



DES MOINES PUBLIC SCHOOLS

# BUDGET DEVELOPMENT

FISCAL YEAR 2024



THE BEST YOU  
COME HERE. **BECOME** HERE.

# Contact Information

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Administrative Office  
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Des Moines, Iowa 50321



515-242-7911



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dmpsTV](https://www.youtube.com/dmpsTV)

## Text Message Notifications

Snap! Connect + SchoolCNXT

Des Moines Public Schools strives for equity in all aspects of education and communication. Making sure our global student body, their families, and our staff are connected is a top priority. **Snap! Connect + SchoolCNXT** is helping DMPS to remove communication barriers and provide all families with a way to engage in their student's education.

The app can be downloaded in the [Apple App Store](#) or [Android Google Play](#).



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# SUPERINTENDENT'S MESSAGE

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DMPS Board, Staff, Students, and Community —

Maya Angelou wrote:

*“People will forget what you said,  
people will forget what you did,  
but people will never forget the way you made them feel.”*

It is with this in mind, the Des Moines Public Schools Fiscal Year 2024 budget was created: so students feel a sense of belonging, hope, and joy, and each student is inspired to creatively and courageously pursue their dreams.

The Fiscal Year 2024 budget is designed to support whole child development while prioritizing equity and excellence for all. The budget includes investments in preschool, elementary, middle, and high school and is focused on ensuring each student possesses 21st Century skills that will prepare them to be *Future Ready* upon graduation.

To support students in becoming *Future Ready*, the budget has been prioritized to reflect the three district goals, while honoring the guardrails which represent the community's vision and values.

It is an honor and privilege to serve you. Thank you for choosing DMPS.

Sincerely,



Matthew Smith

Interim Superintendent  
Des Moines Public Schools





# COME HERE. BECOME HERE.

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For nearly 120 years, Des Moines Public Schools has been in the community, for the community.

We meet students where they are and help them become who they want to be. We do that by offering the most comprehensive curriculum in Iowa, preparing students for college and careers. And with students from more than 100 countries, our global perspective prepares them for life.

**Become amazing here.**  
**Become awesome here.**  
**Become the best you here.**

## COME HERE.

People who don't know Iowa refer to us as fly-over country. The truth is, we're at the center of the world.

From families who have been a part of Des Moines since its founding to first-generation Americans, DMPS is where everyone is welcome. We offer a cultural richness found nowhere else in Iowa, strengthening our educational offerings, and preparing students for life.



At Des Moines Public Schools, we truly believe in open minds and open doors. And within our doors, spread across more than 60 schools in Iowa's capital city, you will find more than 30,000 students and nearly 5,000 employees. In DMPS, students and teachers are embraced in an environment where everyone is given the chance to not only thrive but to reach beyond what they thought was possible.



## BECOME HERE.

At DMPS, students can accomplish more than they ever imagined thanks to award-winning teachers and top-ranked programs. From the arts to aviation, science to cybersecurity, mathematics to marine biology, skilled trades to Advanced Placement ... and so much more. In the classroom, on stage, or on the field, students test themselves anywhere and everywhere to build their confidence, learn new skills, and become their best selves.





# Our Community School District



# DMPS SCHOOL BOARD

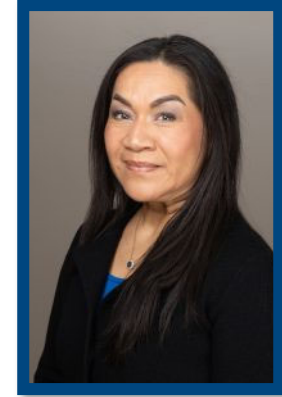
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**Tere Caldwell-Johnson, Chair**  
Seat: District Four



**Kimberly Martorano, Vice Chair**  
Seat: District One



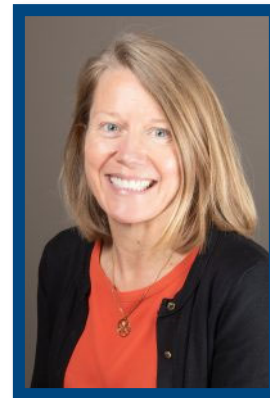
**Maria Alonzo-Diaz**  
Seat: District At Large



**Dwana Bradley**  
Seat: District Three



**Jenna Knox**  
Seat: District Two



**Jackie Norris**  
Seat: At-large



**Kelli Soyer**  
Seat: At-large

# EXECUTIVE LEADERSHIP

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**Matt Smith**  
Interim Superintendent



**Shashank Aurora, CPA, SBO**  
Chief Financial Officer / Board Secretary



**Susie Tallman**  
Chief of Talent & Personnel



**Dave Berger**  
Executive Director of Operations



**Shelly Bosovich**  
Executive Director of Student & Family Services



**Tim Schott**  
Executive Director of Teaching & Learning

# SUPERINTENDENT'S CABINET

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## **Matthew Smith – Interim Superintendent**

Lisa Irey – Director of Technology

Amanda Miller – Director of Food & Nutrition Services and Logistics

Phil Roeder – Director of Communications & Public Affairs

Samantha Sonnichsen – Interim Director of Transportation

Jocelyn Sturgis – Interim Director of Assessment Data and Evaluation

## **Shashank Aurora – Chief Financial Officer**

Erica Armstrong – Director of Finance / Controller

Cathy McKay – Director of Employee Services

Kevin Oleson – Director of Financial Planning & Analysis

## **Susan Tallman – Chief of Talent & Personnel**

Peter Le Blanc – Director of Talent Support

Sheila Mason – Director of Talent & Personnel

Tiffany O'Hara – Director of Talent & Personnel

## **David Berger – Executive Officer of Operations**

Jason Allen – Director of Activities and Student Affairs

Bryan McEvoy – Director of Custodial Services

James Wilkerson – Director of Facility Management

## **Tim Schott – Executive Director of Teaching & Learning**

Tascha Brown – Director of Central Campus and CTE Programming

Taylor Corley – Director of Teaching & Learning

Jessica Gogerty – Director of Central Academy

Gregory Grylls – Director Elementary School Services

Susan Guest – Early Childhood Program Administrator

David Johns – Director of Teaching & Learning

Barry Jones – Director Elementary School Services

Wayne Knutson – Director Middle School Services

Mike Lord – Director Elementary School Services

Kelly Schofield – Director of Teaching & Learning

Mike Vukovich – Director High School Services

## **Shelly Bosovich – Executive Director of Student Services**

Kathryn Cook – Director Student Services

Becky Curry – Director Student Services

Erin Elscott – Director Student Services

Alyson Finley – Director Student Services

Susan Hope – Director Student Services

Jake Troja – Director of School Climate Transformation

## **Crista Carlile – Regional Director of Heartland AEA**



# DISTRICT STRUCTURE

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## Office of the Superintendent

