade show booth and collateral materials for HR.
- Worked with HR on teacher recruitment efforts, including annual Educator Fair.
- Created “information cards” on numerous district programs.

FY 2017 Goals

- Complete redesign and upgrades to dmschools.org.
- Launch the new Community Education web site.
- Continue to grow social media engagement.
- Develop community marketing plan.
- Install graphics/signage at 2100 Fleur (including Welcome Center).
- Continue multilingual web and communications options.
- Develop “billboards” for district food trucks.
- Continue legislative representation and initiatives.

Director of Community Relations & Public Affairs | Phil Roeder

2323 Grand Avenue, Des Moines, IA 50312
 P: 515-242-8153 | F: 515-242-7710 | E: phillip.roeder@dmschools.org

INTERNAL AUDIT

Internal Audit is an independent and objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations of the district. The Internal Audit department assists the Superintendent and the Board of Directors in accomplishing their objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the district’s governance, risk management, and internal control. Internal Audit conducts activities in compliance with district objectives and policies, as well as adherence to The Institute of Internal Auditors’ mandatory guidance — including the *Definition of Internal*

Auditing, Code of Ethics and International Standards for the Professional Practice of Internal Auditing (Standards) — and the *Government Auditing Standards* issued by the Comptroller General. 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's performance.

2015-16 Accomplishments

- Provided more robust quarterly reporting to management through monitoring reporting.
- Provided support for external 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.
- Participated in Lean implementation to further support the district's culture of continuous improvement.
- Expanded resource network with the Council of the Great City Schools.

FY 2017 Goals

- 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.
- Enhance collaboration with the district's Lean implementation.
- Further expand monitor reporting areas.
- Further expand supporting annual financial statement audit with substantive testing.

Internal Auditor | Brett Zeller

901 Walnut Street, Des Moines, IA 50309

P: 515-242-7685 | F: 515-242-7982 | E: brett.zeller@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

2323 Grand Avenue, Des Moines, IA 50312

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.

Executive Director of Secondary Schools | Tim Schott

2323 Grand Avenue, Des Moines, IA 50312
 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 Campus Gary McClanahan, 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

2323 Grand Avenue, Des Moines, IA 50312
 P: 515-242-7871 | F: 515-242-7579 | E: kathie.danielson@dmschools.org

Middle Schools

Brody Thomas Hoffman, Principal Callanan Dawn Stahly, Principal Goodrell Mary Decker, Principal Harding Joy Linquist, 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
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Director of Middle Schools | Corey Harris

2323 Grand Avenue, Des Moines, IA 50312
 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.

Executive Director of Elementary Schools | Susan Tallman

2323 Grand Avenue, Des Moines, IA 50312
 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 Hubbel 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 Bernett-Requist, Principal Cattell Tiona Sandbulte, Principal Edmunds Jaynette Rittman, Principal King Peter LeBlanc, 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 Chris Fee, 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

2323 Grand Avenue, Des Moines, IA 50312
 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 • Conmigo 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

2323 Grand Avenue, Des Moines, IA 50312
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.

Student Supports Coordinator | Meredith Dohmen

2323 Grand Avenue, Des Moines, IA 50312
P: 515-242-8508 | F: 515-242-7396 | E: meredith.dohmen@dmschools.org

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.

2015-16 Accomplishments

- Implemented next phase of Naviance, an online college and career exploration and planning platform in all high schools and pilot middle schools. This platform meets state requirements for the 8th grade plan legislation, as well as follows students through the college application process and alumni tracking.
- Trained multiple user groups who work specifically in college and career planning so they can utilize Naviance in their programs.

- Participated in year 1 of the state-wide GEAR UP grant. The cohort is defined as all 7th graders in nine middle schools who will be the high school graduating class of 2020.
 - Conducted needs assessment of GEAR UP Cohort, as well as identified all existing college and career readiness programs to drive future GEAR UP program plans.
- Established a College & Career Readiness Status Report — including alumni data — to identify multiple indicators for impacting post-secondary access and success.
- Established Academic Pathways Instructional Coordinator to support the instructional needs of different academic pathways. This position facilitates the transition to Standards Referenced Grading in alternative learning environments and works with traditional settings to promote a diversity of credit earning and recovery options for students.
- Implemented a multi-tiered system of support to address College & Career Readiness needs of students as part of the GEAR UP Iowa grant and facilitated by the establishment of a Secondary Counseling Coordinator position.
- Collaborated with Community School Coordinators to support the 8th to 9th grade transition, as well as continued collaboration in finding community resources and supports for students and families.
- Implemented new social emotional curriculum at the eight PLA elementary schools. Data shows strong gains in targeted social emotional learning skills for targeted grade levels.
- Created (in collaboration with elementary counselors and principals) data-driven SMART goals and actions plans to intervene with students needing more support in the areas of behavior, attendance, and/or achievement.
- Collaborated with Technology staff establish appropriate counselor access to student information and data points within Infinite Campus and Tableau.

FY 2017 Goals

- Continue with FY 2016 accomplishments, expanding collaboration regarding the 8-9 transition and PLA school pilot implementation.
- Revise K-12 core curriculum with consistent standards, aligned with student needs and current best practices for school counseling programs.
- Full implementation of Naviance platform to include parent access, course planning, and college application process.
- Share program results of curriculum and gap-closing action plans, highlighting student outcomes with stakeholders.
- Increase awareness of and appropriate response to student mental health challenges in schools.

- Continue to more clearly define the role of K-12 school counselors within DMPS structures in order to best meet student needs.

Counseling Coordinator | Heather Korte

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-7717 | F: 515-242-7396 | E: heather.korte@dmschools.org

Academic Pathways

The primary connections for Academic Pathways through Student Supports are iJAG, Gateway 2 College (G2C), and the Academic Support Labs (ASLs).

2015-16 Accomplishments

- Established single point of contact for outside providers (iJAG and G2C) serving DMPS students to improve communication and collaborative relationships.
- Increased collaboration of services for students served by ASLs and iJAG.
- Expanded iJAG to include Roosevelt High School.
- Improved referral procedures to ensure connection of the right students with the right services.
- Collaborated with Secondary Teaching & Learning department to identify instructional support needs of Academic Support Labs and establish clear procedures for earning credit in Gateway 2 College.
- Evaluated and identified platforms for online and blended learning environments.

FY 2017 Goals

- Continue to evaluate and identify best platform(s) for online and blended learning environments and develop project based learning curriculum to support authentic, relevant learning experiences.

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.

2015-16 Accomplishments

- Continued partnership with PACE Juvenile Justice Center and Polk County Juvenile Court Services for the Juvenile Court School Liaisons (JCSL). JCSLs provide school-based intervention services to students who are involved in the Juvenile Court

system. Students are referred to the program through their Juvenile Court Officer. JCSLs assist the school district with referrals to the truancy court program.

- Held Senior Summer School with the goal of increasing the number of graduates each summer by getting more kids to graduate in four years.
- Developed a community awareness campaign regarding chronic attendance and the impact of attendance on achievement and graduation.
- Expanded professional development opportunities for alternative programs that serve at-risk youth.

FY 2017 Goals

- Hold Senior Summer School with the goal of increasing the number of graduates each summer by getting more kids to graduate in four years.
- Continue to develop a community awareness campaign regarding chronic attendance and the impact of attendance on achievement and graduation.
- Continue to expand professional development opportunities for alternative programs that serve at-risk youth.

Learning Services Coordinator | Jamie Gilley, MSW, LMSW

2323 Grand Avenue, Des Moines, IA 50312

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.

2015-16 Accomplishments

- Provided case management services to nearly 1,000 students and their families.
- Utilized research-based curriculum to teach social skills, self-regulation, and behavior skills to students (e.g., WhyTry, Self-Regulation, ART, Motivational Interviewing).
- Facilitated professional development sessions for case managers to increase their skills when implementing research-based curriculum.

- Collaborated with Building Support Teams to increase communication related to students receiving case management support.
- Collaborated with community-based service providers to provide a continuum of care for students and families.

FY 2017 Goals

- Improve behavior for students receiving case management services.
- Improve student attendance for students receiving case management services.
- Increase parent engagement for families receiving case management services.
- Increase the number of students who are re-engaged.
- Improve the “stick rate” for students who have been re-engaged.
- Increase the number of re-engaged students who graduate.

SUCCESS Coordinators | Jennifer Stalder / Kim Petersen

2323 Grand Avenue, Des Moines, IA 50312
 P: 515-242-8394 (Jennifer) 515-242-8393 (Kim) | F: 515-242-8395
 E: jennifer.stalder@dmschools.org / kimberly.petersen@dmschools.org

Homeless Services

The McKinney-Vento Homeless youth law states that each State educational agency shall ensure that each child of a homeless individual and each homeless youth has equal access to the same free, appropriate public education, including a public preschool education, as provided to other children and youths. All homeless students must be identified by the school district, and the school liaison assists families in removing any barriers or delays to school enrollment.

Homeless students are identified at the school level either through a parent self-reporting or school personnel identifying students. Every school in the district has an identified school liaison who reports identifications to the district liaison. All homeless students are tagged in Infinite Campus and are provided free lunch, transportation to their school of origin, and may have their school fees waived.

2015-16 Accomplishments

- 90% of identified students remained in their school of origin.
- Collaborated with Des Moines area shelters to ensure that families with school-age children were identified and received the necessary services.
- Provided professional development explaining the McKinney Vento Act and the rights of students and parents who are homeless to DMPS social workers, counselors, case managers, and office managers.
- Provided free lunch and transportation to all students identified as homeless received, if applicable.

- Provided homeless students clothing vouchers, eye glasses, and other items to fulfill basic needs, as needed.
- Identified students in elementary school; ensured their families were able to receive intensive case management services to make sure needs were being met and to help the family work toward permanent stability.

FY 2017 Goals

- Develop a Public Service Announcement regarding McKinney-Vento Law and post on the district website.
- Expand the number of DMPS employees who receive professional development on McKinney-Vento to increase awareness of homelessness as well as the rights of parents and students who are homeless.
- Provide professional development to key community stakeholders regarding McKinney-Vento.
- Improve efficiency in identifying unaccompanied youth.

Homeless Students Coordinator | Kim Petersen

2323 Grand Avenue, Des Moines, IA 50312
 P: 515-242-8393 | F: 515-242-8395 | E: kimberly.petersen@dmschools.org

Attendance Officers

Attendance officers serve the educational process by ensuring students develop and maintain good attendance practices and that parents support the attendance requirements of the school district. Attendance officers serve students who have been identified as having chronic absenteeism (missing 10% or more), plus at least one other dropout prevention indicator on the EIS. Attendance officers are located at 10 middle schools and all five comprehensive high schools. Attendance officers work with students and their families to identify and remove barriers to attendance. Services may be provided at school or through home visits to assist students in getting to school. Attendance officers refer families to community based providers if further supports are warranted.

2015-16 Accomplishments

- Completed social emotional assessments with students and families.
- Completed school refusal surveys with students and families to identify the root cause of school refusal and develop strategies to re-teach behavior.

FY 2017 Goals

- Improve student attendance for students receiving services from an attendance officer.

- Reduce the number of students who are dropped due to chronic attendance for students served.
- Increase parent engagement for families receiving services from an attendance officer.
- Provide increased professional development to attendance officers.

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.

2015-16 Accomplishments

- Created a systematic process for capturing and monitoring all secondary student clubs.
- Developed support structures for activities at the elementary school, while expanding opportunities.
- Established a comprehensive secondary strength and conditioning program.
- Developed a youth activities brochure in partnership with Community Education (Summer 2016).
- Strengthened support structures, partnerships, expectations, and outcomes for secondary activities.

FY 2017 Goals

- Strengthen and deepen district capacity to systemically progress monitor student participation rates, as well as analyze correlation of the impact of activities on student achievement, attendance, behavior, etc.
- Transition Community Education under the Activities umbrella.

Student Activities Coordinator | Jason Allen

901 Walnut Street, Des Moines, IA 50309
 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.

2015-16 Accomplishments

- Revised the *Community Partner* guide and created a data system utilizing Infinite Campus to track student involvement in community partner activities.
- Strengthened community partner relationships through structured processes and shared data reporting systems.
- Increased feeling of shared accountability and trust with community partners to build quality programming for students.
- Implemented a structured grade 8-9 transition program.
- Developed further Parent University, which is a community collaboration involving DMPS and community partners from across the metro area. Parent University offers families a variety of free classes and workshops.
- Implemented a Full-Service School model at Scavo, adding the full-service Nolden Gentry Dental Clinic and a fully-functioning medical clinic.

