



# PROPOSED BUDGET

FISCAL YEAR 2012-13

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FISCALLY SOUND

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AND

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FORWARD FOCUSED

March 27, 2012



Think. Learn. **Grow.**



2012 - 2013  
PROPOSED BUDGET  
AND  
FINANCIAL STATEMENTS

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901 Walnut Street  
Des Moines, Iowa 50309

Fiscal Year 2013  
Beginning July 1, 2012  
Ending June 30, 2013

*Proposed March 27, 2012*

**BOARD OF DIRECTORS**

Teree Caldwell-Johnson, Chair  
Dick Murphy, Vice Chair  
Connie Boesen  
Cindy Elsbernd  
Bill Howard  
Joe Jongewaard  
Pat Sweeney

Dr. Nancy Sebring, Superintendent

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



March 27, 2012

Members of the Board

Teree Caldwell-Johnson, Chair  
Dick Murphy, Vice Chair  
Connie Boesen  
Cindy Elsbernd  
Bill Howard  
Joe Jongewaard  
Pat Sweeney

I am pleased to submit the proposed 2012-2013 budget of Des Moines Public Schools, which presents the District's revenue and expenditure plan for the new school year.

This budget represents a collaborative effort on the part of every unit within the District, including the Citizens' and Employees' Budget Advisory Committees, to implement a financial plan reflecting the District's goals and priorities.

It has been my aim throughout the 2012-2013 budget process to maximize the use of every available dollar to continue to improve student achievement. The result is a proposed budget that I believe is both fiscally sound and forward focused.

The District continues to make academic excellence our number one priority. While our work is far from finished, recent trends on key measures such as proficiency and graduation rates are heading in the right direction. Regardless of the economic challenges, we are working to make sure every student has the support they need to be ready for their next stage in life.

In addition, we are running our operations more efficiently. Fifty-seven of our school buildings have been renovated thanks to revenue from the one-cent sales tax, the result being not only better places for our teachers to teach and our students to learn, but also facilities that are saving the district money and resources thanks to our energy efficiency efforts. As you may know, this work was recently recognized when the District was named Energy Star Partner of the Year by the U.S. Environmental Protection Agency.

Ultimately, our goal is to provide a seat for every child at his or her neighborhood school, with access to a rich diversity of experiences that will bring students to their highest possible level of achievement through a rigorous curriculum.

The District is working hard to achieve its goals, in spite of a political, economic and budget environment that is not always ideal. While the state and nation are beginning to enjoy a mild economic recovery, the district is still recovering from numerous budget reductions and redirections over the past several years. And it is anticipated that Iowa will continue to provide an allowable growth rate that is less than the District's increase in per pupil costs.

Finally, at this time, agreements have not been reached with our bargaining units for FY 2012-2013 and contract negotiations continue. Our hope is that the salary and benefit increases for all District staff will be fair and equitable. We do know that funds generated by the 2% allowable growth and the increase in enrollment will not cover the ongoing cost increases.

Nevertheless, I submit this budget with confidence, fully anticipating that we will dedicate every dollar to continuing and improving upon the progress we have made.

Sincerely,

A handwritten signature in black ink that reads "Nancy Sebring". The signature is written in a cursive, flowing style.

Nancy Sebring, Ed.D.  
Superintendent

**DES MOINES PUBLIC SCHOOLS  
2012 – 2013 PROPOSED BUDGET  
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# EXECUTIVE SUMMARY

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**DES MOINES PUBLIC SCHOOLS  
2012 – 2013  
BUDGET EXECUTIVE SUMMARY**

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**QUALITY EDUCATION IS THE #1 PRIORITY  
IT CONTINUES TO REQUIRE STRONG  
LEGISLATURE, COMMUNITY AND DISTRICT SUPPORT**

The most challenging economic conditions in more than a generation have magnified already intense pressure on our budget. The federal stimulus has ended, and congress has not reauthorized \$6.7 million in education jobs funding that supported more than 40 positions in FY 2012. In addition, reduction in federal Title I and the sun setting of other grant funds and the allowable growth rate of 2% will combine to create a \$2.8 million negative fiscal impact in FY 2013.

Even before the recession began in 2008, we knew we would have to confront at least 3 major trend lines that were drawing resources away from our classroom.

**Allowable Growth;** has not kept pace with our ongoing cost.

**Healthcare;** efforts to rein health care cost has been largely unsuccessful.

**Salary and Other Benefit Increases;** represent a significant portion of our budget.

Despite these challenging times, DMPS has increased the graduation rate, reduced the drop-out rate, and we are leveraging additional resources to turn around underperforming schools.

The district board of directors set the following parameters for FY 2013 budgetary planning:

- Maintain financial health; provide a balanced budget
- Seek input from the Citizen's Budget Advisory Committee (CBAC) and the Employee Budget Advisory Committee (EBAC) on budget issues
- Meet and stay within Board Management Limitations
- Support District End Policies
- Limit increases in average class size
- Limit to the degree possible eliminations and reductions in educational programming
- Focus on strategies to close the achievement gap

The Citizen's Budget Advisory Committee working within the Board parameters, recommended that the legislature, community and district continue to share the responsibility for providing quality education in the district. In summary, the Committee recommended the following (Appendix C):

- Ask of the Legislature:
  - Be consistent and assign adequate funding
  - Give greater spending flexibility
  - Focus on outcomes
- Ask of the Community:
  - Maintain support for the current levies
  - Continued support of after school programs and early education programs
- Ask of the District:
  - Reduce cash reserve levels
  - Create operational efficiencies
  - Limit/review compensation

The Employee's Budget Advisory Committee also recommended a list of items for the District to consider while developing the FY 2013 budget, in summary (Appendix D):

- Utilize technology



**DES MOINES PUBLIC SCHOOLS  
2012 – 2013  
BUDGET EXECUTIVE SUMMARY**

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**QUALITY EDUCATION IS THE #1 PRIORITY  
IT CONTINUES TO REQUIRE STRONG  
LEGISLATURE, COMMUNITY AND DISTRICT SUPPORT**

- Consolidate purchasing
- Employee incentives
- Wellness program
- Consolidate administrative functions and services
- Business partnerships
- Utilize volunteers
- Additional Grant Writer
- Employee input for savings
- Eliminate ineffective programs

The budget presented, works within the Board parameters and incorporates, to the extent possible the recommendations of the Citizen's Budget Advisory Committee and the Employee's Budget Advisory Committee, while at the same time continuing to implement and provide effective programming and initiatives aimed at improving student performance, growth and achievement.

This budget document is divided into several parts:

- School Improvement review – fiscally sound and forward focused
- Financial Outlook – based on proposed legislative action
- Community Contribution – property taxes
- District Contribution – balancing the budget
- FY 2014 Outlook

**DES MOINES PUBLIC SCHOOLS  
2012 – 2013  
BUDGET EXECUTIVE SUMMARY**

**SCHOOL IMPROVEMENT  
Fiscally Sound and Forward Focused**

The educational strategies the district is implementing are showing success in improving student achievement.

\* Iowa adopted 4-year and 5-year cohort graduation rate methodology in accordance with federal requirement 34 CFR 200.19(b)(1)(i). This methodology is also known as the Title I graduation rate.

\*\* Starting 2008-2009 the Iowa Department of Education changed the methodology calculating dropout rates, previously dropouts in the dropout rates only were assigned to the attending district. In the new methodology, district tuitioned-out students are assigned to the resident district.

<b>SCHOOL IMPROVEMENT INDICATORS</b>			
	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>
Graduation Rate*			
4 year	72.68%	78.48%	75.68%
5 year	76.97%	82.88%	NA
Dropout Rate**			
Grades 7-12	5.10%	4.85%	4.80%
Grades 9-12	7.60%	7.03%	7.20%

While all resources are directed at school improvement, several important program and funding streams - Dropout Prevention Tax Levy, the School Improvement Grants and High School Graduation Initiative Grant from the federal government, and Preschool funding from the state are highlighted in this section.

**Dropout Prevention Levy:** State law allows districts to levy an amount equal to 5% of the cost per student for each student enrolled in the district. The district's board in past years has approved the maximum levy which is anticipated to generate \$9.6 million for FY 2013.

**EIS** - The district uses this funding to work with students at risk of dropping out or re-engaged students. Intervention strategies are designed based on the information from the district's Early Indicator System (EIS). The EIS identifies students who need academic or social/emotion interventions to support or improve their academic performance in school.

**Academic Support Labs** - Extensive review of district students' progress toward graduation indicates that a significant percentage of students in grades 9-12 are off track or under credited for graduating with their four-year cohort. The Academic Support Labs in the five comprehensive high schools (East, Hoover, North, Lincoln, and Roosevelt) are designed to target students identified by the EIS as at-risk of dropping out. In the labs, students work toward earning credit toward graduation in an alternative classroom using online and project based learning pathways. The teaching staffs in the labs are funded through three funding sources: Dropout Prevention, United Way of Central Iowa, and High School Graduation Initiative Grant.

Other dropout prevention strategies funded from this levy include: SUCCESS case management and group services; the re-engagement/credit recovery program; middle school intensive reading and literacy support in the elementary schools.

**School Improvement Grants (SIG):** Federal regulations required that each state create two tiers of the lowest 5% achieving schools in the state based on the following federal criteria:

**Tier I Schools:** Any Title I school in improvement, corrective action, or restructuring that is among the lowest-achieving five percent or Title I schools in improvement, corrective action, or restructuring, based on extremely low overall student achievement and "little or no progress," defined to mean that the school's gains on state math and reading/language arts assessments in the "all students" category are less than average gains of schools in the state; or is a high school that has had a graduation rate that is less than 60 percent over a number of years.

**DES MOINES PUBLIC SCHOOLS  
2012 – 2013  
BUDGET EXECUTIVE SUMMARY**

**SCHOOL IMPROVEMENT  
Fiscally Sound and Forward Focused**

Six of the thirteen Tier I persistently low achieving schools (PLAS) identified by the Iowa Department of Education were in the Des Moines School District:

School Name	Poverty Level	Average 3 year Proficiency 2007-2009	Change Proficiency 2007-2009	Average 3 year Proficiency 2008-2010	Change Proficiency 2008-2010
Edmunds Elementary*	97.7%	45.86%	-15.23%	43.19%	23.08%
North High*	73.2%	49.72%	-5.17%	48.21%	0.33%
Hoyt Middle*	86.4%	50.01%	-8.40%	51.73%	5.66%
Weeks Middle*	80.8%	52.24%	-9.87%	50.66%	1.57%
Harding Middle**	86.8%	NA	NA	50.79%	(0.92%)
Findley Elementary**	92.1%	NA	NA	52.18%	20.38%

\* 2010-11 PLAS Tier I Schools

\*\* 2011-12 PLAS Tier I Schools

To aid school districts with PLAS, the federal government disbursed \$3.5 billion in school improvement grants (SIG) “with the potential to support implementation of the fundamental changes needed to turn around some of the Nation’s lowest achieving schools.”

Only the six Tier I PLAS in the district were each awarded a three-year School Improvement Grant (SIG); beginning in the 2010-11 school year two more PLAS schools were identified for funding beginning in the 2011-12 school year. No Tier II schools received SIG funding.

School	FY 2011	FY 2012	FY 2013	FY 2014
North	\$2,000,000	\$1,000,000	\$750,000	NA
Harding	NA	784,641	781,572	\$778,503
Hoyt	1,800,000	900,000	695,000	NA
Weeks	1,800,000	900,000	695,000	NA
Edmunds	1,500,000	750,000	541,033	NA
Findley	NA	977,584	944,730	938,182
<b>Total</b>	<b>\$7,100,000</b>	<b>\$5,312,225</b>	<b>\$4,407,335</b>	<b>\$1,716,685</b>

The chart at the right shows a summary of the amounts awarded to each of the six district schools.

Each of the six schools has developed specialized educational strategies to meet the needs of the students in that school. Some of these strategies are highlighted below:

Staffing: Providing staffing for academic support labs; additional assistance in literacy, math and technology; professional development; extended learning time for students.

Instructional materials: Curriculum based materials; technology upgrades; writing skills; library adoptions; project based materials; differentiated instruction; and assessment software.

Attendance Improvement: Change school start time to an hour later to provide for improved student attendance, especially for the start of the school day.

**Sustainability** – Each of the SIG-funded schools is working on a transition plan for sustaining their improvement efforts after the SIG funds expire. The prime strategies are to gradually reduce the number of grant-funded positions in the second and third years of the grant and to invest more funds in developing capacity in their teaching and support staff.

**DES MOINES PUBLIC SCHOOLS  
2012 – 2013  
BUDGET EXECUTIVE SUMMARY**

**SCHOOL IMPROVEMENT  
Fiscally Sound and Forward Focused**

**High School Graduation Initiative Grant:** The federal government awarded the district \$6.1 million to be used over the next five years to increase the graduation rate in certain schools to 95%, while at the same time decreasing the related drop out rate below the state average. Project schools include East, Hoover, Lincoln, Roosevelt and Scavo High Schools; and McCombs and Meredith Middle Schools. The intent of the grant is to expand upon current effective educational programming, and development and implementation of new educational programming, all aimed at increasing the district’s graduation rate. Some of these strategies that are being used by these seven schools are highlighted below:

Staffing: Similar to the staffing provided by SIG funding, this grant provides staffing for academic support labs; school improvement leadership; additional assistance in literacy, math and technology; professional development attendance; social/emotional support staff; and opportunities for extending learning after school, weekends and during the summer.

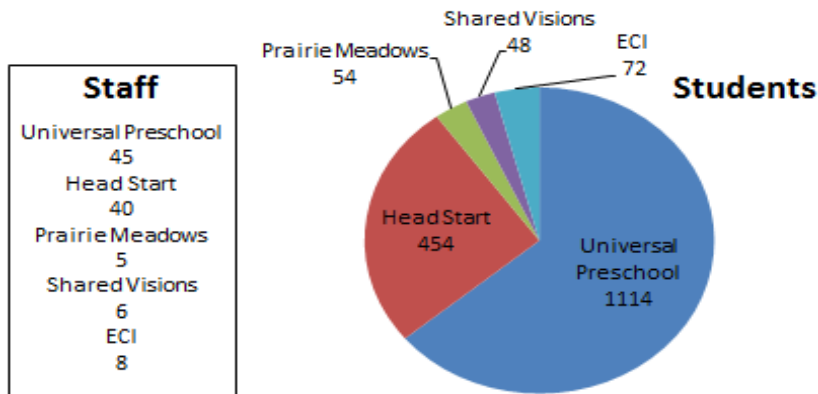
Professional development: Conference attendance and site visits to exemplary schools in other districts.

Travel: Student transportation so students can engage in community-based learning opportunities extended learning opportunities and college visits.

Instructional materials: Again, similar to the instructional materials provided by SIG funding, this grant provides Curriculum based materials; technology upgrades; writing skills; library adoptions; project based materials; differentiated instruction; and assessment software.

**Preschool/Early Childhood Programming:** The district, through a variety of funding sources has created a strong early childhood program. As the pie chart below indicates, there are 1742 children in the district, either in district buildings or by partnering with religious, child care and other organizations, enrolled in preschool programs with 104 teachers and associates providing the educational programming.

**2011-2012 DMPS Regular Education Early Childhood Students and Staff by Funding**



**DES MOINES PUBLIC SCHOOLS  
2012 – 2013  
BUDGET EXECUTIVE SUMMARY**

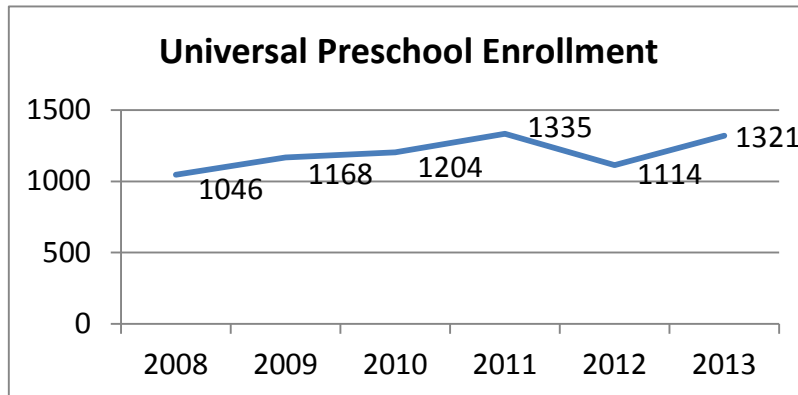
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**SCHOOL IMPROVEMENT  
Fiscally Sound and Forward Focused**

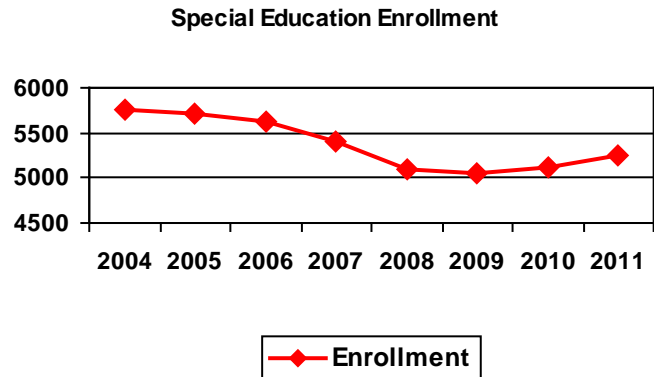
In order to continue to provide quality preschool programming, the first priority will be to focus on maximizing enrollment at the three regional Early Childhood schools in the district: McKee, Mitchell and Woodlawn (formerly located at Casady) centers. A continuum of services will be provided at each location from Head Start to preschool to Early Childhood Special Education. In addition, ten to eleven preschool classrooms will remain in elementary schools. It is the intent that this plan will provide enrollment equity geographically.

The funding shown in this document is reduced from prior years and will require staffing reductions, but will be sufficient to fund the preschool programming indicated above. More specifically, the district will not provide staffing for day care centers. In response to the loss of two funding sources – the Early Reading First Grant and the Harkin Early Education grant - the district plans to reduce the total number of staff by seven positions. However, the district will increase the number of preschool students served in FY2013 by 207.



**Restricted Funding Sources:**

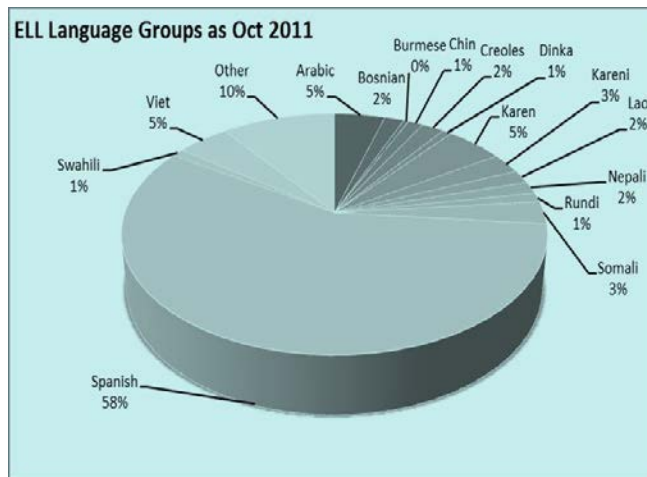
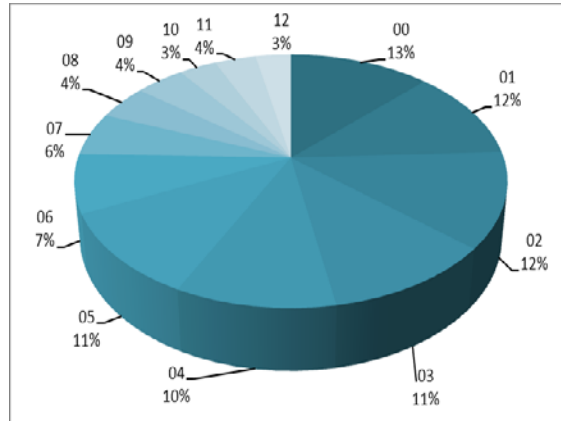
**Special Education:** Enrollment in special education continues to be stable as shown on the chart to the right. The district will continue to provide the quality services families and students with disabilities have come to expect from the district and as required by law.