The Superintendent serves as the chief executive officer of the school district, overseeing not only the academic offerings for students but the financial, personnel, and operational aspects of the organization. A cabinet of district leaders works with the Superintendent to ensure areas ranging from budgeting to hiring, food service to transportation, technology and more are managed effectively to meet the needs of students, staff, and families. The Superintendent works closely with the Des Moines School Board to meet goals set for the school district.

## Office of Business & Finance

The Office of Business and Finance is comprised of three departments: Financial Services, Employee Services, and Procurement Services, along with Board Support. Financial Services oversees the largest school district budget in Iowa. The department routinely earns national distinctions in financial management from Association of School Business Officials and Government Finance Officers Association. Employee Services is responsible for managing Benefits, Risk Management, and Payroll. Procurement Services manages district RFP/procurement and purchasing.

## Office of Talent & Personnel

The Office of Talent & Personnel supports district employees through the recruitment and retention of employees, including teachers, administrators, support staff, bus drivers, and more. The Office of Talent & Personnel combines traditional human resource services with an enhanced focus on professional development, coaching, and transformational leadership. This expanded focus supports the growth of in-house talent and diverse leadership to represent and serve the school district's diverse student body.

## Operations

The Operations department oversees district infrastructure management and function. The district maintains 69 facilities comprised of more than six million square feet of developed space. Providing Facility Management, Custodial, Capital Improvement, and Preventative Maintenance services, the Operations department insures district facilities function smoothly and efficiently. The Operations department is also home to the district's Activities and Student Affairs team.

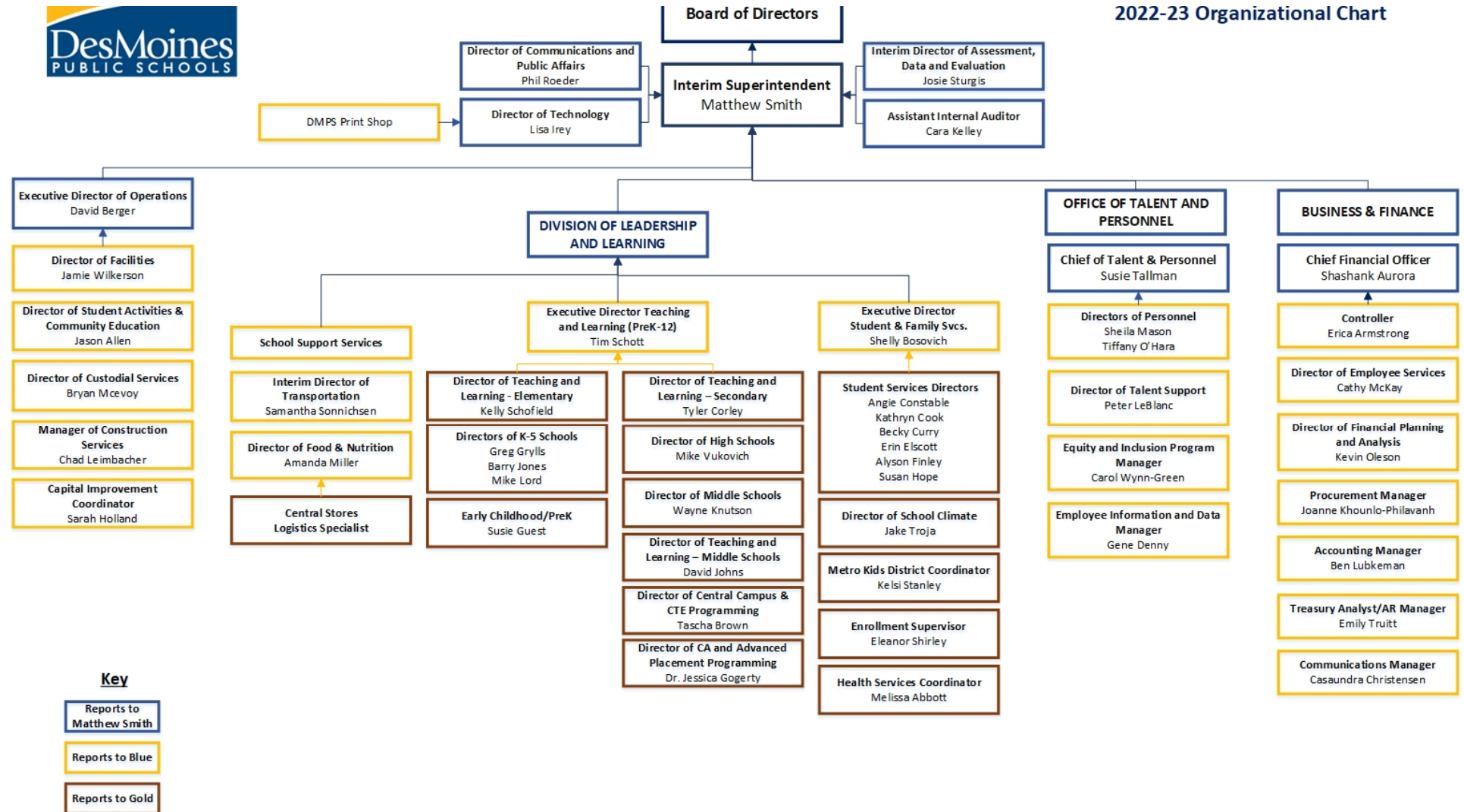
## Teaching & Learning

The Teaching and Learning department oversees and elevates the academic growth of students in Des Moines from preschool through graduation from high school. The department includes Early Childhood, K-12 Curriculum, English Language Learning, Advanced Learning, Technical Education, and Virtual Learning and provides leadership and guidance to principals, facilitates curriculum implementation, and supports staff at all schools.