FY 2017 Goals

- Continue to build strong community partnerships to impact student success.
- Increase business partnerships for schools.
- Grow parent engagement strategies district-wide.
- Increase the percent of students involved in activities through school and community programs.
- Expand the Community School program throughout district through increased branding, public awareness, and capacity building.
- Increase student use of the Scavo Full Service Clinic.
- Roll the Metro Kids childcare program under the Community Partnerships umbrella to provide continuity of before and afterschool programming.

Community Partnership Coordinator | Allyson Vukovich

901 Walnut Street, Des Moines, IA 50309

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.

2015-16 Accomplishments

- Hosted and facilitated Teen Summit; more than 225 students participated and more than \$800 dollars were raised for the RunDSM Scholarship.
- Continued the weekly street art workshop at the Des Moines Social Club.
- Worked with 100+ middle and high school aged youth poets at bi-weekly workshops, meeting at the five five comprehensive high schools and the Des Moines Social Club.
- Continued to support school-vs-school poetry slams at the Des Moines Social Club.
- Performed at numerous conferences, collegiate events, corporations, elementary and middle schools, and rallies in and around Des Moines.
- Facilitated bi-weekly workshops for youth via Children and Families of Iowa.

FY 2017 Goals

- Develop ways to increase involvement for middle school students.
- Continue to grow Half Pint Poetry program in collaboration with 21st Century programs.
- Raise \$5,000 for RunDSM Scholarship to help students attain a degree in higher education.

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

2015-16 Accomplishments

- Added Stowe elementary as a new 21CCLC site.
- Received extension for Cohort VII through a state site visit for two additional years of 21CCLC funding, with “exceeds expectations” in every category.
- Implemented the Starfish Academy at King elementary; will be expand this summer to include Monroe and McKinley.
- Offered support for families by referring students to agencies offering assistance, as well as providing a variety of family night events in the schools and throughout the community.
- Reported an increase above the state and national data in student behavior, based on teacher survey results.

FY 2017 Goals

- Continue to foster community relationships in an effort to promote sustainability of the program.
- Continue to grow the number of students served in 21CCLC programs.
- Explore avenues of collaboration with other district out-of-school time and afterschool programs to most effectively meet the needs of students.

21st CCLC Coordinator | Heidi Brown

901 Walnut Street, Des Moines, IA 50309
 P: 515-242-7561 | F: 515-242-7396 | E: heidi.brown@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, and more.

Chief Academic Officer | Brenda Edmundson Colby (Interim)

2323 Grand Avenue, Des Moines, IA 50312

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
- Fine Arts
- Mathematics
- Physical Education
- Science
- Social Studies
- 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, which can also be explored on the district web site.

2015-16 Accomplishments

- Began initial implementation of a student learning monitoring system via Standards Referenced Grading (SRG) in elementary.
 - District curriculum scales for grades 4 and 5 were developed to support instruction of the Iowa Common Core Standards in the areas of literacy and math. Extensive training was provided to principals, instructional coaches, and classroom teachers (approximately 310 participants).
- Continued implementation of student learning monitoring system via Standards Referenced Grading (SRG) in all high schools.
 - Most ninth and tenth grade courses have been converted to SRG (approximately 150 courses). Monthly professional development and support was provided to 188 teacher leaders.
- Supported teacher growth and development through implementation of common instructional framework and an instructional coach program (TLC).
 - Training was provided to approximately 1,000 DMPS school leaders, coaches, and teacher leaders on Marzano's instructional framework.

- Teacher Leadership and Compensation (TLC) instructional coaches engaged in learning cycles with teachers focused on the implementation of the instructional framework, yielding a teacher satisfaction rate of 96%. Through learning cycles, the in-class support to teachers increased dramatically.
- Utilized TLC leadership positions (demonstration and innovation teachers) to support the implementation of district priorities.
- Hired an academic pathways coordinator to develop MTSS system for high school (Tier 3).
- Increased the guidance and support to Academic Support Labs in every comprehensive high school. Implemented a blended learning model to support personalized instruction for re-engaged and at-risk students.
- Increased alignment of Special Education and ELL programming.
 - Developed courses to enable teachers to teach the standards at a variety of levels through modified curriculum guides. The guides were set up to support acceleration to shrink the achievement gap, with clear articulation of standards that support goal setting and progress monitoring.
- Implemented a new School Improvement Plan template and planning process.
 - The SIP template was designed to be a working document for schools and includes information needed to plan, act, and monitor for school improvement. Network support teams engage in the monitoring of the plans on a quarterly basis.
- Established an Early Literacy Leadership Team to improve literacy outcomes for students in K-3.
 - Developed a comprehensive plan for supporting schools with early literacy and data analysis through a problem-solving process.
 - Trained elementary instructional coaches on using data to make instructional decisions within a multi-tiered system of support.

FY 2017 Goals

- Continue creation and implementation of SRG system.
 - Elementary implementation will include cohorts for K-1 and 2-3.
 - High school implementation will include the addition of approximately 75 new courses.
 - Students will utilize learning goals and scales in 100% of the SRG classrooms by the end of the year.
- Continue implementation of the instructional framework as a tool for teacher growth and development.
 - Continue learning cycles with TLC coaches with a satisfaction rate of at least 95%.
 - Train at least 75% of teaching staff in the introduction to the instructional framework.

- Monitor improvements in instruction via the iObservation tool.
- Implement various pathways to graduation via the new Academic Support Lab structure, resulting in an increase to the overall graduation rate.
- Continue to refine the School Improvement Plan process via network support structure, leading to increased accountability and monitoring.
- Implement the Early Literacy support plan.
- Develop face-to-face training, as well as self-paced, personalized online professional development for all teachers.
- Provide intensive training in the problem-solving process to all leadership teams.

Executive Director of Teaching & Learning | Noelle Tichy

2323 Grand Avenue, Des Moines, IA 50312
 P: 515-242-7938 | F: 515-242-8296 | E: noelle.tichy@dmschools.org

TEACHER DEVELOPMENT

The Teacher Development program covers a wide 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.

2015-16 Accomplishments

- Implemented a Mentoring and New Teacher Induction Program.
 - DMPS continued the partnership with the New Teacher Center (NTC) to implement a mentoring program to provide beginning teachers with the support necessary to ensure high student achievement and improved teacher retention. This includes a carefully sequenced 3-year training series for induction coaches (i.e., mentors) designed to introduce and build mentoring skills over time and support the induction coaches' professional growth in service to the program and profession.
 - NTC training expanded to district and building support personnel including 41 Special Education staff, six ELL staff, six interventionists, four new induction coaches, and one representative from Heartland AEA.
- Utilized Teacher Leadership and Compensation (TLC) instructional coaches to engage teams of teachers in reflective study and experimentation of blended solutions in the classroom.
 - During the first semester of 2015-16, TLC instructional coaches engaged 1,092 teachers in learning cycles.
- Supported teacher growth and development through collaborative learning cycles focused on a common language for instruction.

- During FY 2015, training was provided to all DMPS school leaders and 120 DMPS teacher leaders on Marzano’s instructional framework and its use in reflective practice.
- During summer 2015, capacity continued to be built and a deeper understanding of this common language for instruction was developed with 658 teachers receiving training.
- TLC instructional coaches engaged teams of teachers in reflective study of instructional practice in an effort to support teacher growth and development.
 - During Learning Cycle 2 of fall 2015, 612 teachers participated in the learning cycle. Of the 398 teachers who participated in the survey:
 - 94.2% agreed (27.6% strongly agreed, 66.6% agreed) that the focus of the learning cycle improved the student achievement within their classrooms.
 - 98.0% agreed (64.3% strongly agreed, 33.7% agreed) that the TLC instructional coach helped the teacher reflect on their teaching practice.
- Identified a partner institution for the Alternative Teaching Contract (ATC) Master’s program and the creation of a jointly developed Master’s program.
 - In spring 2015, Drake University was selected through a blind review of eight submitted proposals as the graduate school for the partnership within the ATC Master’s Program. Through the process of the Masters’ program, DMPS educators are able to participate in a 32 credit hour Master’s program that was jointly developed by Drake and DMPS to truly meet the needs of DMPS teachers and students. The Masters of Science in Education: Culturally Responsive Leadership and Instruction consists of 17 core courses centered on cultural proficiency, effective teaching, and leadership. The selection for the remaining 15 credit hours are within the following selected strands: DMPS strand, ELL, SPED, GT, science, math, reading, and STEM.
 - In spring 2016, 43 ATC teachers and 31 DMPS veteran teachers enrolled in the Drake/DMPS jointly-developed Master’s program.
- Increased enrollment of first year teachers in the Alternative Teaching Contract (ATC) program by 36% in 2015, compared to 2014.

FY 2017 Goals

- Redefine and continue the implementation of a building-based mentoring program through the current TLC system, in alignment with the learning cycle process.
- Support teacher growth and development through collaborative learning cycles focused on a common language for instruction.
- Develop internal capacity for continued foundational training of Marzano’s instructional framework.

- TLC instructional coaches continue to engage teams of teachers in reflective study of instructional practice in an effort to support teacher growth and development.
- Continue to increase the enrollment of first year teachers in the Alternative Teaching Contract (ATC) program by 10% during the 2016-17 school year.

Director of Teacher Development | Jeri Moritz

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-7938 | F: 515-242-8296 | E: jeri.moritz@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 6,400 ELL students with 153 dedicated teachers and staff — including bilingual community outreach workers who speak various languages and dialects — at 53 sites throughout the community. In the 2015-16 school year, the ELL program expanded services to Brody, Goodrell, Phillips, Pleasant Hill, Jefferson, and Wright. More than 100 languages and dialects are spoken in the households that comprise Des Moines Public Schools.

Following the mission and vision of the district, the DMPS ELL program provides effective instruction in language development so every ELL student has the opportunity to experience academic success and graduate with the ability to be productive in society. The ELL program goals are:

- Educate English Language Learners to the same rigorous curriculum standards as all students in the district, while achieving English language objectives in the areas of listening, speaking, reading, and writing.
- Promote pride in students' cultural and linguistic identities, maintain students' cultural heritage, and prepare students to actively participate in American society.
- Ensure the educational process is a cooperative effort between home and school, and create opportunities that involve families, communities, and DMPS staff.

2015-16 Accomplishments

- Sustained and expanded sheltered classes to support ELL students.
 - Sheltered classes in areas such as English, math, and science were created and sustained at many different sites so English Language Learners have access to a quality program in content subject areas, experience academic success, and graduate with sufficient skills to be productive in society. In summer 2015, ELL staff provided six different learning opportunities to 169 content classrooms teachers.

- Maintained cultural heritage of students.
 - The English Language Learner program worked to instill pride in the cultural heritage of each student. Many ELL staff, students, and families participated in cultural and diversity celebrations at schools. Cultural sessions and panels were also provided to staff across the district, as an appreciation of cultural similarities and differences bridges the gaps among all people. Many schools have begun to organize their own cultural evenings and opportunities to dialog with ELL parents and families.
- Sustained and continued to improve ELL family involvement and supported ELL parent's acclimation to a new environment.
 - The English Language Learner program worked to ensure parents were comfortable as participants in their children's educational process. ELL parents had great turn-outs for conferences and meetings, and bilingual community outreach workers were available to support parents and students.
 - Numerous opportunities were provided for ELL parents to participate in English language classes and to learn about American culture to help them acclimate into the community. The Saturday literacy program is a primary example of how the program is helping parents learn English and integrate into a new society. The Family Literacy program is currently offered at Meredith, Hiatt, and Weeks.
 - The program implemented a parent contact log so bilingual community outreach workers are able to log and report services provided to ELL families and the community. The program logged more than 10,000 contacts with families.
 - The bilingual staff engaged in cultural training when asked or requested by schools or classroom teachers.
 - More volunteering and leadership opportunities were created for ELL parents and families
- Provided ongoing professional development to ELL staff and pilot schools, and as requested.
 - Monthly professional development opportunities were provided to all ELL staff focusing on ELL issues and best practices for teachers.
 - All teachers at grant schools (Hiatt and Carver) received additional training on increasing interactions and sheltered instruction.
 - Professional development was provided to new teachers in the district through the ATC program.
 - 19 classroom teachers and ELL staff attended the two-day *Our Kids* workshop organized by the state of Iowa in June 2015.
 - 17 ELL teachers and staff attended the three-day *Iowa Culture and Language Conference* organized by the state of Iowa in November 2015.
 - Provided training to all ELL staff on English Language Proficiency Standards (three modules) adopted by the state of Iowa in 2014.