# DES MOINES PUBLIC SCHOOLS 2012 – 2013 BUDGET EXECUTIVE SUMMARY

## English Language Learners (ELL):

Enrollment continues to increase. The District serves over 5,100 (roughly 16% of the total student population) students which represent over 80 language groups. Staffing 86 teachers, 44 bilingual outreach workers and 6 additional support staff are necessary for the ELL program to operate. ELL sites are located in 5 high schools, 8 middle schools, 28 elementary schools (including one parochial school) and 3 Intensive Language Centers. An additional program is located at the Future Pathways location. Funding is provided by the State with .22 weighted funding.



**DES MOINES PUBLIC SCHOOLS  
2012 – 2013  
BUDGET EXECUTIVE SUMMARY**

**FINANCIAL OUTLOOK FOR FY 2013  
Fiscally Sound and Forward Focused**

**District Cost/State Foundation Aid:** Legislative action sets allowable growth for FY 2012 – 2013 (the fiscal year starting July 1, 2012 and ending June 30, 2013) at two percent (2%). This means, the cost per student for FY 2013, the basis of funding for the district, will increase to \$6,069 per student. The cost per student multiplied by a district's enrollment determines the district's combined cost. The district's combined cost is funded through a mixture of state funding as well as local property taxes determined by the state aid formula outlined in the Iowa Code. Below is a chart that summarizes the components and calculations that go into creating a balanced budget for the district for FY 2013.

**CREATING A BALANCED BUDGET**

CALCULATION / COMPONENT	DESCRIPTION	CERTIFIED BUDGET
District Cost Per Student	Amount set by the state sets the cost per student at 2%	\$ 6,069
X Enrollment	District enrollment on October 1, 2011; 571 students more	31,546.3
= FY 2013 District Combined Cost	Equal to cost per student X enrollment	\$ 191,454,495
- FY 2012 District Combined Cost	Prior year's cost per student X prior year enrollment	(186,048,726)
= Increase in District Combined Cost	Assumes full funding of the proposed 2% allowable growth and increased enrollment	5,405,769
+ Funds for Special Programs	Some state educational programs require state funding be matched with state foundation aid – ex. SPED; ELL; Gifted and Talented.	(602,000)
= Increase (Decrease) in funding	Also commonly referred to as "New Money" or (Reduction in New Money)	4,803,769
- Built in Revenue changes	Decreased tax revenue due to decreased valuations;	2,415,038
- Built in Expenditure changes	Compensation increases; Microsoft spending;	(10,018,807)
= Underfunding	Budget Gap – amount revenues exceed expenditures	(2,800,000)
+ Revenue Changes needed to balance the budget	Net adjustments to revenue – Maintain Cash Reserve Levy	0
+ Expenditure reductions needed to balance the budget	Reductions in budget needed to maintain a balanced budget as required by law	2,800,000
= <b>A Balanced Budget</b>		<b>\$ 0</b>

In addition, the State Foundation Aid formula 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 at Central Campus, English Language Learners, Gifted and Talented, At-Risk programming, and Home School instruction

**DES MOINES PUBLIC SCHOOLS  
2012 – 2013  
BUDGET EXECUTIVE SUMMARY**

**FINANCIAL OUTLOOK FOR FY 2013  
Fiscally Sound and Forward Focused**

**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 are highlighted below as required by Board adopted Management Limitation 2.5(4).

<b>TOPIC</b>	<b>ASSUMPTION FOR FY 2012 – 2013</b>
Law; Policy governance; Board budget parameters	Will follow budget law, policy governance management limitations (see Appendix A) and board budget parameters (see page one)
GAAP – generally accepted accounting principles	Budget will be in accordance with GAAP
Allowable growth (AG)	2% AG – the increase in the cost per student for current year
Certified Enrollment	31,546.3; 571 more students which is a 2% increase over the prior year
Cost per Student	\$6,069 – a 2% increase over the prior year and fully funded
Property valuations	Estimates indicate general taxable property valuations will decrease 2.3% and PPEL taxable valuations will decrease .09%; final valuations not available until June 2012
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 increase in levy to adjust for decline in property tax valuation
Statewide Penny	Will parallel modeling and Department of Revenue projections
Short-term investment rates	Forecasted to be less than 1% in FY13
State aid - Certified Budget	Based on receipt of full funding of each student at a district cost per student of \$6,069, a 2% increase, (the state portion of the Instructional Support Levy is not included as it was eliminated in previous legislative action.)
Weighted funding	Funding is based on weighting factors as defined by law for Home School, ELL, SPED, At Risk programming, Regional programming. It does not include Preschool
Certain State grants	Funding for state grants is the same as the current year; however, Shared Visions is not included as it is to be eliminated per proposed legislative action.
Federal funding	All federal stimulus funds are ended. Funds received will be used in the manner mandated by grantees and in most cases will continue at least at the current level.
Microsoft Settlement funding	Assumes \$1.3 million will be received and spent on Iowa Core Curriculum initiatives throughout the year
Compensation	Includes a conservative estimate of the possible results of collective bargaining. Employer share of IPERS will increase 7%; and health insurance premiums will increase 9%. Compensation – salaries and benefits - in the General Fund represents 84% of overall expenditures.
Utilities costs	Energy conservation efforts will continue to offset increased utility costs; however, cannot allow for unknown weather factors
Early retirements	Will include more early retirements based on reopening the early retirement window in March of this year
Balanced budget	Resources will cover expenditures, as required by law.



**DES MOINES PUBLIC SCHOOLS  
2012 – 2013  
BUDGET EXECUTIVE SUMMARY**

**FINANCIAL OUTLOOK FOR FY 2013  
Fiscally Sound and Forward Focused**

**Budget:** A budget is developed to ensure that the District has the ability to finance its operations using the revenue it anticipates it will receive during the fiscal year. This is demonstrated by comparing budget to actual activity.

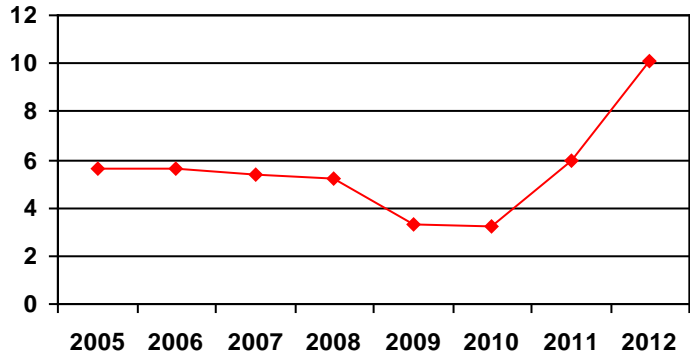
The district operated within its total All Funds and General Fund budgetary and financial parameters for FY 2011. The district did not require any budget amendments in fiscal year 2011. As the chart at the right shows, for the fiscal year ending June 30, 2011, total revenues were 100.4% and 100.5% of anticipated revenues for All Funds and the General Fund, respectively. Expenditures in total were within budget, representing 96.4% and 97.2% of anticipated expenditures for All Funds and the General Fund, respectively.

<b>BUDGET TO ACTUAL COMPARISON - FY 2011</b>		
	<b>All Funds</b>	<b>General Fund</b>
Revenues	100.4%	100.5%
Expenditures	96.4%	97.2%

The district continues to operate within its current budgetary and financial parameters for FY 2012, even in the face of continued underfunding from the state. Quarterly financial statements are presented to the Board showing how current year activity compares to the adopted budget as well as known adjustments incorporated into a revised working budget. A budget amendment incorporating these working adjustments and other adjustments as they become known is proposed in May of each year. The proposed budget for FY 2012 continues to represent a balanced budget wherein revenues plus the recommended increase in the cash reserve levy will cover expenditures incurred during FY 2012.

**Solvency Ratio:** The district's 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.

For the FY ending June 30, 2011, the audited solvency ratio for the district was 6.0%. The solvency ratio has been maintained within the Board guidelines of 3% – 8% for the past six years as shown at the right. The solvency ratio is projected to increase at June 30, 2012 to 10.0% and maintain that level at June 30, 2013.



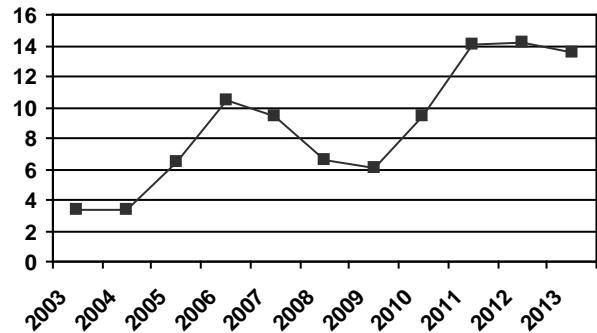
**DES MOINES PUBLIC SCHOOLS  
2012 – 2013  
BUDGET EXECUTIVE SUMMARY**

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**FINANCIAL OUTLOOK FOR FY 2013  
Fiscally Sound and Forward Focused**

**Unspent Spending Authority Ratio:** 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. It should be noted that reaching the maximum budget authority level would require the board to authorize and levy additional property taxes.



The audited unspent spending authority balance ratio for FY 2011 was 14.1%, up from the prior year.

It is anticipated that the spending ratio for FY 2012 will be slightly higher. This is primarily because the district's maximum budget authority rose based on an increase in federal stimulus funds for FY 2012 over FY 2011, state funding to replace that authority again fell short, thus expenditures were reduced to continue to provide a balanced budget as required by law, thereby creating more unspent spending authority.

However, it is anticipated that the unspent spending authority ratio for FY 2013 will be lower than FY 2012, as the district continues to use some of its cash reserve levy to fund its operations. This levy cannot be counted as a resource when calculating the unspent spending authority ratio.

**Sound Budgeting Principles:** This budget document presents analysis that continues, as it has consistently done in past years, to follow sound budgeting principles that include presentation of a balanced budget; limited use of one-time funding to cover only one-time costs as authorized by the board; and use of on-going funding to cover on-going costs; determination of revenues and expenditures as accurately as possible; alignment of expenditures incurred and related revenues earned in the same fiscal year; incorporation of Board Management Limitations and Board budgetary parameters (see Appendices A and B); and integration of reasonable Financial Assumptions (see also page 7.)

**DES MOINES PUBLIC SCHOOLS  
2012 – 2013  
BUDGET EXECUTIVE SUMMARY**

**COMMUNITY CONTRIBUTION  
Taxes**

Property taxes, together with state aid make up the combined district cost, which is the primary financial support for the district. The calculation of property taxes is dependent on two factors: property valuations within the district and the overall tax rate. Property taxes aid in funding General Fund (operating fund) functions, as well as Other Funds functions.

**Property Valuations:** Property assessments completed in 2011 indicate that total general taxable valuation of property in the district will decrease (2.3%), to \$6.41 billion, and total debt and PPEL taxable valuation will decrease (0.9%) to \$7.1 billion. (See chart at the right.) 2011 property valuations, along with the tax rate discussed below will generate the property taxes received by the district for FY 2013.

<b>Des Moines Public Schools Changes in Valuation</b>	
Residential	0.8%
Commercial	(6.8%)
Industrial	(7.8%)
Agricultural	1.9%
Utilities (no gas/electric)	(0.1%)
Railroads	17.1%
Total General Taxable Valuation (less military and gas and electric)	(2.3%)
TIF Value	14.1%
Total Debt and PPEL Taxable Valuation	(0.9%)

It is important to note the Polk County Assessor is forecasting that assessed property values will continue to decrease significantly for FY 2014. If valuations decrease, the tax rate for FY 2014 will need to be increased to generate the same amount of funding as in FY 2013. The rollback percentage applied to residential property may help; however, taxes garnered from commercial property will significantly decrease due to the decrease in valuations. Property tax reform (HF2274) first impacts the district budgets and tax rates in FY 2015. With an increase in the foundation level and decrease in commercial property valuation phased in gradually between FY 2015 thru FY 2022.

<b>District Property Overall Recommended Tax Rate</b>		
<b>Fiscal Year</b>		
	<b>2012</b>	<b>2013</b>
General		
Regular	\$10.16557	\$9.85768
Instructional Support	1.91236	1.93466
Dropout Prevention	1.40551	1.49436
Cash Reserve Levy	2.21520	2.41191
Management	1.55484	1.55484
PPEL		
Regular	.33000	.33000
Voted	.63000	.63000
PERL	.13500	.13500
Debt Service	.00000	.00000
Total	<u>\$18.34848</u>	<u>\$18.34845</u>
<b>Decrease from Prior Year</b>		<b>\$ (0.00003)</b>

**General Fund:** For FY 2013, the overall General Fund tax rate will essentially remain the same. The Citizen's Budget Advisory Committee' recommendation was to maintain support for current levies.

<b>Des Moines Public Schools Components of Change in Property Tax Rate</b>	
FY 2012 Tax Rate	\$18.35
Regular program	(.31)
Instructional Support Levy (ISL)	.02
Dropout Prevention (DOP)	.09
Cash Reserve Levy	.20
FY 2013 Tax Rate	\$18.35

**DES MOINES PUBLIC SCHOOLS  
2012 – 2013  
BUDGET EXECUTIVE SUMMARY**

**COMMUNITY CONTRIBUTION  
Taxes**

**State Aid Property Tax Relief:** In 2006 the legislature amended the state foundation aid formula to provide additional state aid to property poor districts, such as the Des Moines School District, in lieu of these same districts having to levy higher property taxes to fully fund state foundation aid. This action was taken by the legislature in an effort to stabilize property tax rates in these districts. Without this property tax relief, the district's tax rate may have increased considerably in the last several years.

Property rich versus property poor districts are defined by the value of each district's property valuations per student. Ranking all school districts in Iowa from the most property rich (1) to the most property poor district (351), shows that the Des Moines school district ranks as the 306<sup>th</sup> most property poor district in Iowa.

**Cash Reserve Levy:** The Citizen's Budget Advisory Committee recommends that the board authorize a tax rate increase sufficient to provide \$2 million in additional resources for General Fund operations. This translates into a tax rate increase of 31 cents per mill.

**DISTRICT CONTRIBUTIONS  
Balancing the Budget**

**Overview:** State law and sound budgeting principles as well as Board approved Management Limitations (see Appendix A) require the district to develop and implement a balanced budget – a budget in which the anticipated resources are sufficient to cover anticipated expenditures.

The following paragraphs highlight the major types of reductions recommended. These recommendations incorporate the recommendations of the Citizen's Budget Advisory Committee (CBAC) as well as management recommendations. It was the intent of both the CBAC as well as management, to keep the necessary reductions as far away from the classroom as possible.

**Compensation:** The District will continue to hire and retain highly qualified staff and will continue to fully fund collectively bargained compensation agreements. While adequate compensation should always be the desired outcome, it is difficult to achieve given that legislative action keeps the state mandated cost per student funding at or below our current cost.

As the charts to the right demonstrate, historically, except for FY 2011, compensation packages have generally been slightly above the statewide average package.

For FY 2012, district unions did not ask for base salary increases in an effort to aid in balancing the district's budget. In addition, FY 2012 health care costs were not expected to rise materially over the prior year in contrast to many other districts where health insurance costs rose dramatically. Both factors resulted in district compensation packages that were less than the state average.

**TEACHERS (DMEA)**

	State Average %	District Package %
2006-07	4.71%	4.70%
2007-08	4.75%	4.77%
2008-09	4.50%	5.00%
2009-10	3.59%	3.65%
2010-11	2.87%	1.98%
2011-12	Unknown	3.11%
2012-13	TBD	TBD

**OPERATIONS (AFSCME)**

	State Average %	District Package %
2006-07	4.71%	4.72%
2007-08	4.75%	4.77%
2008-09	4.98%	5.00%
2009-10	3.59%	3.65%
2010-11	3.43%	0.47%
2011-12	Unknown	0.17%
2012-13	TBD	TBD

**DES MOINES PUBLIC SCHOOLS**  
**2012 – 2013**  
**BUDGET EXECUTIVE SUMMARY**

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Compensation costs represent 84% of the district's General Fund budget. Historically, negotiated increases in compensation packages have been more than the increases in state foundation aid, measured by allowable growth, thus contributing to a budget gap from one year to the next.

The Citizen's Budget Advisory Committee has recommended that district staff again step forward and agree to compensation concessions in an effort to keep more resources focused on what happens in the classroom. The committee's recommendations include consideration of a wage freeze, contribution to health insurance costs, and/or 1-2 day furloughs of staff on non-student contact days.

Negotiations will probably not be completed prior to the adoption of the FY 2013 Budget on April 16, 2012. Therefore, the budget will include a conservative estimate of funds needed to support the collectively bargained settlement agreement (all compensation including benefits) for all district teachers, associates, clerical, operations, crafts, food service and child care workers. It is expected that contract negotiations will result in agreements that will satisfy the needs of both employer and employee, while still allowing the district to maintain a balanced budget.

Des Moines Public Schools are under enormous pressure to improve their academic performance, strengthen their leadership and operations and to regain the public's confidence. The district has launched a series of initiatives to address these challenges:

Performance measurement and benchmarking program is to establish a common set of key performance indicators in a range of operations, including; business services; finances; human resources and technology.

Benchmark and compare the performance of DMPS to the Nation's largest urban public school systems on key performance indicators.

Document effective management practices of top-performing districts to help urban school districts improve operations.

Automate the performance data in a way that would enable districts to improve resource deployment and decision-making over time.

Develop standards of excellence on each of the indicators

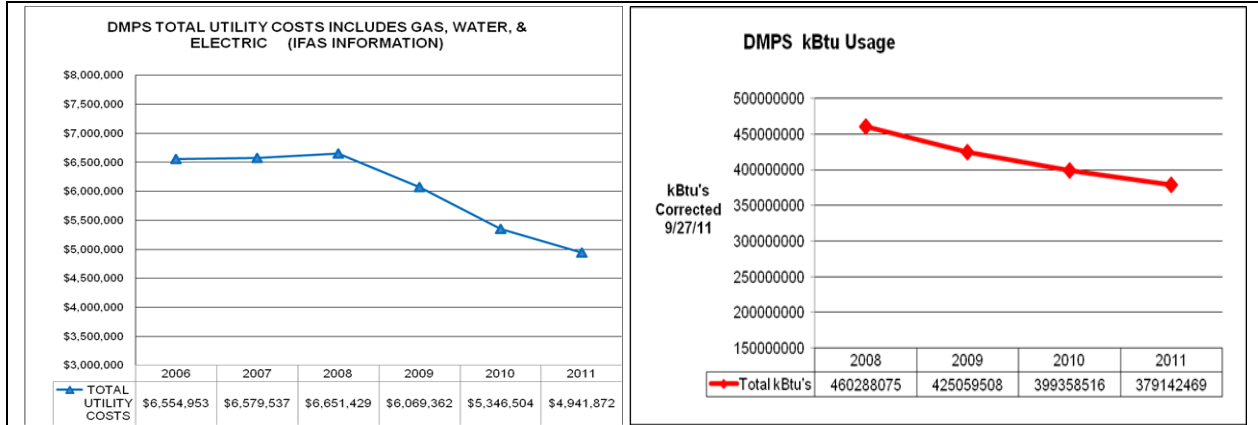
Multi-Year Financial Planning: Multi-year financial planning can potentially help avoid the cycle of putting out the next fire, by providing a longer term perspective on what problems are coming, giving more time to respond to them. Multi-year budgeting can also help you move away from the "us vs. them" dynamic that can define a budget process.

