



U.S. CENSUS BUREAU
ANNUAL SURVEY OF LOCAL GOVERNMENT FINANCES
1999/00 to 2006/07 COMPARISON

THE
DES MOINES INDEPENDENT COMMUNITY SCHOOL
DISTRICT

DMPS 1999/00 TO 2006/07

Most financial charts have two bars for each year. One column is the Actual dollars for that year. The other column are those dollars Adjusted to 1999 dollars based on the Consumer Price Index. \$1.00 in 2006/07 is worth only .831 compared to 1999/00.

Annual revenue and expenditure charts are based on *per pupil* numbers.

1- ENROLLMENT. The Census Bureau has the DMPS Enrollment for 2006/07 at 31,866. This is 357 more than the base-line year of 1999/00, but 569 less than the peak year of 2000/01. A number of the charts follow the enrollment trend, but many do not.

2 – SOURCES OF REVENUE. This pie chart shows us the three main sources of revenue, and the percentage each contributes to the District, for the 2006/07 school year.

3 – SOURCES OF REVENUE FROM 1999/00 TO 2006/07. In 2006/07, the Federal government provided 8.8% of the District's total Revenue. That has changed slightly over the eight years of this report, as has the proportions of the other financing bodies.

4 - TOTAL K-12 REVENUE. Total Revenue includes all revenue/all funds, plus Balances, sales tax, and pass-through dollars. AEA funding in Iowa passes through the Districts, so in this case it shows up as Revenue for the District even though the District does not spend any of it directly. Total K-12 Revenue peaked for Adjusted dollars in 2002/03, the same year Enrollment was at its lowest due to fairly constant SILO funds.

5 – TOTAL REVENUE FROM FEDERAL SOURCES. This chart illustrates Federal Revenue for all programs. Federal Revenue represents just 9% of district Total Revenue. DMPS receives Title 1, Nutrition, Special Education, and assorted grants from the Federal government. Federal funds (per pupil) to DMPS peaked, both in Actual dollars and Adjusted dollars, in 2005/06.

6 – TOTAL STATE SOURCES OF REVENUE. State sources include Foundation Aid, Special Ed, Transportation, grant dollars. The graph shows us that State dollars have increased 6% more than the rate of inflation over the period shown. 2006/07 is down in Adjusted dollars from the peak in 2002/03.

7- STATE FOUNDATION AID. State Foundation Aid makes up the largest share of State revenue to DMPS. A district receives these funds based on the previous year's enrollment (2004/05's dollars reflect 2003/04's enrollment). The chart depicts an 8.3% increase in Adjusted dollars, and 26.8% increase in Actual dollars from the base year.

8- TOTAL LOCAL REVENUE. This includes all sources: property tax, funds from other districts, & other taxes (sales tax), and charges. 2005/06 was quite a down year with \$10 million less from local sources compared to the current year.

9 - TOTAL LOCAL TAXES. This figure includes both property tax and the local option sales tax - approximately \$950 per student. Actual Revenue per pupil increased 63% from 1999/00 to 2006/07 and 35% in Adjusted dollars.

10 - PROPERTY TAX REVENUE. Property tax revenue per pupil increased every year from 2000/01 to 2005/05, in both Actual and Adjusted dollars. The per pupil amount dipped in 2005/06 even though the levy rate stayed the same and student numbers decreased by 126.

11 - TOTAL EXPENDITURES. This is for all Funds, Objects, and Functions, including sales tax. 2002/03 was the peak year for Total Expenditures. The \$26 million dollar reduction in Capital Outlay is the reason for about half of the reduction (Actual and Adjusted) in the total per pupil Expenditures for 2004/05 vs. 2003/04. Capital Outlay added \$1900 (Actual) to per student expenditures in 2006/07.

12 - CURRENT SPENDING. This includes Objects such as Salaries, Benefits, Purchased Services, & Supplies. Functions include Instruction, all Support Services, and O & M. It does not include capital expenditures. The chart points out the 2003/04 and 2004/05 down turn in Adjusted per pupil operational expenditures, and the upturn since that time.

13 – TOTAL EXPENDITURES FOR INSTRUCTION. Includes payments for salaries, benefits, supplies & materials, AND contracted services. **Instruction** covers regular, special, and vocational programs offer in both the regular school year and summer school. It does not include support activities or adult education/community services. For the period shown in the chart, per pupil **Instruction** spending has increased 11% in Adjusted dollars, and 34% in Actual dollars. The question then becomes, “are these dollars being spent effectively?”

14- SALARIES & BENEFITS FOR INSTRUCTION. Chart #14 makes it clear that salaries & benefits make up 96% of the

costs associated with **Instruction**, as this chart mirrors the previous chart.

15 - TOTAL SPENDING FOR SUPPORT SERVICES. This chart discloses that **Support Services** took its share of the per pupil decrease in Operational spending from 2002/03 to 2003/04. Since then, per pupil expenditures have increased to the highest level yet. **Total Support** expenditures include all Support functions (administration, building administration, counseling, curriculum development & staff training, business office, transportation, IT, HR, medical/dental) as well as O & M function.

16 - SPENDING FOR PUPIL SUPPORT SERVICES. **Pupil Support** includes services for counseling, nurses, speech therapy, and student appraisal. Since 2004/05, per student **Pupil Support** expenditures have stayed flat. In Adjusted dollars, **Pupil Support** use 18% of the **Total Support** dollars.

17 - SPENDING FOR STAFF SUPPORT SERVICES. Expenditures include those for the supervision of instruction improvements, curriculum development, staff training, and media/library/AV instruction services. Chart 17 reveals that per pupil dollar spending (Adjusted) decreased from 1999/00 to 2003/04, then dramatically increased. Per pupil **Staff Support** spending doubled from 2003/04 to 2006/07, reversing the trend of the previous years. **Staff Support** uses 7% of the **Total Support** dollars.

18 - SPENDING FOR GENERAL ADMINISTRATION. These funds go toward the school board and the office of the superintendent (executive services). This chart discloses a unique trend. From 1999/00, spending went down in 2000/01,

then up for two years, headed down again for the past three years, then up again in 2006/07. While the per pupil amount went up 77% over the period in Actual dollars, in Adjusted dollars the per pupil amount is only up 7%. **General Administration** uses less than 5% of all **Support Services** dollars.

19 - SPENDING FOR SCHOOL ADMINISTRATION. This category covers building principals and their staffs. In Adjusted dollars per pupil, **School Administration** spending has increased 20%. One might think that with fewer buildings due to mergers, this trend should continue downward. **School Administration** uses 20% of the **Support Services** dollars.

20 - SPENDING FOR OTHER & NONSPECIFIED SUPPORT SERVICES. This category contains expenditures that pertain to more than one of the previous categories. In some cases, school districts could not provide distinct expenditure categories. This makes up half of the category of **Support Services**. This category has grown 9% in Adjusted dollars, and 32% in Actual dollars.

21 - TOTAL SALARIES. Chart 21 illustrates the fact that per FTE **Total Salaries** has decreased by 7% once inflation is factored in, while growing 12% in Actual dollars.

22 - TOTAL BENEFITS. Unlike **Salaries**, Adjusted dollar per FTE **Benefits** have increased 18% over the period shown, and 42% in Actual dollars.

Combined **Salaries** and **Benefits** for 1999/00 were \$46,942, while the same number for 2006/07 was \$55,852 – up 19%

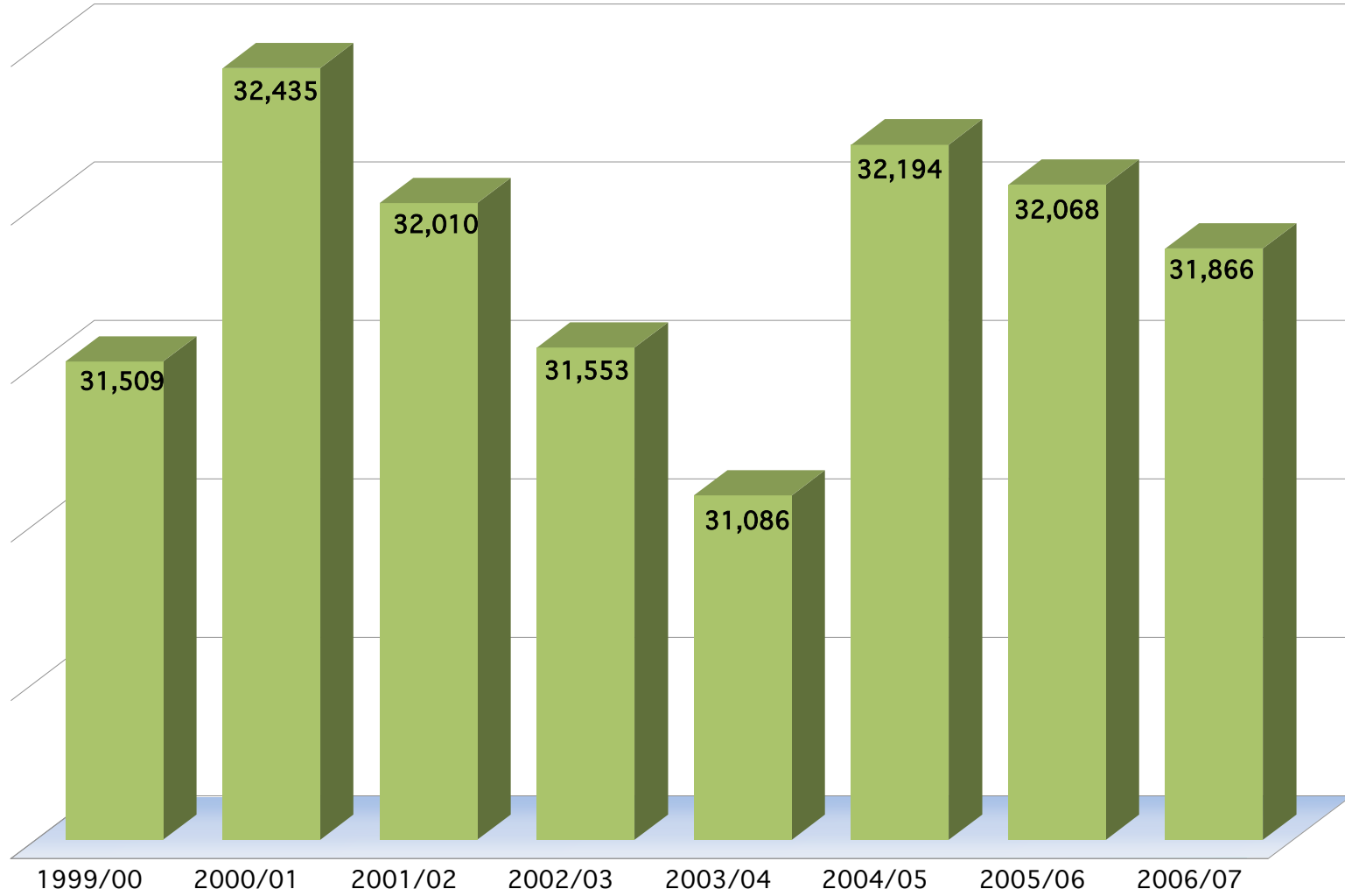
over the period. Once the adjustment has been made, **Salaries** and **Benefits** have remained flat.