- Continued to fine tune Standards Referenced Grading with topics and clusters from the selected English Language Proficiency Standards (ELPS) at the secondary level.
- Participated in an ELL program review conducted by the Council of the Great City Schools.
- Worked with lead teacher team to revise topics and scales for current SRG courses.

FY 2017 Goals

- Strategically utilize new ELL staff to strengthen ELL services and respond to program growth.
- Strengthen ELL support at the network level by dedicating ELL staff for each network.
- Continue to create more opportunities for mainstream classroom teachers to acquire skills and strategies to facilitate all students' learning.
- Expand support service to content subject areas and classroom teachers through the network system.
- Continue to enhance district outreach services to ELL families and parents by creating more opportunities for parents to be involved in school activities.
- Provide training in the English Language Proficiency Standards from the state of Iowa to all ELL teaching staff and classroom teachers.
- Create more opportunities for building administrative team members to learn more about the ELL population.
- Align the sheltered instruction work with the instructional framework to support schools with sheltered instruction training.
- Work with a lead teacher team to create topics and scales for courses that will be implementing SRG in the 2016-17 school year.
- Improve the language development growth and proficiency as measured by the English Language Proficiency Assessment for the 21st Century (ELPA21).
- Increase the number of ELL students who attain proficiency in math and reading, as measured by the Iowa Assessments.

ELL Supervisor | Vinh Nguyen

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-7853 | F: 515-242-7726 | E: vinh.nguyen@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.

2015-16 Accomplishments

- Continued a bi-monthly GT newsletter communicating program actions in elementary and secondary to administrators, teachers, and parents.
- Improved communication with stakeholders through a building-based model.
- Increased participation of students by 40% in the third year of the GT summer school program.
- Applied criteria for identifying and subsequently developing talent in students specific to visual/performing arts.
- Increased the number of students identified in creativity, leadership, and the visual/performing arts throughout the district.
- Continued a GT advisory committee of 25 parents, students, teachers, and administrators to guide and prioritize goals and actions taken.
- Increased underrepresented populations in the GT program by 3% overall.
- Increased the number of after-school, evening, weekend, and summer district-wide activities offered to all GT students in grades K-12 by 10%.
- Increased the number of current or former ELL students identified by 12%.
- Increased in-school advising time for GT secondary students for social and emotional needs by 20%.
- Assessed all second grade students in Cognitive Abilities and provided data to stakeholders to inform instruction.
- Drafted a *Gifted & Advanced Learners* handbook, which details all policies and procedures for programming purposes.

FY 2017 Goals

- Continue to broaden and refine the identification system to reflect the intent of high-quality Gifted & Advanced Learning programming, as defined by Iowa code.
- Align Gifted & Advanced Learning services with current district initiatives specific to a multi-tiered system of intervention and increasing rigor throughout the curriculum.
- Continue a gifted core pathway that prepares elementary students (grades 3-6) for success at Central Academy and beyond.
- Expand the use of universal screeners for identification and programming purposes.
- Increase the number of underrepresented populations to reflect the demographics of the district.
- Develop and implement Personalized Education Plans (PEP) for Tier 3 interventions.
- Work with curriculum coordinators to establish a defensible curriculum for differentiation and flexible cluster grouping in Tier 2 interventions.
- Utilize staff to accommodate a building-based model.

- Continue a professional development schedule for district consultants, teachers, and administrators on meeting the needs of advanced learners.
- Continue to expand GT summer opportunities and align them with core standards.

GT Supervisor | Ed Pilkington

2323 Grand Avenue, Des Moines, IA 50312
 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, School-wide Positive Behavior Intervention and Supports, 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.
- School-wide Positive Behavior Intervention and Supports — Twenty-seven schools are currently receiving services, including training and coaching, in this model.

Executive Director of Student & Family Services | Shelly Bosovich

2323 Grand Avenue, Des Moines, IA 50312
 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. More than 6,000 students (including infants and toddlers) were provided individualized services during the FY 2015 school year.

2015-16 Accomplishments

- Provided individualized PLCs to meet the needs of Special Education teachers in utilizing the *Instructional Strategies* handbook in the area of literacy, math, and behavior.
- Reduced 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 the home schools.
- Gained skills in the areas of function of behavior and prevention strategies for social workers through the implementation of a detailed professional development plan.
- Maintained the reduction in suspensions of more than 10 days for students with disabilities.
- Implemented year 2 of train-the-trainer co-teaching in the secondary schools.
- Assigned a full Special Education Support Team (consultant, social worker, psychologist, etc.) to each school.
- Collected \$5,828,562 in Medicaid revenue.

FY 2017 Goals

- Ensure relevant department information is accessible through the district web site, @DMPS, and Groups for staff.
- Operationalize the vision within the department for support staff and teachers.
- Collaborate with other departments, particularly around the District Improvement Plan.
- Maintain Medicaid reimbursement requests of \$5 million or above.

Special Education Administrators:

Angie Constable — E: angela.constable@dmschools.org
Katie Cook — E: kathryn.cook@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
Amy Wiegmann — E: amy.wiegmann@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.

2015-16 Accomplishments

- Worked with a team including representatives from the Wellness, Curriculum (Physical Education), and Nutrition departments to develop and implement a new wellness policy that was approved by the Board.
- Continued working with Counseling and Social Work staff to provide Youth Mental Health First Aid training to district nurses, social workers, and Special Education staff. Four additional nurses were trained this school year.
- Collaborated with Special Education and Social Work staff to develop and modify IEPs and IHPs to support learning for students with a variety of increasingly complex healthcare needs and conditions.
- Recruited, hired, and trained 15 new nurses and one additional health aide, filling vacancies left by retirements.
- Collaborated with the Technology department to create data reports on Infinite Campus to track student data related to health office visits, health complaints, and time spent in the nurse's office.

FY 2017 Goals

- Collaborate with district staff to update the 504 guidelines and protocols for the district.
- Continue YMHFA trainings with the goal of having all nurses trained by 2020.
- Recruit, hire, and train subs to increase the availability of staff in the substitute pool.

- Work with representatives from athletic trainers, athletic coaches, and the Brain Injury Resource Team to create streamlined, consistent guidelines for dealing with concussions and brain injuries.
- Identify processes within Health Services that would benefit from the application of Lean principles.
- Create Data Teams within the nurse group to evaluate and identify opportunities for improved services.

Health Services Supervisor | Marci Cordaro

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-7618 | F: 515-242-8286 | E: marci.cordaro@dmschools.org

Crisis Prevention & Intervention

Student & Family Services coordinates several programs and trainings related to the identification of students who may be experiencing mental health struggles, crisis situations, and other risk factors.

Suicide Prevention Screening & Response

Student & Family Services has been screening 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.

2015-16 Accomplishments

- Conducted screenings (by social workers) for secondary students at four comprehensive high schools.
 - Lincoln: 104 screened.
 - Roosevelt: 65 screened.
 - North: 27 screened.
 - East: 112 screened.

FY 2017 Goals

- Continue to provide the SDQ at the four existing comprehensive high schools and expand to include Hoover High School.
- Increase the number of consents obtained, with the goal of screening 100 students at each site.
- Explore offering the SDQ at alternative programs within DMPS.

Crisis Prevention Institute (CPI) Training

Student & Family Services trains DMPS employees in the area of crisis prevention and crisis management on a yearly basis. The philosophy of the CPI training is to provide the best care, welfare, safety, and security for all. CPI teaches:

- How to identify behaviors that could lead to a crisis.
- How to most effectively respond to each behavior to prevent the situation from escalating.
- How to use verbal and nonverbal techniques to defuse hostile behavior and resolve a crisis before it becomes violent.
- How to cope with one's own fear and anxiety.
- How to use CPI's Principles of Personal Safety to avoid injury, if behavior becomes physical.
- How to use CPI's model known as COPING for staff and students to address and manage the emotional toll crises may have on all individuals involved.

DMPS has 39 certified CPI trainers who come from a variety of backgrounds but share a commitment to support administrators and instructional staff in addressing challenging behaviors and crisis situations. Moving forward, training will focus on secondary staff, as nearly every elementary building has trained all staff and has a crisis team in place. Monthly district-wide trainings are scheduled, and administrators can arrange for individual staff members to attend training as needed. 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 support disruptive student behavior. Building-specific needs determine more or less frequent support, but it is recommended that support occurs at least 3-4 times a year. Staff problem-solve situations with the certified trainer and practice personal safety techniques and/or Control Dynamics.

In addition to the general CPI training, DMPS has nine staff members who have received advanced training. Two staff members are trained in Applied Physical Training, and four staff members are trained to provide CPI's Trauma Informed Care. Trauma Informed Care teaches participants about the effects of trauma on student functioning, and three staff members are trained in Autism Spectrum Disorders. The content focuses on trauma's influence on behavior and offers strategies to promote a trauma-informed and person-centered culture of care.

District CPI Coordinators:

Juliann Woodhouse: E: juliann.woodhouse@dmschools.org

Nyla Kenne: E: nyla.kenne@dmschools.org

2015-16 Accomplishments

- Provided Crisis Prevention training to 890 staff.
- CPI trainers provided ongoing support to trained buildings in the form of monthly reviews.
- Continued to provide follow up support and training to DMPS Security staff.
- Provided Trauma Informed Care training to 17 DMPS staff.
- Trainers provided professional development in the area of Iowa Code Chapter 103 to all staff trained in CPI.
- Offered both 6-8 hour and 3-hour refresher trainings on a monthly basis. This training was available to all district staff.

FY 2017 Goals

- Continue to develop the skills of current CPI trainers by providing opportunities for advanced training in the area of Autism Spectrum Disorders for select staff.
- Continue to build capacity for crisis response at the secondary level with the goal of having all DMPS middle school staff trained in crisis prevention and verbal de-escalation.
- Continue to support all DMPS building crisis teams through monthly reviews/consultation with CPI trainers.
- Continue to make training opportunities available on a monthly basis to all district staff.

Youth Mental Health First Aid (YMHFA)

Students experiencing a mental health challenge are at increased risk for low academic achievement and not completing high school. Often, students who display disruptive behaviors are suffering from an unidentified mental health challenge. School staff responses can play a key role in assisting a student and his/her family in accessing needed supports that can improve the young person's functioning. The main purpose of offering YMHFA training to DMPS staff is to increase mental health literacy, decrease the stigma of mental health issues, and to improve staff skills in intervening in situations where a student may be struggling.

YMHFA is designed to teach parents, family members, caregivers, teachers, school staff, peers, neighbors, health and human service workers, and other caring citizens how to help an adolescent (age 12-18) who is experiencing a mental health or addiction challenge or is in crisis. The YMHFA course introduces common mental health challenges for youth, reviews typical adolescent development, and teaches a 5-step action plan for how to help young people in both crisis and non-crisis situations. Topics covered include anxiety, depression, substance use, disorders in which psychosis may occur, disruptive behavior disorders (including AD/HD), and eating disorders.

The YMHFA program is listed in the Substance Abuse and Mental Health Services Administration's National Registry of Evidence-based Programs and Practices.

2015-16 Accomplishments

- Increased the number of certified YMHFA trainers from seven to 13. The additional trainers include a middle school vice principal, three behavior coaches, and two school improvement leaders.
- Planned and implemented monthly YMHFA trainings for district staff and community partners.
- Completed year 1 of the Project AWARE grant; DMPS YMHFA trainers provided the course to 186 people, including 61 DMPS staff and 72 community members.

FY 2017 Goals

- Continue to support the existing DMPS YMHFA trainers in offering monthly trainings to district staff and community members.
- Partner with Orchard Place, Juvenile Court Services, NAMI (National Alliance on Mental Illness), and the Des Moines Police Department to provide YMHFA training to their staff.
- Provide YMHFA training to DMPS employees, in particular those employees who work with students at the secondary level (middle school teachers, counselors, behavior coaches, nurses, SUCCESS case managers, attendance officers, and reengagement case managers).
- Collaborate with district staff to offer YMHFA in June 2016 and August 2016.
- Continue to identify district staff (coaches, campus monitors) who would benefit from YMHFA training.