## Student Services

Des Moines Public Schools is committed to providing students of all abilities and backgrounds with access to a free and appropriate education to prepare them for the next stage of their lives. Both in and out of the classroom, Student and Family Services works to meet the diverse needs of students beginning at birth through the age of 21. From serving special education students with individual educational plans, to offering dozens of opportunities for all students to participate in activities, to developing a school culture and climate that is inclusive of all, the department works to help everyone find a way to succeed.

# ORGANIZATIONAL CHART



# SCHOOL LOCATIONS

Home to more than 60 schools located in every neighborhood of the community, Des Moines Public Schools provides families with choices to meet the educational needs of students from preschool through college-level courses.

## Elementary

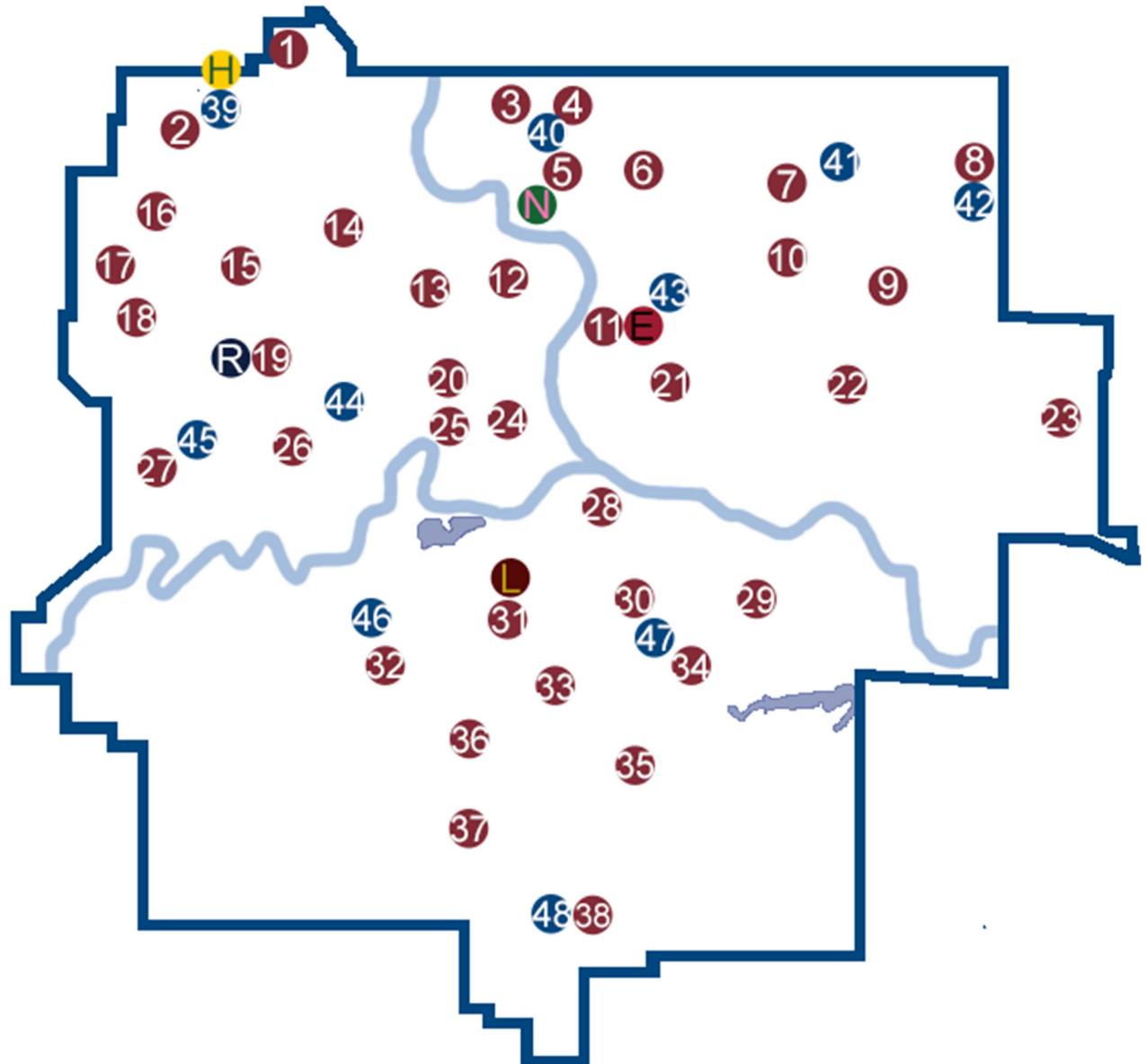
- |              |                     |
|--------------|---------------------|
| 1. Samuelson | 20. Edmunds         |
| 2. Moore     | 21. Capital View    |
| 3. Oak Park  | 22. Willard         |
| 4. Madison   | 23. Phillips        |
| 5. Findley   | 24. Walnut Street   |
| 6. Cattell   | 25. Downtown School |
| 7. Garton    | 26. Greenwood       |
| 8. Brubaker  | 27. Hanawalt        |
| 9. Stowe     | 28. McKinley        |
| 10. Phillips | 29. River Woods     |
| 11. Carver   | 30. Howe            |
| 12. Moulton  | 31. Park Avenue     |
| 13. King     | 32. Jefferson       |
| 14. Monroe   | 33. South Union     |
| 15. Perkins  | 34. Jackson         |
| 16. Hillis   | 35. Lovejoy         |
| 17. Cowles   | 36. Wright          |
| 18. Windsor  | 37. Morris          |
| 19. Hubbell  | 38. Studebaker      |

## Middle

- 39. Meredith
- 40. Harding
- 41. Goodrell
- 42. Hoyt
- 43. Hiatt
- 44. Callanan
- 45. Merrill
- 46. Brody
- 47. Weeks
- 48. McCombs

## High

- H. Hoover
- R. Roosevelt
- L. Lincoln
- N. North
- E. East





# EXCEPTIONAL PROGRAMS

At Des Moines Public Schools, students are able to take advantage of unique programs and partnerships. DMPS is a leader and innovator in public education, offering families some of the best educational choices in Iowa.