In 1999/00, **Salaries** were 76.4% of the package and **Benefits** were 23.6%. By 2006/07 **Salaries** made up 71.8% of the package and **Benefits** made up 28.2%

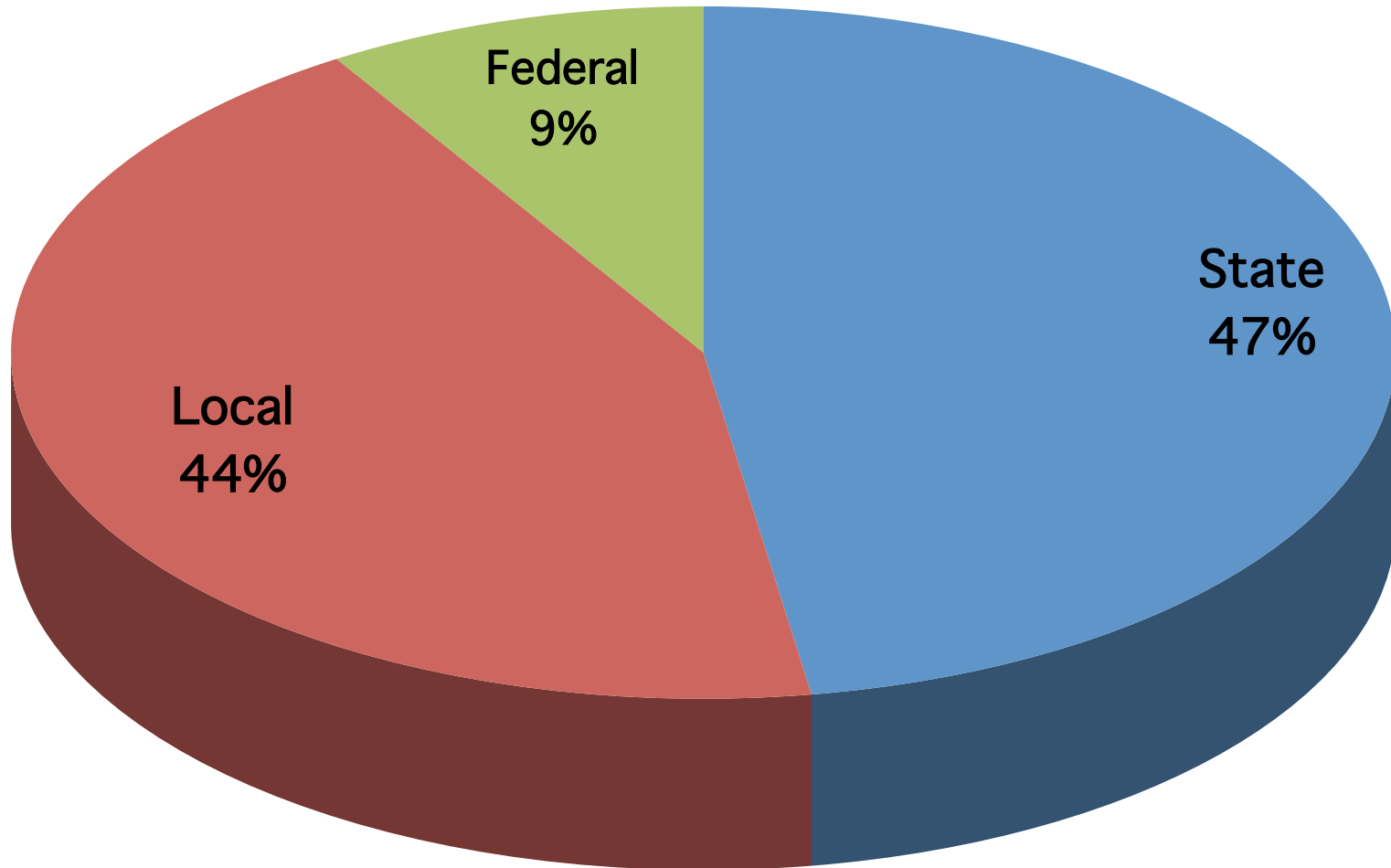
23 – CURRENT SPENDING FOR INSTRUCTION & ALL OTHER. This chart demonstrated the percentage the District spends on **Instruction** compared to all other categories. The range is from 60.6% in 1999/00 to 63% in 2003/04, with the MEAN at 62%.

24 - CAPITAL OUTLAY. This chart shows the total dollars (Actual) spent for capital projects – sales tax. The changes in spending are reflected in **Total Expenditures** chart. The per pupil expenditures for 2006/07 are \$1894.