Multi-year budgeting can help build understanding and consensus for making big change

FY 2013 will be the 1<sup>st</sup> year of our staffing formula, which we developed with a two year time frame in mind. This year we are supporting schools in the transition to the new system to mitigate some of the budget impacts that would have occurred had the change been implemented in a single year.

## DES MOINES PUBLIC SCHOOLS 2012 – 2013 BUDGET EXECUTIVE SUMMARY

**Energy conservation:** Over the past several years, the district has substantially reduced its utilities costs while at the same time reducing its energy consumption (as measured by kbtus) as the graphs below demonstrate.



During FY 2011, 43 district schools received the ENERGY STAR building label. This means these schools met strict energy performance standards set by the U.S. Environmental Protection Agency by using less energy, becoming less expensive to operate, and causing fewer greenhouse gas emissions.

Strategies to reduce overall utility consumption and related costs included geothermal heating; window replacements; individualized building energy plans; temperature and lighting control during unoccupied periods; steam trap maintenance; staff awareness and behavioral modifications; and monthly publication of Energy Tips.

The energy savings accumulated has allowed the district to direct more funding toward educational programming instead of utilities costs.

**Outsourcing:** Currently, district mowing and field maintenance services are contracted out and, anticipated costs and savings are on track.

The district will pursue a plan to provide overall district savings. The district Chief Operations Officer will investigate all options, including outsourcing a portion of custodial and crafts functions as well as other measures.

Service providers, at a minimum, will be selected based on ability to meet or exceed current service levels; passage of background checks; and ability to provide preference to hiring current district operations staff. Service provider costs; quality of services; assurance of safe and healthy building environments; as well as savings incurred will be closely monitored by the district.

District savings will be the result of contractual services that are less costly than maintaining staff in-house.

**Teaching and Learning:** As occurs every year, there will be reallocation of teaching staff based on the needs of each school. The overall teaching staff level will continue to remain at the same level as in the current year, except for preschool programming. Every attempt will be made to reassign these displaced staff into other teaching positions based on teacher certifications and qualifications.

Average teacher to student ratios will remain the same. While these ratios represent the average by educational level across the district, many grants provide additional support for classroom teachers. These positions primarily include in-class reading and in-class math support.

**DES MOINES PUBLIC SCHOOLS  
2012 – 2013  
BUDGET EXECUTIVE SUMMARY**

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**DISTRICT CONTRIBUTIONS**  
*Balancing the Budget*

<b>STRATEGY</b>	<b>RECOMMENDATIONS</b>	<b>Reduced FTEs</b>	<b>FY 2013 SAVINGS</b>
Outsourcing contracts	Targeted savings that will result from contracting out certain operational services and other cost savings measures. Will result in staff reductions, however, number of reductions is unknown at this time.	TBD	\$,525,478
<i>Gear Up</i>	Grant ending	13.5	\$978,500
<i>Teaching &amp; Learning</i>	Implementation for the staffing model	19	\$1,404,480
<i>Use of Fund Balance</i>	Projected fund balance is over 10% so we are able to cover one-time investments to offset some one-time costs	NA	\$1,000,000
<i>Managed Print Service</i>	Outsourcing Print Services	TBD	\$200,000

**DES MOINES PUBLIC SCHOOLS  
2012 – 2013  
BUDGET EXECUTIVE SUMMARY**

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**LOOKING AHEAD TO FY 2014**

It should be noted that there are factors impacting FY 2014, the year after the upcoming budget year that will put a bigger strain on an already strained budget. Each of these factors will require the district to again, dig deeper and consider additional budget reductions. These factors include:

Cumulative Budget Cuts: Since FY 2002, the district has had to manage the impact of a total of \$76.6 million in reduced state foundation aid funding, due to either midyear state mandated across the board cuts; state underfunding of the combined district cost; or underfunding given district obligations. In each of these years, the district has dug deep and made the budget reductions necessary to maintain a balanced budget, required by state law and sound budgeting principles. (See chart above.)

<b>Fiscal Year</b>	<b>Reduction</b>	<b>Fiscal Year</b>	<b>Reduction</b>
2002 midyear	\$6.7m	2009 midyear	\$3.3m
2003	\$6.6m	2010	\$2.6m
2004	\$6.1m	2010 midyear	\$17.2m
2004 midyear	\$4.1m	2011	\$11.0m
2005	\$7.1m	2012	\$7.0m
2006	\$1.9m	2013	\$2.8m
2007,2008	-	<b>TOTAL</b>	<b>\$76.6</b>

Each year, this monumental task becomes more and more difficult. It is expected that in planning for FY 2014, the district again will need to make budget cuts in order to balance the budget.

Staffing Levels: Even in the face of continual budget reductions, the district continues to work hard to keep budget reductions away from the classroom. Compensation represents 84% of the district's General Fund expenditures, making it more difficult as the district plans for FY 2014 to keep reductions away from the classroom.

Valuations and Tax Rate: The Polk County Assessor is anticipating overall property assessments used to determine tax collections for FY 2014 will significantly decrease. Total property valuations multiplied by the tax rate equals the total taxes assessed. If valuations decrease, the tax rate for FY 2014 may need to be increased to generate the same amount of funding as in FY 2013. The rollback percentage applied to residential property may help however; taxes garnered from commercial property may significantly decrease due to the decrease in valuations.

Allowable Growth: It is possible that the legislature and the Governor will pass 0% allowable growth for not only FY 2014, but also for FY 2015. This means the funding level, given static enrollment between these two budget years, will remain the same. At the same time, costs will continue to rise – such as health care, other compensation components, fuel costs, and cost of goods and services.

Federal Funding: There are several federal grants that will end in FY 2013. The funding from these grants has been paying for supplemental teaching staff – Title I has paid for supplemental literacy and math teaching staff; Staff paid will these grants will either need to be reassigned, or if funding is not available, these positions will need to be reduced.

Revenue Bonds: The district may again sell Revenue Bonds in FY 2014 as a way to minimize future inflationary increases by condensing repair and renovation costs from a 10 year plan into a 5 year plan. The bonds would be paid back using Statewide Penny revenue.



**DES MOINES PUBLIC SCHOOLS**  
**2012 – 2013**  
**BUDGET EXECUTIVE SUMMARY**

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**OTHER FUNDS**

The total budget for the district consists of all governmental funds including General, Management, PPEL, PERL, Student Activity, Governmental Trust, Capital Projects and Debt Service funds. Proprietary funds include Food and Nutrition, Child Care, Preschool, Home Building, Student Auto Body/Mechanic and the Wellness Center funds. Internal Service funds include Self-Insurance, Risk Management, Collage and Print Shop funds, as well as fiduciary (Private-Purpose Trust) funds held by the district, while included in the budget book are not budgeted funds and therefore are not part of the total budget. All other funds are briefly described below.

**Management Fund** – By law, 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. Based on financial projections with comparative increases in costs and number of early retirees as in past years, it appears that the tax rate for the Management Fund can be sustained for the next several years.

**Physical, Plant, and Equipment Levy Fund (PPEL)** - PPEL will continue to be funded at the same rate as in past years. Revenue is primarily generated from voter and Board approved property tax levies. These funds are used to pay for such purposes as energy improvements, payment of energy and QZAB notes, building repairs and improvements, musical instruments, ADA improvements, security upgrades, property acquisition, buses, abatement of hazardous materials, emergency repairs, telecommunications equipment, technology and purchases of vehicles and large equipment. The voter portion of the PPEL levy was renewed by voters in September of 2010 for another ten years.

**Public Education and Recreation Levy Fund (PERL)** - The PERL fund will continue to be funded at the same rate as in past years. Revenue is primarily generated through a voter approved property tax levy, and community education. These funds are used to pay for community education, a portion of activity directors' compensation, playground equipment, certain middle school intramural athletic programs and the City of Des Moines summer recreation programs.

**Governmental Trust Funds** – These funds account for monies received by the District in trust and can be used for general District purposes unless otherwise defined by the trust.

**Student Activity Fund** – This fund accounts for school sponsored, student-related co-curricular and extra-curricular activities. Money received from admission fees for events such as athletics and drama productions, yearbook purchases, student fundraising, and other student related activities are accounted for here. Expenditures from this fund must directly benefit the students.

**Schools First Fund** - The district will continue to wind down its ten-year building renovation program and construction management plan collectively referred to as the Schools First Plan. In fall 1999, the voters of Polk County approved a one cent local option sales tax to fund infrastructure needs of the schools in Polk County. In 2003 and 2005, the Board approved changes to the Plan. In 2007, the district issued revenue bonds to get ahead of escalating construction costs. This allowed the district to maintain the optimum timing of projects and to bridge the gap between the more aggressive construction schedule and the 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 only remaining projects in this fund are Central Campus' sprinkler system and Roosevelt. Roosevelt and the athletic area renovation are in close out stage. Some of the work in the athletic area was funded by the Roosevelt Foundation.

**Students First Fund (Statewide Penny Fund)** – In fall, 2009, voters approved a Revenue Purpose Statement to allow the district to use its portion of a state wide one cent sales tax for school renovation. The district began receiving revenue from the statewide penny for school renovation in FY2011. The

**DES MOINES PUBLIC SCHOOLS**  
**2012 – 2013**  
**BUDGET EXECUTIVE SUMMARY**

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superintendent's facility advisory committee recommended a five-year plan with a ten-year vision representing a back-to-basics approach – ***Students First*** - to facilities improvements. The plan is focused on the following priorities:

1. Safety and Security
2. Replacement of obsolete, inefficient, or worn-out equipment or systems
3. Money saving strategies
4. Improvements to buildings which have not received major improvements
5. Technology infrastructure upgrades
6. Air conditioning classrooms
7. Improvements to enhance research-based student achievement
8. Program changing needs

The Board approved the sale of \$70 million in Revenue Bonds to minimize inflationary increases by condensing the 5 year plan into 2-3 years. A second round of bonds, for \$71.9 million, is currently in process with an anticipated closing date of May 2012. All bond proceeds received in March of 2010 or in May of 2012 will be used on the above priorities at a variety of schools throughout the district.

**Debt Service Fund** – On March 1, 2010 the district received proceeds from the sale of \$70 million in Revenue Bonds. Beginning December 2010 and through June 2029, principal and interest payments will be made on the Revenue Bonds. In addition, the district has outstanding capital project notes and energy notes. The capital project notes will be paid in full in June 2011, and do not have an effect on the FY2012 budget. As required by law, funds are to be transferred from PPEL and the Statewide Penny funds to the Debt Service fund to make the principal and interest payments on the district's notes and bonds as they come due.

**Food and Nutrition Fund** – Breakfast and lunch programs are provided at all district schools. Funding for this program 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, equipment purchase and repair.

**Child Care Fund** – The district provides before and after school child care at different sites throughout the district, commonly known as Metro Kids. Revenue is generated from child care fees and the funds are primarily used to pay for staff.

**Preschool Fund** – The District offered a preschool program to parents prior to the state-sponsored universal preschool program that began in fiscal year 2008. As required by the state, the universal preschool program is accounted for in the general fund. Prior to this time, both the before and after school child care program, as well as the preschool program, were accounted for in the District's Child Care Fund. The District plans to eliminate the remaining negative balance in the preschool fund when the Child Care Fund is able to absorb the balance.

**Home Building Fund** – Students in this program receive hands-on training in the construction of residential homes. Once complete, proceeds from home sales continue to finance the program. The last home that was constructed by the students was sold in May 2010.

**Student Auto Body/Mechanic** – Students in this program receive hands-on training in the repair and maintenance of automobiles. District employees and other members of the community 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.

**Wellness Center Fund** – The Wellness Center provides a recreational and workout area as well as a swimming pool to employees and members of the community. This fund accounts for fees charged to members and costs associated with managing the center.

**DES MOINES PUBLIC SCHOOLS**  
**2012 – 2013**  
**BUDGET EXECUTIVE SUMMARY**

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**Self-Insurance Fund** – This fund accounts for the District's self-insured medical plans including regular health plans, 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.

**Risk Management Fund** – This 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. Those premiums are then paid from the fund to the life and long-term disability insurance carriers.

**Collage Fund** – Collage offers services such as lamination and artistic edging and supplies like construction paper and poster boards. Teachers are the main consumers of these services and products although Collage is open to other staff and citizens. Fees are charged based on the services performed or products purchased. Expenses include staffing, equipment and costs of inventory items.

**Print Shop Fund** – This fund accounts for the activity 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.

**Private-Purpose Trust Funds** – These funds account for monies received by the District in trust and are expended based on the donors wishes and designations. Most of the funds are designated for student scholarships based on certain criteria established by the donor.

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**ALL FUNDS**

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**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
SUMMARY ALL FUNDS**

<b>Revenues</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Re-estimated</b>	<b>FY 2013 Budget</b>
Property Taxes	\$ 103,239,634	\$ 108,696,234	\$ 116,535,569	\$ 113,938,792
Utility Replacement Tax	4,086,495	3,917,245	4,250,739	4,157,508
Mobile Home Taxes	128,083	129,348	140,175	137,202
State Foundation Aid	127,914,804	151,836,554	164,188,462	175,640,000
Instructional Support State Aid	-	659,398	-	-
AEA Flow Through	12,463,876	12,878,207	11,699,768	12,907,165
Teacher Quality Act	20,825,035	21,200,946	21,215,397	22,002,282
Universal 4 Year Old Preschool	4,042,214	4,249,879	3,926,903	3,342,557
Other State Sources	3,273,389	2,863,374	2,676,233	2,348,390
Chapter 1 Grants	9,372,278	8,499,225	11,700,000	9,700,000
Other Federal Sources	57,474,213	51,682,607	43,785,169	33,980,928
Tuition/Transportation Fees	6,590,254	6,354,662	6,123,542	6,161,000
Earnings on Investments	188,734	832,854	147,827	159,327
Student Activities	2,602,994	2,642,661	2,662,100	2,642,100
Nutrition Program Sales	3,801,365	2,977,643	2,932,259	2,927,305
Sales and Use Tax	24,841,106	28,174,783	25,950,000	25,950,000
Other Revenue from Local Sources	17,820,452	18,612,627	17,646,483	14,328,500
Revenue from Intermediary Sources	478,961	486,553	482,025	500,000
Other Financing Sources	12,140	-	-	-
General Long-Term Debt Proceeds	74,930,215	-	71,900,000	-
Proceeds from Fixed Asset Disposition	441,743	804,329	42,000	40,000
Transfers In	559,078	7,514,020	6,008,000	11,618,665
<b>Total Revenues</b>	<b>475,087,063</b>	<b>435,013,149</b>	<b>514,012,651</b>	<b>442,481,721</b>
<b>Expenditures</b>				
Instruction	232,441,675	236,045,075	249,591,920	257,972,406
Student Support Services	21,746,835	19,507,841	16,991,916	17,502,000
Instructional Staff Support	8,066,506	11,698,041	3,802,584	3,917,000
General Administration	4,157,682	4,490,055	4,133,718	4,247,800
Building Administration	19,864,471	17,422,604	19,019,930	19,574,600
Business and Central Administration	8,313,485	9,979,649	17,933,979	15,994,000
Plant Operation & Maintenance	32,886,528	31,519,245	33,130,166	34,094,800
Student Transportation	10,331,485	10,207,587	12,286,732	12,607,600
Non-Instructional Expenditures	19,299,272	18,836,373	19,872,502	20,874,228
Facilities Acquisition and Construction	39,938,394	45,275,427	50,208,996	51,319,907
Debt Service	559,078	7,514,020	6,008,000	11,618,665
Other Financing Uses	189,134	33,570	30,000	30,000
AEA Support	12,463,876	12,878,207	11,699,768	12,907,165
Transfers Out	559,078	7,514,020	6,908,000	11,618,664
<b>Total Expenditures</b>	<b>410,817,499</b>	<b>432,921,714</b>	<b>451,618,211</b>	<b>474,278,835</b>
Excess of Revenues over Expenditures	64,269,564	2,091,435	62,394,440	(31,797,114)
Beginning Fund Balance	45,538,432	109,807,996	111,899,431	174,293,871
<b>Ending Fund Balance</b>	<b>\$ 109,807,996</b>	<b>\$ 111,899,431</b>	<b>\$ 174,293,871</b>	<b>\$ 142,496,757</b>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
SUMMARY ALL FUNDS**