Students who come here are able to become anything they desire, thanks to these amazing opportunities.

## PRE-SCHOOL



The district provides high-quality preschool education for children throughout the community. Early childhood education provides a great start to learning, promoting the academic and social growth of young children. Several preschool programs are offered to meet the needs of families, with a variety of locations, class times, and half- or full-day plans.

Certified teachers, who meet the highest standards, staff our preschools. DMPS early childhood education programs feature an array of support services ranging from home visits to family events to screening referrals.

## RUBY VAN METER SCHOOL



Ruby Van Meter serves students from kindergarten to age 21 who may require additional programming and services. At RVM, students with significant intellectual disabilities thrive through specially-designed instruction. Each student at RVM

has an educational experience that has been differentiated to meet their individual needs. All RVM classroom teachers are highly qualified and certified with a Strategist II Endorsement in intellectual disabilities. Students also have opportunities to participate in a variety of activities and vocational experiences to promote self-esteem, independence, social skills, and a sense of belonging.

## COWLES MONTESSORI SCHOOL



From preschool through 8th grade, Cowles Montessori has been providing a popular educational alternative for more than 20 years. Cowles operates using the Montessori philosophy of guiding children's natural curiosity and intrinsic

motivation to learn and is committed to building on this to foster student achievement.

Classrooms are arranged in multi-age groupings where children learn from each other and because of each other. Through constant interaction, they also learn to take responsibility for each other.

## FINE AND PERFORMING ARTS



DMPS offers students in grades K-12 opportunities to explore a wide variety of fine and performing arts. Students who participate in DMPS arts programs broaden their life experiences and passion for the arts.

All DMPS high schools offer courses in beginning and advanced theatre and play production. Additionally, high schools provide performance-based activities, including plays, musicals, and spoken word.

In Des Moines, students have a comprehensive, hands-on approach to learning and mastering skills in visual arts. Students who pursue an academic study of the visual arts deepen their communications skills, define and solve creative problems with insight and technical ability, focus their critical analysis skills, and develop an informed acquaintance with exemplary works of art from a variety of cultures across historical periods and genres. Curricular offerings include 2D and 3D art, art history, graphic design, drawing and painting, and photography.

The music programs in Des Moines are highly acclaimed and offer a comprehensive variety of classes at all levels. Students in K-5 participate in general music which consists of singing, instrument playing, music reading, dancing, and more. Beginning in 5th grade, students can choose a string instrument and a band instrument. Middle school music varies throughout the district and includes general music, vocal music, band, and strings. High school musicians can choose band, chorus, jazz band, jazz choir, show choir, and unique offerings such as orchestra, gospel choir, steel drums, African drums, and mariachi.

## ADVANCED LEARNING PROGRAM



At Des Moines Public Schools, challenging advanced coursework is the norm. More than 600 National Merit Semi-Finalists have attended Des Moines Public Schools.

High-quality Advanced Placement courses are available to thousands of students

across the district. All five comprehensive high schools are continually recognized on the Iowa AP Index, which spotlights the state's top 50 high schools.

Central Academy is regarded as one of the top AP programs in the nation, with more Central Academy students recognized as AP Scholars than any place in Iowa. Central Academy also offers students a variety of world language courses of study.

## RIGOROUS ACADEMIC AND CAREER TRAINING



DMPS is home to innovative programs including university-caliber aquarium science, hands-on aviation technology, and culinary arts at its regional academy: Central Campus. The regional academy model allows students to remain part of

their home schools and school activities while expanding educational opportunities. Nine advance career academies with dozens of specialized programs offer multiple pathways to college and career readiness. Central Campus offers hands on, real world work-based educational programs

# SO MUCH MORE THAN JUST “SCHOOL”

Modern school campuses are more than just the classrooms within the walls of the school building. So while there are more than 2,000 classrooms in more than 60 school buildings on campuses covering 459 acres, that only tells part of the story.

DMPS campuses are community centers with spaces for the community to gather, learn to a new skill, play as a family, and experience the joy of sport.