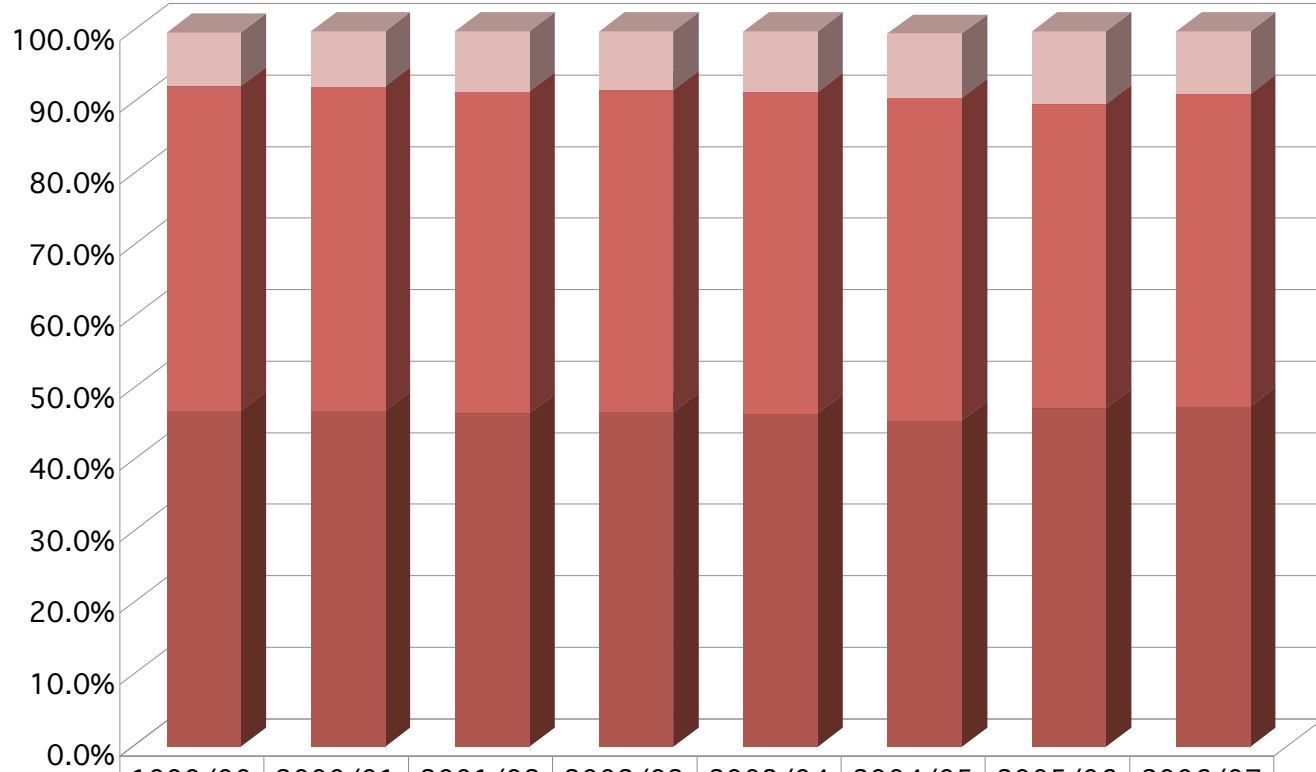
ENROLLMENT



2006/07 - SOURCES OF REVENUE



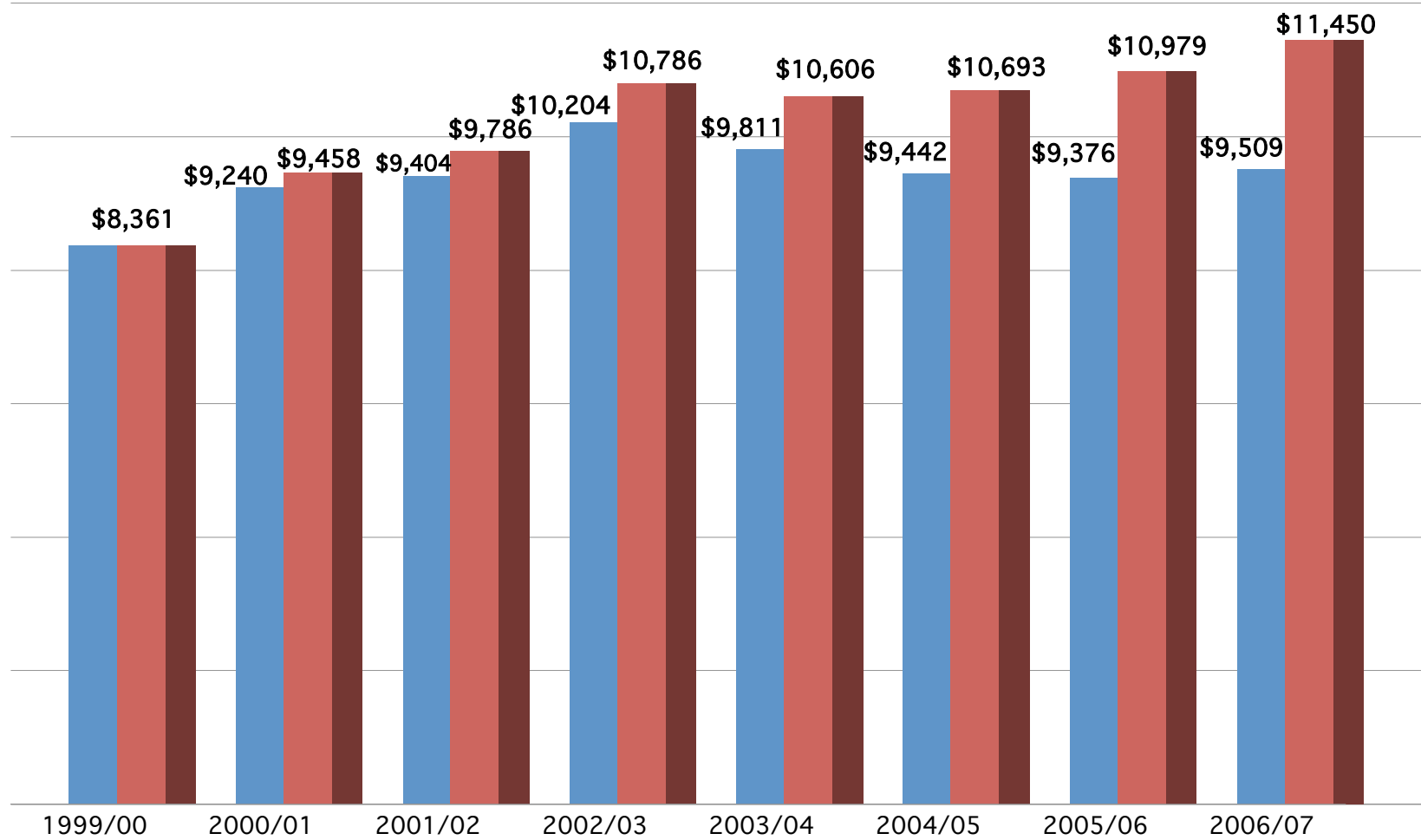
SOURCES OF REVENUE 1999/00 TO 2006/07



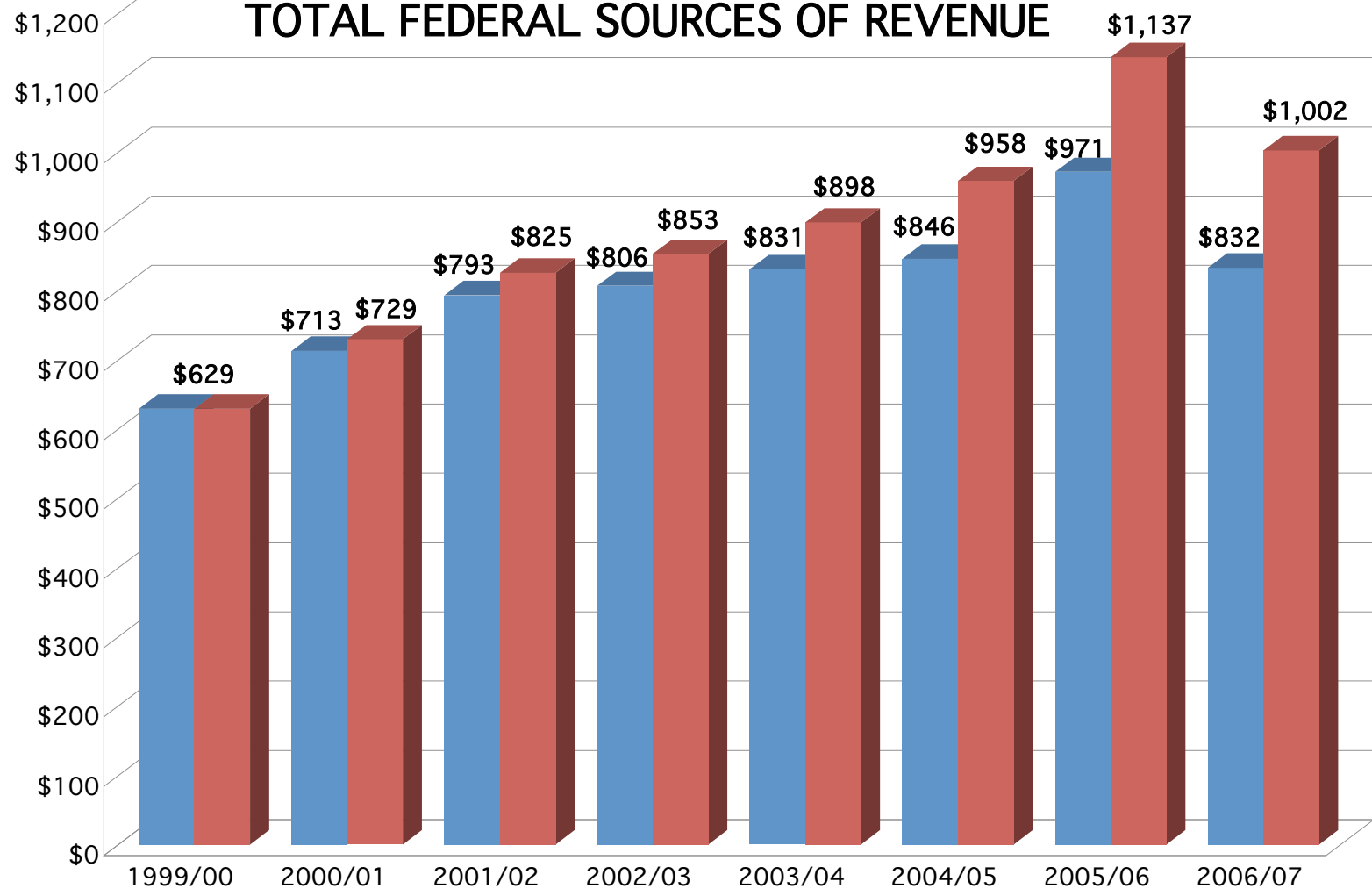
	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
Federal	7.5%	7.7%	8.4%	8.2%	8.5%	9.0%	10.3%	8.8%
Local	45.3%	45.3%	44.9%	45.0%	44.9%	45.1%	42.5%	43.6%
State	47.0%	47.0%	46.6%	46.8%	46.6%	45.6%	47.3%	47.6%