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

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.

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

The Human Resources department supports the district's nearly 5,000 employees. This includes the recruitment and retention of employees in several different employment categories including teachers, administrators, support staff, bus drivers, and more.

2015-16 Accomplishments

- Developed an improved formal hiring process for all staff referenced to research and best practice.
 - Created application reviews that align to job description in an electronic method for efficiency.
 - Developed gold standard tools to match DMPS-specific teaching/employment needs.
 - Aligned the writing assessment to cultural proficiency; developed in electronic form for efficiency.
 - Moved questioning tools online for easy access.
 - Enhanced observation tool for teaching to align to Marzano's instructional framework.
 - Moved the candidate feedback form for selection online for easy access.
 - Overhauled the entire process to shift the role of the principal to spending time with the top talent, which supports the instructional focus of leadership.
 - Enhanced hiring practices provided to every network of administrators.
 - Facilitated supervisor information and training on the enhanced processes sponsored by Battelle for Kids.
- Developed a formal recruitment plan and implemented the plan.
 - Identified colleges and universities in state and out of state that support the district's equity goals.
 - Visited seven new colleges and universities — all are out of state and associated with Historically Black/Brown Colleges and Universities.
 - Held career fairs and screening interviews at all college visits.

- Expanded the recruitment team to include key stakeholders, such as Dream to Teach coordinator, ELL coordinator, and Special Education administrators.
- Branded the district through new display and printed materials.
- Moved the transfer process to an online process, where multiple departments share data from one source.
- Hosted training for supervisors on the topics of FMLA, Progressive Discipline, Phase Plans, Level 1 Investigations, and Compensatory Time.
- Facilitated and provided training on investigations and grievances for classified leadership.
- Implemented a formal process for TLC grant positions.
- Implemented second year of online multi-data hiring system.
- Worked with the Iowa Board of Educational Examiners to revise requirements for principalship in Iowa.
- Hired 324 new substitutes year to date (78 associates and 246 teachers).
- Hired 192 new classified staff year to date.
- Improved Sub Center fill rate by 3% vs. last year.

FY 2017 Goals

- Enhance the formal hiring process by collecting base line data on year one implementation.
- Implement 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.
- Refine the formal recruitment plan based on data related to hiring practices.
- Review building-level achievement data to guide staff assignments.
- Collaborate with state and national leaders to develop and implement national human resources standards.
- Review DMPS Board Policy 400 Series.
- Continue reviewing and refining hiring practices (year three).
- Develop an electronic performance evaluation framework.
- Complete a retention study for all groups.
- Review hiring data for all groups.
- Develop a system of tracking and communication 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.

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

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

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

2015-16 Accomplishments

- Participated in a pilot accountable care organization (ACO) with Wellmark, allowing for positive financial opportunities for DMPS as well as increased quality care for members.
- Researched tax reporting requirements per the Affordable Care Act (ACA):
 - Researched requirements and system capabilities.
 - Contracted with vendor and developed required specifications.
 - Reconciled records for 15,000+ subscribers.
 - Issued approximately 6,000 1095 forms.
- Offered employees multiple educational opportunities through district-wide meetings directed toward general understanding of current employee benefits.
- Completed implementation phase 2 of the online employee benefit enrollment system (BenefitFocus), which provides a payroll interface, decreasing the manual tasks.
- Participated in the DMPS Educator Fair, informing potential employees of benefit offerings.
- Expanded medical premium structure to include increased employee contributions and wellness incentives.

- Evaluated strategic direction of DMTRS as a result of DMTRS study conducted by Gallagher Group and IPERS, developed a communication plan to support recommendations and changes, and began implementation of recommendations.
- Evaluated pharmacy benefit management, specifically addressing networks and pricing structures as they relate to worker' compensation. Outlined fulfillment and billing procedures for pharmacy benefits for workers' compensation claimants and vendors.
- Analyzed claims data, trend information, and rating impact of benefit plan design changes leading to the recommendation and implementation for future benefit package.
- Implemented Affordable Care Act provisions including employer shared responsibility, marketplace notification, PCORI fee, transitional reinsurance, and summary of benefits and coverage (SBC).
- Completed HBAC annual Board report, which included update on increased use of generic medications on medical plan, increased communication surrounding emergency room use and potential savings, as well as plan recommendations for upcoming year.
- Decreased the number of liability claims for the seventh consecutive year.
- Trained in Lean, led a Kaizen event around the onboarding process, participated in business process review of FMLA, and served as Human Resources Process Steward.

FY 2017 Goals

- Further develop a system and expand the return-to-work program to optimize employee capacity.
- Implement a return-to-work program under workers' compensation.
- Research feasibility of reduction of narcotic use, focusing primarily with workers' compensation.
- Engage HBAC in a study of high deductible health plans.
- Measure the impact of ACO arrangement both financially and in the overall direction of DMPS benefit structure.
- Develop a communication plan for DMTRS to provide regular communication to retired members.
- Implement recommendations as a result of IPERS/DMTRS study.
- Provide a portal for HBAC meeting minutes, charter, and recommendations that will be easily accessible to staff and general public.
- Decrease overall spend on workers' compensation.

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. 2015-16 was the third year of the DMPS Healthy U wellness initiative.

2015-16 Accomplishments

- Reduced health claim spending of wellness program participants by \$1,000, as compared to non-participants.
- Completed Employee Wellness Interest Survey.
- Completed and reviewed the Wellmark Workplace Assessment recommendations.
- Conducted approximately 3,700 biometric screenings (preliminary results).
- Distributed MyHydrate Smart water bottle for completion of biometric screening to serve as incentive.
- Continued to offer wellness health chat sessions on such topics as a four-part financial health series and several sessions on stress.
- Introduced a 12-week Lifetime weight-loss transformation program.
- Provided additional wellness support to district employees by adding a part time Wellness Assistant.

FY 2017 Goals

- Apply for Workplace Wellness Awards Designations for continued success and work of employee wellness program (WELCOA, AHA, ADA, etc.).
- Continual program participation, increase to 90%.
- Begin implementation of Retiree Wellness Program.
- Begin implementation of Insured Spouse in the wellness program.
- Put into practice the Wellmark Workplace Assessment recommendations:
 - Create consistent building-level culture to support employee health/well-being.
 - Engage leadership teams as health wellness champions.
 - Modify policies and the environment to create and support a culture of healthy across all buildings choices.
 - Establish a year-round communication strategy.
- Implement new incentive structure dependent on union negotiations.

Wellness Coordinator | Tammy Steinwandt

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-7791 | F: 515-242-7891 | E: tammy.steinwandt@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.

2015-16 Accomplishments

- Created online form and process to make the complaint process easier for internal and external stakeholders.
- Updated notification disseminated on the equity process and contacts.
- Provided and coordinated training for more than 1,000 certified staff members and district leaders on cultural proficiency.
- Began development of a *Cultural Proficiency Handbook and Resource* guide.
- Began development of an online module around the cultural proficiency framework.
- Identified and established relationship with six Historically Black Colleges and Universities to assist in recruiting efforts to attract teachers of color.
- Received grant for two AmeriCorps Public Ally workers, valued at \$56,000 total.
- Received \$20,000 NEA grant for cultural proficiency work around recruiting, retention, and development.
- Held minority teacher reception to celebrate and honor teachers; two more planned.
- Began development of a quantitative survey to analyze the engagement of persons of color (teachers and administrators) currently employed at DMPS to collect data to compare to the qualitative data from the focus group data from 2016.
- Delivered promising research in action practice presentations at School Administrators of Iowa conference, University Council of Educational Administrators, and the American Education Research Association.
- Held recurring meeting with key stakeholder and community groups around equity issues with action plans.
- Began development of two cultural proficiency Master's level courses for students in the Alternative Teacher Contract Master's Program.
- Began development of a District Improvement Plan focused on cultural proficiency.
- Began development of research based questions and rubrics to assess the knowledge, skills, and abilities of applicants around cultural proficiency.
- Launched Equity Advisory Committee.

FY 2017 Goals

- Revision and bi-annual update of the Affirmative Action and Equal Opportunity Plan.
- Program evaluation of cultural proficiency training.
- Development of a license renewal credit course for cultural proficiency in partnership with the Des Moines Education Association.

- Development of student partnerships for cultural proficiency-driven restorative justice practices.
- Curriculum review to ensure state compliance of multicultural-gender fair curriculum.
- Cultural proficient aligned professional development in line with professional development for the Schools of Rigor plan.
- Revise and realign cultural proficiency District Improvement Plan with other District Improvement Plans.
- Development of research-based questions and rubrics to assess the knowledge, skills, and abilities of employees around cultural proficiency.

Equity & Diversity Coordinator | Isaiah McGee

2323 Grand Avenue, Des Moines, IA 50312

P: 515-242-7736 | F: 515-242-7891 | E: isaiah.mcgee@dmschools.org

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 & AmeriCorps 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.

2015-16 Accomplishments

Volunteers

- Processed more than 1,500 volunteer applications.
- Worked with the Activities and the Community Partnerships departments to create procedures for the volunteer applications of non-certified coaches and community/business partners.
- Updated the volunteer landing page on the district web site to give applicants more direction regarding the volunteer application process.
- Modified folders in Applitrack system to increase the efficiency and effective use of volunteers in schools.

AmeriCorps

- Hired 84 AmeriCorps members for the 2014-15 school year and summer 2015.
- AmeriCorps members were placed in 40 schools (30 elementary, nine middle, and one high school).
- AmeriCorps members served almost 5,500 students.
- Completed the grant application for new cycle of AmeriCorps funding.

FY 2017 Goals

- Transition approximately 2,000 previous paper applicants to the online volunteer application.
- Attend meetings of points of contacts in buildings (office managers, community school coordinators, and activity directors) to provide training, updates, and answer questions.
- Successfully closeout the final year of the current AmeriCorps grant.
- Implement the new program design for AmeriCorps with the support of the Office of Schools and the Office of Academics.
- Complete program evaluation through Heartland AEA with the support of the Research & Data Management.

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

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 government budget in the state. Business & Finance incorporates both the Treasurer and Board Secretary roles within its function, as well as managing millions of dollars in revenue, investments, and debt on a daily, weekly, monthly, and quarterly basis. The Des Moines Teachers Retirement System (DMTRS) is also managed by the Business & Finance department, in conjunction with the Risk Management department. In addition to managing the district's budget, Business & Finance also manages the development of the budget and resource allocation and recommendations to the Board of Directors. An important component in that process is public input, including both Citizens' and Employees' Budget Advisory Committees that share ideas about how the district can best use public funds. The Office of Business & Finance includes Finances, Services, Treasury & Investments, Grants, Research & Data Management, Metro Kids, and Community Education.

Business & Finance has been nationally recognized for excellence in financial management 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. Business & Finance continues to make great strides in providing greater insight and analysis, while strengthening the internal control environment by implementing more effective and efficient solutions for all users.

2015-16 Accomplishments

Business

- Enhanced the training modules of the department to focus on electronic training. The end user can now take any training remotely at their leisure.
- Served as the demonstration department for the implement of the district-wide continuous improvement solution (Lean).
 - Through implementation, set the tone that great gains can be made through Lean.

- Centralized the contract process to ensure all district agreements are reviewed by the Controller and signed off by the CFO.
- Implemented the Contract Management solution in the district's ERP.
- Completed implementation of the asset management project for textbooks with a greater than 97% accuracy.
- Made systematic improvements to improve efficiency and effectiveness while reducing manual touch-points:
 - Full implementation of the district's Time and Attendance Solution.
 - Consolidated six payroll groups to three payroll groups.
 - Transitioned hourly employees to a true pay for time worked solution.
 - Consolidated the paid time off solution, as well as moved to an "accrue as you go" solution for various employee groups.
 - Began the process to centralize the procurement card, reducing the steps needed for the end user.