**17**

AUDITORIUMS

**55**

LIBRARIES



**58**

CAFETERIAS

**19**

FAMILY & CONSUMER  
SCIENCE LABS



**44**

PLAYGROUNDS

**26**

WALKING TRACKS



**61**

GYMS

**24**

BASKETBALL COURTS

**5**

WRESTLING ROOMS



**12**

BASEBALL & SOFTBALL  
FIELDS

**18**

TENNIS COURTS



**18**

SOCCER FIELDS

**3**

MINI PITCH FIELDS

**5**

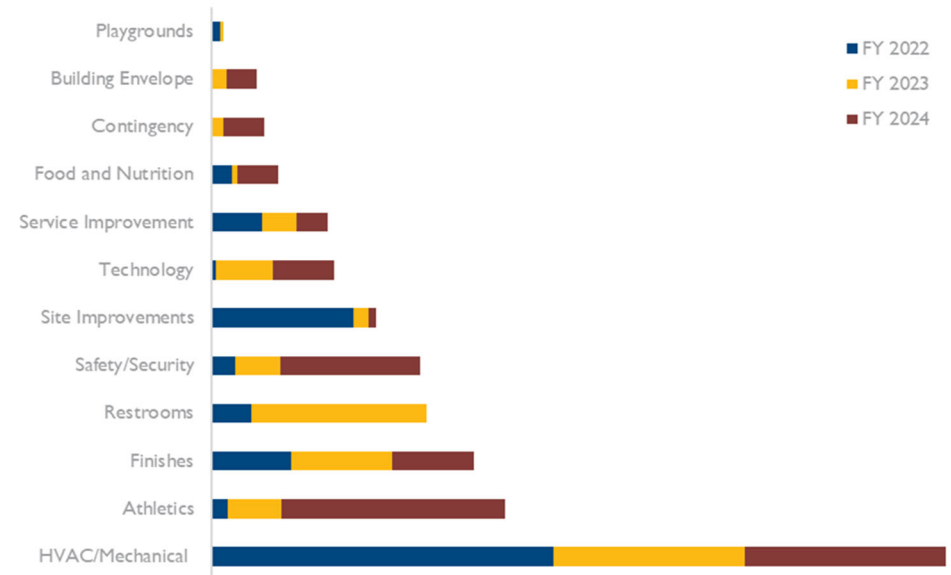
FOOTBALL FIELDS



# CAPITAL IMPROVEMENTS

DMPS plans for capital improvements in five-year cycles. These plans are developed with input from staff and community stakeholders. Long-range planning provides the district the ability to look ahead, yet shift with changes in program or infrastructure needs.

Facility improvements across the district focus on student health and well being, safety, engagement, and equity. Emphasis is placed on providing high quality, comfortable learning and working environments for students and staff.



## SECURITY

The district continues to expand the number of security camera views available to the district's 24/7 security team and is adding functionality to existing building security systems. The district is also investing in more cameras and radios in operation.

## BUILDING MECHANICAL SYSTEMS

DMPS is completing improvement projects (large and small) that focus on the operation of building mechanical systems. These projects are designed to improve building efficiency, reduce ongoing maintenance needs, and provide comfortable, well-ventilated spaces.

## ATHLETIC IMPROVEMENTS

A variety of athletic facility improvements are underway and planned at all district high schools. Projects include improvements such as the replacement of running tracks and updating field lighting. Additionally, improvements that will impact students across all sports, such as training facilities and locker room renovations, are in progress. Starting Fall 2024, thousands of DMPS students will have the opportunity to march and play sports in a first-in-class community stadium.

## RESTROOM FACILITIES

Restrooms in elementary, middle, and high schools are being upgraded to improve accessibility, access, and aesthetics.

# DISTRICT GOALS

## SMART GOALS

### DMPS SCHOOL BOARD S.M.A.R.T GOALS

#### GOAL ONE

##### **Increase student achievement in reading.**

The percent of All Fourth Grade Students proficient on the ISASP ELA Assessment will increase from 52.7% in June 2022 to 67% in June 2026.

#### GOAL TWO

##### **Increase student achievement in reading for Black Males.**

The percent of Black Male Fourth Grade Students proficient on the ISASP ELA Assessment will increase from 29.5% in June 2022 to 67% in June 2026.

#### GOAL THREE

##### **Increase student achievement in mathematics for Black Males.**

The percent of Black Male Eleventh Grade Students proficient on the ISASP Mathematics Assessment will increase from 17.7% in June 2022 to 45% in June 2026.

## GUARDRAILS

### DMPS SCHOOL BOARD GUARDRAILS

#### GUARDRAIL ONE

##### **Equitable Treatment of Students.**

The Superintendent shall not allow inequitable treatment of students or for the continuation of systems that allow for it.

#### GUARDRAIL TWO

##### **Social Emotional Learning Needs of Marginalized Students.**

The Superintendent shall not allow the social emotional learning needs of marginalized students to be unaddressed.

#### GUARDRAIL THREE

##### **Demographic and Culturally Responsive Teaching and Learning Staff.**

The Superintendent shall not allow the composition of the teaching and learning staff to diverge, regarding demographics and cultural responsiveness, from the student population while utilizing hiring practices conducted in accordance with the District's Affirmative Action Plan and Equal Employment Opportunity/Non-Discrimination Policies.

#### GUARDRAIL FOUR

##### **Safe and Welcoming Environment.**

The Superintendent shall not allow an environment for both students and staff that is unsafe and unwelcome.

#### GUARDRAIL FIVE

##### **Financial Prudence.**

The Superintendent shall not cause or allow any practice, activity, decision, or organizational circumstance that is financially imprudent, unnecessarily risks district assets, or violates commonly accepted business and professional practices.

## LEVERS



### GOALS CENTER ON MOST MARGINALIZED

In 2019, the Board set three goals, two of which centered the learning needs of our most marginalized student group, Black Males. Embracing the need to change the system to meet the goals, the district enlisted the community to help define key drivers of district improvement efforts to accomplish the Board Goals. These key drivers are collectively known as the “Levers”. The Levers represent how we organize inputs of time, talent, and resources to reach our most marginalized students.

### IMPORTANCE OF COMMUNITY

The district held a series of community-wide Collaborative-Problem Solving engagements in 2019 to develop the seven Levers and Anti-Racist Town Halls in 2020 to strengthen the focus of each Lever as a disruptor of injustice.