**FISCAL YEAR 2013 BUDGET**

	SPECIAL REVENUE						CAPITAL PROJECTS		DEBT SERVICE	ENTERPRISE				TOTAL
	GENERAL	MANAGEMENT	PPEL	PERL	ACTIVITY	TRUST	LOCAL OPTION	STATEWIDE PENNY		FOOD & NUTRITION	CHILD CARE	PRESCHOOL	OTHER	
<b>Revenues</b>														
Property Taxes	\$ 96,931,522	\$ 9,559,900	\$ 6,616,889	\$ 830,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,938,792
Utility Replacement Tax	3,513,158	387,800	223,356	33,194	-	-	-	-	-	-	-	-	-	4,157,508
Mobile Home Taxes	116,006	12,100	8,000	1,096	-	-	-	-	-	-	-	-	-	137,202
State Foundation Aid	175,640,000	-	-	-	-	-	-	-	-	-	-	-	-	175,640,000
Instructional Support State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AEA Flow Through	12,907,165	-	-	-	-	-	-	-	-	-	-	-	-	12,907,165
Teacher Quality Act	22,002,282	-	-	-	-	-	-	-	-	-	-	-	-	22,002,282
Universal 4 Year Old Preschool	3,342,557	-	-	-	-	-	-	-	-	-	-	-	-	3,342,557
Other State Sources	2,219,890	5,500	-	-	-	-	-	-	-	123,000	-	-	-	2,348,390
Chapter 1 Grants	9,700,000	-	-	-	-	-	-	-	-	-	-	-	-	9,700,000
Other Federal Sources	20,937,049	-	-	-	-	-	500,000	-	-	12,543,879	-	-	-	33,980,928
Tuition/Transportation Fees	6,161,000	-	-	-	-	-	-	-	-	-	-	-	-	6,161,000
Earnings on Investments	50,000	-	4,000	-	-	25,327	-	80,000	-	-	-	-	-	159,327
Student Activities	60,000	-	-	-	2,562,100	20,000	-	-	-	-	-	-	-	2,642,100
Nutrition Program Sales	-	-	-	-	-	-	-	-	-	2,927,305	-	-	-	2,927,305
Sales and Use Tax	-	-	-	-	-	-	25,950,000	-	-	-	-	-	-	25,950,000
Other Revenue from Local Sources	9,970,000	-	3,000	440,500	-	100,000	575,000	-	-	-	3,125,000	-	115,000	14,328,500
Revenue from Intermediary Sources	500,000	-	-	-	-	-	-	-	-	-	-	-	-	500,000
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Long-Term Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Fixed Asset Disposition	40,000	-	-	-	-	-	-	-	-	-	-	-	-	40,000
Transfers In	-	-	-	-	-	-	-	-	11,618,665	-	-	-	-	11,618,665
<b>Total Revenues</b>	<b>364,090,629</b>	<b>9,965,300</b>	<b>6,855,245</b>	<b>1,305,271</b>	<b>2,562,100</b>	<b>145,327</b>	<b>-</b>	<b>27,105,000</b>	<b>11,618,665</b>	<b>15,594,184</b>	<b>3,125,000</b>	<b>-</b>	<b>115,000</b>	<b>442,481,721</b>
<b>Expenditures</b>														
Instruction	249,342,464	5,614,500	-	320,357	2,562,100	132,985	-	-	-	-	-	-	-	257,972,406
Student Support Services	17,502,000	-	-	-	-	-	-	-	-	-	-	-	-	17,502,000
Instructional Staff Support	3,917,000	-	-	-	-	-	-	-	-	-	-	-	-	3,917,000
General Administration	3,691,000	556,800	-	-	-	-	-	-	-	-	-	-	-	4,247,800
Building Administration	18,728,000	846,600	-	-	-	-	-	-	-	-	-	-	-	19,574,600
Business and Central Administration	14,044,000	-	1,950,000	-	-	-	-	-	-	-	-	-	-	15,994,000
Plant Operation & Maintenance	32,530,000	1,564,800	-	-	-	-	-	-	-	-	-	-	-	34,094,800
Student Transportation	10,557,000	1,250,600	800,000	-	-	-	-	-	-	-	-	-	-	12,607,600
Non-Instructional Expenditures	872,000	464,500	-	858,635	-	-	-	-	-	15,468,093	3,100,000	-	111,000	20,874,228
Facilities Acquisition and Construction	-	-	5,175,000	135,000	-	615,000	-	45,394,907	-	-	-	-	-	51,319,907
Debt Service	-	-	-	-	-	-	-	-	11,618,665	-	-	-	-	11,618,665
Other Financing Uses	-	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000
AEA Support	12,907,165	-	-	-	-	-	-	-	-	-	-	-	-	12,907,165
Transfers Out	-	-	-	-	-	-	-	11,618,664	-	-	-	-	-	11,618,664
<b>Total Expenditures</b>	<b>364,090,629</b>	<b>10,297,800</b>	<b>7,955,000</b>	<b>1,313,992</b>	<b>2,562,100</b>	<b>747,985</b>	<b>-</b>	<b>57,013,571</b>	<b>11,618,665</b>	<b>15,468,093</b>	<b>3,100,000</b>	<b>-</b>	<b>111,000</b>	<b>474,278,835</b>
Excess of Revenues over Expenditures	-	(332,500)	(1,099,755)	(8,721)	-	(602,658)	-	(29,908,571)	-	126,091	25,000	-	4,000	(31,797,114)
Beginning Fund Balance	56,293,546	2,821,597	3,835,197	282,891	2,061,795	2,304,156	-	105,129,848	-	2,096,599	(55,327)	(677,879)	201,448	174,293,871
<b>Ending Fund Balance</b>	<b>\$ 56,293,546</b>	<b>\$ 2,489,097</b>	<b>\$ 2,735,442</b>	<b>\$ 274,170</b>	<b>\$ 2,061,795</b>	<b>\$ 1,701,498</b>	<b>\$ -</b>	<b>\$ 75,221,277</b>	<b>\$ -</b>	<b>\$ 2,222,690</b>	<b>\$ (90,327)</b>	<b>\$ (677,879)</b>	<b>\$ 205,448</b>	<b>\$ 142,496,757</b>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
SUMMARY ALL FUNDS**

**FISCAL YEAR 2012 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		
<b>Revenues</b>															
Property Taxes	\$ 99,223,656	\$ 9,785,948	\$ 6,673,331	\$ 852,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,535,569
Utility Replacement Tax	3,596,233	397,016	225,948	31,542	-	-	-	-	-	-	-	-	-	-	4,250,739
Mobile Home Taxes	118,749	12,384	8,000	1,042	-	-	-	-	-	-	-	-	-	-	140,175
State Foundation Aid	164,188,462	-	-	-	-	-	-	-	-	-	-	-	-	-	164,188,462
Instructional Support State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AEA Flow Through	11,699,768	-	-	-	-	-	-	-	-	-	-	-	-	-	11,699,768
Teacher Quality Act	21,215,397	-	-	-	-	-	-	-	-	-	-	-	-	-	21,215,397
Universal 4 Year Old Preschool	3,926,903	-	-	-	-	-	-	-	-	-	-	-	-	-	3,926,903
Other State Sources	2,397,533	5,545	150,000	-	-	-	-	-	-	-	123,155	-	-	-	2,676,233
Chapter 1 Grants	11,700,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11,700,000
Other Federal Sources	31,887,628	-	-	-	-	-	-	-	-	-	11,897,541	-	-	-	43,785,169
Tuition/Transportation Fees	6,123,542	-	-	-	-	-	-	-	-	-	-	-	-	-	6,123,542
Earnings on Investments	50,000	-	4,000	-	-	43,227	600	50,000	-	-	-	-	-	-	147,827
Student Activities	50,000	-	-	-	2,592,100	20,000	-	-	-	-	-	-	-	-	2,662,100
Nutrition Program Sales	-	-	-	-	-	-	-	-	-	-	2,932,259	-	-	-	2,932,259
Sales and Use Tax	-	-	-	-	-	-	-	25,950,000	-	-	-	-	-	-	25,950,000
Other Revenue from Local Sources	12,265,655	-	50,000	440,500	-	100,000	785,914	604,414	-	-	3,300,000	-	100,000	-	17,646,483
Revenue from Intermediary Sources	482,025	-	-	-	-	-	-	-	-	-	-	-	-	-	482,025
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Long-Term Debt Proceeds	-	-	-	-	-	-	-	71,900,000	-	-	-	-	-	-	71,900,000
Proceeds from Fixed Asset Disposition	40,000	-	2,000	-	-	-	-	-	-	-	-	-	-	-	42,000
Transfers In	-	-	-	-	-	-	-	-	6,008,000	-	-	-	-	-	6,008,000
<b>Total Revenues</b>	<b>368,965,551</b>	<b>10,200,893</b>	<b>7,113,279</b>	<b>1,325,718</b>	<b>2,592,100</b>	<b>163,227</b>	<b>786,514</b>	<b>98,504,414</b>	<b>6,008,000</b>	<b>14,952,955</b>	<b>3,300,000</b>	<b>-</b>	<b>100,000</b>	<b>514,012,651</b>	
<b>Expenditures</b>															
Instruction	240,984,200	5,552,623	-	311,281	2,592,100	151,716	-	-	-	-	-	-	-	-	249,591,920
Student Support Services	16,991,916	-	-	-	-	-	-	-	-	-	-	-	-	-	16,991,916
Instructional Staff Support	3,802,584	-	-	-	-	-	-	-	-	-	-	-	-	-	3,802,584
General Administration	3,583,100	550,618	-	-	-	-	-	-	-	-	-	-	-	-	4,133,718
Building Administration	18,182,617	837,313	-	-	-	-	-	-	-	-	-	-	-	-	19,019,930
Business and Central Administration	15,333,979	-	2,600,000	-	-	-	-	-	-	-	-	-	-	-	17,933,979
Plant Operation & Maintenance	31,582,628	1,547,538	-	-	-	-	-	-	-	-	-	-	-	-	33,130,166
Student Transportation	10,249,928	1,236,804	800,000	-	-	-	-	-	-	-	-	-	-	-	12,286,732
Non-Instructional Expenditures	863,000	459,400	-	843,681	-	-	-	-	-	14,505,421	3,100,000	-	101,000	-	19,872,502
Facilities Acquisition and Construction	-	-	7,000,000	135,000	-	235,000	5,184,327	37,654,669	-	-	-	-	-	-	50,208,996
Debt Service	-	-	-	-	-	-	-	-	6,008,000	-	-	-	-	-	6,008,000
Other Financing Uses	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	30,000
AEA Support	11,699,768	-	-	-	-	-	-	-	-	-	-	-	-	-	11,699,768
Transfers Out	-	-	-	-	-	-	-	6,908,000	-	-	-	-	-	-	6,908,000
<b>Total Expenditures</b>	<b>353,273,720</b>	<b>10,184,296</b>	<b>10,430,000</b>	<b>1,289,962</b>	<b>2,592,100</b>	<b>386,716</b>	<b>5,184,327</b>	<b>44,562,669</b>	<b>6,008,000</b>	<b>14,505,421</b>	<b>3,100,000</b>	<b>-</b>	<b>101,000</b>	<b>451,618,211</b>	
Excess of Revenues over Expenditures	15,691,831	16,597	(3,316,721)	35,756	-	(223,489)	(4,397,813)	53,941,745	-	447,534	200,000	-	(1,000)	-	62,394,440
Beginning Fund Balance	40,601,715	2,805,000	7,151,918	247,135	2,061,795	2,527,645	4,397,813	51,188,103	-	1,649,065	(255,327)	(677,879)	202,448	-	111,899,431
<b>Ending Fund Balance</b>	<b>\$ 56,293,546</b>	<b>\$ 2,821,597</b>	<b>\$ 3,835,197</b>	<b>\$ 282,891</b>	<b>\$ 2,061,795</b>	<b>\$ 2,304,156</b>	<b>\$ -</b>	<b>\$ 105,129,848</b>	<b>\$ -</b>	<b>\$ 2,096,599</b>	<b>\$ (55,327)</b>	<b>\$ (677,879)</b>	<b>\$ 201,448</b>	<b>\$ 174,293,871</b>	

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
SUMMARY ALL FUNDS**

**FISCAL YEAR 2011 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	
<b>Revenues</b>														
Property Taxes	\$ 91,848,248	\$ 9,524,673	\$ 6,496,324	\$ 826,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,696,234
Utility Replacement Tax	3,328,921	345,209	213,142	29,973	-	-	-	-	-	-	-	-	-	3,917,245
Mobile Home Taxes	109,922	11,398	7,038	990	-	-	-	-	-	-	-	-	-	129,348
State Foundation Aid	151,836,554	-	-	-	-	-	-	-	-	-	-	-	-	151,836,554
Instructional Support State Aid	659,398	-	-	-	-	-	-	-	-	-	-	-	-	659,398
AEA Flow Through	12,878,207	-	-	-	-	-	-	-	-	-	-	-	-	12,878,207
Teacher Quality Act	21,200,946	-	-	-	-	-	-	-	-	-	-	-	-	21,200,946
Universal 4 Year Old Preschool	4,249,879	-	-	-	-	-	-	-	-	-	-	-	-	4,249,879
Other State Sources	2,740,349	4,137	2,561	-	-	-	-	-	-	116,327	-	-	-	2,863,374
Chapter 1 Grants	8,499,225	-	-	-	-	-	-	-	-	-	-	-	-	8,499,225
Other Federal Sources	39,875,563	-	212,244	-	-	-	50,000	161,675	-	11,383,125	-	-	-	51,682,607
Tuition/Transportation Fees	6,354,662	-	-	-	-	-	-	-	-	-	-	-	-	6,354,662
Earnings on Investments	220,248	-	35,108	-	-	490,785	8,134	78,579	-	-	-	-	-	832,854
Student Activities	52,718	-	-	-	2,549,851	40,092	-	-	-	-	-	-	-	2,642,661
Nutrition Program Sales	-	-	-	-	-	-	-	-	-	2,977,643	-	-	-	2,977,643
Sales and Use Tax	-	-	-	-	-	-	4,675,062	23,499,721	-	-	-	-	-	28,174,783
Other Revenue from Local Sources	13,050,238	-	282,778	453,581	-	106,641	1,151,992	409,800	-	-	3,053,866	-	103,731	18,612,627
Revenue from Intermediary Sources	486,553	-	-	-	-	-	-	-	-	-	-	-	-	486,553
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Long-Term Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Fixed Asset Disposition	37,266	-	767,063	-	-	-	-	-	-	-	-	-	-	804,329
Transfers In	-	-	-	-	-	-	-	-	7,514,020	-	-	-	-	7,514,020
<b>Total Revenues</b>	<b>357,428,897</b>	<b>9,885,417</b>	<b>8,016,258</b>	<b>1,311,533</b>	<b>2,549,851</b>	<b>637,518</b>	<b>5,885,188</b>	<b>24,149,775</b>	<b>7,514,020</b>	<b>14,477,095</b>	<b>3,053,866</b>	<b>-</b>	<b>103,731</b>	<b>435,013,149</b>
<b>Expenditures</b>														
Instruction	228,296,337	4,772,476	-	309,211	2,505,799	161,252	-	-	-	-	-	-	-	236,045,075
Student Support Services	19,507,841	-	-	-	-	-	-	-	-	-	-	-	-	19,507,841
Instructional Staff Support	11,698,041	-	-	-	-	-	-	-	-	-	-	-	-	11,698,041
General Administration	3,805,141	684,914	-	-	-	-	-	-	-	-	-	-	-	4,490,055
Building Administration	16,924,711	497,893	-	-	-	-	-	-	-	-	-	-	-	17,422,604
Business and Central Administration	7,930,388	-	2,049,261	-	-	-	-	-	-	-	-	-	-	9,979,649
Plant Operation & Maintenance	29,801,608	1,717,637	-	-	-	-	-	-	-	-	-	-	-	31,519,245
Student Transportation	8,534,359	1,290,979	382,249	-	-	-	-	-	-	-	-	-	-	10,207,587
Non-Instructional Expenditures	565,487	557,229	-	821,796	-	-	-	-	-	13,708,538	3,055,421	-	127,902	18,836,373
Facilities Acquisition and Construction	-	-	1,566,930	90,067	-	83,886	7,890,705	35,643,839	-	-	-	-	-	45,275,427
Debt Service	-	-	-	-	-	-	-	-	7,514,020	-	-	-	-	7,514,020
Other Financing Uses	-	-	33,570	-	-	-	-	-	-	-	-	-	-	33,570
AEA Support	12,878,207	-	-	-	-	-	-	-	-	-	-	-	-	12,878,207
Transfers Out	-	-	1,560,520	-	-	-	-	5,953,500	-	-	-	-	-	7,514,020
<b>Total Expenditures</b>	<b>339,942,120</b>	<b>9,521,128</b>	<b>5,592,530</b>	<b>1,221,074</b>	<b>2,505,799</b>	<b>245,138</b>	<b>7,890,705</b>	<b>41,597,339</b>	<b>7,514,020</b>	<b>13,708,538</b>	<b>3,055,421</b>	<b>-</b>	<b>127,902</b>	<b>432,921,714</b>
Excess of Revenues over Expenditures	17,486,777	364,289	2,423,728	90,459	44,052	392,380	(2,005,517)	(17,447,564)	-	768,557	(1,555)	-	(24,171)	2,091,435
Beginning Fund Balance	23,114,938	2,440,711	4,728,190	156,676	2,017,743	2,135,265	6,403,330	68,635,667	-	880,508	(253,772)	(677,879)	226,619	109,807,996
<b>Ending Fund Balance</b>	<b>\$ 40,601,715</b>	<b>\$ 2,805,000</b>	<b>\$ 7,151,918</b>	<b>\$ 247,135</b>	<b>\$ 2,061,795</b>	<b>\$ 2,527,645</b>	<b>\$ 4,397,813</b>	<b>\$ 51,188,103</b>	<b>\$ -</b>	<b>\$ 1,649,065</b>	<b>\$ (255,327)</b>	<b>\$ (677,879)</b>	<b>\$ 202,448</b>	<b>\$ 111,899,431</b>



**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
SUMMARY ALL FUNDS**

**FISCAL YEAR 2010 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	
<b>Revenues</b>														
Property Taxes	\$ 87,127,158	\$ 9,035,510	\$ 6,292,745	\$ 784,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,239,634
Utility Replacement Tax	3,472,728	360,139	222,359	31,269	-	-	-	-	-	-	-	-	-	4,086,495
Mobile Home Taxes	108,845	11,288	6,970	980	-	-	-	-	-	-	-	-	-	128,083
State Foundation Aid	127,914,804	-	-	-	-	-	-	-	-	-	-	-	-	127,914,804
Instructional Support State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AEA Flow Through	12,463,876	-	-	-	-	-	-	-	-	-	-	-	-	12,463,876
Teacher Quality Act	20,825,035	-	-	-	-	-	-	-	-	-	-	-	-	20,825,035
Universal 4 Year Old Preschool	4,042,214	-	-	-	-	-	-	-	-	-	-	-	-	4,042,214
Other State Sources	2,968,687	177,549	2,639	-	-	-	-	-	-	124,514	-	-	-	3,273,389
Chapter 1 Grants	9,372,278	-	-	-	-	-	-	-	-	-	-	-	-	9,372,278
Other Federal Sources	46,169,485	-	14	-	-	-	450,000	-	-	10,854,714	-	-	-	57,474,213
Tuition/Transportation Fees	6,590,254	-	-	-	-	-	-	-	-	-	-	-	-	6,590,254
Earnings on Investments	139,581	-	81,041	-	-	(53,825)	1,877	20,060	-	-	-	-	-	188,734
Student Activities	58,387	-	-	-	2,507,344	37,263	-	-	-	-	-	-	-	2,602,994
Nutrition Program Sales	-	-	-	-	-	-	-	-	-	3,801,365	-	-	-	3,801,365
Sales and Use Tax	-	-	-	-	-	-	24,841,106	-	-	-	-	-	-	24,841,106
Other Revenue from Local Sources	13,274,471	-	464,472	450,546	-	111,152	715,326	1,135	-	-	2,695,149	-	108,201	17,820,452
Revenue from Intermediary Sources	478,961	-	-	-	-	-	-	-	-	-	-	-	-	478,961
Other Financing Sources	-	-	-	-	-	-	-	-	-	12,140	-	-	-	12,140
General Long-Term Debt Proceeds	-	-	-	-	-	-	-	74,930,215	-	-	-	-	-	74,930,215
Proceeds from Fixed Asset Disposition	82,206	-	359,537	-	-	-	-	-	-	-	-	-	-	441,743
Transfers In	-	-	-	-	-	-	-	-	559,078	-	-	-	-	559,078
<b>Total Revenues</b>	<b>335,088,970</b>	<b>9,584,486</b>	<b>7,429,777</b>	<b>1,267,016</b>	<b>2,507,344</b>	<b>94,590</b>	<b>26,008,309</b>	<b>74,951,410</b>	<b>559,078</b>	<b>14,792,733</b>	<b>2,695,149</b>	<b>-</b>	<b>108,201</b>	<b>475,087,063</b>
<b>Expenditures</b>														
Instruction	224,639,296	4,684,687	-	307,333	2,638,765	171,594	-	-	-	-	-	-	-	232,441,675
Student Support Services	21,746,835	-	-	-	-	-	-	-	-	-	-	-	-	21,746,835
Instructional Staff Support	8,066,506	-	-	-	-	-	-	-	-	-	-	-	-	8,066,506
General Administration	3,693,132	464,550	-	-	-	-	-	-	-	-	-	-	-	4,157,682
Building Administration	19,158,039	706,432	-	-	-	-	-	-	-	-	-	-	-	19,864,471
Business and Central Administration	7,232,503	-	1,080,982	-	-	-	-	-	-	-	-	-	-	8,313,485
Plant Operation & Maintenance	31,580,887	1,305,641	-	-	-	-	-	-	-	-	-	-	-	32,886,528
Student Transportation	8,559,145	1,043,478	728,862	-	-	-	-	-	-	-	-	-	-	10,331,485
Non-Instructional Expenditures	532,886	387,590	-	865,938	-	-	-	-	-	14,429,088	2,947,012	-	136,758	19,299,272
Facilities Acquisition and Construction	-	-	5,780,084	51,081	-	262,428	27,686,692	6,158,109	-	-	-	-	-	39,938,394
Debt Service	-	-	-	-	-	-	-	-	559,078	-	-	-	-	559,078
Other Financing Uses	-	-	30,000	-	-	-	-	157,634	-	-	-	-	1,500	189,134
AEA Support	12,463,876	-	-	-	-	-	-	-	-	-	-	-	-	12,463,876
Transfers Out	-	-	559,078	-	-	-	-	-	-	-	-	-	-	559,078
<b>Total Expenditures</b>	<b>337,673,105</b>	<b>8,592,378</b>	<b>8,179,006</b>	<b>1,224,352</b>	<b>2,638,765</b>	<b>434,022</b>	<b>27,686,692</b>	<b>6,315,743</b>	<b>559,078</b>	<b>14,429,088</b>	<b>2,947,012</b>	<b>-</b>	<b>138,258</b>	<b>410,817,499</b>
Excess of Revenues over Expenditures	(2,584,135)	992,108	(749,229)	42,664	(131,421)	(339,432)	(1,678,383)	68,635,667	-	363,645	(251,863)	-	(30,057)	64,269,564
Beginning Fund Balance	25,699,073	1,448,603	5,477,419	114,012	2,149,164	2,474,697	8,081,713	-	-	516,863	(1,909)	(677,879)	256,676	45,538,432
<b>Ending Fund Balance</b>	<b>\$ 23,114,938</b>	<b>\$ 2,440,711</b>	<b>\$ 4,728,190</b>	<b>\$ 156,676</b>	<b>\$ 2,017,743</b>	<b>\$ 2,135,265</b>	<b>\$ 6,403,330</b>	<b>\$ 68,635,667</b>	<b>\$ -</b>	<b>\$ 880,508</b>	<b>\$ (253,772)</b>	<b>\$ (677,879)</b>	<b>\$ 226,619</b>	<b>\$ 109,807,996</b>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
PROPERTY VALUATIONS**