Accounting

- Received national recognition for excellence in financial management and reporting for the ninth consecutive year.
- Successfully completed the transfer of responsibilities for the Des Moines Teacher's Retirement System (DMTRS) from an outside administrator to district management.
- Fully implemented GASB 68 regarding pension accounting for both of the district's pension plans
- Made systematic improvements to improve efficiency and effectiveness while reducing manual touch-points:
 - Expanded use of the district's Enterprise Resource Planning platform.
 - Upgraded to a SQL platform.
- Improved the district's control environment through:
 - Further centralization of the procurement process.
 - Refinement of the purchasing and payroll processes.
 - Added several reconciliation reports that greatly reduced the errors with retirement contributions.
 - Used E-commerce & Credit/Debit Card solutions, reducing paper transactions.
- Established the centralized billing and receiving function to ensure consistent practices and procedures throughout the district.

Budget

- Received national recognition for the budget presentation for the third consecutive year.
- Made 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.

- Made the hiring and transfer process completely electronic, thus enhancing the position control functionality.
- Implemented steps to improve resource allocation.
- Continued to engage the Citizens' Budget Advisory Committee and the Employees' Budget Advisory Committee in the budget development process.
- 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 2017 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 10 Lean reviews over the course of the year.
- Implement a district-wide asset management program.
- 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.
- Prepare and publish a banking services RFP. Implement banking services changes by July 1, 2016.
- Employ greater electronic functionality of the district's ERP system by implementing:
 - An inventory management system to better centralize the procurement process by focusing on reorder points.
 - The grants management module including the front end research, as well as the eCivis solution.
 - The Student Activities module.
 - The Vendor Online module.
 - The virtual card program to ensure quicker payments to vendors coupled with a higher rebate.
 - Payroll encumbrances.
 - A systematic 1099-R process.
- Provide ongoing training on the impact of the control environment district-wide:
 - Hold regularly scheduled workshops to answer any questions or concerns.
 - Continually work to improve the user experience/customer service.
 - Including tracking the department's response and resolution rates.
 - Continue to build out the electronic training library.

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 audited for compliance by this department. Accounts Payable uses Sungard Business Plus and interfaces programs from other BP modules, Formsite, and the Bank of Montreal. The department currently 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.

2015-16 Accomplishments

- Implemented Contract Management Module for project / cost accounting.
- Integrated an electronic payment request process for judges and officials using Formsite; uploading the data into Business Plus.
- Participated in the district's Lean initiative related to the Disbursement Process.
- Added direct deposit options for employee reimbursement request.
- Started disbursing vendor payments weekly.
- Identified a mechanism to import PDF files directly into AP Document Capture Module, eliminating the need to print first.
- Initiated centralized p-Card reconciliation process.

FY 2017 Goals

- Implement Vendor Online Module.
- Fully implement a district-wide Electronic Payment solution to reduce paper check processing.
- Continue to identify Business Plus solutions that will improve the overall disbursement process.
- Review and analyze a more efficient means for the disbursement of Workers' Compensation Vendor payments – electronic/paperless.
- Continue to expand the centralized p-Card reconciliation process until all cards are reviewed and reconciled under this department, which will allow for a more timely distribution of those expenditures.
- Continue to identify unnecessary touch points that can be eliminated to enhance Lean methodology.

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.

2015-16 Accomplishments

- Began consolidating billing from all departments into the new centralized billing/accounts receivable team.
- Transitioned more 75% of the district's invoicing to the centralized billing/accounts receivable team.
- Implemented pay-at-site terminals for before- and after-school Metro Kids program.
- Transferred many check/cash payments for before- and after-school programs to online payments or automatic weekly batch processing.
- Utilized childcare system to split billings between state aid and parent pay-portions, allowing for easy-to-read statements for the customers.
- Collected email addresses and began sending childcare statements electronically on a weekly basis, instead of 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.
- Collected more than 300% more in school fees via credit card through online registration, instead of cash/check at the schools.

FY 2017 Goals

- Complete consolidation of the entire billing function of the district.
- Continue to work with Community Education and their billing process for facility rental and integrate into IFAS.
- Create a consistent delinquent policy among the childcare programs.
- Continue to collect email address so all childcare programs send electronic statements.
- Roll out pay-at-site terminals for the Preschool, Cowles, and EELC programs.
- Continue to work with parochial schools in efforts to offer supplies for purchase through Central Stores Warehouse with an efficient method of billing.
- Continue to work with eReserve and involve more schools in online advance ticket sales.

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 Accounting, and Payroll departments within the district to facilitate budgeting authorized positions; recording employee data (e.g., demographics, contracted pay, education and certifications, scheduled work day, leave balances, etc.); reporting on employee demographic, position, and salary data; and processing updates to employee data (e.g., position/pay changes, updated personal information, evaluations, education/certification updates, etc.). EIDC utilizes Sungard BusinessPLUS and NOVA Time 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.

2015-16 Accomplishments

- Streamlined the staffing allocations process for building administrators by working closely with Human Resources and the Office of Schools to make the process electronic and have one source of reference for staffing changes during the peak hiring season.
- Automated the majority of approval hierarchies with the NOVA Time system.
- Worked with Human Resources to develop paperless communications for staffing changes.
- Moved all employee leave balances to the NOVA Time system to create one system of record/reference for leave balances.
- Participated in the Transfer Kaizen to improve the process for employee transfers within the district. Some process improvements from this can be seen in the electronic staffing allocation process, paperless communications between HR and EIDC, and further automation of network and systems access based on job assignments within the BusinessPLUS system.

FY 2017 Goals

- Implement an Applitrak to BusinessPLUS interface to streamline data input for new hires into the BusinessPLUS system.
- Continue to work with the Office of Schools and Human Resources to streamline the evaluation tracking process for the district.
- Utilize the Employee Regulation module within the BusinessPLUS software to assist in staffing budgets.
- Continue to develop additional employee-related reports for supervisors and administrators within the BusinessPLUS and NOVAtime systems.
- Continue to evaluate and implement controls within the department 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 Sungard Business Plus, Nova Time, and the Smart Find 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.

2015-16 Accomplishments

- Enhanced employee online options: self-service links for W-4 changes and direct deposit.
- Completed SmartFind/Sungard interface.
- Uploaded PY storage to Docuware.
- Increased functionality of NT for user group.
- Provided NT user group training.
- Eliminated Group 3 and transitioned to G2 with part of Group 3 transitioned and moved to G4.
- Automated annual DMEA dues to batch in instead of manual key entry.

FY 2017 Goals

- Ongoing continuous process improvement in customer service, response time, and problem solving; identification to resolution.
- Complete 12-24 Kite training videos on payroll related process/procedures.
- Implement W-2 electronic election.
- Implement G2 non-exempt conversion to G4 NT clocking – Paras.
- Implement G2 non-exempt conversion to G4 NT clocking – Associates.
- Utilize uniformity among para groups.
- Utilize uniformity among specialist groups.
- Complete Sungard upgrade with PY improvements and enhancements.
- Provide ongoing training for NT user groups.
- Produce NT published reports for utilization by user groups.
- Continue to track the number of errors. Determine trends and solutions for reducing the error rate. Compare the error rates to the Council of the Great City schools as well as continuous improvement methodology.
- Implement additional reporting and reconciliations to ensure all steps are reviewed and reconciled before an employee is paid.

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, to maintain the necessary liquidity to match expected liabilities, and to 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.

2015-16 Accomplishments

- Maximized use of cash flows to increase length and rate of return on investments.
- 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.

FY 2017 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, in compliance with Board Policy and Iowa Code.
- Increase miscellaneous income by increasing collections on outstanding receivables.
- Continue to monitor and submit key performance indicators and benchmarks within the district.
- Continue to manage debt compliance and reporting.

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

Supplemental funding is a critical element of school finance, especially during times of austere budgets. Des Moines Public Schools maintains a staff of grant writers who identify a wide range of potential funding sources and ensure that the district competes effectively for those funds.

2015-16 Accomplishments

- Continued working on the project to integrate eCivis Grants Management Solution with IFAS and the Grants department.
- Secured \$5.9 million in grant funds from a variety of corporate, local, state, and federal grantors in FY 2015, an almost 10% increase in funding secured over the previous year.
- Began working with the Community Partnerships department to align strategies for approaching funders.

FY 2017 Goals

- Fully integrate eCivis Grants Management Solution into district infrastructure to provide streamlined processes, improved collaboration, increased funder prospects, and improved management of grant funds.
- Strategically assign grant opportunities to schools/programs in need (complete needs assessments; Executive Directors prioritize results; assign grant opportunities based on prioritization and alignment to funder priorities).
- Continue to collaborate with Community Partnerships department for strategic prospect/donor cultivation and assignment, based on needs assessment results and funder priorities.
- Continue to research grant opportunities and secure funding from corporate, local, state, and federal levels.

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

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. Research, planning, and data management staff maintains and analyzes data for trends and consequences and assists schools in interpretation of data and use of data to improve student learning. 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).

2015-16 Accomplishments

- Increased accessibility of data analysis and progress monitoring reports via more than 200 online data dashboards:
 - Expanded teacher-level dashboards within Infinite Campus.
 - Converted the Early Indicators System (EIS) to a real-time data monitoring system.
 - Enhanced administrative student achievement, behavior, and attendance dashboards.
 - Enhanced public-facing dashboard on district website.
- Conducted a program evaluation of the district’s Trailblazer program.
- Increased communication on current data events through “Data Brief” publications.
- Developed a comprehensive data governance and management program.
- Enhanced the use of Infinite Campus and BusinessPlus software in supporting district functions.
- Facilitated the registration of approximately 30,000 students (90%) for the 2015-16 school year through online registration.
- Upgraded BusinessPlus database to increase data system interoperability.
- Re-structured access to Infinite Campus to better protect student data.

FY 2017 Goals

- Move DMPS data systems toward a future-state architecture to increase interoperability.
- Increase the perceived quality of DMPS data in Infinite Campus and BusinessPlus.
- Align data dashboards with district initiatives.
- Increase the use of program evaluation for strategic district initiatives.
- Continue to enhance the use of Infinite Campus and BusinessPlus software in supporting district functions.
- Increase data security and confidentiality knowledge of all DMPS staff by including data security and confidentiality agreements in the 2016-17 employee handbook.

Library & Media Services

The Library & Media Services department has served the information needs of DMPS students, faculty, staff, and administration since its inception in the 1949-50 school year. Library Services supports all district library staff (96.3% paraprofessional) with ongoing professional development and collection management to enhance the embedded information literacy curriculum and promote increased student achievement. DMPS has the largest library system in the state with 58 libraries and approximately 509,000 printed volumes and more than 1,500 eBook titles conservatively estimated to be worth a total of \$11.2 million. The mission of the department has always been and will continue to be to provide the best information services possible to all stakeholders in the district.

2015-16 Accomplishments

- Provided professional development on timely topics including how to use technology and the numerous Heartland AEA 11 online databases and eBooks, as well as how to access and use DMPS eBooks, the online catalog (Follett Destiny), and other library-related online resources to check reviews of materials, reading levels, recommended grade levels, curriculum area support, etc. via Follett Titlewave.
- Weeded the collections (remove dated and damaged books) in various buildings, analyzed the remaining titles using copyright dates, and added new titles to support the curriculum.
- Trained new department members on-site with numerous follow up visits to assure quality training and services to students and faculty.
- Budgeted department funds for interactive eBooks, where students explore Google maps, videos, and web links, in addition to providing individual buildings with library supplies.
- Worked closely with the foundation, which raises funds to help in the purchase of national and state award books for elementary library collections.

FY 2017 Goals

- Increase the addition of new materials to each library throughout the district to better serve students and teachers as they work toward meeting and exceeding CCSS in all curriculum areas.
- Continue to add more eBook titles to the district's eBook Shelf for 24/7/365 access and work with buildings as eReaders are added for students/faculty to meet CCSS 21st century technology skills requirements.
- Continue weeding the collections to ensure up-to-date materials.

Library & Media Services Coordinator | Dr. Dale Vande Haar, Ph.D., MLS

1915 Prospect Road, Des Moines, IA 50310
P: 515-242-7569 | F: 515-242-7359 | E: dale.vandehaar@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, are utilized.

2015-16 Accomplishments

- Established a governing body to guide the implementation of the continuous improvement program.
- Completed the demonstration phase of continuous improvement which included four Kaizen improvement events around Employee & Asset Transfer, Purchasing to Procurement, Accounts Payable Disbursement, and Student Enrollment/Registration/Unenrollment.
- Created a comprehensive communication plan to ensure all DMPS stakeholders understand the mission of continuous improvement.
- Developed and began delivering “Introduction to Continuous Improvement” training for identified DMPS employees.