# Our Impact

# 2022 BY THE NUMBERS

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**31,024**

K-12 STUDENTS



**75.2%**

GRADUATION RATE  
CLASS OF 2021



**49%**

TEACHERS WITH  
ADVANCED DEGREES



**300**

VIRTUAL HIGH  
SCHOOL STUDENTS



**18,153**

LUNCHES SERVED DAILY



**43%**

PARTICIPATION IN 1+  
EXTRA-CURRICULAR BY  
SECONDARY STUDENTS



**22%**

STUDENTS  
TRANSPORTED

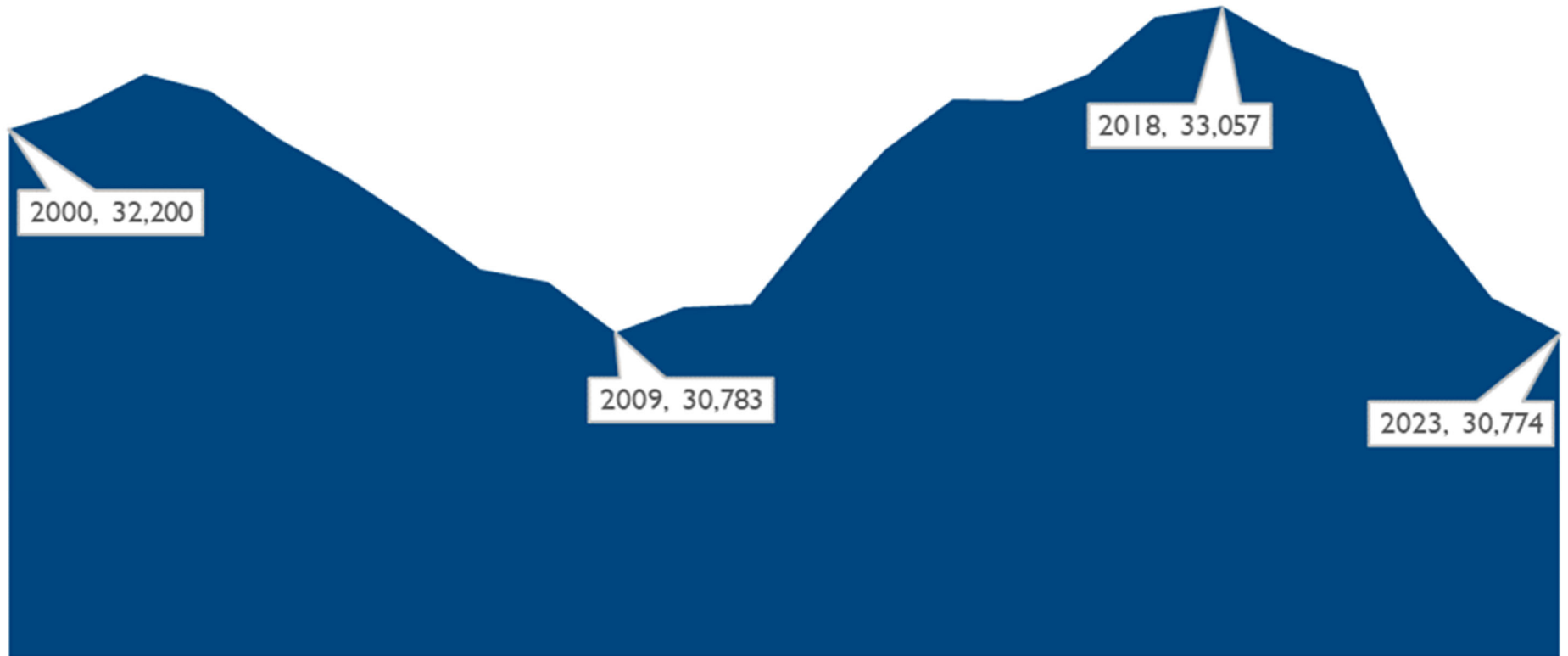


**110**

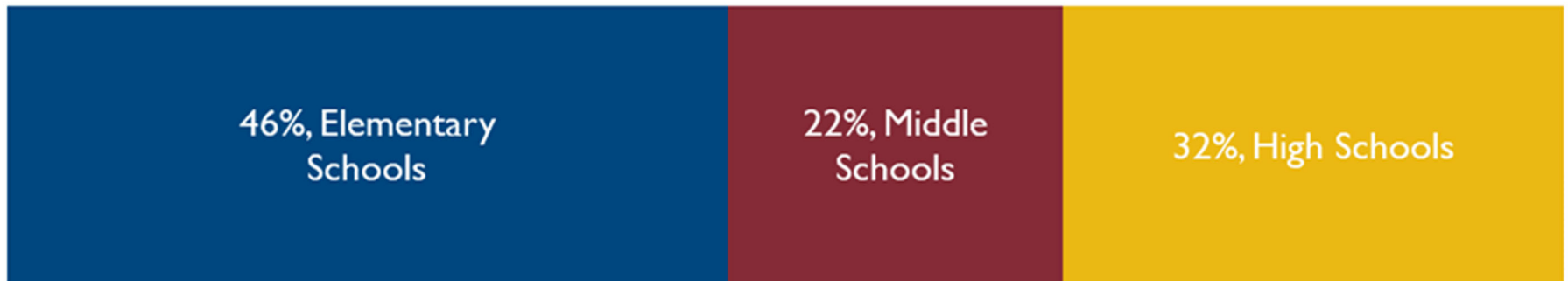
STUDENT BIRTH  
COUNTRIES

# ENROLLMENT IN THE NEW MILLENNIUM

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## 2022-23 ENROLLMENT BY SCHOOL LEVEL



# A LOOK AT WHAT WE'VE BECOME

At the largest school district in Iowa, students have the opportunity to pursue their passions in an array of fields. DMPS students have succeeded in the classroom and in their extracurricular pursuits. And there are a lot of stories to tell about the work and accomplishments of DMPS students.

## Become an activist here.

From “Andrew” to “Mary” Jackson. Students at Jackson Elementary lead the effort to rename their school to honor one of NASA’s first Black female engineers. Inspired by an assignment, students advocated to the School Board for the change.



## Become a journalist here.



DMPS high school student journalists have no shortage of news to cover; these students excelled at telling stories about their fellow classmates, their schools, and the community. Student journalists from the East, Hoover, and North high schools won the equivalent of a state

championship for their student newspapers from the Iowa High School Press Association. Two DMPS students were named in the IHSPA Emerging Journalist Top 10.

## Become an artist here.

Central Academy students and staff designed and sold the official 2022 Iowa State Fair Pottery. “Our pottery students work very hard at their craft, and this is just one of the ways for them to share their talents with our community,” said teacher Dara Green.



DMPS Focus and MAC students created the first augmented reality art mural in Des Moines at the Lauridsen Skatepark. QR codes are built into the artwork that brings the mural to life, with moving art and sound.