	1-Jan-10 FY 2011 - 2012			One Year Change			1-Jan-11 FY 2012 - 2013			One Year Change		
	Polk	Warren	Total	Polk	Warren	Total	Polk	Warren	Total	Polk	Warren	Total
Residential	\$ 3,581,937,340	\$ 51,993,696	\$ 3,633,931,036	4.8%	3.1%	4.8%	\$ 3,611,058,880	\$ 52,570,166	\$ 3,663,629,046	0.8%	1.1%	0.8%
Commercial	2,460,144,150	2,977,100	2,463,121,250	-0.5%	0.4%	-0.5%	2,293,257,630	2,881,500	2,296,139,130	-6.8%	-3.2%	-6.8%
Industrial	185,440,430	-	185,440,430	0.1%	NA	0.1%	170,990,620	-	170,990,620	-7.8%	NA	-7.8%
Agricultural	2,133,770	1,014,380	3,148,150	1.2%	4.1%	2.1%	2,017,360	1,189,603	3,206,963	-5.5%	17.3%	1.9%
Utilities (WO Gas & Electric)	38,100,298	882,331	38,982,629	7.8%	9.2%	7.8%	37,994,502	967,680	38,962,182	-0.3%	9.7%	-0.1%
Railroads	13,775,303	-	13,775,303	26.6%	NA	26.6%	16,130,346	-	16,130,346	17.1%	NA	17.1%
Total Valuation	6,281,531,291	56,867,507	6,338,398,798	2.6%	3.0%	2.6%	6,131,449,338	57,608,949	6,189,058,287	-2.4%	1.3%	-2.4%
Less: Military	16,265,298	327,804	16,593,102	-3.9%	1.1%	-3.8%	15,682,354	331,508	16,013,862	-3.6%	1.1%	-3.5%
Plus: Gas & Electric	231,432,961	3,930,029	235,362,990	5.9%	6.3%	5.9%	228,786,582	3,876,326	232,662,908	-1.1%	-1.4%	-1.1%
Total General Taxable Valuation	\$ 6,496,698,954	\$ 60,469,732	\$ 6,557,168,686	2.7%	3.3%	2.7%	\$ 6,344,553,566	\$ 61,153,767	\$ 6,405,707,333	-2.3%	1.1%	-2.3%
TIF Value	637,913,680	-	637,913,680	-2.8%	NA	-2.8%	727,881,500	-	727,881,500	14.1%	NA	14.1%
Total Debt & PPEL Taxable Valuation	\$ 7,134,612,634	\$ 60,469,732	\$ 7,195,082,366	2.2%	3.3%	2.2%	\$ 7,072,435,066	\$ 61,153,767	\$ 7,133,588,833	-0.9%	1.1%	-0.9%

**DES MOINES PUBLIC SCHOOLS  
FY 2012 - 2013 BUDGET  
PROPERTY TAX RATES**

	<b>FY 2010 Per Final Aid and Levy</b>		<b>FY 2011 Per Final Aid and Levy</b>		<b>FY 2012 Per Final Aid and Levy</b>		<b>FY2013 Preliminary Aid and Levy</b>	
Regular Valuation (with Utilities)	\$ 6,065,847,068	2.54%	\$ 6,383,416,237	5.24%	\$ 6,557,168,586	2.72%	\$ 6,405,707,333	-2.31%
TIF Valuation	744,888,900	8.84%	656,551,890	-11.86%	637,913,680	-2.84%	727,881,500	14.10%
Regular and TIF Valuation	\$ 6,810,735,968	3.19%	\$ 7,039,968,127	3.40%	\$ 7,195,082,266	2.2%	\$ 7,133,588,833	-0.9%
	<b>Dollars Generated</b>	<b>Tax Rate</b>	<b>Dollars Generated</b>	<b>Tax Rate</b>	<b>Dollars Generated</b>	<b>Tax Rate</b>	<b>Dollars Generated</b>	<b>Tax Rate</b>
General								
Regular Program	\$ 62,877,370	10.36580	61,789,897	9.67975	\$ 66,657,358	10.16557	\$ 63,145,414	9.85768
Instructional Support	12,225,155	2.01541	12,516,843	1.96084	12,539,684	1.91236	12,392,850	1.93466
Dropout Prevention	8,982,479	1.48083	9,210,363	1.44286	9,216,156	1.40551	9,572,421	1.49436
Cash Reserve	6,859,806	1.13089	12,193,474	1.91018	14,525,440	2.21520	15,450,000	2.41191
Total General	90,944,810	14.99293	95,710,577	14.99363	102,938,638	15.69864	100,560,685	15.69861
Management	9,431,422	1.55484	9,925,191	1.55484	10,195,348	1.55484	9,959,850	1.55484
PPEL								
Regular	2,247,543	0.33000	2,323,189	0.33000	2,374,377	0.33000	2,354,084	0.33000
Voted	4,290,764	0.63000	4,435,180	0.63000	4,532,902	0.63000	4,494,161	0.63000
Total PPEL	6,538,307	0.96000	6,758,369	0.96000	6,907,279	0.96000	6,848,245	0.96000
PERL	818,889	0.13500	861,761	0.13500	885,218	0.13500	864,770	0.13500
Debt Service	-	-	-	-	-	-	-	-
Total	\$ 107,733,427	17.64277	\$ 113,255,898	17.64347	\$ 120,926,483	18.34848	\$ 118,233,550	18.34845
	<i>Decrease</i>	\$ (0.14611)	<i>Increase</i>	\$ 0.00070	<i>Increase</i>	\$ 0.70501	<i>Decrease</i>	\$ (0.00003)

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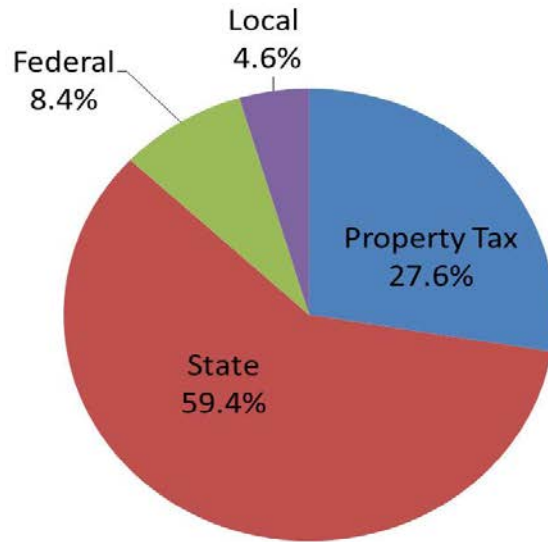
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# GENERAL FUND

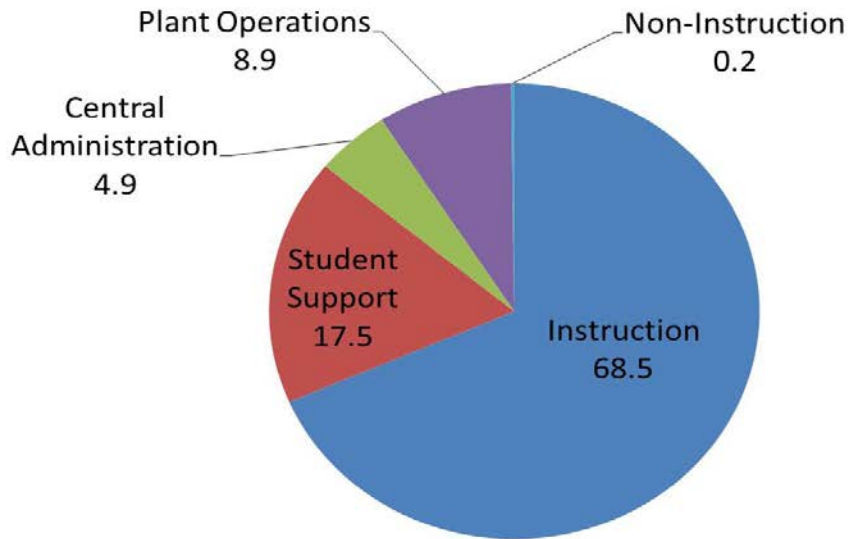
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### Where Funding Comes From - Revenue



### Where Do Funds Go - Expenditures



**DES MOINES PUBLIC SCHOOLS  
FY 2012 - 2013 BUDGET  
AID AND LEVY WORKSHEET**

	<u>FY 2012</u>	<u>FY 2013</u>	<u>New Dollars</u>
<b><u>District Dollars Summary</u></b>			
Total Combined District Dollars	\$ 273,249,409	\$ 283,229,555	\$ 9,980,146
Less: AEA Flow-through	11,699,768	12,907,165	1,207,397
Sub-Total District Dollars	<u>261,549,641</u>	<u>270,322,390</u>	<u>8,772,749</u>
Instructional Support	12,539,684	12,392,850	(146,834)
Total District Dollars	<u>\$ 274,089,325</u>	<u>\$ 282,715,240</u>	<u>\$ 8,625,915</u>

<b><u>Special Weighted Programs</u></b>			
Special Education	\$ 37,732,613	\$ 39,127,935	\$ 1,395,322
Instructional Support	12,539,684	12,392,850	(146,834)
Dropout Prevention	9,216,156	9,572,421	356,265
Supplemental Weighting	7,389,273	8,165,257	775,984
Special Program Subtotal	<u>\$ 66,877,726</u>	<u>\$ 69,258,463</u>	<u>\$ 2,380,737</u>
Gifted and Talented	\$ 1,703,625	\$ 1,766,593	\$ 62,968
Regular Program Dollars	184,345,101	189,687,902	5,342,801
Regular Program Subtotal	<u>\$ 186,048,726</u>	<u>\$ 191,454,495</u>	<u>\$ 5,405,769</u>

<b><u>Categorical Fund Roll-In</u></b>			
Teacher Quality Compensation	\$ 16,576,891	\$ 17,202,513	\$ 625,622
Educational Excellence Phase II <i>(included in Teacher Quality Compensation)</i>			
Teacher Quality Professional Development	2,089,883	2,164,707	74,824
Iowa Core Curriculum Professional Development <i>(included in Teacher Quality Professional Development)</i>			
Class Size/Early Intervention Block Grant	2,548,623	2,635,062	86,439
Audit Enrollment Adjustment	<u>(52,524)</u>	<u>-</u>	<u>52,524</u>
Total District Dollars	<u>\$ 274,089,325</u>	<u>\$ 282,715,240</u>	<u>\$ 8,625,915</u>

Reserved For:	
Special Education	\$ 1,395,322
Instructional Support	(146,834)
Dropout Prevention	356,265
Supplemental Weighting	775,984
Teacher Quality Compensation	625,622
Teacher Quality Professional Development	74,824
Class Size/Early Intervention Block Grant	86,439
Total Reserved for Specific Purpose	<u>3,167,622</u>
Dollars Remaining After ISL and Reservations	5,458,293
Miscellaneous	<u>-</u>
Dollars Remaining	<u>\$ 5,458,293</u>

<b><u>Funds Subject to Collective Bargaining</u></b>	
FY 2013 Regular Program Dollars	\$ 191,454,495
FY 2012 Regular Program Dollars	<u>186,048,726</u>
Total Regular Program Increase	\$ 5,405,769
Less:	
Audit enrollment adjustment	<u>\$ 52,524</u>
Net Regular Program Increase / (Decrease)	<u>\$ 5,458,293</u>

**Supplemental Weighting Increases**

	<u>FY 2012</u>	<u>FY 2013</u>	<u>Increase (Decrease)</u>
ELL Weighting	\$ 4,130,589	\$ 4,829,346	\$ 698,757
Shared Programs	2,049,643	2,039,348	(10,295)
At Risk Funding	1,209,041	1,296,563	87,522
Totals	<u>\$ 7,389,273</u>	<u>\$ 8,165,257</u>	<u>\$ 775,984</u>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
GENERAL FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Property Taxes	\$ 87,127,158	\$ 91,848,248	\$ 99,223,656	\$ 96,931,522
Utility Replacement Tax	3,472,728	3,328,921	3,596,233	3,513,158
Mobile Home Taxes	108,845	109,922	118,749	116,006
State Foundation Aid	127,914,804	151,836,554	164,188,462	175,640,000
Instructional Support State Aid	-	659,398	-	-
AEA Flow Through	12,463,876	12,878,207	11,699,768	12,907,165
Teacher Quality Act:				
Teacher Salary Supplement	13,626,396	13,961,359	16,576,891	17,202,513
Educational Excellence (Phase II)	2,661,533	2,604,240	-	-
Teacher Quality Professional Development	2,042,144	2,088,460	2,089,883	2,164,707
Early Intervention Supplement	2,494,962	2,546,887	2,548,623	2,635,062
Universal 4 Year Old Preschool	4,042,214	4,249,879	3,926,903	3,342,557
Other State Sources	2,968,687	2,740,349	2,397,533	2,219,890
Chapter 1 Grants	9,372,278	8,499,225	11,700,000	9,700,000
Other Federal Sources	46,169,485	39,875,563	31,887,628	20,937,049
Tuition/Transportation Fees	6,590,254	6,354,662	6,123,542	6,161,000
Earnings on Investments	139,581	220,248	50,000	50,000
Student Activities	58,387	52,718	50,000	60,000
Nutrition Program Sales	-	-	-	-
Sales and Use Tax	-	-	-	-
Other Revenue from Local Sources	13,274,471	13,050,238	12,265,655	9,970,000
Revenue from Intermediary Sources	478,961	486,553	482,025	500,000
Other Financing Sources	-	-	-	-
General Long-Term Debt Proceeds	-	-	-	-
Proceeds from Fixed Asset Disposition	82,206	37,266	40,000	40,000
Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>335,088,970</b>	<b>357,428,897</b>	<b>368,965,551</b>	<b>364,090,629</b>
<b>Expenditures</b>				
Instruction	224,639,296	228,296,337	240,984,200	249,342,464
Student Support Services	21,746,835	19,507,841	16,991,916	17,502,000
Instructional Staff Support	8,066,506	11,698,041	3,802,584	3,917,000
General Administration	3,693,132	3,805,141	3,583,100	3,691,000
Building Administration	19,158,039	16,924,711	18,182,617	18,728,000
Business and Central Administration	7,232,503	7,930,388	15,333,979	14,044,000
Plant Operation & Maintenance	31,580,887	29,801,608	31,582,628	32,530,000
Student Transportation	8,559,145	8,534,359	10,249,928	10,557,000
Non-Instructional Expenditures	532,886	565,487	863,000	872,000
Facilities Acquisition and Construction	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
AEA Support	12,463,876	12,878,207	11,699,768	12,907,165
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>337,673,105</b>	<b>339,942,120</b>	<b>353,273,720</b>	<b>364,090,629</b>
Excess of Revenues over Expenditures	(2,584,135)	17,486,777	15,691,831	-
Beginning Fund Balance	25,699,073	23,114,938	40,601,715	56,293,546
<b>Ending Fund Balance</b>	<b>\$ 23,114,938</b>	<b>\$ 40,601,715</b>	<b>\$ 56,293,546</b>	<b>\$ 56,293,546</b>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
GENERAL FUND REVENUES BY SOURCE**

**LOCAL**

<u>Revenue Source</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
Property Taxes	\$ 87,127,158	\$ 91,848,248	\$ 99,223,656	\$ 96,931,522
Mobile Home Taxes	108,845	109,922	118,749	116,006
Utility Replacement Tax	3,472,728	3,328,921	3,596,233	3,513,158
Tuition:				
Regular Program - Individuals	77,215	275	85,000	75,000
Regular Program - LEAs	8,869	5,852	5,951	6,000
Special Education	2,469,672	2,029,868	2,102,591	2,100,000
Open Enrollment	2,989,849	3,380,549	3,000,000	3,000,000
Sharing Arrangements	559,195	457,216	450,000	500,000
Summer School	33,669	29,114	30,000	30,000
Transportation	451,785	451,788	450,000	450,000
Investment Income	139,581	220,248	50,000	50,000
Textbook Fees	369,775	338,078	295,372	340,000
Rental Fees	33,952	21,801	38,837	20,000
Student Activities	58,387	52,718	50,000	60,000
Contributions and Donations	826,028	674,263	484,098	500,000
United Way of Central Iowa	908,226	706,832	1,132,366	850,000
Area Education Agency	9,109,299	8,750,744	7,419,704	7,000,000
Microsoft Agreement	-	1,262,880	2,414,000	500,000
Refund of Prior Year Expenditures	130,172	31,402	21,278	-
Miscellaneous	1,979,225	1,301,504	500,000	800,000
<b>Total Revenues</b>	<b>\$ 110,853,630</b>	<b>\$ 115,002,223</b>	<b>\$ 121,467,835</b>	<b>\$ 116,841,686</b>