FY 2017 Goals

- Move DMPS toward a continuous improvement culture.
- Complete the tools phase in which all identified DMPS employees have been trained and understand continuous improvement tools and methodologies.
- Expand the continuous improvement project portfolio.

Continuous Improvement Coordinator | Emma Knapp

1915 Prospect Road, Des Moines, IA 50310
P: 515-242-7858 | F: 515-242-7377 | E: emma.knapp@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.

2015-16 Accomplishments

- Piloted the online registration process to assist families with ease of enrollment.
- Streamlined the student placement process so students had less lag time between registration and enrollment.
- Processed nearly 4,000 within-district transfer and open enrollment requests with a 0.025% error rate.
- Enrolled 2,506 students with a 24 hour enrollment turnaround time for the family.

FY 2017 Goals

- Streamline the new student online enrollment process.
- Create a standard operating procedure manual to help staff navigate the enrollment, registration, within-district transfer, and open enrollment processes.
- Merge the non-ELL and ELL registration staff under one umbrella to provide greater support and ease of registration for families.
- Utilize the district Print Shop to maximize efficiency in letter distribution.
- Launch an initiative to offer enrollment options at the Iowa State Fair to better serve families.

Enrollment Supervisor | Eleanor Shirley

1301 2nd Avenue, Des Moines, IA 50314

P: 515-242-7707 | F: 515-242-7907 | E: eleanor.shirley@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.

2015-16 Accomplishments

- Implemented new initiatives, including:
 - Newly redesigned class catalog starting in winter 2016. The new design improves the readability and brings the look of the catalog more in line with overall district brand guidelines.
 - Currently redesigning the department web site in conjunction with the district's Technology and Communications departments to better serve Community Education participants; go-live goal of July 2016.
 - Installed Google Analytics on the Community Education web page to evaluate the effectiveness of the digital marketing campaign.
 - In the process of transitioning from the current student registration database (Student Manager) to Reg Werks, a program that is more compatible with other programs used in the district.
 - Offered students the option of evaluating classes on-line through Survey Monkey.
- Offered numerous classes to serve students, including:
 - The 2015 fall session of classes served 2,568 students through 203 class offerings. The currently-running winter session has 1,049 students enrolled in 186 classes to date.
 - Continually analyzing and responding to the educational needs and interest of Baby Boomers with class offerings: Social Security 201, Medicare Unscrambled, Estate Planning 101, Qigong, Meditation and Self-Regulation, Chair Yoga.

- In response to community interest and input, Community Education partnered with local organizations including: Iowa Architectural Foundation, Living History Farms, Tree Des Moines, Blank Park Zoo, Des Moines University, and ISU Extension.
- Maintained financial viability:
 - Expenses for FY 2016 (period 7/1/15-12/31/15) were \$144,533, with revenue at \$166,945. The profit for that period (not including staff salaries) was \$22,462.
- Expanded youth athletics opportunities:
 - Metro Volleyball (an instructional program for 4th, 5th, and 6th grade girls) served 120 students district-wide. The program allowed more than 20 high school players from DMPS high school volleyball teams working on their Silver Cord for community service to serve as volunteer coaches. Partnered with the Grand View University Men's Volleyball players who served as coaches and mentors for the program.
 - DMPS Youth Futsal (indoor soccer) served more than 70 students, many of whom were English Language Learners.
 - Collaborated with the district Activities Directors to assemble the fliers and promotional information for district sports camps (summer and school year) and processed the camp registrations.
- Maintained collaborations and partnerships:
 - Worked with the Des Moines Parks and Recreation Department to schedule games and practices at district facilities for youth basketball, flag football, and soccer programs, all run in partnership with the Activities department.
 - Collaborated with the Office of Academics to provide sites for the Supplemental Education Services (SES) tutoring program.
 - Cooperated with Des Moines Parks and Recreation and Friends of Des Moines Parks to provide partial scholarships for qualifying students in the "Learn to Swim" program during the spring session. In spring 2015, 87/201 participants received scholarships. Plans are underway for spring 2016.
- Provided services to district staff:
 - Provided blood screening tests for district employees and retirees. More than 250 individuals participated, with testing available at three sites.
 - Coordinated discounted Adventureland ticket sale for district employees and their families. During summer 2015, Community Education sold 3,498 Adventureland tickets.
- Managed facility usage:
 - Issued more than 1,800 permits for usage of district facilities.
 - Scheduled usage of 52 schools for 149 area precincts for the 2016 Iowa Caucus.
 - Worked with presidential candidate campaigns to arrange events at various district facilities.

- Arranged more than 150 practice sites at district elementary and middle school gyms for youth sports teams affiliated with Des Moines Parks and Recreation, South Suburban YMCA, and other organizations.

FY 2017 Goals

- Develop a new staff structure and transition to the Activities department umbrella.
- Improve operational processes (Lean methodology).
- Build a three year marketing and promotions blueprint.
- Create a new pricing strategy and tool for current and future class offerings.
- Utilize data to routinely inform decision making.
- Maximize the customer experience.

Community Education Coordinator | Mike Zelenovich

1915 Prospect Road, Des Moines, IA 50310

P: 515-242-8521 | F: 515-242-8528 | E: michael.zelenovich@dmschools.org

OPERATIONS

Operations oversees the management and function of the infrastructure for Iowa's largest provider of K-12 public education, which includes 69 district facilities and encompasses almost six million square feet of space. In addition, the Operations department 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 Year for Climate Communications and Partner of the Year for Sustained Excellence. Forty-six DMPS schools have been designated as ENERGY STAR schools. DMPS was also one of six recipients in the nation for the FMXcellence Recognition award, which recognizes facilities management teams that add significant value to their organizations' broader goals. DMPS was named a District of Distinction by *District Administration Magazine* in 2014.

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

The Des Moines Public Schools continues to oversee 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 brand new facilities. In 2015, the district reopened Moore Elementary School after renovations and an addition. Other schools receiving significant renovations in 2015 were Ruby Van Meter, Smouse, and McKee. Classroom additions to Perkins and River Woods elementary schools were added in 2015. 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.

2015-16 Accomplishments

- Completed construction on Phase 4 projects.
- Developed designs, received bids, and began construction on projects in year 1 of the new five-year plan; began planning on projects in year 2 of the five-year plan.
- Completed improvements to enhance school safety and energy efficiency.
- Continued reductions in the use of mobile classrooms.

FY 2017 Goals

- Complete and closeout projects in year 1 of the five-year plan.
- Develop designs, conduct bidding, and begin construction on projects in year 2 of the new five-year plan.
- Develop strategy for projects in year 3 of the five-year plan.

Director of Construction Management | Doug Ohde

1917 Dean Avenue, Des Moines, IA 50316
P: 515-242-8338 | F: 515-265-8702 | E: doug.ohde@dmschools.org

FACILITY SERVICES

Facility Services is responsible for the maintenance, security, and safety of almost six million square feet of buildings at 69 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 the School Resource Officers (SROs).

2015-16 Accomplishments

- Earned ENERGY STAR Partner of the Year - Sustained Excellence and Climate Communications awards for 2016.
- Implemented a radon management plan and developed a five year plan to test DMPS facilities in accordance to new testing guidelines.
- Reduced district utility usage by almost 13%. These reductions were realized while the total square footage of district operated facilities increased by more than 195,000 square feet and the percentage of air-conditioned classrooms increased from 74% to more than 99% of all educational spaces.
- Implemented numerous energy-efficiency projects including: conversion of all exterior lighting to ENERGY STAR certified LED fixtures, replacement of more than 6,000 interior light fixtures with ENERGY STAR certified LED devices, installation of solar hot-water systems to supplement existing domestic hot water needs, and replacement of inefficient windows and doors with high-efficiency hardware.
- Continued implementation of five-year plans for district-wide tuck pointing, roofing, playground, painting, and pavement replacement.
- Enhanced district safety and security with the installation of security cameras, card readers, intruder function locks, and secure entrances.

FY 2017 Goals

- Earn ENERGY STAR Partner of the Year - Sustained Excellence and Climate Communications awards for 2017.
- Implement visitor check in systems in district schools.
- Increase safety and security within all district facilities with increased cameras, card readers, and secure entrances. Continue increased security presence throughout the district by more school visits by DMPS security officers.

- Begin developing an apprentice program with local labor unions, which will allow the district to develop properly trained staff to fill in as retirements occur. The goal is to seek qualified DMPS graduates to fill these apprentice positions.
- Maintain district utility costs and reduce energy usage.
- Implement a paperless work order system. This will reduce labor and materials time, increasing the amount of maintenance work completed.
- Enhance the district's retro commissioning program to continue to provide a comfortable learning environment for students.

Director of Facilities | Jamie Wilkerson

1917 Dean Avenue, Des Moines, IA 50316

P: 515-242-7700 | F: 515-265- 8998 | 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 meeting federal nutrition standards through the National School Lunch and Breakfast Program. Families with incomes at or below 185% of the poverty level are eligible for free or reduced-price meals. In FY 2016, 75% of DMPS students were eligible for free/reduced price meals. Each school day, more than 13,000 breakfasts, 22,000 lunches, and 1,300 snacks are served at 62 schools throughout the district. Twenty seven 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 25 locations during June, July, and August. Additionally, nutrition educators provide lessons and tastings in K-3 classrooms at 28 elementary schools.

2015-16 Accomplishments

- Expanded Community Eligibility Provision (CEP) to Hoover High School, Wright Elementary School, Jesse Franklin Taylor programs, and district-wide programs. 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 20,000 DMPS children are eligible for breakfast and lunch at no cost.
- Implemented Breakfast in the Classroom at three additional elementary schools (River Woods, Lovejoy, and Moulton). Breakfast in the Classroom is now served at 52 DMPS schools; the program increases access to breakfast by providing a breakfast that is served in the classroom each morning at no cost to students.

- Implemented a supper meal program through the Boys & Girls Club at McCombs Middle School and Hiatt Middle schools. The supper meal program provides an evening meal to children enrolled in at-risk after school programs at no cost.
- Created a “No Thank You Table” at schools, which allows the school nurse to redistribute non-perishable food that students do not eat at meals to students who need additional food.
- Decreased student outstanding negative balance by 5%.
- Met the needs of more than 350 DMPS students with special diet requirements.
- Worked with nutrition education programs and partners to increase student preference for and consumption of healthy foods.
- Received a USDA Farm to School Planning grant to strengthen connections with farming, food, and students.
- Received a USDA equipment grant to replace the dish machine at Park Avenue.
- Enhanced the summer meal program by providing a hot meal at eight school locations.
- Participated in the USDA School Nutrition and Meal Cost Study (SNMCS) to provide the USDA with data on the characteristics of food service operations.
- Enhanced staff training. Presented 2 ServSafe Certification Class; 23 more employees ServSafe were certified. Monthly trainings were presented and staff completed SafeSchools training.

FY 2017 Goals

- Evaluate further expansion of the supper program, CEP, and Breakfast in the Classroom.
- Increase food rescue program.
- Continue to increase classes offered to employees.
- Automate some forms/processes for parents to make things more accessible.
- Apply for Farm to School Implementation grant.

Director of Food & Nutrition | Sandy Huisman

1225 2nd Avenue, Des Moines, IA 50310
 P: 515-242-7636 | F: 515-242-8118 | E: sandy.huisman@dmschools.org

CUSTODIAL SERVICES

A total of 236 custodial staff members — supervised by three 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.

2015-16 Accomplishments

- Developed community partnerships with local vendors and provided working opportunities. Currently, the department contracts with a local minority vendor to perform projects in the area of lawn maintenance and landscaping.
- Ensured that contracted vendors for the lawn maintenance met expectations and completed tasks at a high level of service for the district. Overall, the level of service was improved in many areas, such as callbacks. The number of callbacks dropped 25%. The number of facilities that were impacted by the callbacks were reduced from 31 to 22.
- Increased recyclable waste in the district from 419 to 441 tons.

FY 2017 Goals

- Establish an employee recognition program honoring the achievements of custodial staff members for the efforts in improving the work environment.
- Enhance the support of the building principals, so they can solely focus on the instructional needs of students.
- Increase collaboration between the custodial leadership at the building level and the custodial staff members.