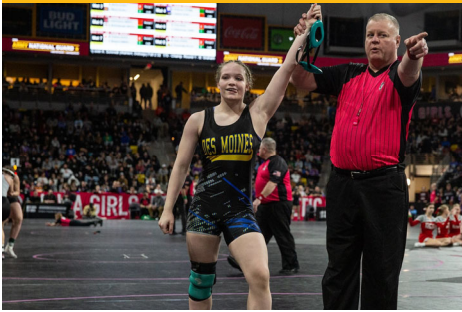
## Become a mathematician here.



A Central Academy mathematical modeling team achieved historic results, finishing in the top 10 in the world on the HiMCM and the top 8 in the United States on the IM2C. The 12-day HiMCM contest asked students to choose one of two real-world problems and create a resolution via a mathematical model and a paper detailing the creation of their model, its strengths and weaknesses, sensitivity analysis of the model, and a letter detailing why their model should be chosen to solve the issue. The IM2C 5-day modeling contest challenged students to derive a model that creates the most efficient method for facilitating the boarding of airplanes at airport terminals. The team was the only American team to be designated Outstanding on the HiMCM and as a IM2C Finalist.



### Become a groundbreaker here.



As DMPS celebrates 50 years of Title IX, we also celebrate the benefits this law has provided to our female athletes. In 2022, wrestling became a sport sanctioned by the Iowa Girls High School Athletic Union, and DMPS launched a district-wide Girls Wrestling Team. The district sent

four qualifiers to the first ever Iowa Girls High School Athletic Union State Tournament for Wrestling. East High School assistant coach Renate Rice marked a milestone in DMPS football; Coach Rice was first the female football coach in DMPS history.

### Become a champion here.

Adrienne Buettner-Cable won the 2022 Iowa High School Cross Country Championship for Roosevelt. The Central Campus Marine Corp JROTC Rifle Team has won the Civilian Marksmanship Program State Championship three years running, the American Legion State Title 13 years running, and 19 straight Junior Olympic Championships. The Roosevelt High School dance team was the 2022 Class III Contemporary State Champion. Student-athletes from all five DMPS high schools competed in 25 different events at the 2022 State Track & Field championships.



From teachers to principals, bus drivers to food service workers, financial analysts to technology specialists, Des Moines Public Schools is home to a dedicated team of professionals who all, directly and indirectly, contribute to the education of students. DMPS employees have been recognized as leaders in their fields city- and state-wide, as well as nationally.

### Become a leader here.

Harding and Meredith Teacher Johany Alvarez was honored as the Iowa World Language Educator of the Year. Hoover Teachers Sarah Hamilton and Morgan King were recognized as the state's top journalism teacher and won the Iowa



English Teaching Award, respectively. Roosevelt Associate Principal Frank Lee III was named Educator of the Year by Iowa Juneteenth.

Student Services Coordinator Debra Carr won a Lifetime Achievement Award for Social Work. While Behavior Program Facilitator Leslie Timmerman was recognized by the Iowa School Social Workers Association as the 2022 Friend of Children Award.

DMPS was named the Junior Achievement of Central Iowa School District of the Year. The DMPS Communications team won 16 awards for its community and family outreach work. Since 2007, the Financial Services team has been recognized annually for excellence in financial reporting. The Operations team earned Energy Star Partner of the Year honors for the 11th year in a row.