TOTAL K-12 REVENUE

■ ADJUSTED ■ Per Pupil



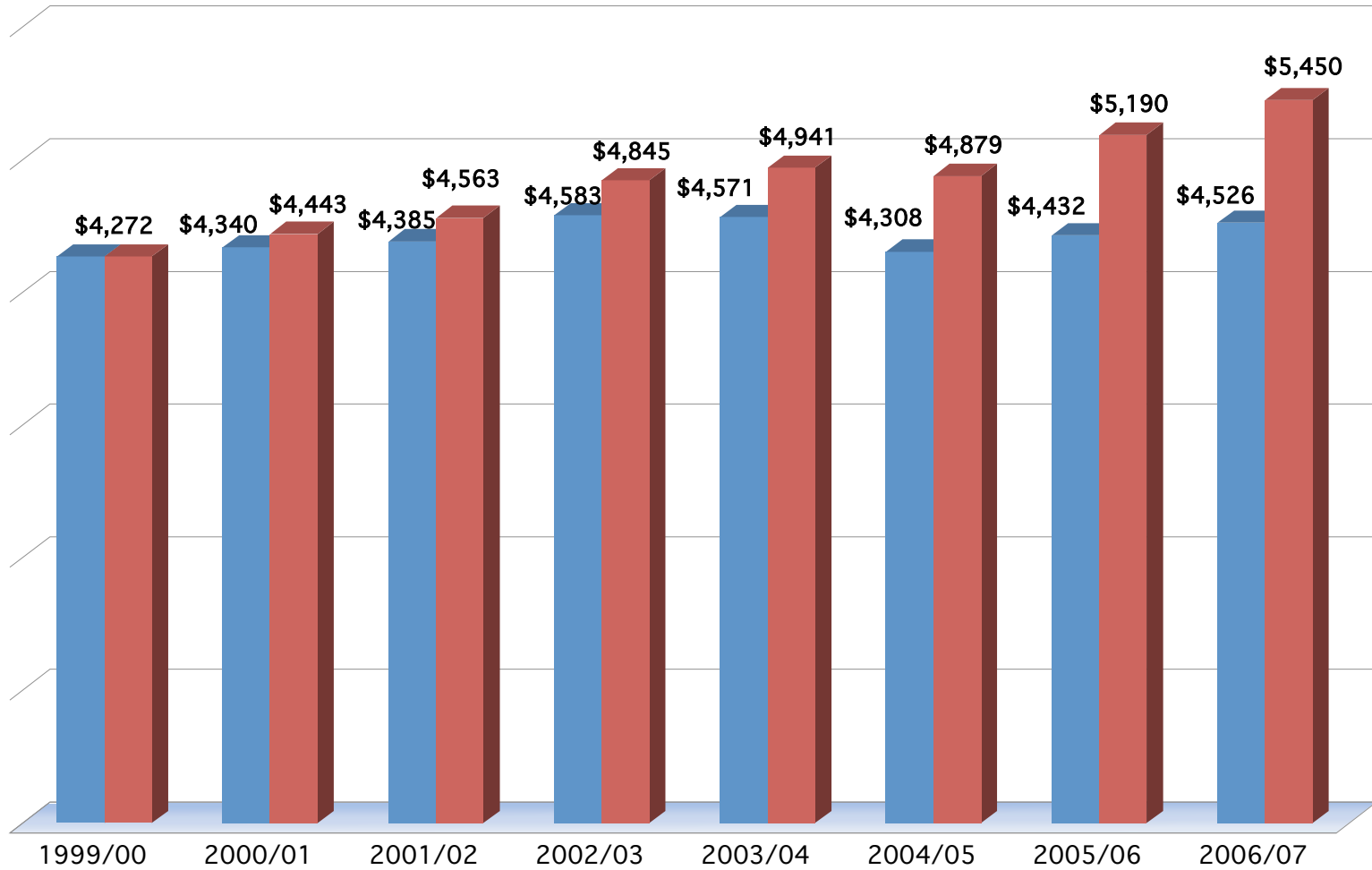
TOTAL FEDERAL SOURCES OF REVENUE



■ ADJUSTED ■ Per Pupil

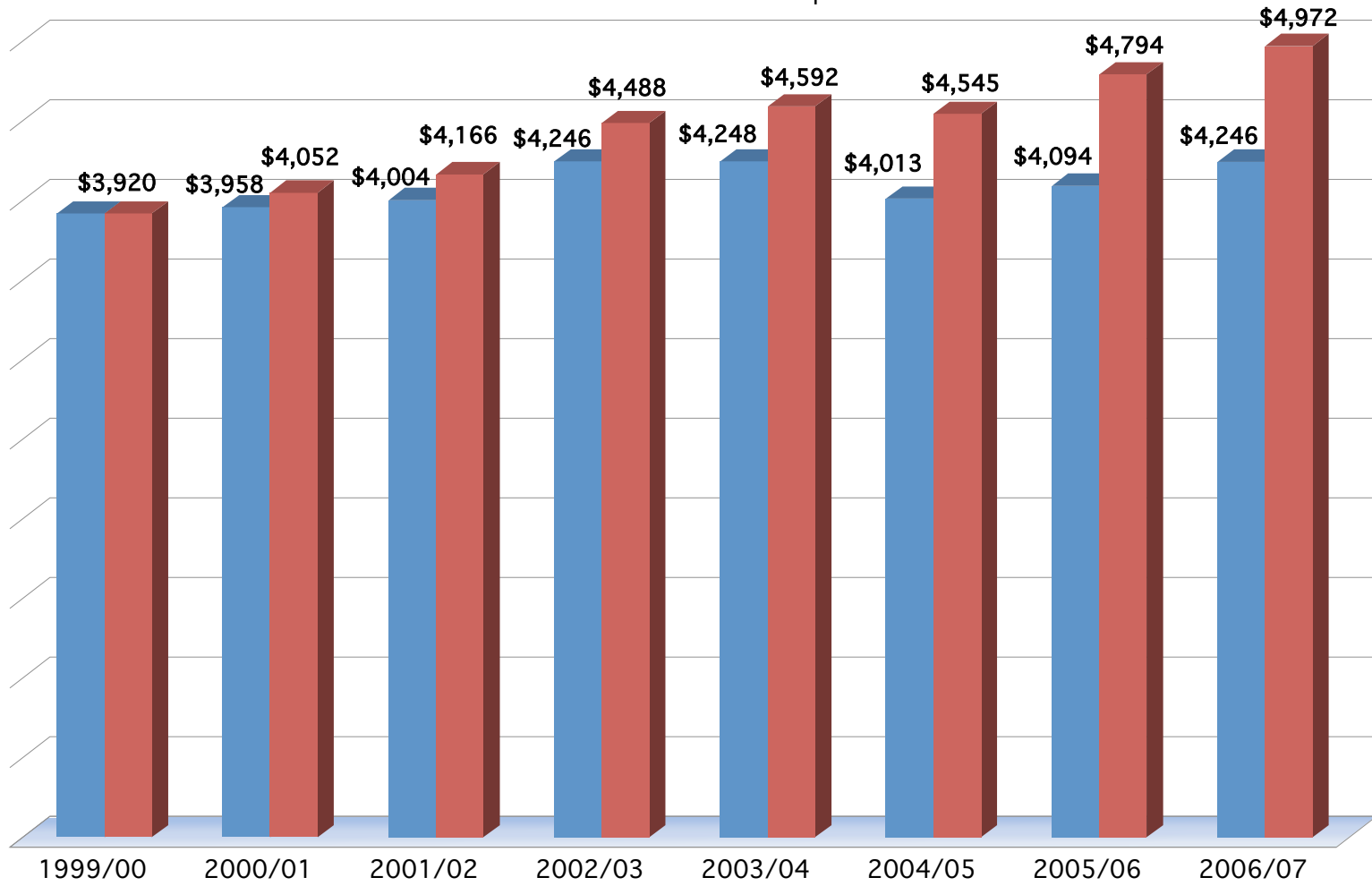
TOTAL STATE SOURCES OF REVENUE

ADJUSTED Per Pupil



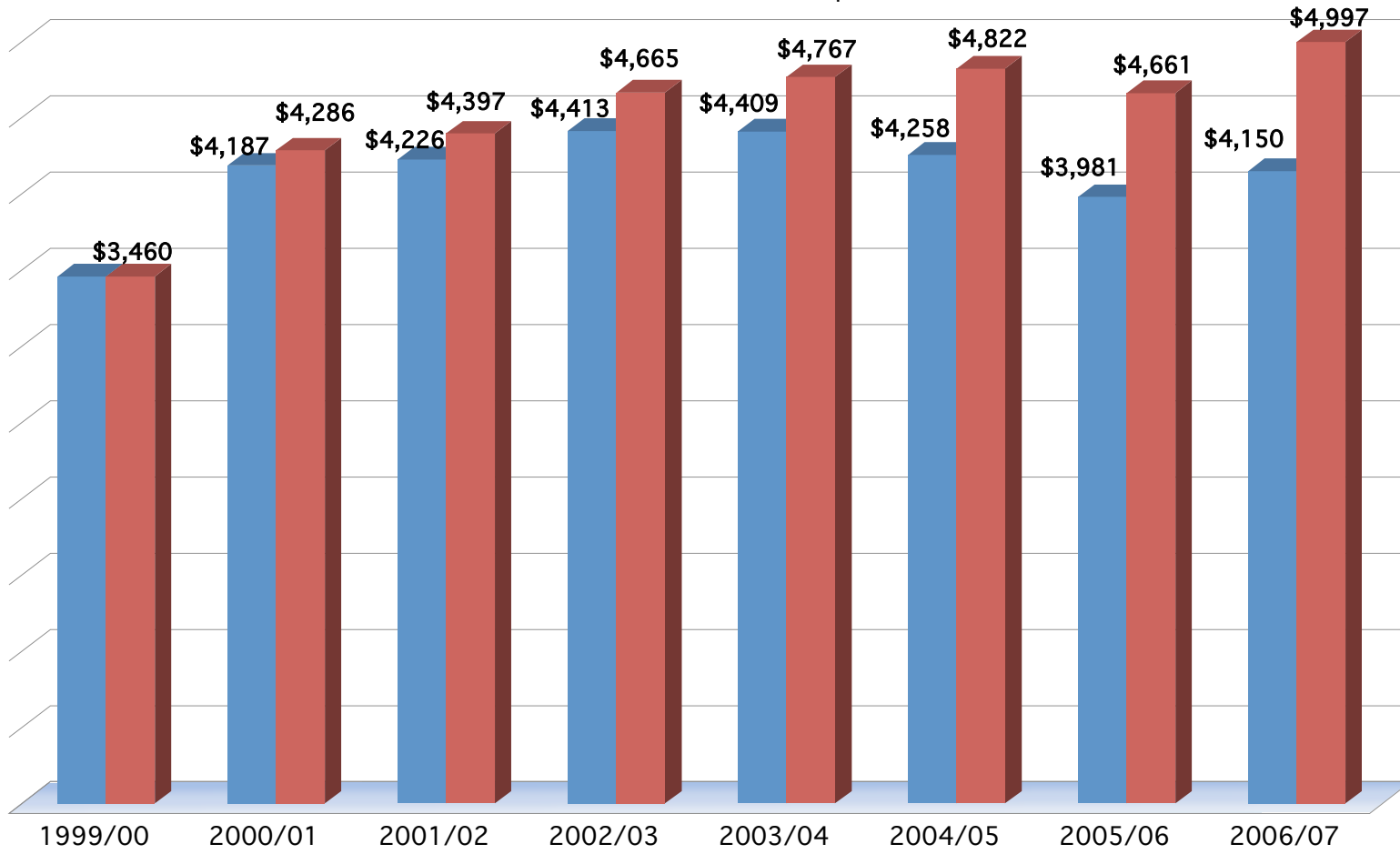
STATE FOUNDATION AID

■ ADJUSTED ■ Per Pupil