**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
GENERAL FUND REVENUES BY SOURCE**

**STATE**

<u>Revenue Source</u>	<u>Program Description</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
Aid and Levy					
State Foundation Aid	Funding provided by state based on enrollment	\$ 127,914,804	\$ 151,836,554	\$ 164,188,462	\$ 175,640,000
Instructional Support Aid	Additional teacher funding provided by state	-	659,398	-	-
Teacher Quality Act:					
Teacher Salary Supplement	Additional teacher compensation	13,626,396	13,961,359	16,576,891	17,202,513
Phase II	Retention of quality teachers	2,661,533	2,604,240	-	-
Teacher Quality Professional Development:	Professional development (PD)				
Iowa Core Curriculum Professional Development	PD in core content standards & benchmarks	609,060	622,874	623,300	636,000
Professional Development Supplement	Professional development (PD)	1,433,084	1,465,586	1,466,583	1,528,707
Early Intervention Supplement	K-3 Classroom teachers	2,494,962	2,546,887	2,548,623	2,635,062
Universal 4 Year Old Preschool	10 hour per week preschool programming	4,042,214	4,249,879	3,926,903	3,342,557
Shelter Care Foster Care Aid	SPED foster children	75,097	4,431	5,000	5,000
Shelter Care Juvenile Home Aid	SPED district court placed children	158,336	80,014	80,000	50,000
AEA Flow Through	Part of budget, but goes directly to AEA	12,463,876	12,878,207	11,699,768	12,907,165
Phase I	Recruitment of quality teachers	-	-	-	-
Beg Mentoring Program	Teacher mentoring stipends	248,300	211,250	184,600	180,000
Administrator Mentoring	Administrator mentoring stipends	9,000	4,500	-	-
Vocational Aid	Middle school vocational aid programs	234,504	228,247	225,000	225,000
Non-public Textbook Aid	Flowthrough funds to non-public schools	44,793	43,176	40,690	40,000
Non-public School Transportation Aid	Flowthrough funds to non-public schools	332,487	386,345	330,000	330,000
At Risk Early Elementary K-3	K-3 Classroom teachers and associates	545,948	545,946	508,695	508,695
Child Development - Age 3-5	Early childhood teachers and associates	481,272	478,866	448,432	350,000
Child Development/Shared Visions-Age 3-4	Early childhood teachers and associates	52,677	53,404	-	-
Child Development - Age 0-3	Early childhood teachers and associates	93,795	93,795	87,395	87,395
IA Arts Council	Yellow school bus grants	200	1,300	1,200	1,000
Visiting Nurse Program	Case management services	118,449	118,449	-	-
Family & Community Specialist	Early childhood family support	49,724	-	-	-
State Early Access SPED	SPED early access	98,120	100,298	100,700	100,000
IPTV Regional Telecommunication Council	Technology	8,129	7,809	7,800	7,800
Supplemental Strategies	After school programs	-	-	-	-
Community Empowerment	Early Childhood classroom	324,731	340,000	295,000	295,000
Iowa Learning Technology Commission	Technology at Callanan	-	-	-	-
Iowa Power Funds	Alternate energy program education	-	-	43,394	-
AIW funds	Scavo	6,921	2,529	-	-
Youth Mentoring	Expanding youth mentoring programs	39,331	100	-	-
Miscellaneous (Military credit, IDPH grt)	Military tax credit, before-after school	46,873	39,890	39,627	40,000
		<u>\$ 168,214,616</u>	<u>\$ 193,565,333</u>	<u>\$ 203,428,063</u>	<u>\$ 216,111,894</u>
<b>Total Revenues</b>					

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
GENERAL FUND REVENUES BY SOURCE**

**FEDERAL**

Revenue Source	Program Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Re-estimated	FY 2013 Budget
Title I	Support teachers and parent activities	\$ 9,372,278	\$ 8,499,225	\$ 11,700,000	\$ 9,700,000
Title II	Kindergarten & Middle School math; PD	1,781,117	2,325,266	1,607,163	1,600,000
Title III - ELL/LEP	ELL tutors and after school activities	658,547	217,269	523,726	500,000
Special Education IDEA/Part B	Special Education (SPED) support staff	7,510,132	7,483,302	7,586,549	7,505,000
Special Education - Preschool	Preschool SPED support staff	171,320	171,417	170,227	170,000
Special Education - Infants/Disabilities	Birth -3 SPED support staff	190,572	230,706	195,603	196,000
21st Century Community	After School activities	753,412	1,187,339	750,000	300,000
ARRA State Stabilization - Education	Turnaround Schools	14,040,746	1,768,961	-	-
ARRA State Stabilization - Gov't Services	Federal stimulus funds at State level	-	1,577,830	-	-
ARRA IDEA Part B	SPED staff and materials	4,189,575	1,406,946	-	-
ARRA Homeless	Transportation	23,349	-	-	-
Title I School Improvement Funds	Funds for Persistently Low Achieving Schools	-	3,810,045	3,800,000	3,500,000
ARRA Title I	Title teachers, School improvement leaders	2,829,572	3,670,408	531,676	-
ARRA State Stabilization PD	Professional Development (PD)	144,513	-	-	-
ARRA State Stabilization Instructional Support	Supplement nurse funding	1,166,857	-	-	-
ARRA IDEA Part C	Preschool SPED support staff	63,013	152,698	-	-
ARRA IDEA Part 619	Birth-3 SPED support staff	146,906	143,850	-	-
ARRA IA Teacher Quality Partnership	Reimbursement of sub costs	-	437	-	-
Edujobs	School-level positions	-	1,642,269	5,178,799	-
ARRA Head Start	PD, Bilingual services	87,896	34,563	-	-
ARRA E2T2	Technology	-	380,799	22,189	-
Advanced Placement	PD & instructional materials for Gifted/Talented	-	15,651	-	-
American History	PD & instructional materials	190,480	248,308	230,000	250,000
AmeriCorp	Volunteer tutor services	-	111,083	105,711	105,000
Basics Grant	Food Service - pick a better snack program	73,143	90,246	90,000	90,000
Carl D. Perkins	HS Vocational tech programs; PD	476,836	490,056	510,141	500,000
Carol White PE Grant	PE supplies; PD	546,852	518,680	54,918	-
Community Development Block Grant	Materials for Home Remodeling program	50,868	10,500	28,941	10,000
ComServ	PD	6,240	18	-	-
Crisis Management	Technology for school security	-	-	-	-
Early Childhood Harkin Grant	Early childhood classrooms	406,449	596,648	633,323	-
Early Reading First	Early childhood coaches and liaisons	1,221,259	1,443,904	1,073,000	-
Education for Homeless	Funds for homeless children	22,400	27,167	21,645	22,000
Elementary Counselors	Counselors at elementary schools	392,599	426,227	592	-
Enhancing Education through Technology	Technology and PD	-	306,186	81,763	-
FAME Grant	Fine Arts PD	306,996	343,892	34,654	-
FEMA Disaster Assistance	Flood recovery funds	7,295	796,850	-	-
Full Service Community Grant	After school activities	148,591	117,637	4,930	-
Gear Up	MS advisors; afterschool activities; PD	1,312,904	1,088,839	1,000,000	300,000
Gear Up Iowa	Middles school tech & PD	126,663	94,082	419,500	200,000
Head Start	Preschool for low income kids	1,595,755	1,611,641	1,555,634	1,555,634
High Cost Fund	SPED	93,625	79,650	-	-
High Schhol Initiative	Academic support teachers	-	577,959	1,200,000	1,300,000
Immigrant Education	Tutoring and PD	-	209,070	166,943	178,415
Math Partnership	Math coaches; technology; PD	132,829	169,227	100,155	-
Medicaid Direct Billing	SPED nursing service reimbursement	185,154	1,938,333	2,000,000	2,000,000
Miscellaneous	CGI, QAR, Teen Screen, Tobacco survey	2,336,164	42,192	4,599	-
NASA Grant	Technology	60,034	-	-	-
Reading First	Reading coaches	801,298	197,326	-	-
Readiness and Emergency Management	Disaster planning	90,003	75,891	-	-
Refugee Grant	Tutoring; afterschool activities; PD	131,657	151,834	160,000	-
ROTC	ROTC officers	114,120	118,454	110,000	110,000
Safe & Drug Free Schools	Success caseworker for at risk students	126,830	28,935	144,117	-
Safe & Supportive Schools		-	4,816	63,284	-
Science Partnership	STEM PD	-	145,284	150,000	150,000
Secondary Professional Development	SPED Professional development	25,337	21,598	21,000	-
Secure our Schools	Security Technology	59,367	103,133	-	-
Smaller Learning Communities	PD, instructional support & technology	1,041,583	1,236,671	1,300,000	200,000
Startalk	Arabic summer school program	-	36,649	61,112	-
Teacher Quality	Scholarship to attract minority teachers	138,157	-	-	-
Team Nutrition	Nutritional activities	-	1,496	500	-
Title VI Assessment	Assessment materials; ACT	190,470	195,325	195,234	195,000
Wrap-around Child Care	Before/afterschool childcare services	-	-	-	-
<b>Total Revenues</b>		<b>\$ 55,541,763</b>	<b>\$ 48,374,788</b>	<b>\$ 43,587,628</b>	<b>\$ 30,637,049</b>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
GENERAL FUND REVENUES BY SOURCE**

**INTERMEDIARY SOURCES**

<u>Revenue Source</u>	<u>Program Description</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
Community Betterment		\$ -	\$ 14,622	\$ -	\$ -
Prairie Meadows Casino	Technology	478,961	471,931	482,025	500,000
<b>Total Revenues</b>		<u>\$ 478,961</u>	<u>\$ 486,553</u>	<u>\$ 482,025</u>	<u>\$ 500,000</u>

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# SPECIAL REVENUE FUNDS

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**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
MANAGEMENT FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Property Taxes	\$ 9,035,510	\$ 9,524,673	\$ 9,785,948	\$ 9,559,900
Utility Replacement Tax	360,139	345,209	397,016	387,800
Mobile Home Taxes	11,288	11,398	12,384	12,100
Other State Sources	<u>177,549</u>	<u>4,137</u>	<u>5,545</u>	<u>5,500</u>
<b>Total Revenues</b>	9,584,486	9,885,417	10,200,893	9,965,300
<b>Expenditures</b>				
Instruction	4,684,687	4,772,476	5,552,623	5,614,500
General Administration	464,550	684,914	550,618	556,800
Building Administration	706,432	497,893	837,313	846,600
Plant Operation & Maintenance	1,305,641	1,717,637	1,547,538	1,564,800
Student Transportation	1,043,478	1,290,979	1,236,804	1,250,600
Non-Instructional Expenditures	<u>387,590</u>	<u>557,229</u>	<u>459,400</u>	<u>464,500</u>
<b>Total Expenditures</b>	8,592,378	9,521,128	10,184,296	10,297,800
Excess of Revenues over Expenditures	992,108	364,289	16,597	(332,500)
Beginning Fund Balance	<u>1,448,603</u>	<u>2,440,711</u>	<u>2,805,000</u>	<u>2,821,597</u>
<b>Ending Fund Balance</b>	<u>\$ 2,440,711</u>	<u>\$ 2,805,000</u>	<u>\$ 2,821,597</u>	<u>\$ 2,489,097</u>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
PHYSICAL PLANT AND EQUIPMENT LEVY FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Property Taxes	\$ 6,292,745	\$ 6,496,324	\$ 6,673,331	\$ 6,616,889
Utility Replacement Tax	222,359	213,142	225,948	223,356
Mobile Home Taxes	6,970	7,038	8,000	8,000
Other State Sources	2,639	2,561	150,000	-
Federal Sources	14	212,244	-	-
Earnings on Investments	81,041	35,108	4,000	4,000
Other Revenue from Local Sources	464,472	282,778	50,000	3,000
Proceeds from Fixed Asset Disposition	359,537	767,063	2,000	-
<b>Total Revenues</b>	<b>7,429,777</b>	<b>8,016,258</b>	<b>7,113,279</b>	<b>6,855,245</b>
<b>Expenditures</b>				
Business and Central Administration	1,080,982	2,049,261	2,600,000	1,950,000
Student Transportation	728,862	382,249	800,000	800,000
Facilities Acquisition and Construction	5,780,084	1,566,930	7,000,000	5,175,000
Other Financing Uses	30,000	33,570	30,000	30,000
Transfers Out	559,078	1,560,520	-	-
<b>Total Expenditures</b>	<b>8,179,006</b>	<b>5,592,530</b>	<b>10,430,000</b>	<b>7,955,000</b>
Excess of Revenues over Expenditures	(749,229)	2,423,728	(3,316,721)	(1,099,755)
Beginning Fund Balance	5,477,419	4,728,190	7,151,918	3,835,197
<b>Ending Fund Balance</b>	<b>\$ 4,728,190</b>	<b>\$ 7,151,918</b>	<b>\$ 3,835,197</b>	<b>\$ 2,735,442</b>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
PUBLIC EDUCATION & RECREATION LEVY FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Property Taxes	\$ 784,221	\$ 826,989	\$ 852,634	\$ 830,481
Utility Replacement Tax	31,269	29,973	31,542	33,194
Mobile Home Taxes	980	990	1,042	1,096
Other Revenue from Local Sources	<u>450,546</u>	<u>453,581</u>	<u>440,500</u>	<u>440,500</u>
<b>Total Revenues</b>	1,267,016	1,311,533	1,325,718	1,305,271
<b>Expenditures</b>				
Instruction	307,333	309,211	311,281	320,357
Non-Instructional Expenditures	865,938	821,796	843,681	858,635
Facilities Acquisition and Construction	<u>51,081</u>	<u>90,067</u>	<u>135,000</u>	<u>135,000</u>
<b>Total Expenditures</b>	1,224,352	1,221,074	1,289,962	1,313,992
Excess of Revenues over Expenditures	42,664	90,459	35,756	(8,721)
Beginning Fund Balance	<u>114,012</u>	<u>156,676</u>	<u>247,135</u>	<u>282,891</u>
<b>Ending Fund Balance</b>	<u>\$ 156,676</u>	<u>\$ 247,135</u>	<u>\$ 282,891</u>	<u>\$ 274,170</u>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
STUDENT ACTIVITY FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Student Activities	\$ 2,507,344	\$ 2,549,851	\$ 2,592,100	\$ 2,562,100
<b>Total Revenues</b>	2,507,344	2,549,851	2,592,100	2,562,100
<b>Expenditures</b>				
Instruction	2,638,765	2,505,799	2,592,100	2,562,100
<b>Total Expenditures</b>	2,638,765	2,505,799	2,592,100	2,562,100
Excess of Revenues over Expenditures	(131,421)	44,052	-	-
Beginning Fund Balance	2,149,164	2,017,743	2,061,795	2,061,795
<b>Ending Fund Balance</b>	<u>\$ 2,017,743</u>	<u>\$ 2,061,795</u>	<u>\$ 2,061,795</u>	<u>\$ 2,061,795</u>



**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
COMBINED GOVERNMENTAL TRUST FUNDS SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Earnings on Investments				
Interest	\$ 178	\$ 180	\$ 327	\$ 327
Dividends	22,624	36,955	42,900	25,000
Change in Fair Market Value	(76,627)	453,650	-	-
Student Activities	37,263	40,092	20,000	20,000
Donations	111,152	106,641	100,000	100,000
<b>Total Revenues</b>	94,590	637,518	163,227	145,327
<b>Expenditures</b>				
Instruction	171,594	161,252	151,716	132,985
Facilities Acquisition and Construction	262,428	83,886	235,000	615,000
<b>Total Expenditures</b>	434,022	245,138	386,716	747,985
Excess of Revenues over Expenditures	(339,432)	392,380	(223,489)	(602,658)
Beginning Fund Balance	2,474,697	2,135,265	2,527,645	2,304,156
<b>Ending Fund Balance</b>	<u>\$ 2,135,265</u>	<u>\$ 2,527,645</u>	<u>\$ 2,304,156</u>	<u>\$ 1,701,498</u>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
EXPENDABLE TRUST  
SMOUSE FUND**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Earnings on Investments				
Interest	\$ (14)	\$ (270)	\$ 120	\$ 120
Dividends	22,624	36,955	42,900	25,000
Change in Fair Market Value	(76,627)	453,650	-	-
Student Activities	125	392	-	-
<b>Total Revenues</b>	<b>(53,892)</b>	<b>490,727</b>	<b>43,020</b>	<b>25,120</b>
<b>Expenditures</b>				
Instruction	960	11,566	6,700	985
Facilities Acquisition and Construction	262,428	83,886	235,000	615,000
<b>Total Expenditures</b>	<b>263,388</b>	<b>95,452</b>	<b>241,700</b>	<b>615,985</b>
Excess of Revenues over Expenditures	(317,280)	395,275	(198,680)	(590,865)
Beginning Fund Balance	2,040,202	1,722,922	2,118,197	1,919,517
<b>Ending Fund Balance</b>	<b>\$ 1,722,922</b>	<b>\$ 2,118,197</b>	<b>\$ 1,919,517</b>	<b>\$ 1,328,652</b>

Full Name:  
Description:

David W. Smouse Trust Fund  
In 1931 this trust was endowed by David W. Smouse which helped establish the Smouse Opportunity School for children with physical disabilities and sensory handicaps. This fund generates money for equipment and improvement of this school.

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
EXPENDABLE TRUST  
STUDENT RELATED FUNDS**

	FY 2010 Actual	FY 2011 Actual	FY 2012 Re-estimated	FY 2013 Budget
<b>Revenues</b>				
Earnings on Investments				
Interest	\$ 186	\$ 437	\$ 200	\$ 200
Student Activities	37,138	39,700	20,000	20,000
Donations	111,152	106,641	100,000	100,000
<b>Total Revenues</b>	148,476	146,778	120,200	120,200
<b>Expenditures</b>				
Instruction	170,634	149,686	145,016	132,000
<b>Total Expenditures</b>	170,634	149,686	145,016	132,000
Excess of Revenues over Expenditures	(22,158)	(2,908)	(24,816)	(11,800)
Beginning Fund Balance	422,977	400,819	397,911	373,095
<b>Ending Fund Balance</b>	<u>\$ 400,819</u>	<u>\$ 397,911</u>	<u>\$ 373,095</u>	<u>\$ 361,295</u>

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, and their FY2011 balances:

Alber Library	\$278	Hiatt Auditorium	\$422	North Golf Outing	\$1,502
Bishop	\$3,535	Hillis Business Partner	\$1,020	North Miscellaneous	\$4,618
Callanan Art Trust	\$71	Hoover 1970	\$66	NHS Stadium	\$18,638
Carver Charitable Trust	\$378	Hoover Drama	\$293	NW Stadium	(\$121)
Culver Science	\$5,548	Jackson	\$677	D. Peterson	\$5,718
East Earl Rodine Park	\$0	P. Jefferson	\$300	H. Peterson	\$40,577
East Golf Outing	\$20,929	Jensen	\$237	Project Hope	(\$4)
East Memory Spiral	\$1,763	John Connors Music	\$1,455	Roosevelt Foundation	\$4,048
Fidelity	\$5,736	Knapp Memorial	\$1	Roosevelt Harvard	\$498
Findley John Deere Credit Comp	\$3,637	Krame	\$53	Roosevelt Trust	\$946
Gail Doss	\$18	Library Support	\$83,954	Roosevelt 1938	\$5,363
Garton Private Donation	\$18	Lincoln Golf Outing	\$24,124	Showers	\$1,344
Gilcrest	\$44	Link	\$57,317	Spevak	(\$3,645)
Grubb Alumni	\$80,450	Miller	\$6	Tindrell	\$0
GW Carver Art	\$2,200	Nat'l Wildlife	\$192	Toybrary	\$8,328
Hentges	\$740	Neeson Library	\$39	Tronik	\$12
				Wilson	\$1,574

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
PERMANENT TRUST  
WEGENKE FUND**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Earnings on Investments				
Interest	\$ 4	\$ 11	\$ 6	\$ 6
<b>Total Revenues</b>	4	11	6	6
<b>Expenditures</b>				
Instruction	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
Excess of Revenues over Expenditures	4	11	6	6
Beginning Fund Balance	9,322	9,326	9,337	9,343
<b>Ending Fund Balance</b>	<u>\$ 9,326</u>	<u>\$ 9,337</u>	<u>\$ 9,343</u>	<u>\$ 9,349</u>

Established: June 11, 1998

Full Name: The Gary Wegenke Endowment For Educational Equity

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

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
PERMANENT TRUST  
FUND FOR EXCELLENCE FOUNDATION**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Earnings on Investments				
Interest	\$ 2	\$ 2	\$ 1	\$ 1
<b>Total Revenues</b>	2	2	1	1
<b>Expenditures</b>				
Instruction	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
Excess of Revenues over Expenditures	2	2	1	1
Beginning Fund Balance	2,196	2,198	2,200	2,201
<b>Ending Fund Balance</b>	<u>\$ 2,198</u>	<u>\$ 2,200</u>	<u>\$ 2,201</u>	<u>\$ 2,202</u>

Full 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. Most of the proceeds generated by this fund have previously been used to promote teacher education.