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

With more than 30,000 students, nearly 5,000 employees, and more than 60 buildings, 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.

2015-16 Accomplishments

- Worked with Technology to begin phase 1 of Managed Print with the acquisition of print services equipment and the development of a funding system.
- Worked with Business & Finance to implement, test, and launch the Construction Management module in IFAS.
- Improved the bid management and renewal process by incorporating electronic transfer of information versus hardcopy transmission.
- Worked with the Lean Procurement continuous improvement team to:
 - Improve ERP system effectiveness by developing an evaluation matrix to grade the system's performance.
 - Work with Central Stores to establish a plan for site inventory system.
 - Work with Business & Finance to modify IFAS to accommodate a site inventory system.
 - Improve online catalog shopping cart for teacher use and order submission.

- Submit a high-level plan to administration to convert the district from a site-based procurement system to a centralized procurement system.

FY 2017 Goals

- Develop plans, policies, and procedures to move the district from a site-based procurement system to a centralized system.
- Work with Technology to complete the Managed Print system.
- Work with Central Stores to finish the site based inventory system.
- Complete the new online store catalog system.
- Initiate the process of using the bid and vendor online module from IFAS.

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 71 buildings, including 39 elementary schools, 10 middle schools, five comprehensive high schools, Central Campus, multiple alternative sites, and district administrative offices. The department strives 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.

2015-16 Accomplishments

- Increased bandwidth from 100MB to 4GB in 2009, meeting the FCC recommendation to have 100MB of available bandwidth by 2016. The district is prepared to increase bandwidth up to 10GB with current work on the network infrastructure.
- Improved and enhanced network monitoring and tools.
 - SolarWinds User Device Tracker (UDT) — Delivers automated user and device tracking along with powerful switch port management capabilities; the district can stay in control of who and what are connecting to the network.
 - SolarWinds IP Address Manager — In a dynamic network like DMPS, IP addresses are assigned to various devices and undergo changes in MAC addresses. An automated IP address tracking feature records information for any IP address, for a specified time frame. This saves time when required to track down devices.
 - SolarWinds Web Help Desk — Simplifies IT service management with unified ticketing, asset, knowledge, and change management. Web Help Desk has an easy-to-use self-service request portal that allows end-users to create and track

their own IT tickets. Since August 2015, the CSD Help Desk analysts have entered more than 12,000 tickets in to the new software.

- Completed the installation of 2,100 Epson Bright Link Interactive Projectors in classrooms district-wide.
 - This project integrates technology into the classroom and creates a more blended learning atmosphere for studentst. The projectors are high-performance, network-ready, and integrate interactive functionality into one machine without the constraints or expense of an interactive whiteboard. They allow users to annotate from any source directly on projected images sent over the network or from any device with or without the use of a computer. This was a collaborative effort between the Curriculum, Facilities, and Technology departments that is making a huge difference in the classroom. The projectors change the way teachers approach instruction and actively engage students.
- Completed ongoing security assessments.
 - The district is required to periodically perform testing to ensure that security and privacy programs are functioning properly. As part of these efforts, the district contracted with RSM US LLP to perform social engineering testing to determine the effectiveness of the district’s security awareness and training programs.
 - Cyber-attacks are rapidly getting more sophisticated. The district purchased software called KnowBe4 to train staff to better manage the urgent IT security problems of social engineering, spear-phishing, and ransomware attacks. This will allow staff to know what to do when they receive a suspicious email. Users are the weak link in network security and are exposed frequently to advanced phishing attacks. The software allows the district to easily schedule automated training campaigns, schedule frequent simulated phishing attacks, and prevents hackers from getting into the network.
- Implemented phone system enhancements:
 - Openscape Web Client: used to set up district conference calls.
 - Expressions: voice mail an application builder (used to create call trees).
 - Traffic Analyst: call traffic reporting.
 - OnTraQ: ACD group call reporting.
 - Teleden: 911 call monitoring and reporting.
 - AMCOM: Long distance code reporting.
 - Primex AMP: Bell Schedules. Recess and passing bells.

FY 2017 Goals

- Infrastructure upgrade/enhanced wireless network.
- Implement managed print.
- Implement web-based CSD software.
- Data Center refresh plan.
- Finish upgrading SharePoint.

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.

2015-16 Accomplishments

- Processed and distributed on schedule middle school *GoMath* materials and Epson technology. Retrieved obsolete technology, curriculum, and other materials for sale, donation, or recycling.
- Processed an accurate year-end physical inventory with 100% audit compliance. Completed two cycle counts of all Central Stores inventory and one cycle count of all textbook inventory.
- Participated in student work programs through DMPS STEP and Evelyn Davis Center Summer Youth Experience Program.
- Achieved Customer Satisfaction Survey overall results of 96% satisfaction: 96% indicated Central Stores employees (drivers) were rated “courteous and helpful.”
- Processed and delivered more than 4,000 Stores Orders (7/15 through 2/16).
- Completed more than 2,000 Transfers of Materials.
- Maintained consistent twice-weekly mail service with a substantial increase of Print Shop materials delivered.
- Worked through USPS mail delivery complications resulting from the 901 Walnut to 2323 Grand change of address.
- Completed SafeSchools training.
- Integrated Technology inventory with Central Stores and began processing Technology orders in accordance with established IFAS procedures.

FY 2017 Goals

- Continue employee development 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, transaction cost reduction, and maximization of delivery efficiencies.
- Ensure inventory accuracy through annual physical inventory and cycle counting.
- Participate in student work experience programs.
- Assist in the development and implementation of a district-wide replenishment system for routinely consumed products to improve order and delivery efficiencies.

- Assist in the development and implementation of a district-wide asset management strategy to ensure accountability of technology, curriculum, arts, physical education, and other assets.
- Implement a district-wide laundry program designed to allow for the reuse of applicable custodial materials.
- Develop strategies to ensure the timely delivery of managed print.

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.

2015-16 Accomplishments

- Upgraded all copiers.
- Added a wide format printer for posters and banners.
- Added coil binding and perfect binding options to bindery services.
- Updated pricing structure to a “tier based” system to enable lowest possible cost for district staff and buildings.

FY 2017 Goals

- Implement a 24 hour turnaround time on orders.
- Implement web submission for all orders.
- Capture 50-75% of impressions previously run on high speed duplicators in district buildings.

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 40% 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 2,400 miles for activity trips.

2015-16 Accomplishments

- Embarked upon a multi-phase project to upgrade bus video camera hardware and software to streamline and expedite incident resolution. Upon project completion, the selected bus video clips will be wirelessly downloaded when the bus returns to the bus lot, eliminating the delay of manually retrieving the data storage hard drive and then sifting through files.
- Enhanced the department's recruiting, hiring, and retention practices as a result of examining the position in the employment marketplace. Candidates and employees with varying needs for scheduling are more readily accommodated; staffing practices of field trips have been revised. Reviewing compensation packages, especially benefit packages remains underway.

FY 2017 Goals

- Review and evaluate one of the major backbones of the Transportation department, the student routing software system. Edulog has been successfully utilized for many years by DMPS; a goal for 2017 is to review software options, especially as they intermesh with other long term goals of enhanced GPS, student ridership tracking, and paperless bus driver route instruction via in-bus tablets.
- Move beyond the fax — Modernize the student behavior referral process by eliminating the faxing of documents and integrate reports with the balance of student data in Infinite Campus, resulting in improved response efficiencies and optimized use of time by Principals and other administrators.
- Enhance the bus driver and bus associate training packages for new employees and for veteran employees to develop and enhance their talents with new training tools and evaluation methods.

Transportation Manager | Todd Liston

1915 Prospect Road, Des Moines, IA 50310
P: 515-242-7887 | F: 515-242-7786 | E: todd.liston@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 — such as Trust Funds — that are held in a custodial capacity.

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 that accounts for all financial resources of the district except for those required to be accounted for in a different fund.

INFINITE CAMPUS – The district’s Student Information System.

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 exists 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 multiplies by 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. Special Education 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 commonly-used acronyms and abbreviations 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
ATC	Alternative Teaching Contract
AVID	Advanced Via Individual Determination
AYP	Adequate Yearly Progress

~B~

BCOW	Bilingual Community Outreach Worker
BEDS	Basic Educational Data Survey
BRI	Basic Reading Inventory

~C~

CAO	Chief Academic Officer
CAFR	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, and Assessment
COO	Chief Operating Officer
CSIP	Comprehensive School Improvement Plan
CSO	Chief Schools Officer
CTE	Career and 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

DMEA Des Moines Educational Association
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
EDIC Employee Information Data Center
EEO Equal Employment Opportunity
ELA English Language Arts
ELDA English Language Development Assessment
ELL English Language Learner
ELPA21 English Language Proficiency Assessment for the 21st Century
ELPS English Language Proficiency Standards
ES Elementary School
ESEA Elementary & Secondary Education Act
ESSA Every Student Succeeds Act

~F~

FAA Federal Aviation Administration
FAY Full Academic Year
FERPA Family Educational Rights and Privacy Act
FMLA Family and Medical Leave Act
FRPL Free and 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, and Air Conditioning

~I~

IASBO Iowa Association of School Business Officials
IB International Baccalaureate
IC Infinite Campus

ICSD Independent Community School District
 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
 IHP Individualized Health Plan
 IHE Institute of Higher Education
 IPDM Iowa Professional Development Model
 IPERS Iowa Public Employees Retirement System
 ISD Independent 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
 LSI Learning Sciences International

~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 and Support
 PD Professional Development
 PERL Public Education and 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, and 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, and Mathematics
SWP	Statewide Penny
~T~	
TLC	Teacher Leadership, and Compensation
~U~	
UEN	Urban Education Network
USDA	U.S. Department of Agriculture
~Y~	
YTD	Year to Date

FY 2017 CERTIFIED BUDGET

ADOPTION OF BUDGET AND TAXES JULY 1, 2016-JUNE 30, 2017

Department of Management - Form S-TX

DES MOINES

District Number 1737

Total Special Program Funding

Instructional Support (A&L line 10.5)	097	21,432,374
Educational Improvement (A&L line 11.3)	099	0
Voted Physical Plant & Equipment (A&L line 19.3)	103	4,716,902

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

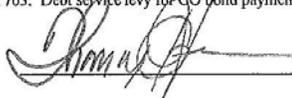
Utility Replacement and Property Taxes Adopted

	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	75,035,771		
+Educational Improvement Levy (A&L line 15.5)	2	0		
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	21,999,000		
+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	97,034,771	14.31804	93,775,377
+Instructional Support Levy (A&L line 15.13)	7	13,215,202	1.76505	12,813,391
=Total General Fund Levy (A&L line 15.12)	8	110,249,973	16.08309	106,588,768
Management	10	8,471,370	1.25000	8,186,820
Amana Library	11	0	.00000	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0		
+Voted Physical Plant & Equipment (Capital Project)	13	4,716,902		
=Subtotal Voted Physical Plant & Equipment	14	4,716,902	.63000	4,573,489
+Regular Physical Plant & Equipment	15	2,470,758	.33000	2,395,637
=Total Physical Plant & Equipment	16	7,187,660		
Reorganization Equalization Levy	18	0	.00000	0
Emergency Levy (for Disaster Recovery)	19	0	.00000	0
Public Education/Recreation (Playground)	20	914,908	.13500	884,177
Debt Service	21	0	.00000	0
GRAND TOTAL	22	126,823,911	18.42809	122,628,891

1-1-15 Taxable Valuation	WITH Gas & Electric Utilities	6,777,096,757	WITHOUT Gas&Elec	6,549,456,314
1-1-15 Tax Increment Valuation	WITH Gas & Electric Utilities	710,049,900	WITHOUT Gas&Elec	710,049,900
1-1-15 Debt Service, PPEL, ISL Valuation	WITH Gas & Electric Utilities	7,487,146,657	WITHOUT Gas&Elec	7,259,506,214

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 15, 2016.