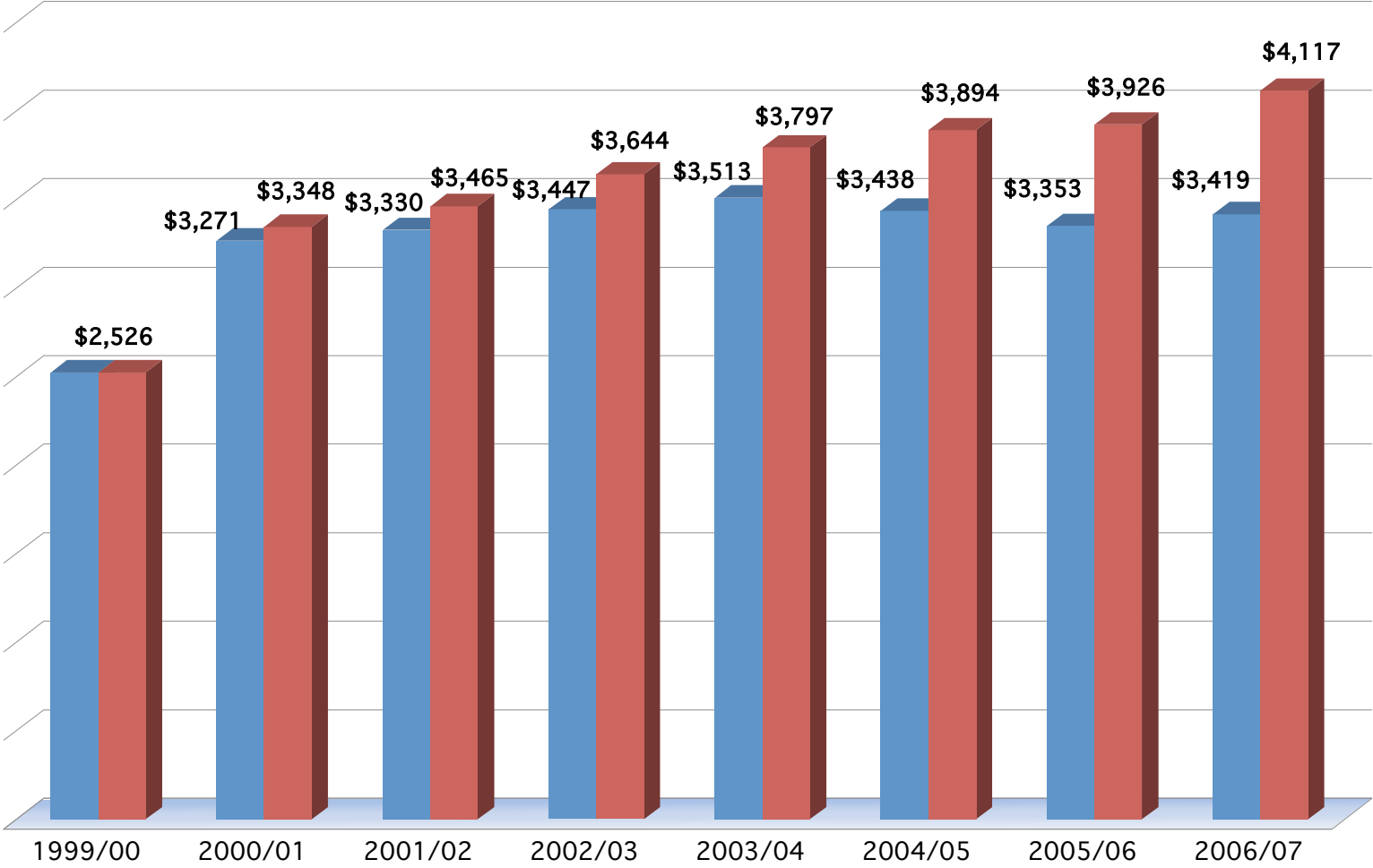
TOTAL LOCAL REVENUE

■ ADJUSTED ■ Per Pupil



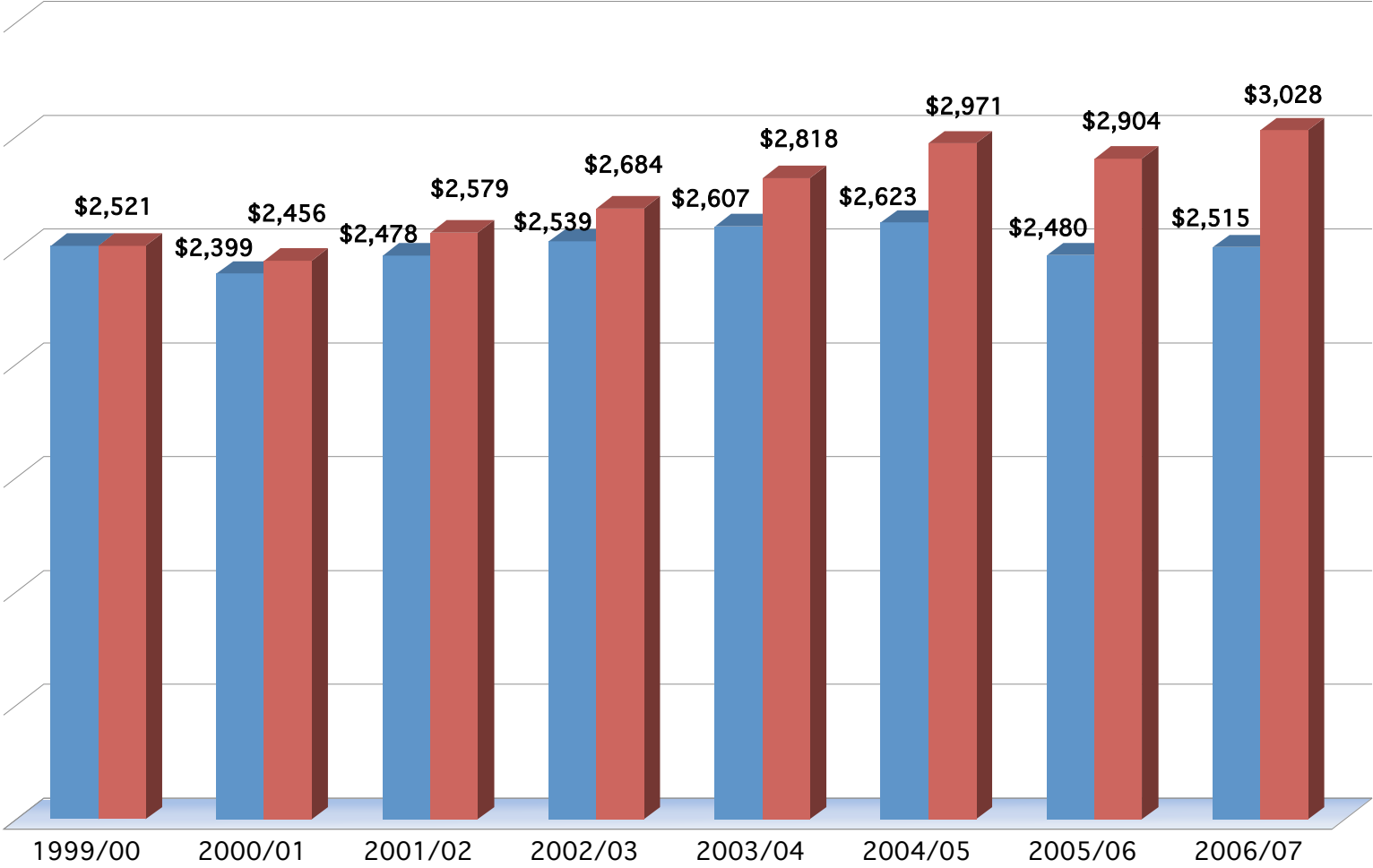
TOTAL LOCAL TAXES

■ ADJUSTED ■ Per Pupil



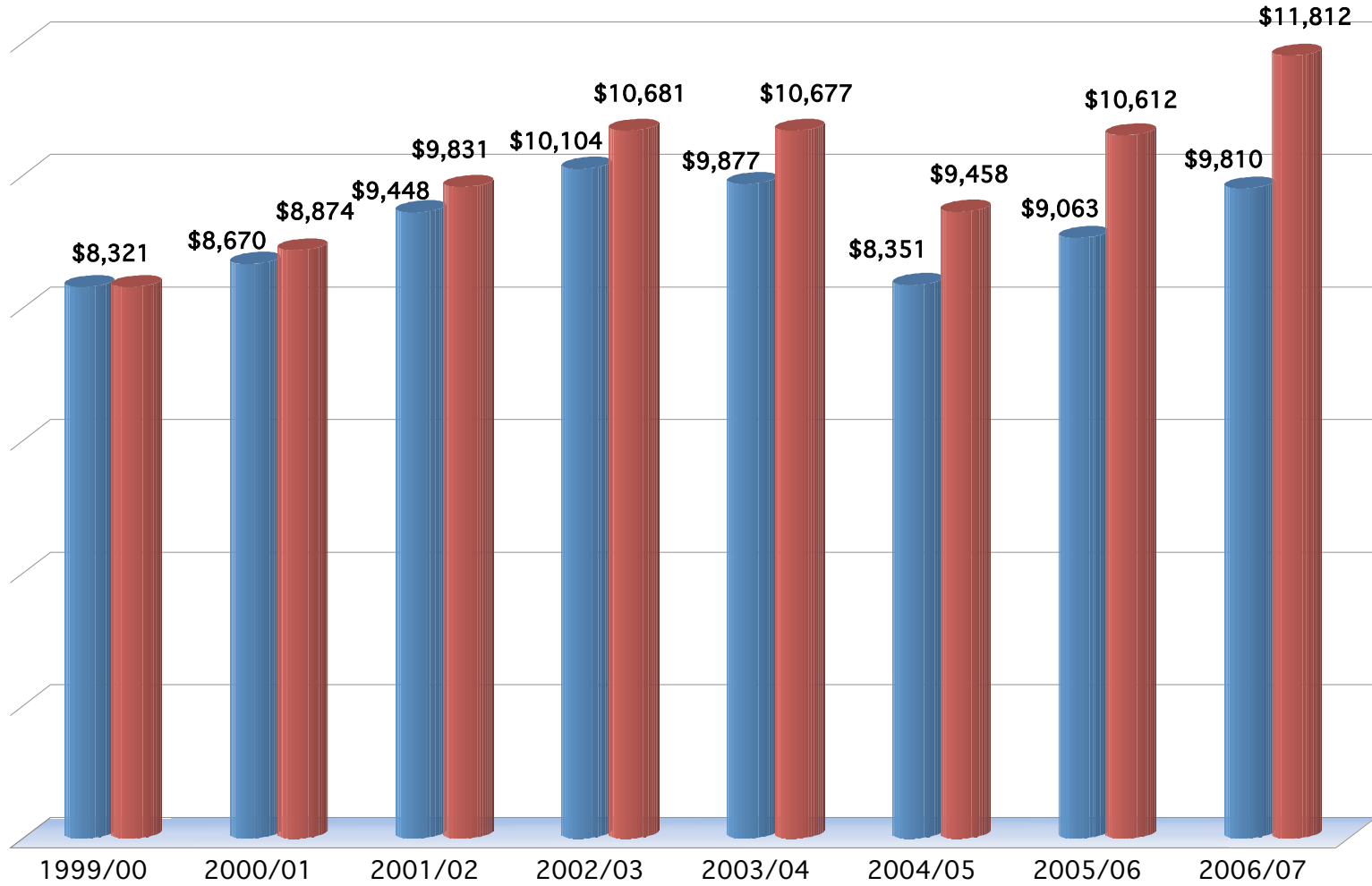
PROPERTY TAXES ONLY

■ ADJUSTED ■ Per Pupil



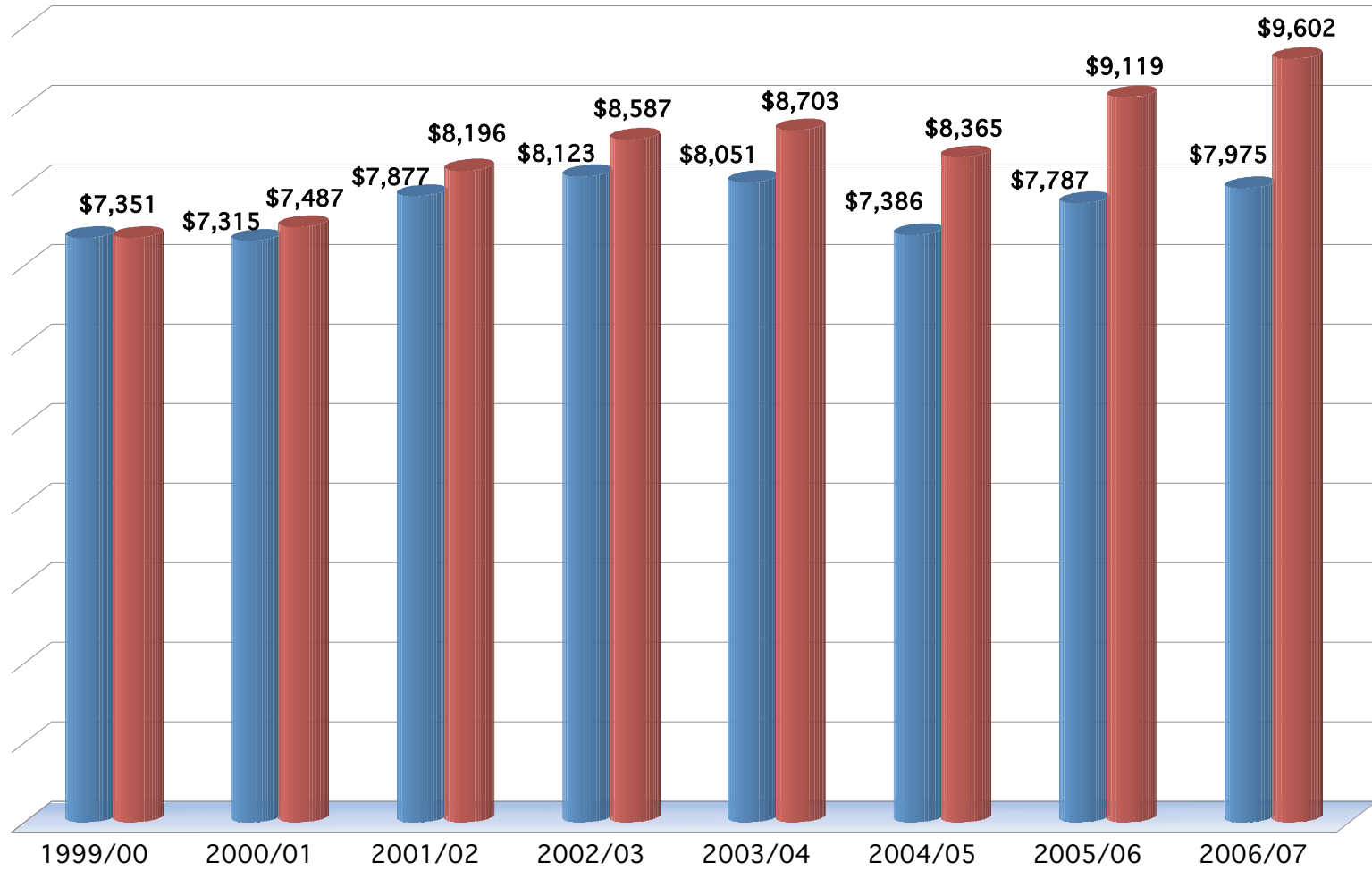