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# CAPITAL PROJECTS FUNDS

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**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
LOCAL OPTION SALES TAX CAPITAL PROJECTS FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Federal Sources	\$ 450,000	\$ 50,000	\$ -	\$ -
Earnings on Investments	1,877	8,134	600	-
Sales and Use Tax	24,841,106	4,675,062	-	-
Other Revenue from Local Sources	<u>715,326</u>	<u>1,151,992</u>	<u>785,914</u>	<u>-</u>
<b>Total Revenues</b>	26,008,309	5,885,188	786,514	-
<b>Expenditures</b>				
Facilities Acquisition and Construction	27,686,692	7,890,705	5,184,327	-
Transfers Out*	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	27,686,692	7,890,705	5,184,327	-
Excess of Revenues over Expenditures	(1,678,383)	(2,005,517)	(4,397,813)	-
Beginning Fund Balance	<u>8,081,713</u>	<u>6,403,330</u>	<u>4,397,813</u>	<u>-</u>
<b>Ending Fund Balance</b>	<u><u>\$ 6,403,330</u></u>	<u><u>\$ 4,397,813</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
STATEWIDE PENNY CAPITAL PROJECTS FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Federal Sources	\$ -	\$ 161,675	\$ -	\$ 500,000
Earnings on Investments	20,060	78,579	50,000	80,000
Sales and Use Tax	-	23,499,721	25,950,000	25,950,000
Other Revenue from Local Sources	1,135	409,800	604,414	575,000
General Long-Term Debt Proceeds	74,930,215	-	71,900,000	-
<b>Total Revenues</b>	74,951,410	24,149,775	98,504,414	27,105,000
<b>Expenditures</b>				
Facilities Acquisition and Construction	6,158,109	35,643,839	37,654,669	45,394,907
Other Financing Uses	157,634	-	-	-
Transfers Out	-	5,953,500	6,908,000	11,618,664
<b>Total Expenditures</b>	6,315,743	41,597,339	44,562,669	57,013,571
Excess of Revenues over Expenditures	68,635,667	(17,447,564)	53,941,745	(29,908,571)
Beginning Fund Balance	-	68,635,667	51,188,103	105,129,848
<b>Ending Fund Balance</b>	<u>\$ 68,635,667</u>	<u>\$ 51,188,103</u>	<u>\$ 105,129,848</u>	<u>\$ 75,221,277</u>



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# DEBT SERVICE FUND

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**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
DEBT SERVICE FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Transfers In	\$ 559,078	\$ 7,514,020	\$ 6,008,000	\$ 11,618,665
<b>Total Revenues</b>	559,078	7,514,020	6,008,000	11,618,665
<b>Expenditures</b>				
Debt Service	559,078	7,514,020	6,008,000	11,618,665
<b>Total Expenditures</b>	559,078	7,514,020	6,008,000	11,618,665
Excess of Revenues over Expenditures	-	-	-	-
Beginning Fund Balance	-	-	-	-
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**DES MOINES PUBLIC SCHOOLS  
2011 - 2012 BUDGET  
DEBT SERVICE FUND SUMMARY**

	2002 PEEL Capital Loan Notes			2004 PEEL Capital Loan Notes			2010 SWP Revenue Bonds			2012 SWP Revenue Bonds			DEBT SERVICE RECAP			
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
2003	\$ 45,000	\$ 19,797	\$ 64,797										2003	\$ 45,000	\$ 19,797	\$ 64,797
2004	45,000	14,938	59,938										2004	45,000	14,938	59,938
2005	45,000	13,813	58,813	\$ 400,000	\$ 106,497	\$ 506,497							2005	445,000	120,310	565,310
2006	45,000	12,463	57,463	425,000	88,305	513,305							2006	470,000	100,768	570,768
2007	50,000	10,933	60,933	435,000	75,980	510,980							2007	485,000	86,913	571,913
2008	50,000	9,058	59,058	440,000	62,930	502,930							2008	490,000	71,988	561,988
2009	55,000	7,058	62,058	455,000	49,290	504,290							2009	510,000	56,348	566,348
2010	55,000	4,803	59,803	465,000	34,275	499,275							2010	520,000	39,078	559,078
2011	60,000	2,520	62,520	480,000	18,000	498,000	\$ 1,640,000	\$ 4,313,500	\$ 5,953,500				2011	2,180,000	4,334,020	6,514,020
2012							2,590,000	3,418,000	6,008,000				2012	2,590,000	3,418,000	6,008,000
2013							2,685,000	3,288,500	5,973,500	\$ 3,125,000	\$ 2,520,165	\$ 5,645,165	2013	5,810,000	5,808,665	11,618,665
2014							2,780,000	3,154,250	5,934,250	3,330,000	2,317,574	5,647,574	2014	6,110,000	5,471,824	11,581,824
2015							2,885,000	3,015,250	5,900,250	3,430,000	2,257,634	5,687,634	2015	6,315,000	5,272,884	11,587,884
2016							2,985,000	2,871,000	5,856,000	3,530,000	2,190,062	5,720,062	2016	6,515,000	5,061,062	11,576,062
2017							3,110,000	2,721,750	5,831,750	3,650,000	2,116,286	5,766,286	2017	6,760,000	4,838,036	11,598,036
2018							3,250,000	2,566,250	5,816,250	3,755,000	2,031,240	5,786,240	2018	7,005,000	4,597,490	11,602,490
2019							3,400,000	2,403,750	5,803,750	3,870,000	1,933,234	5,803,234	2019	7,270,000	4,336,984	11,606,984
2020							3,560,000	2,233,750	5,793,750	3,990,000	1,825,262	5,815,262	2020	7,550,000	4,059,012	11,609,012
2021							3,720,000	2,055,750	5,775,750	4,125,000	1,701,970	5,826,970	2021	7,845,000	3,757,720	11,602,720
2022							3,900,000	1,869,750	5,769,750	4,280,000	1,565,846	5,845,846	2022	8,180,000	3,435,596	11,615,596
2023							4,095,000	1,674,750	5,769,750	4,435,000	1,415,618	5,850,618	2023	8,530,000	3,090,368	11,620,368
2024							4,300,000	1,470,000	5,770,000	4,595,000	1,253,296	5,848,296	2024	8,895,000	2,723,296	11,618,296
2025							4,520,000	1,255,000	5,775,000	4,770,000	1,078,686	5,848,686	2025	9,290,000	2,333,686	11,623,686
2026							4,755,000	1,029,000	5,784,000	4,955,000	891,226	5,846,226	2026	9,710,000	1,920,226	11,630,226
2027							5,000,000	791,250	5,791,250	5,145,000	690,548	5,835,548	2027	10,145,000	1,481,798	11,626,798
2028							5,270,000	541,250	5,811,250	5,350,000	476,002	5,826,002	2028	10,620,000	1,017,252	11,637,252
2029							5,555,000	277,750	5,832,750	5,565,000	245,416	5,810,416	2029	11,120,000	523,166	11,643,166
	\$ 450,000	\$ 95,379	\$ 545,379	\$ 3,100,000	\$ 435,277	\$ 3,535,277	\$ 70,000,000	\$ 40,950,500	\$ 110,950,500	\$ 71,900,000	\$ 26,510,065	\$ 98,410,065				

\* In June 2011, District repaid \$1,000,000 in QZAB not reflected on this debt schedule.  
 On February 19, 2002, the District issued \$450,000 of capital loan notes to be paid out of the voted PEEL. These notes were fully paid in June 2011.  
 On May 19, 2004, the District issued \$3,100,000 of capital loan notes to be paid out of the voted PEEL. These notes were fully paid in June 2011.  
 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 will issue 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.

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# ENTERPRISE FUNDS

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**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
FOOD & NUTRITION FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
State Sources	\$ 124,514	\$ 116,327	\$ 123,155	\$ 123,000
Federal Sources	10,854,714	11,383,125	11,897,541	12,543,879
Nutrition Program Sales	3,801,365	2,977,643	2,932,259	2,927,305
Other Financing Sources	12,140	-	-	-
<b>Total Revenues</b>	<b>14,792,733</b>	<b>14,477,095</b>	<b>14,952,955</b>	<b>15,594,184</b>
<b>Expenditures</b>				
Non-Instructional Expenditures	14,429,088	13,708,538	14,505,421	15,468,093
<b>Total Expenditures</b>	<b>14,429,088</b>	<b>13,708,538</b>	<b>14,505,421</b>	<b>15,468,093</b>
Excess of Revenues over Expenditures	363,645	768,557	447,534	126,091
Beginning Fund Balance	516,863	880,508	1,649,065	2,096,599
<b>Ending Fund Balance</b>	<b>\$ 880,508</b>	<b>\$ 1,649,065</b>	<b>\$ 2,096,599</b>	<b>\$ 2,222,690</b>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
CHILD CARE FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Revenue from Local Sources	\$ 2,695,149	\$ 3,053,866	\$ 3,300,000	\$ 3,125,000
<b>Total Revenues</b>	2,695,149	3,053,866	3,300,000	3,125,000
<b>Expenditures</b>				
Non-Instructional Expenditures	2,947,012	3,055,421	3,100,000	3,100,000
<b>Total Expenditures</b>	2,947,012	3,055,421	3,100,000	3,100,000
Excess of Revenues over Expenditures	(251,863)	(1,555)	200,000	25,000
Beginning Fund Balance	(1,909)	(253,772)	(255,327)	(55,327)
<b>Ending Fund Balance</b>	<u>\$ (253,772)</u>	<u>\$ (255,327)</u>	<u>\$ (55,327)</u>	<u>\$ (30,327)</u>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
PRESCHOOL FUND SUMMARY**

	<u>FY 2009 Actual</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Re-estimated</u>	<u>FY 2012 Budget</u>
<b>Revenues</b>				
Revenue from Local Sources	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-
<b>Expenditures</b>				
Non-Instructional Expenditures	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
Excess of Revenues over Expenditures	-	-	-	-
Beginning Fund Balance	<u>(677,879)</u>	<u>(677,879)</u>	<u>(677,879)</u>	<u>(677,879)</u>
<b>Ending Fund Balance</b>	<u><u>\$ (677,879)</u></u>	<u><u>\$ (677,879)</u></u>	<u><u>\$ (677,879)</u></u>	<u><u>\$ (677,879)</u></u>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
HOME BUILDING FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Revenue from Local Sources	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-
<b>Expenditures</b>				
Non-Instructional Expenditures *	57,613	30	1,000	1,000
Other Financing Uses	1,500			
<b>Total Expenditures</b>	59,113	30	1,000	1,000
Excess of Revenues over Expenditures	(59,113)	(30)	(1,000)	(1,000)
Beginning Fund Balance	179,469	120,356	120,326	119,326
<b>Ending Fund Balance</b>	<u>\$ 120,356</u>	<u>\$ 120,326</u>	<u>\$ 119,326</u>	<u>\$ 118,326</u>

\* Student constructed home sold on May 7, 2010. Net proceeds totaled \$147,511.10; however, based on building costs, this resulted in a loss of \$55,961.54.



**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
STUDENT AUTO BODY / MECHANIC FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Revenue from Local Sources	\$ 40,145	\$ 41,048	\$ 40,000	\$ 45,000
<b>Total Revenues</b>	40,145	41,048	40,000	45,000
<b>Expenditures</b>				
Non-Instructional Expenditures	30,909	52,457	25,000	35,000
<b>Total Expenditures</b>	30,909	52,457	25,000	35,000
Excess of Revenues over Expenditures	9,236	(11,409)	15,000	10,000
Beginning Fund Balance	27,093	36,329	24,920	39,920
<b>Ending Fund Balance</b>	<u>\$ 36,329</u>	<u>\$ 24,920</u>	<u>\$ 39,920</u>	<u>\$ 49,920</u>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
WELLNESS CENTER FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Revenue from Local Sources	\$ 68,056	\$ 62,683	\$ 60,000	\$ 70,000
<b>Total Revenues</b>	68,056	62,683	60,000	70,000
<b>Expenditures</b>				
Non-Instructional Expenditures	48,236	75,415	75,000	75,000
<b>Total Expenditures</b>	48,236	75,415	75,000	75,000
Excess of Revenues over Expenditures	19,820	(12,732)	(15,000)	(5,000)
Beginning Fund Balance	50,114	69,934	57,202	42,202
<b>Ending Fund Balance</b>	<u>\$ 69,934</u>	<u>\$ 57,202</u>	<u>\$ 42,202</u>	<u>\$ 37,202</u>

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# INTERNAL SERVICE FUNDS

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**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
SELF INSURANCE FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Revenue from Local Sources	\$ 44,540,153	\$ 45,553,696	\$ 48,859,800	\$ 53,340,500
<b>Total Revenues</b>	44,540,153	45,553,696	48,859,800	53,340,500
<b>Expenditures</b>				
Operations	46,435,049	48,113,948	50,489,700	55,003,100
<b>Total Expenditures</b>	46,435,049	48,113,948	50,489,700	55,003,100
Excess of Revenues over Expenditures	(1,894,896)	(2,560,252)	(1,629,900)	(1,662,600)
Beginning Fund Balance	13,875,168	11,980,272	9,420,020	7,790,120
<b>Ending Fund Balance</b>	<u>\$ 11,980,272</u>	<u>\$ 9,420,020</u>	<u>\$ 7,790,120</u>	<u>\$ 6,127,520</u>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
RISK MANAGEMENT FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Revenue from Local Sources	\$ 926,667	\$ 830,570	\$ 792,000	\$ 798,000
<b>Total Revenues</b>	926,667	830,570	792,000	798,000
<b>Expenditures</b>				
Operations	930,989	788,603	792,000	798,000
<b>Total Expenditures</b>	930,989	788,603	792,000	798,000
Excess of Revenues over Expenditures	(4,322)	41,967	-	-
Beginning Fund Balance	42,882	38,560	80,527	80,527
<b>Ending Fund Balance</b>	<u>\$ 38,560</u>	<u>\$ 80,527</u>	<u>\$ 80,527</u>	<u>\$ 80,527</u>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
PRINT SHOP FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Revenue from Local Sources	\$ 279,310	\$ 322,647	\$ 310,000	\$ 310,000
<b>Total Revenues</b>	279,310	322,647	310,000	310,000
<b>Expenditures</b>				
Operations	278,668	302,247	310,000	310,000
<b>Total Expenditures</b>	278,668	302,247	310,000	310,000
Excess of Revenues over Expenditures	642	20,400	-	-
Beginning Fund Balance	214,280	214,922	235,322	235,322
<b>Ending Fund Balance</b>	<u>\$ 214,922</u>	<u>\$ 235,322</u>	<u>\$ 235,322</u>	<u>\$ 235,322</u>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
COLLAGE FUND SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Revenue from Local Sources	\$ 50,934	\$ 27,281	\$ 25,000	\$ 22,000
<b>Total Revenues</b>	50,934	27,281	25,000	22,000
<b>Expenditures</b>				
Operations	74,245	26,085	25,000	22,000
<b>Total Expenditures</b>	74,245	26,085	25,000	22,000
Excess of Revenues over Expenditures	(23,311)	1,196	-	-
Beginning Fund Balance	(55,847)	(79,158)	(77,962)	(77,962)
<b>Ending Fund Balance</b>	<u>\$ (79,158)</u>	<u>\$ (77,962)</u>	<u>\$ (77,962)</u>	<u>\$ (77,962)</u>

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# FIDUCIARY FUNDS

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**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
FIDUCIARY FUNDS  
COMBINED TRUST FUNDS SUMMARY**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Donations	\$ 1,227	\$ 2,700	\$ 14,000	\$ 3,000
Investment Income:				
Interest and Dividends	560	1,013	682	690
Increase (Decrease) in value of investments	212	111	-	-
<b>Total Revenues</b>	1,999	3,824	14,682	3,690
<b>Expenditures</b>				
Scholarships	13,550	12,900	10,900	10,900
Other	53,803	100	100	100
<b>Total Expenditures</b>	67,353	13,000	11,000	11,000
Excess of Revenues over Expenditures	(65,354)	(9,176)	3,682	(7,310)
Beginning Fund Balance	767,439	702,085	692,909	696,591
<b>Ending Fund Balance</b>	<u>\$ 702,085</u>	<u>\$ 692,909</u>	<u>\$ 696,591</u>	<u>\$ 689,281</u>

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
NONEXPENDABLE TRUST  
HOYT FUND**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Donations	\$ -	\$ -	\$ -	\$ -
Investment Income:				
Interest and Dividends	7	16	10	10
Increase (Decrease) in value of investments	-	-	-	-
<b>Total Revenues</b>	<b>7</b>	<b>16</b>	<b>10</b>	<b>10</b>
<b>Expenditures</b>				
Scholarships	-	-	300	300
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>300</b>
Excess of Revenues over Expenditures	7	16	(290)	(290)
Beginning Fund Balance	14,353	14,360	14,376	14,086
<b>Ending Fund Balance</b>	<b>\$ 14,360</b>	<b>\$ 14,376</b>	<b>\$ 14,086</b>	<b>\$ 13,796</b>

Established: November 19, 1957

Full Name: Cress O. Hoyt Educational Fund

Description: This fund was designed 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 this timeframe.

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
NONEXPENDABLE TRUST  
GENEVIEVE DAHL FUND**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Donations	\$ -	\$ -	\$ -	\$ -
Investment Income:				
Interest and Dividends	155	373	230	230
Increase (Decrease) in value of investments	-	-	-	-
<b>Total Revenues</b>	155	373	230	230
<b>Expenditures</b>				
Scholarships	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
Excess of Revenues over Expenditures	155	373	230	230
Beginning Fund Balance	338,451	338,606	338,979	339,209
<b>Ending Fund Balance</b>	<u>\$ 338,606</u>	<u>\$ 338,979</u>	<u>\$ 339,209</u>	<u>\$ 339,439</u>

Established: July 24, 1989

Full 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.