 District Secretary

County Auditor

RECEIVED
 16 APR 13 PM 3:38
 POLK CO. AUDITOR
 JANE FITZGERALD

ADOPTED DES MOINES SCHOOL BUDGET SUMMARY

District No. 1737

Department of Management - Form S-AB

		Budget 2017	Re-est. 2016	Actual 2015
Taxes Levied on Property	1	122,628,891	117,250,120	114,466,430
Utility Replacement Excise Tax	2	4,195,020	3,904,072	4,252,035
Income Surtaxes	3	0	0	0
Tuition/Transportation Received	4	7,890,000	7,250,000	7,182,924
Earnings on Investments	5	409,421	410,186	530,448
Nutrition Program Sales	6	2,085,047	2,084,165	2,050,433
Student Activities and Sales	7	3,220,000	3,146,200	2,310,649
Other Revenues from Local Sources	8	19,792,606	19,426,834	20,685,880
Revenue from Intermediary Sources	9	705,000	717,800	2,400
State Foundation Aid	10	253,601,699	248,277,679	235,845,353
Instructional Support State Aid	11	0	0	0
Other State Sources	12	34,648,292	35,345,397	35,108,460
Commercial & Industrial State Replacement	13	4,331,089	4,699,497	2,999,740
Title I Grants	14	11,300,000	11,591,605	11,948,791
IDEA and Other Federal Sources	15	38,455,606	38,798,624	38,171,243
Total Revenues	16	503,262,671	492,902,179	475,554,786
General Long-Term Debt Proceeds	17	0	0	0
Transfers In	18	18,375,170	18,498,820	18,659,732
Proceeds of Fixed Asset Dispositions	19	15,000	15,000	86,867
Total Revenues & Other Sources	20	521,652,841	511,415,999	494,301,385
Beginning Fund Balance	21	162,376,794	199,364,858	232,217,374
Total Resources	22	684,029,635	710,780,857	726,518,759
*Instruction	23	272,696,610	272,488,162	265,410,524
Student Support Services	24	23,651,363	23,429,486	22,950,695
Instructional Staff Support Services	25	25,579,608	25,356,249	16,397,592
General Administration	26	7,788,000	7,674,841	7,252,884
School/Building Administration	27	22,311,709	22,250,052	22,016,655
Business & Central Administration	28	16,227,000	15,908,740	16,252,302
Plant Operation and Maintenance	29	39,522,000	39,708,676	39,623,824
Student Transportation	30	12,299,000	12,139,166	12,597,623
This row is intentionally left blank	31	0	0	0
*Total Support Services (lines 24-31)	31A	147,378,680	146,467,210	137,091,575
*Noninstructional Programs	32	26,166,187	26,061,106	22,991,343
Facilities Acquisition and Construction	33	39,012,398	52,414,949	44,741,909
Debt Service	34	18,375,170	18,498,820	18,685,580
AEA Support - Direct to AEA	35	15,221,080	13,974,996	13,829,063
*Total Other Expenditures (lines 33-35)	35A	72,608,648	84,888,765	77,256,552
Total Expenditures	36	518,850,125	529,905,243	502,749,994
Transfers Out	37	18,375,170	18,498,820	24,434,810
Total Expenditures & Other Uses	38	537,225,295	548,404,063	527,184,804
Ending Fund Balance	39	146,804,340	162,376,794	199,333,955
Total Requirements	40	684,029,635	710,780,857	726,518,759

Department of Management - Form S-W2
 FY 2017 BUDGET YEAR WORKSHEET - Page 2

DES MOINES

1757

District Number:

Resources:	Capital Projects (30-39)			Debt Service (40)	Proprietary		Re-estimated FY16	Actual FY15
	Sales Tax (33)	PP&L (36)	Other Cap Proj		Nutrition (61)	Oth Enrp (62-69)		
1 Taxes Levied on Property							117,250,120	114,466,430
2 Utility Replacement Excise Tax		6,969,126		0			3,904,072	4,252,035
3 Income Surtaxes		218,534		0			0	0
4 Tuition/Transportation Received							7,250,000	7,182,924
5 Earnings on Investments		59,200	4,000				410,186	590,448
6 Nutrition Program Sales					2,085,047		2,084,165	2,050,433
7 Student Activities and Sales							3,146,200	2,310,649
8 Other Revenues from Local Sources	200,000	400,000				4,452,352	19,426,834	20,685,880
9 Revenue from Intermediary Sources							717,800	2,400
10 State Foundation Aid							248,277,679	235,845,335
11 Instructional Support State Aid							0	0
12 Other State Sources		10,824			177,440		35,345,397	35,108,460
13 Commercial & Industrial State Replacement	30,928,904	283,153		0			4,699,497	2,999,740
14 Title I Grants							11,591,603	11,948,791
15 IDEA and Other Federal Sources					18,577,606		38,798,624	38,171,243
16 Total Revenues	31,188,104	7,885,037	0	0	20,840,093	4,452,352	492,902,179	475,534,786
17 General Long-Term Debt Proceeds				18,375,170			18,498,820	18,659,732
18 Transfers In/Special Items/Upward Adj							15,000	86,867
19 Proceeds of Fixed Asset Dispositions							511,415,999	494,301,385
20 Total Revenues & Other Sources	31,188,104	7,885,037	0	18,375,170	20,840,093	4,452,352	199,364,838	232,217,574
21 Beginning Fund Balance	71,802,671	5,671,555	0	0	1,422,765	(809,196)	710,780,857	726,518,739
22 Total Resources	102,990,775	13,557,192	0	18,375,170	22,262,858	3,643,156	272,488,162	265,410,524
Requirements:								
23 Instruction		100,000					23,429,486	22,950,695
24 Student Support Services							16,397,592	16,397,592
25 Instructional Staff Support Services							7,674,841	7,252,884
26 General Administration							22,250,052	22,016,655
27 School/Building Administration							15,908,740	16,252,302
28 Business & Central Administration							39,708,676	39,623,824
29 Plant Operation and Maintenance		2,370,000					12,139,166	12,597,623
30 Student Transportation		800,000					0	0
31 This row is intentionally left blank							0	0
32 Noninstructional Programs		1,000			20,203,499	3,643,082	26,061,106	22,991,343
33 Facilities Acquisition and Construction		5,389,000					52,414,949	44,741,909
34 Debt Service (Principal, interest, fiscal charges)				18,375,170			18,498,820	18,685,580
35 AEA Support - Direct to AEA							13,974,996	13,829,063
36 Total Expenditures	33,505,000	8,660,000	0	18,375,170	20,203,499	3,643,082	529,905,243	502,749,994
37 Transfers Out/Special Items/Down Adj		18,375,170					18,498,820	24,434,810
38 Total Expenditures & Other Uses	51,880,170	8,660,000	0	18,375,170	20,203,499	3,643,082	548,404,063	527,184,804
39 Ending Fund Balance	51,110,605	4,897,192	0	0	2,059,359	74	162,376,794	199,333,955
40 Total Requirements	102,990,775	13,557,192	0	18,375,170	22,262,858	3,643,156	710,780,857	726,518,739

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

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

(1)	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 FY17 (E)	Interest Due FY17 +(F)	Bond Registration Due FY17 +(G)	Total Obligation Due FY17 =(H)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund -(I)	VPPEL Loan Paid by VPPEL Bond Amount Paid by Budget Year Debt Service Taxes =(J)
(2)	All Voted PPEL Loan agreements on this line		Non-GO					0		0
(3)	All Other Long Term Debt Below this line		Non-GO							
(4)	2010 School Sales (SWP) Tax Bonds	70,000,000	Non-GO		3,110,000	2,721,750		5,831,750	5,831,750	0
(5)	2012 School Sales (SWP) Tax Bonds	71,900,000	Non-GO		3,650,000	2,339,400		5,989,400	5,989,400	0
(6)	2013 School Sales (SWP) Tax Bonds	8,780,000	Non-GO		455,000	272,095		727,095	727,095	0
(7)	2014 School Sales (SWP) Tax Bonds	61,940,000	Non-GO		3,490,000	2,336,925		5,826,925	5,826,925	0
(8)								0		0
(9)								0		0
(10)								0		0
(11)								0		0
(12)								0		0
(13)								0		0
(14)								0		0
(15)								0		0
(16)								0		0
(17)								0		0
(18)								0		0
(19)								0		0
(20)								0		0
(21)								0		0
(22)								0		0
(23)								0		0
(24)								0		0
(25)								0		0
(26)	Totals (Lines 3-25)				10,705,000	7,670,170	0	18,375,170	18,375,170	0

**NOTICE OF PUBLIC HEARING
PROPOSED DES MOINES SCHOOL BUDGET SUMMARY
FISCAL YEAR 2016-2017**

Location of Public Hearing: **2nd Floor-Central Campus
1800 Grand Avenue
Des Moines, IA** Date of Hearing: **04/05/16** Time of Hearing: **6:00 p.m.**

The Board of Directors will conduct a public hearing on the proposed 2016/17 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 2017	Re-estimated 2016	Actual 2015	Avg % 15-17	
Taxes Levied on Property	1	122,628,891	117,250,120	114,466,430	3.5%
Utility Replacement Excise Tax	2	4,195,020	3,904,072	4,252,035	-0.7%
Income Surtaxes	3	0	0	0	
Tuition/Transportation Received	4	7,890,000	7,250,000	7,182,924	
Earnings on Investments	5	409,421	410,186	530,448	
Nutrition Program Sales	6	2,085,047	2,084,165	2,050,433	
Student Activities and Sales	7	3,220,000	3,146,200	2,310,649	
Other Revenues from Local Sources	8	19,792,606	19,426,834	20,685,880	
Revenue from Intermediary Sources	9	705,000	717,800	2,400	
State Foundation Aid	10	255,601,699	248,277,679	235,845,353	
Instructional Support State Aid	11	0	0	0	
Other State Sources	12	34,648,292	35,345,397	35,108,466	
Commercial & Industrial State Replacement	13	4,331,089	4,699,497	2,999,740	
Title I Grants	14	11,300,000	11,391,605	11,948,791	
IDEA & Other Federal Sources	15	38,455,606	38,798,624	38,171,243	
Total Revenues	16	503,262,671	492,902,179	475,554,786	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	18,375,170	18,498,820	18,659,732	
Proceeds of Fixed Asset Dispositions	19	15,000	15,000	86,867	
Total Revenues & Other Sources	20	521,652,841	511,415,999	494,301,385	
Beginning Fund Balance	21	162,376,794	199,364,858	232,217,374	
Total Resources	22	684,029,635	710,780,857	726,518,759	
Instructional Services					
*Instruction	23	272,696,610	272,488,162	265,410,524	1.4%
Student Support Services	24	23,651,363	23,429,486	22,950,695	
Instructional Staff Support Services	25	25,579,608	25,356,249	16,397,592	
General Administration	26	7,788,000	7,674,841	7,252,884	
School/Building Administration	27	22,311,709	22,250,052	22,016,655	
Business & Central Administration	28	16,227,000	15,908,740	16,252,302	
Plant Operation and Maintenance	29	39,522,000	39,708,676	39,623,824	
Student Transportation	30	12,299,000	12,139,166	12,597,623	
This row is intentionally left blank	31	0	0	0	
*Total Support Services (lines 24-31)	31A	147,378,680	146,467,210	137,091,575	3.7%
*Noninstructional Programs	32	26,166,187	26,061,106	22,991,343	6.7%
Facilities Acquisition and Construction	33	39,012,398	52,414,949	44,741,909	
Debt Service	34	18,375,170	18,498,820	18,685,580	
AEA Support - Direct to AEA	35	15,221,080	13,974,596	13,829,063	
*Total Other Expenditures (lines 33-35)	35A	72,608,648	84,888,765	77,256,552	-3.1%
Total Expenditures	36	518,850,125	529,905,243	502,749,994	
Transfers Out	37	18,375,170	18,498,820	24,434,810	
Total Expenditures & Other Uses	38	537,225,295	548,404,063	527,184,804	
Ending Fund Balance	39	146,804,340	162,376,794	199,333,955	
Total Requirements	40	684,029,635	710,780,857	726,518,759	
Proposed Property Tax Rate (per \$1,000 taxable valuation)					
		18.42809			

AFFIDAVIT OF PUBLICATION

COPY OF ADVERTISEMENT
Exhibit "A"

STATE OF IOWA

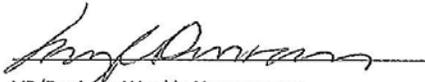
SS

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, which 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

3-26-16

\$ 108.69



VP/Register Weekly Newspapers

Subscribed and sworn to before me by said
affiant this

29th day of March, 2016



Notary Public in and for the State of Iowa





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