TOTAL K-12 EXPENDITURES

■ ADJUSTED ■ Per Pupil



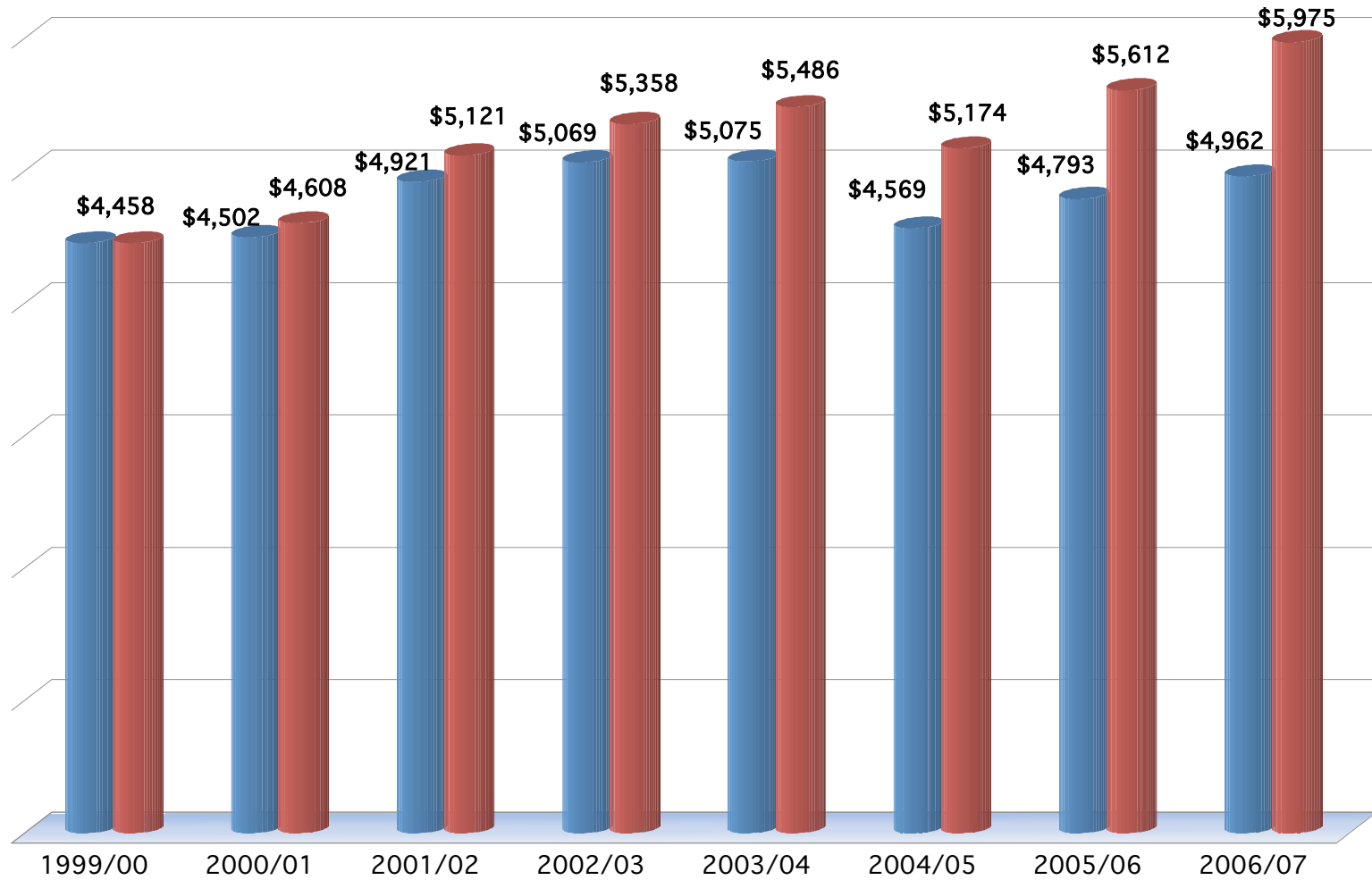
TOTAL CURRENT SPENDING

■ ADJUSTED ■ Per Pupil



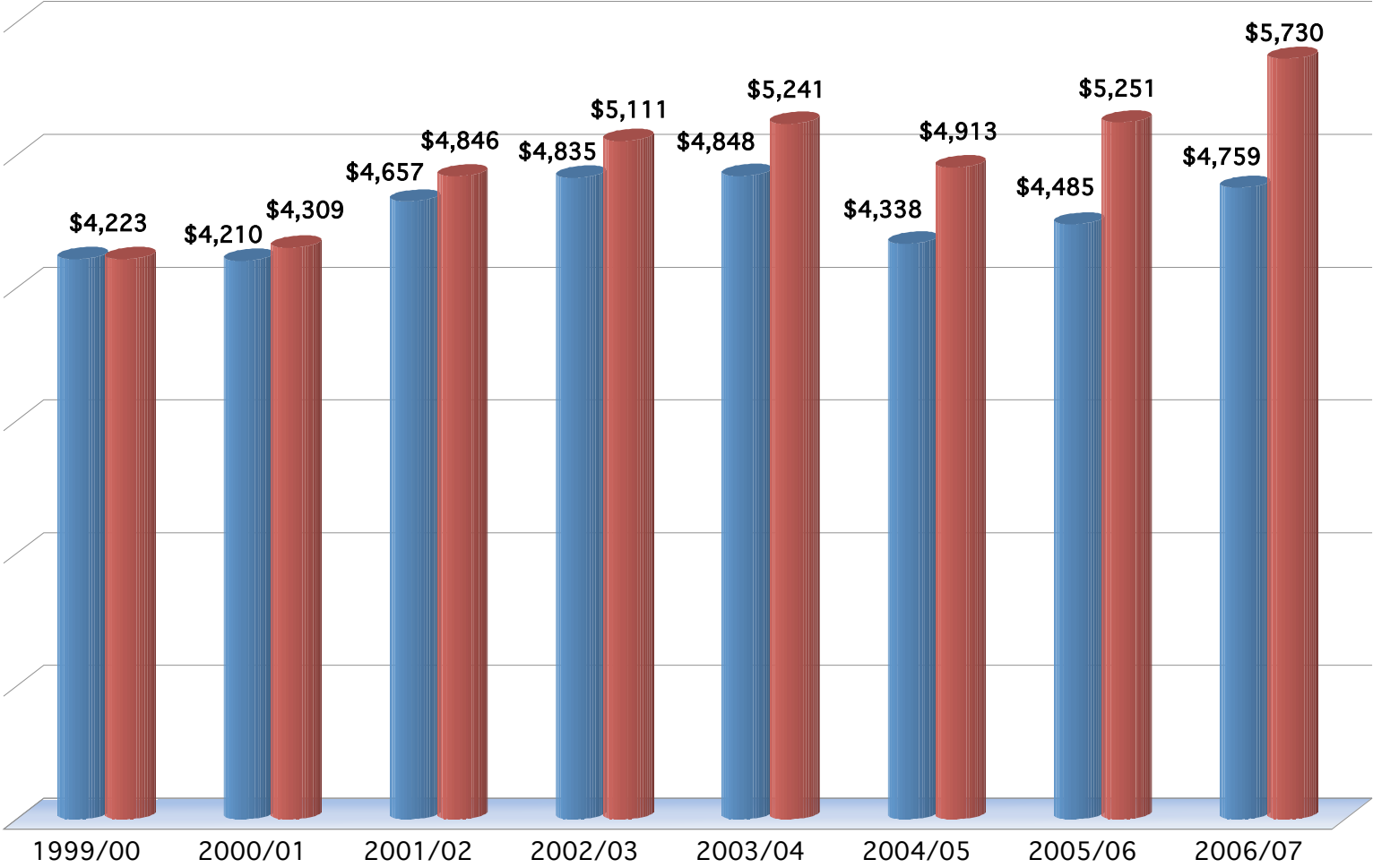
TOTAL EXPENDITURES FOR INSTRUCTION

■ ADJUSTED ■ Per Pupil



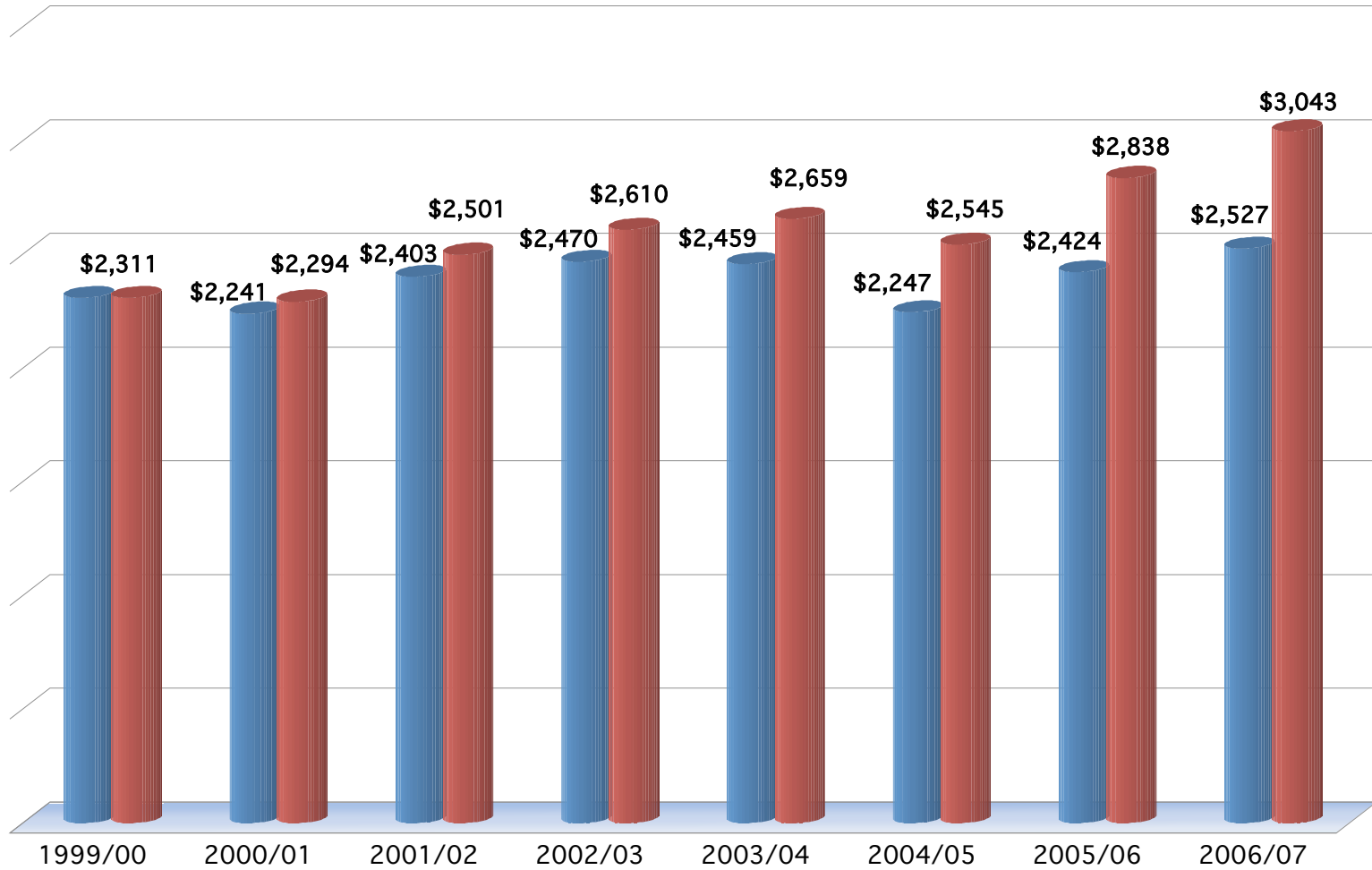
EXPENDITURES FOR INSTRUCTION -WAGES & BENEFITS