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
NONEXPENDABLE TRUST  
EMPLOYEE DEPENDENT SCHOLARSHIP FUND**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Donations	\$ -	\$ -	\$ -	\$ -
Investment Income:				
Interest and Dividends	7	17	10	10
Increase (Decrease) in value of investments	-	-	-	-
<b>Total Revenues</b>	<b>7</b>	<b>17</b>	<b>10</b>	<b>10</b>
<b>Expenditures</b>				
Scholarships	500	500	500	500
<b>Total Expenditures</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
Excess of Revenues over Expenditures	(493)	(483)	(490)	(490)
Beginning Fund Balance	16,362	15,869	15,386	14,896
<b>Ending Fund Balance</b>	<b>\$ 15,869</b>	<b>\$ 15,386</b>	<b>\$ 14,896</b>	<b>\$ 14,406</b>

Established: September 4, 1984

Full Name: DM School Employees' Association Scholarship Fund

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

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
PRIVATE PURPOSE TRUST  
GABRIEL FUND**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Donations	\$ -	\$ -	\$ -	\$ -
Investment Income:				
Interest and Dividends	25	60	37	40
Increase (Decrease) in value of investments	-	-	-	-
<b>Total Revenues</b>	<b>25</b>	<b>60</b>	<b>37</b>	<b>40</b>
<b>Expenditures</b>				
Scholarships	-	-	100	100
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>
Excess of Revenues over Expenditures	25	60	(63)	(60)
Beginning Fund Balance	54,562	54,587	54,647	54,584
<b>Ending Fund Balance</b>	<b>\$ 54,587</b>	<b>\$ 54,647</b>	<b>\$ 54,584</b>	<b>\$ 54,524</b>

Established: November 23, 1959

Full Name: Jennie R. Gabriel Award Trust Fund

Description: This fund was established by the three daughters of Jennie Gabriel in memorial. Jennie and her daughters were graduates of East High School in Des Moines, and this scholarship is directed to one student graduating from East High each year. The individual is to have graduated in the top fifth of his/her class, and plans to attend college. This award is not need-based. As the fund expands, its benefit expands to provide for additional scholarships.

**DES MOINES PUBLIC SCHOOLS  
2012 - 2013 BUDGET  
PRIVATE PURPOSE TRUST  
MISCELLANEOUS PRIVATE PURPOSE FUNDS**

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Re-estimated</u>	<u>FY 2013 Budget</u>
<b>Revenues</b>				
Donations	\$ 1,227	\$ 2,700	\$ 14,000	\$ 3,000
Investment Income:				
Interest and Dividends	366	547	395	400
Increase (Decrease) in value of investments	212	111	-	-
<b>Total Revenues</b>	<b>1,805</b>	<b>3,358</b>	<b>14,395</b>	<b>3,400</b>
<b>Expenditures</b>				
Scholarships	13,050	12,400	10,000	10,000
Other	53,803	100	100	100
<b>Total Expenditures</b>	<b>66,853</b>	<b>12,500</b>	<b>10,100</b>	<b>10,100</b>
Excess of Revenues over Expenditures	(65,048)	(9,142)	4,295	(6,700)
Beginning Fund Balance	343,711	278,663	269,521	273,816
<b>Ending Fund Balance</b>	<b>\$ 278,663</b>	<b>\$ 269,521</b>	<b>\$ 273,816</b>	<b>\$ 267,116</b>

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 FY2011 balances:

Alexander	\$77	Hartung	\$478	O'Brien	\$505
Briggs	\$45	Irving	\$18,460	Scavo	\$77
Cline	\$695	Johnson	\$362	Stowell	\$1,698
Community Business Education	\$2,501	Korpel	\$987	Streyfeller	\$529
Crise	\$269	Langford	\$507	Tonini	\$6,970
Dukelsky	\$150,845	Lassaux	\$1,116	Vander Linden	\$1,564
Eckey	\$383	Lincoln/Weeks	\$25,904	Van Why Tennis	\$17,845
East Senior	\$1,055	Masters	\$109	West	\$1,296
Else	\$7	Morrison	\$4,162	White	\$4,981
Gerberich	\$1,154	Nassif	\$1,256	Yeoman	\$235
				Zarnow	\$23,449

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# APPENDICES

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# 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.

**Graduates demonstrate the ability to adapt successfully in educational, workplace and community settings through their ability to think, communicate and interact.**

**Graduates demonstrate strategies for lifelong learning**

- They exhibit competent thinking
- They exhibit intuitive thinking
- They understand systems and processes, including the understanding of underlying structures
- They exhibit creative and innovative thinking
- They anticipate future trends
- They demonstrate critical thinking and problem solving abilities

**Graduates demonstrate knowledge and understanding of a rigorous curriculum integrated into all content areas**

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

**Graduates possess technological and information literacy**

- They can access and evaluate information from a variety of sources to continue their learning
- They understand, manage and create oral, written and multimedia communication
- They utilize appropriate technology to apply or analyze information

**Graduates have world awareness**

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

**Graduates possess the knowledge and skills to be self-directed and autonomous**

- They demonstrate an understanding of the attributes of physical and mental well-being
- They act responsibly with the interests of the larger community in mind
- They exercise sound reasoning in making complex choices
- They monitor their own understanding and learning needs
- They understand the role of work and productivity in shaping the circumstances of their daily lives
- They have identified career interests and developed related academic and technical skills

07-09ADMN08V2

Central Campus



East High School



Hoover High School



Lincoln High School



North High School



Roosevelt High School





**DES MOINES PUBLIC SCHOOLS  
BOARD MANAGEMENT LIMITATIONS**

**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 Ends priorities, risk financial jeopardy.

Accordingly, the Superintendent shall not present a budget that:

1. Falls below a 3% solvency ratio for the General Fund
2. Falls below a 10% 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.
6. Provides less funding for Board activities during the year than is set forth in the Governance Budget.

**2.3: FINANCIAL CONDITION AND ACTIVITIES**

With respect to actual ongoing condition of the districts 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 Ends priorities.

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 products and securing contractual and professional services.
6. Obligate the district to contracts or expenditures greater than \$25,000.
7. Acquire, lease or dispose of real property.
8. Invest funds in securities contrary to state law.
9. Allow tax payments or other governmental ordered payments or filings to be overdue or inaccurately filed.

**Citizen's Budget Advisory Committee  
Report and Recommendations to the  
Des Moines Public School Board  
February 21st, 2012**

**CBAC Committee Members**

Ed Linebach (Chair), Carrie Bening, Joyce Bruce, Melissa Cano Zelaya, Joe Henry, Todd Jacobus, Shelley Keeton, Jay Radcliffe, Connie Ryan Terrell, Shane Schulte, Paulette Wiley, Robert Wootten

**Staff (ex Officio)**

Dr. Nancy Sebring, Superintendent; Thomas Harper, Chief Financial Officer

**Mission**

Provide quality education for the children of the Des Moines community, preparing them for the future they choose.

**Goal**

Bring groups together to share in the responsibility to maintain and provide a quality education in the Des Moines Public School District.

**Community Values**

Quality education; educational diversity; maintain current levels of staff to insure quality learning environment; maintain classroom size; innovation; safety; accountability; fiscal responsibility; living wage in a competitive environment

**Summary**

In 2010, as a result of the Great Recession, Governor Chet Culver implemented a 10% across the board budget cut to address decreased revenues. Although the district attempted to include the general public in determining appropriate budget cuts, the proposed FY2011 budget was a tremendous shock. Des Moines Public Schools (DMPS) reduced many important programs, including Arts, Music, Physical Education, Counseling, and Remedial Instruction.

In an effort to improve communication and feedback from Des Moines residents, the Des Moines Public School Board and Superintendent Dr. Sebring created the Citizen's Budget Advisory Committee. A group of concerned residents from across the city, their goal was to learn the complexities of school finance and advise Dr. Sebring and the School Board on areas within the budget to address expected shortfalls.

In FY2012, the CBAC was asked to address an expected shortfall of \$6M. Our recommendation asked all areas of the community; the State, the District, and the Community, to share in the responsibility of expected budget cuts. In the end, residents were asked to contribute more in property taxes. The state, in the face of uncertainty, set school funding levels at a historic low. Teachers and Administrators were granted a 3% wage increase. Support staff agreed to wage freezes instead of outsourcing. Fortunately, Congress provided stimulus funds that allowed schools to recover nearly 50 of our lost positions from FY2011.

For FY2013, we face similar challenges. An initial budget shortfall of \$5M has been revised to \$2.5M. But this time, we do not have federal funds to make up the difference.

The CBAC understands that we have no authority to set policy. Our only assets are our understanding of the challenges the district faces and our understanding of the priorities our neighbors and communities have imparted on us. Simply, we have a voice, and our goal is to start the conversation from the perspective of the larger community.

### **Goals**

Governor Branstad has challenged Iowans to provide a World-Class education to our students. Des Moines Public Schools believes that we can be the highest performing urban district in America. Education should be treated as a long-term investment towards the economic prosperity of the State of Iowa.

### **Challenges**

As an urban school district, DMPS faces unique challenges. The number of English Language Learners (ELLs) has doubled in the last decade. A majority of our children live in poverty, as nearly 67% of children are enrolled in the free and reduced lunch program.

DMPS serves a diverse and challenging population with more students that are at risk of under performing in schools, leading to a wider achievement gap and lower graduation rates.

Since 2008, DMPS has lost 264 positions, including 154 teacher positions and 7 administrative positions. There is a consistent trend to under-fund education, leading to fewer and fewer programs and services.

The fact is, without adequate resources, schools cannot provide the outcomes we hope to achieve. Without adequate resources, we cannot pursue the innovation necessary to meet the challenge of a World-Class education. Without adequate resources, we cannot meet the demands of accountability measures that force schools to choose between tracking progress and teaching our kids.

### **Recommendations**

The CBAC again looks to all stakeholders for help in addressing our expected budget shortfall. Without concessions from our stakeholders, we can expect fewer teachers and fewer learning opportunities for our children. From the State, we must insist on a commitment to consistent and adequate funding for public schools. From the Community, we ask for continued support for existing tax levies and their advocacy for public education issues. From the District, we ask the administration to seek operational efficiencies that lower costs and we ask all employees to agree to measures that limit compensation and benefits in the face of current State funding levels.

### **Conclusion**

Members of the CBAC understand there are no easy solutions to the problems our schools face. Ultimately, long term success will come from hard work and persistence. But we cannot hope to provide World Class results without the unwavering support of our communities. We hope we have started a conversation around educational funding that will be taken up by parents, residents, community and business leaders.

**Citizens Budget Advisory Committee Recommendations  
To the Des Moines School Board  
February 21st, 2012**

Quality Education is our #1 Priority Shared Responsibility in Educating the children in our community		
State	Community	District
<p><b>Consistent and Adequate Funding</b></p> <ul style="list-style-type: none"> <li>• State funding does not adequately address the unique challenges faced in urban school districts. State funding levels needs to reflect Iowa's changing demographics.</li> <li>• State funding does not adequately address rising costs of health, facilities, utilities or costs of living. Measures should be taken to provide consistent levels of funding from year to year.</li> </ul> <p><b>Greater Spending Flexibility</b></p> <ul style="list-style-type: none"> <li>• Current State Law does not allow districts to apply funds where most needed. Greater flexibility should be allowed within districts to promote efficiency and innovation.</li> </ul> <p><b>Focus on Outcomes</b></p> <ul style="list-style-type: none"> <li>• State Policy enforces specific methods for reaching desired outcomes. If we hope to foster innovation in our districts, set high expectations, but do not proscribe standard methods for achieving them.</li> </ul>	<p><b>Maintain support for current levies</b></p> <ul style="list-style-type: none"> <li>• In 2011, the school board approved an increase in the Cash Reserve Levy by 30 cents per millage. This was on top of the 55 cent per millage adjustment from the State.</li> <li>• PPEL - On September 14th, 2011, voters approved the continuation of the property, plant, and equipment levy (PPEL) through FY2021.</li> <li>• Instructional Support Levy (ISL) - Used to improve instruction via new text books, technology, professional development, reading programs, and library materials. Approved through 2017.</li> <li>• Drop Out Prevention Levy (DOP) - State law allows districts to annually levy an amount equal to 5% of the cost per student. Funds support the early indicator system and Academic Support Labs.</li> </ul> <p><b>Business and Community Support</b></p> <ul style="list-style-type: none"> <li>• Continued support of after school programs and advocacy for public education.</li> </ul>	<p><b>Reduce Cash Reserve Levels</b></p> <ul style="list-style-type: none"> <li>• Set the solvency ratio to a reasonable benchmark compared to similar, solvent districts to better leverage reserves.</li> </ul> <p><b>Operational Efficiencies</b></p> <ul style="list-style-type: none"> <li>• Review purchasing agreements and negotiate better terms and pricing.</li> <li>• Continue energy savings programs to reduce utility expenses.</li> <li>• Consolidate administrative functions across districts and lower administrative costs.</li> <li>• Consider opportunities to outsource support services while maintaining safety of students and quality of service.</li> <li>• Implement wellness programs to reduce expected future health costs.</li> </ul> <p><b>Compensation</b></p> <ul style="list-style-type: none"> <li>• Ask all employees to limit annual compensation increases to increases in state funding levels.</li> <li>• Ask employees to agree to furloughs.</li> <li>• Consider employee contributions towards health care.</li> </ul>

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**EMPLOYEE'S BUDGET ADVISORY COMMITTEE (EBAC)**  
**Recommendations to the Board**  
**February 21, 2012**

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**Committee Members:**

Ahart, Thomas	Lord, Michael
Baccam, Kevin	Mackey, Diann
Bernhardt, Cynthia	Monserate, Linda
Blanchard, Virginia	O'tool, Dean
Campbell, Judith	Schott, Ashley
Davis, Kent	Lord, Michael
Fanning, Adam	Mackey, Diann
Frith, Urasaline	Monserate, Linda
Gronewold, Patricia	O'tool, Dean
Harper, Thomas	Schott, Ashley
Haviland, Michael	Smith, Matthew
Heitman Sr, Robert	Smith, Virginia
Hoff, Lynn	Spencer, Melissa
Holt, Therese	Stites, Erin
Hope, Susan	Taylor, Maureen
Jensen, Tina	Vander Zyl, Craig
Kent, Carrie	Victor, Debra
Krantman, Susan	Walters, Janet
Krantman, Susan	Smith, Matthew

In 2011, the Superintendent formed the Budget Advisory Committee to study and make budgetary recommendations for FY 2012. The EBAC was created in order to involve employees in these discussions and the development of budget recommendations for FY 2013 and beyond.

The mission of the Committee:

To provide the Superintendent with suggested long term and short term budget parameters, priorities and constraints and to assist the Superintendent in communicating this information to the Board and the DMPS community.

The goals for the group were to:

- Provide a communication link between the district and the community on budget issues
- Examine and identify priorities relative to the FY 2013 budget:
  - Revenue enhancements
  - Expenditure reductions
  - Educational programming
- Provide suggestions on future budgetary issues

The EBAC met four times during October 2011 through February, 2012 to discuss budgetary issues. The Committee drafted and presented a report on the results of their study on the budgetary parameters, priorities and constraints that have been determined by the group to be important to consider when the administration and the Board develop and finalize its budget plans for FY 2013.

The committee’s budget recommendations are listed below, a top 10 list for the District to consider while developing the FY 2013 budget and beyond.

1. Utilize technology to create greater efficiency in various aspects of the organization, from delivering instruction to streamlining operational procedures.
2. Consolidate purchasing and other services.
3. Create incentives for employees to reduce absenteeism and use of leaves.
4. Develop a wellness program and incentives to lower healthcare related costs.
5. Consolidate administrative functions and services, potentially with other school districts, AEAs or municipalities.
6. Encourage/grow business partnerships to help fill “gaps” in the organization.
7. Utilize volunteers to provide services and generate resources.
8. Consider replacing the grant writer (who recently retired) and put greater effort in securing resources.
9. Encourage schools/departments to submit money-saving ideas.
10. Eliminate ineffective programs

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# GLOSSARY

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DES MOINES PUBLIC SCHOOLS  
2012-2013  
BUDGET  
GLOSSARY

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ACADEMIC SUPPORT LABS – Non-traditional classroom environments 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.

AEA (Area Education Agency) – A service bureau that provides a variety of programs, resources, including special education and other services to local education agencies located in a certain geographical area.

AEA SUPPORT – State funding for AEAs that passes through local school district's budget.

ALLOWABLE GROWTH – Increase in the amount of spending authority based on an increase in the cost per pupil costs as calculated by the State.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009 – Federal government spending bill passed by Congress and enacted by the President to stimulate and stabilize the economy by creating jobs and investing in defined federal, state, and local governments and programs.

AT RISK FUNDING – Funds available to school districts that have elementary schools that demonstrate the greatest need for programs for at-risk students with preference given to innovative programs for the early elementary school years.

BOARD OF DIRECTORS (BOARD) – The elected or appointed body which has been created according to state law and vested with responsibilities for the educational mission of the District.

BOND – A written promise to pay a specific sum of money, called a 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 whereas 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 the 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.

CITIZEN'S BUDGET ADVISORY COMMITTEE (CBAC) – Group of community citizens tasked to provide recommendations to the Superintendent and School Board for revenue enhancements and expenditure reductions in balancing the budget. Committee members are not 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, etc.

DEBT SERVICE FUND – 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.

EARLY INDICATOR SYSTEM (EIS) – System used to identify students that may be at risk of dropping out of school or who may need social or emotion interventions to improve academic performance.

EMPLOYEE'S BUDGET ADVISORY COMMITTEE – Group comprised of delegates from the district's various employee groups and collective bargaining stakeholders to provide input to the Superintendent and the school board as it works toward adoption of the budget for FY 2013.

END STATEMENTS – Board defined deliverables addressing specific desired outcomes outlined by educational and executive goals.

ELL (English Language Learners) – Educational programming to assist students of non-English speaking cultures in transitioning to the English language.

EXPENDITURES – Obligations incurred for services rendered and/or goods received that result in decreases in net financial resources.

FIDUCIARY FUNDS – Funds held in a custodial capacity such as Trust Funds.

FISCAL YEAR – An accounting period equal to twelve months. For the district, this year begins July 1 and ends June 30.

FTE (Full-time Equivalent Position) – A measuring unit equal to one full-time position; not necessarily one person (e.g. two half-time positions equals one 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 which is equal to the excess of a fund's assets over its liabilities and reserves. A fund balance may be either negative or positive depending on the current activities of the fund.

GENERAL ADMINISTRATION – Activities concerned with establishing and administering policy for operating the District.

GENERAL FUND – The chief operating fund of the District which accounts for all financial resources of the District except for those required to be accounted for in a different fund.

INSTRUCTION – Teaching activities dealing with direct interaction between teachers and students provided for in or outside of the classroom or any other approved medium such as a computer.

INSTRUCTIONAL STAFF SUPPORT – Activities associated with assisting the 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 – These funds 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.

MOBILE HOME TAXES – A form of property taxes levied on mobile home units based on the size, value, and age of the mobile unit.

NON-INSTRUCTIONAL EXPENDITURES – Activities concerned with providing non-instructional services to students, staff or the community, such as food services.

OPERATIONS – Activities concerned with keeping the physical plant clean and ready for daily use. They include operating the heating, cooling, lighting, and ventilating systems, and repairing and replacing facilities and equipment. Also included are the costs of building rental and property insurance.

OTHER FINANCING SOURCES – Other financing sources encompasses 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% 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, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

PROPERTY TAXES – Property taxes are the second largest source of revenue for the District. It is based on the taxable valuation of all taxable property within the school district. It is certified (independently) by the District, levied by the County Board of Supervisors, and collected and remitted by the County Treasurer.

PROPERTY RICH/POOR – 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.

REGULAR PROGRAM BUDGET– The district cost per pupil times the certified enrollment.

SOLVENCY RATIO – Calculated ratio equal to the Unreserved/Undesignated fund balance divided by total revenues.

SPECIAL EDUCATION – Education primarily for students with special needs. The programs include pre-kindergarten, kindergarten, elementary, and secondary services for the mentally challenged, physically challenged, emotionally disturbed, and students with learning disabilities.

SPECIAL PROGRAMS – Activities primarily for students with special needs. The Special Programs include pre-kindergarten, kindergarten, elementary, and secondary services for talented and gifted, the mentally retarded, 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 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 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.

TIF (TAX INCREMENT FINANCING) – Financing tool available to cities, counties and community colleges for economic development incentives.

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.