■ ADJUSTED ■ Per Pupil



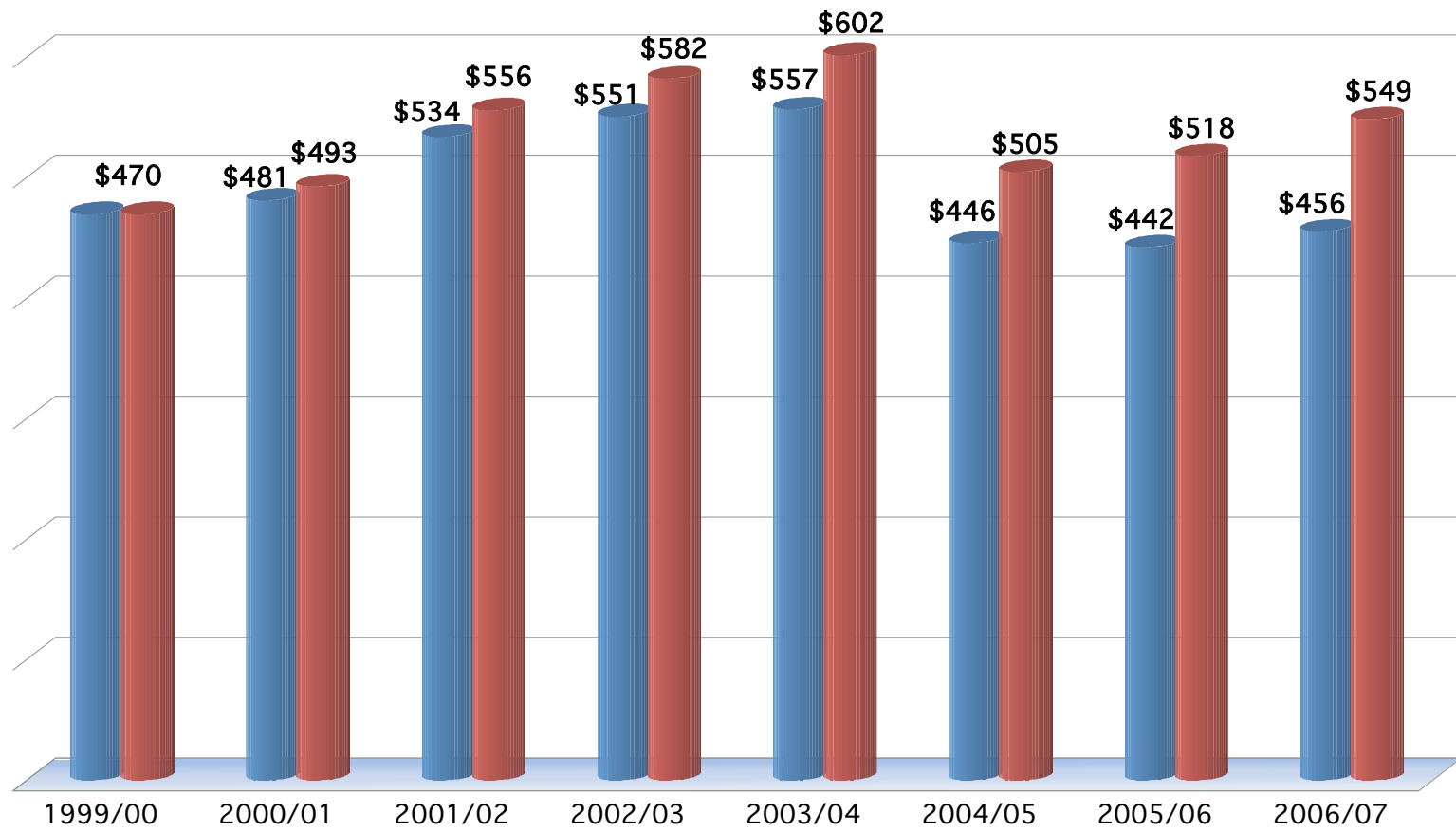
TOTAL EXPENDITURES FOR SUPPORT SERVICES

■ ADJUSTED ■ Per Pupil



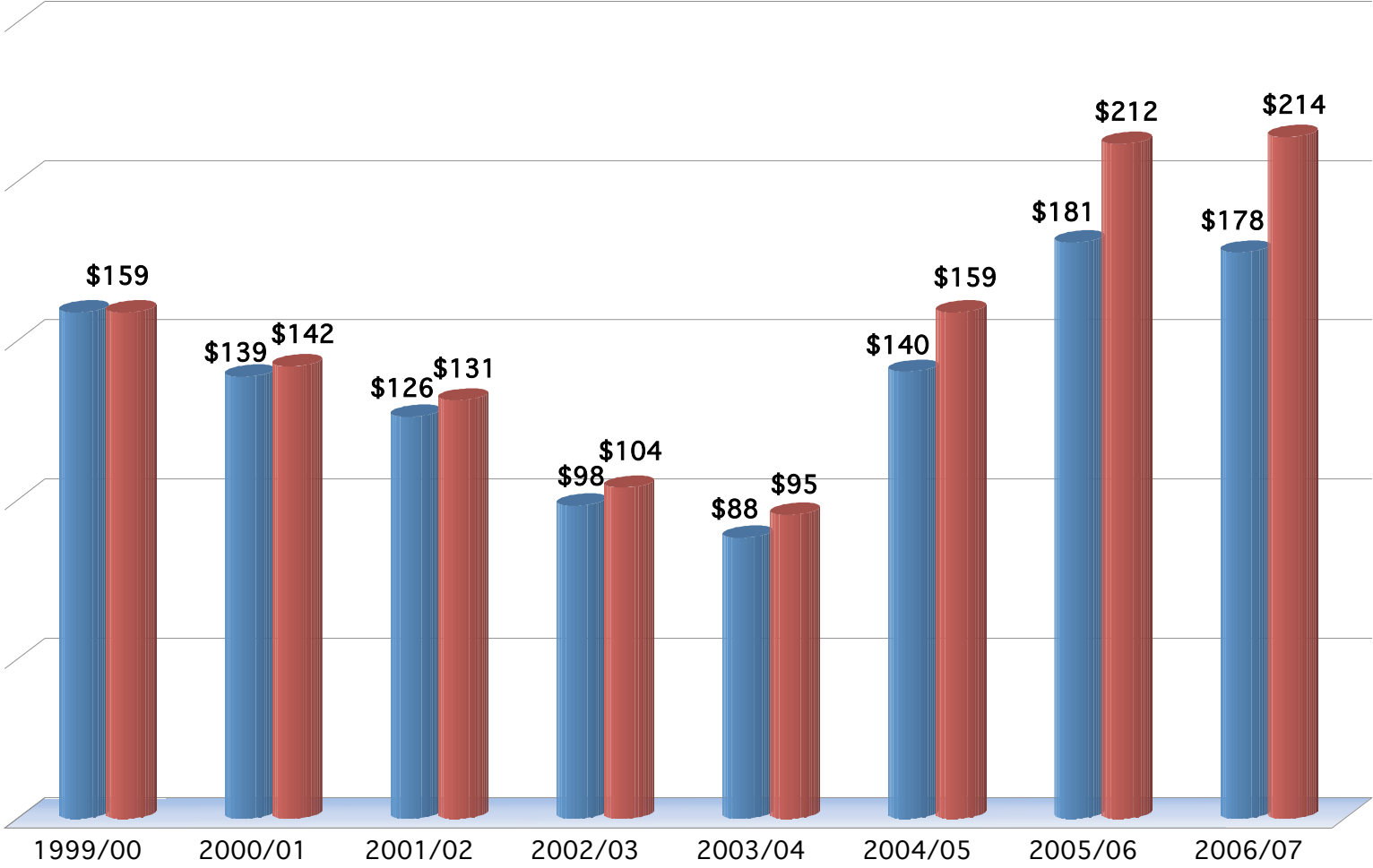
PUPIL SUPPORT

■ ADJUSTED ■ Per Pupil



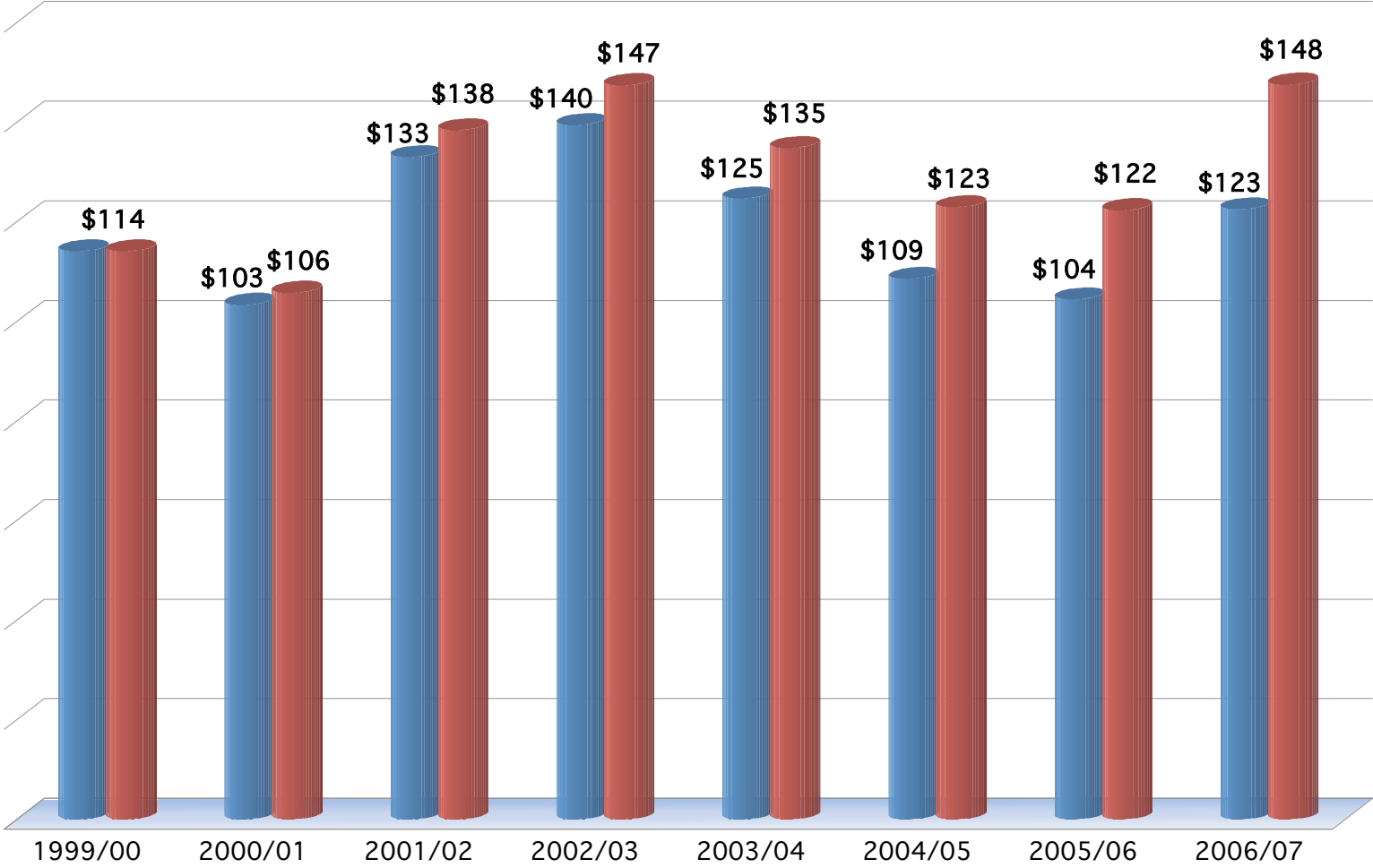
STAFF SUPPORT

■ ADJUSTED ■ Per Pupil



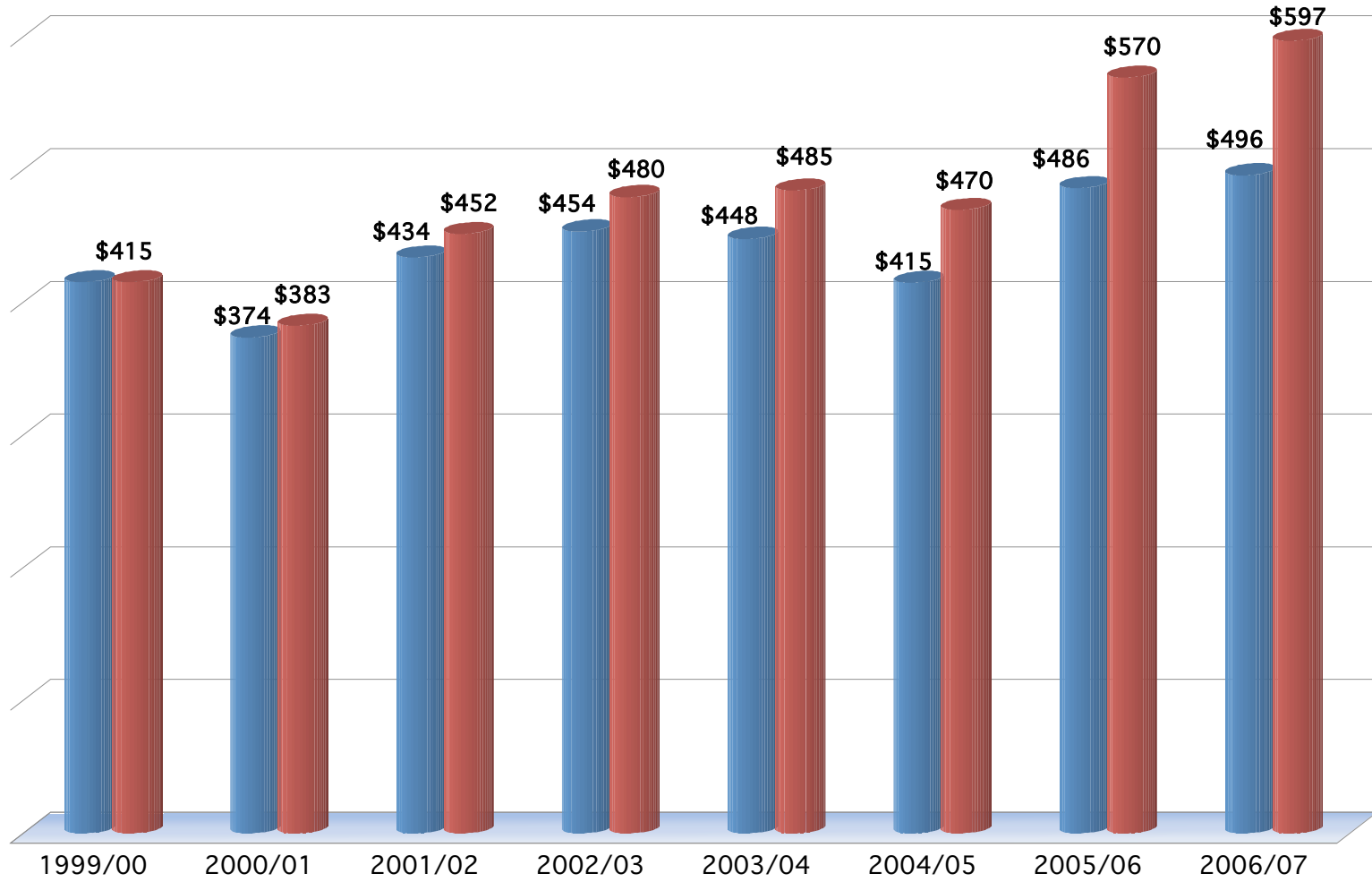
GENERAL ADMINISTRATION

■ ADJUSTED ■ Per Pupil



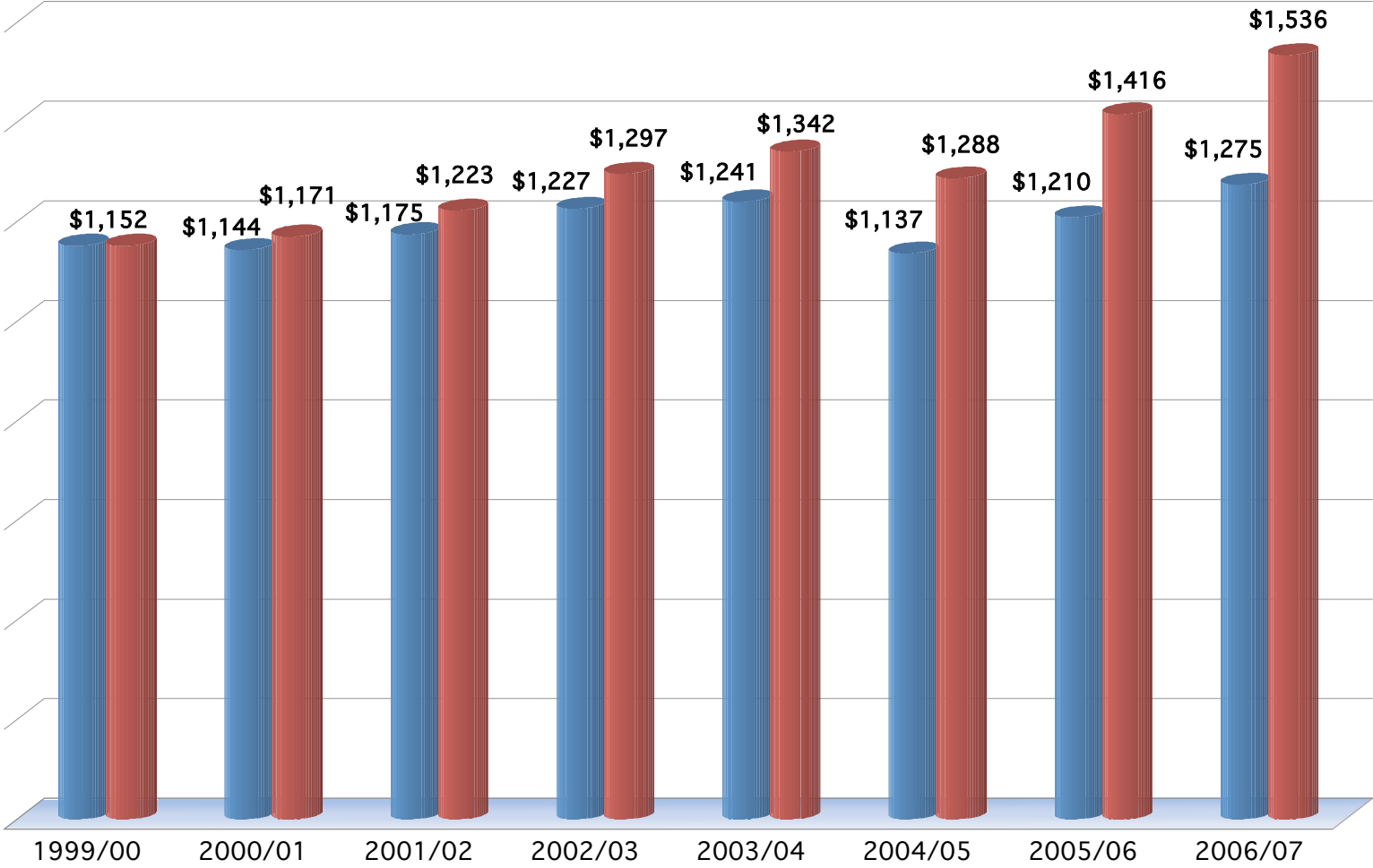
SCHOOL ADMINISTRATION

■ ADJUSTED ■ Per Pupil



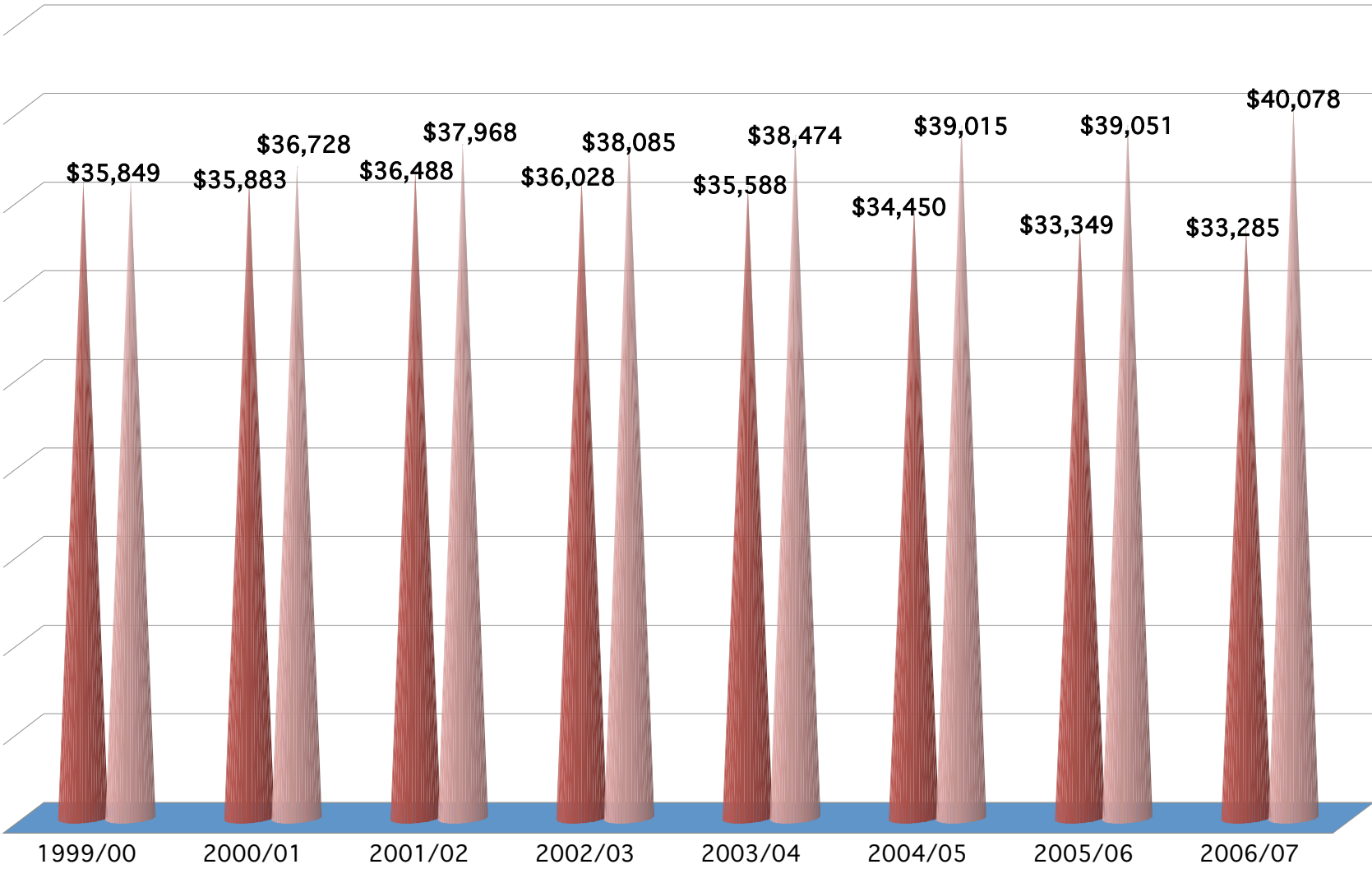
OTHER/NON-SPECIFIED SUPPORT

■ ADJUSTED ■ Per Pupil



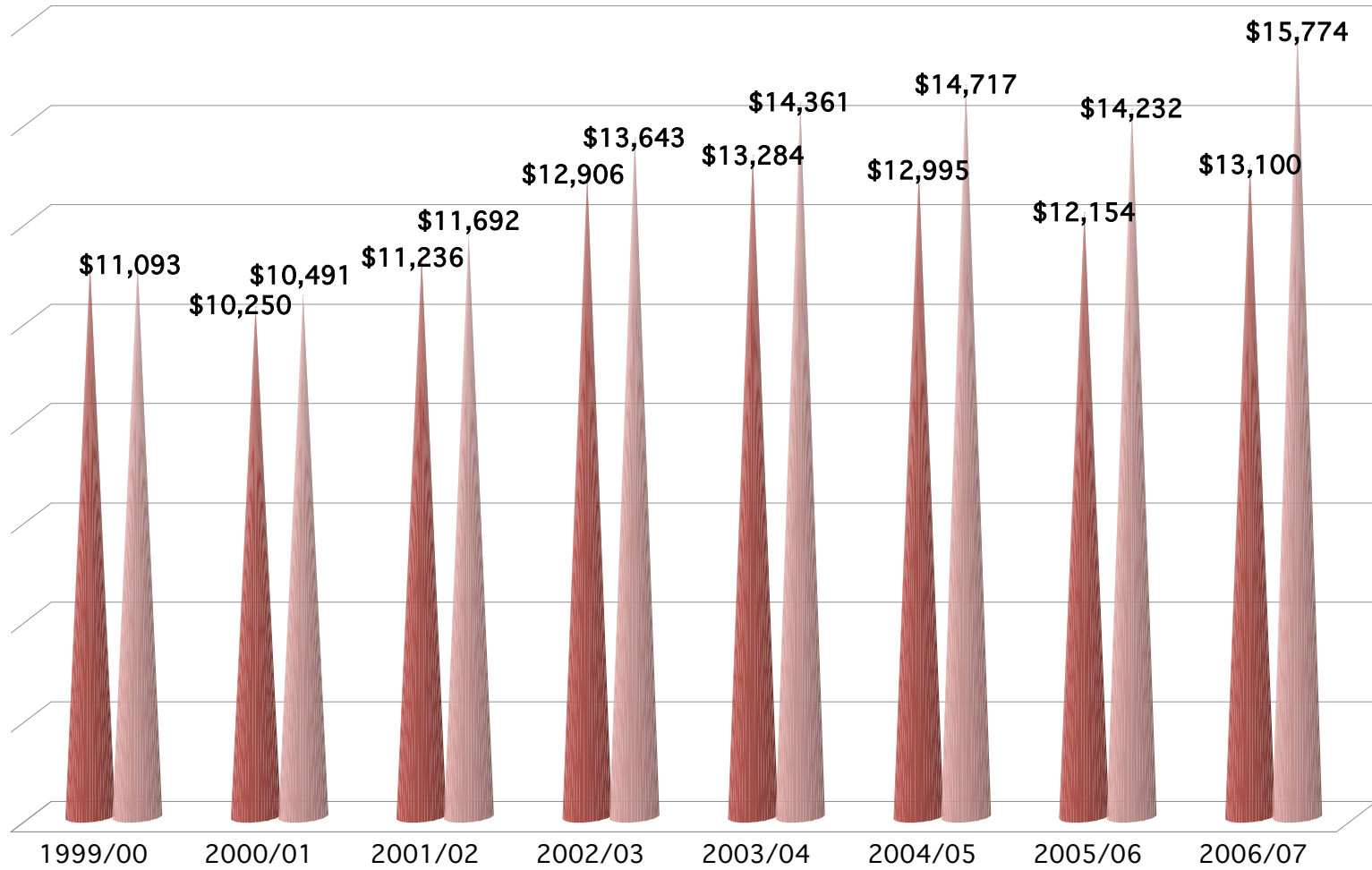
SALARY PER FTE

ADJUSTED AVG/FTE



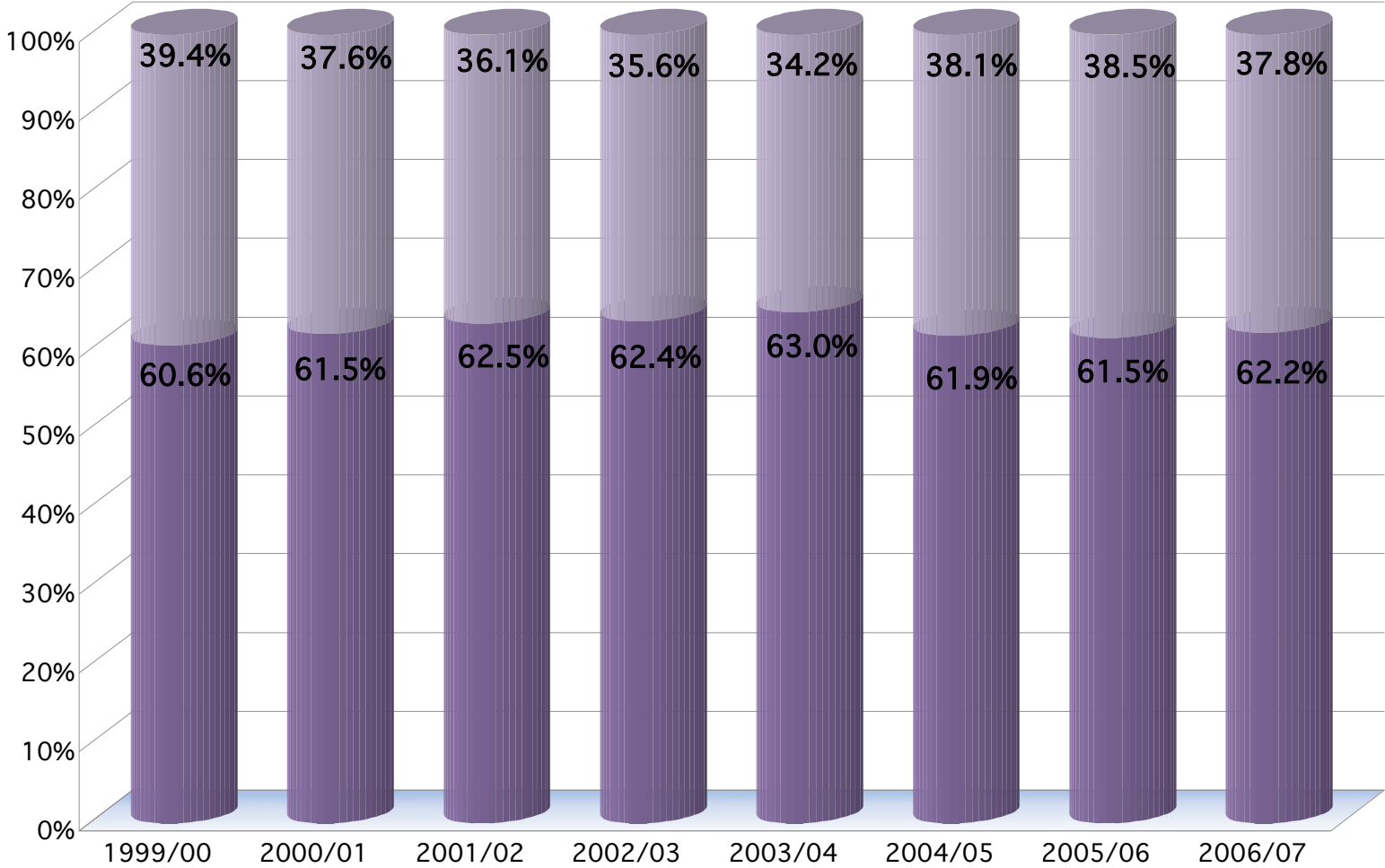
BENEFITS PER FTE

■ ADJUSTED ■ AVG/FTE



CURRENT SPENDING FOR INSTRUCTION & ALL OTHER

■ INSTR. % ■ OTHER %



CAPITAL OUTLAY