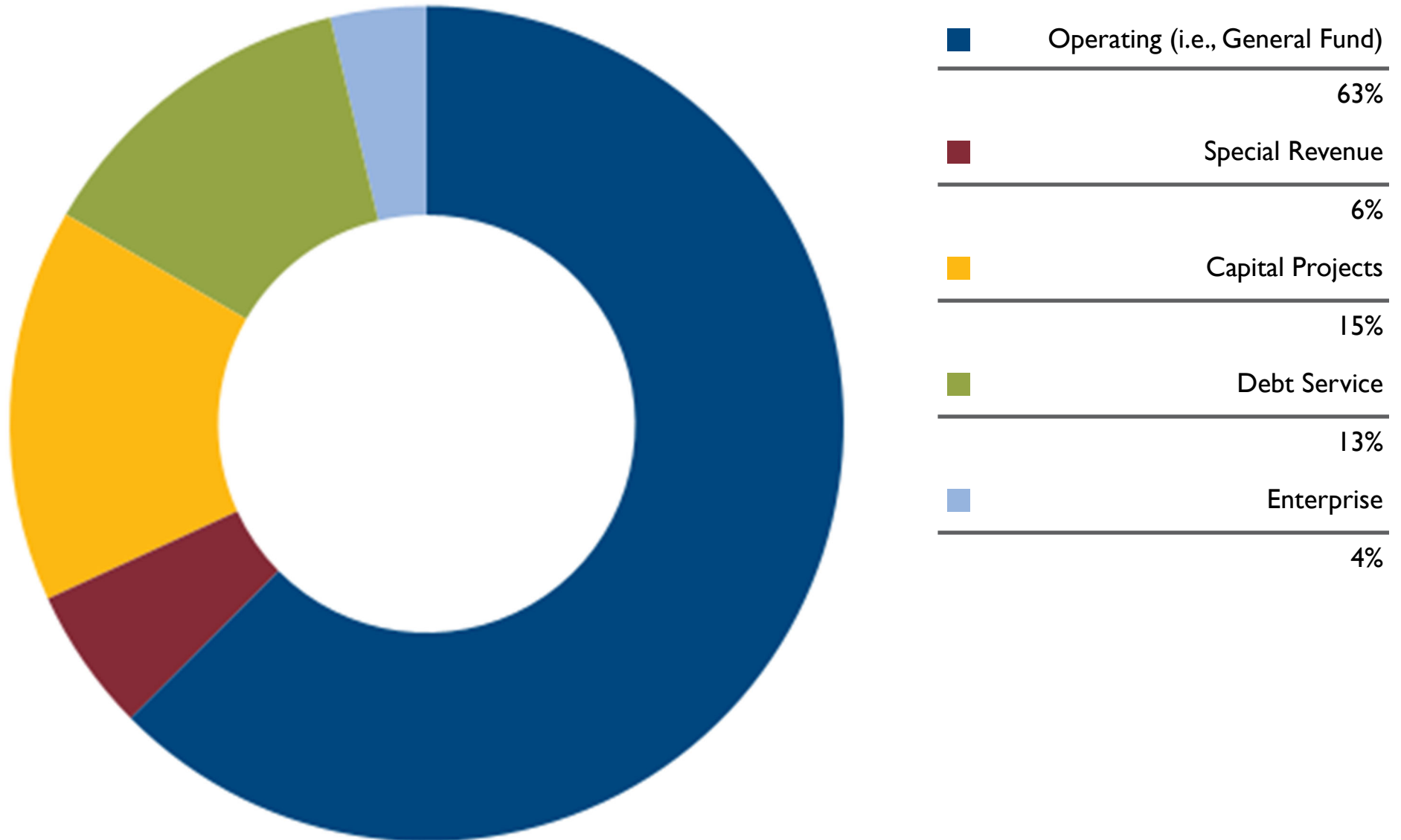


# Our Financials



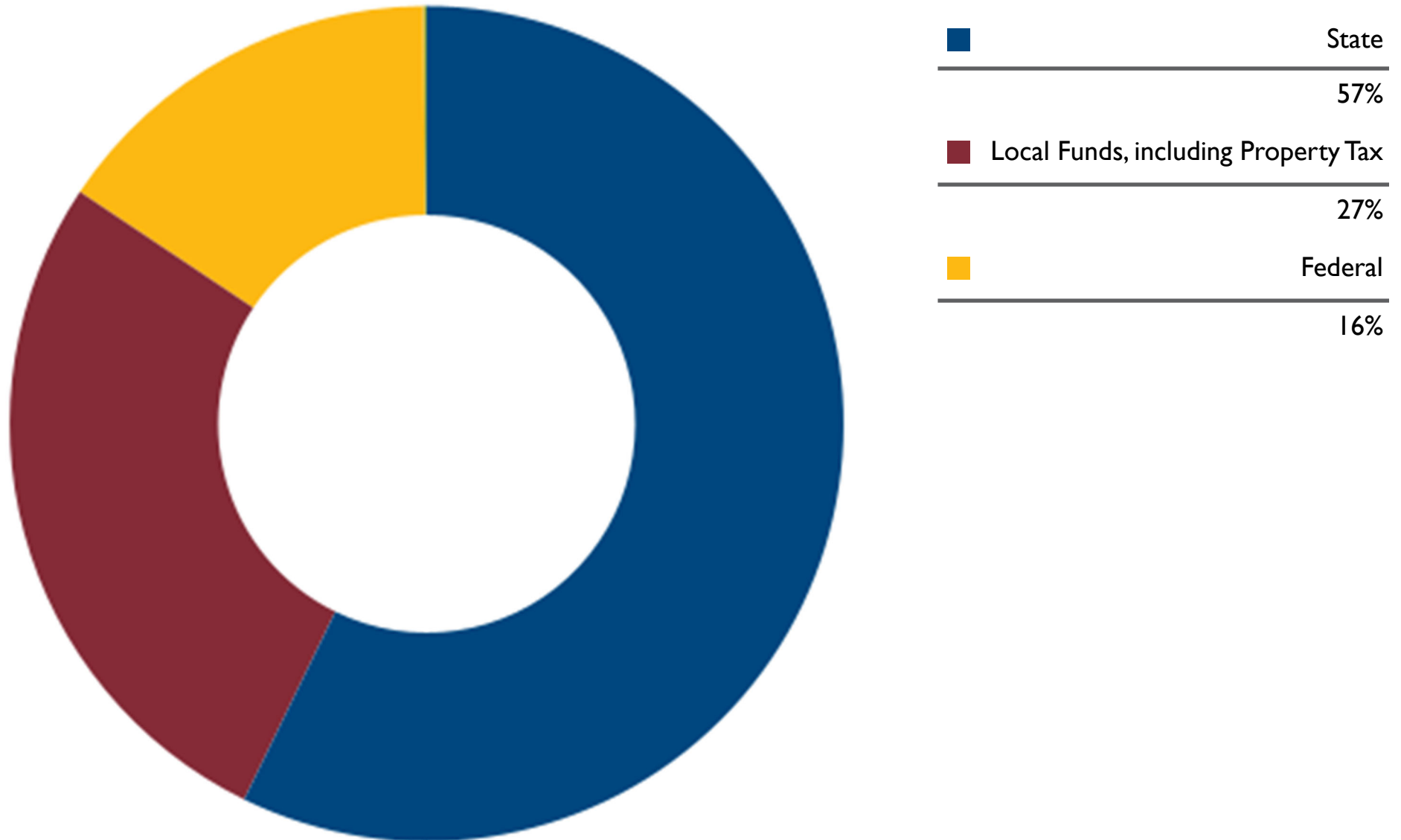
# FY 2022 REVENUE (ALL FUNDS)

## REVENUE BY FUND TYPE



# FY 2022 REVENUE (GENERAL FUND)

## REVENUES BY SOURCE



# PROPERTY TAX LEVIES

## ALLOWABLE USES

The Iowa school funding formula allocates funds to schools using a cost per child amount determined by the Iowa Legislature establishing the annual State Supplementary Assistance rate. The cost is funded through a combination of State Aid and Property Taxes.

School districts can assess five different levies: General Fund Levy, Management Levy, PPEL Levy, PERL Levy, and a Debt Service Levy.

School districts have restricted funding sources, which means the district cannot use funds on anything it chooses. Funds can only be spent on allowable expenditures for the revenue type, as dictated by law. Allowable expenditures are outlined below by levy.

### GENERAL FUND LEVY

The General Fund levy is comprised of multiple components: Regular, Instructional Support, Dropout Prevention, and Cash Reserve.

The Regular and Instructional Support components generate the least-restrictive dollars and can be spent on various expenditures related to the cost of providing an educational program to school-age children and day-to-day operations, including staff salaries and benefits, curriculum and programs (textbooks, supplies, and materials), transportation (fuel), and utilities (energy and water).

Funds generated by the Dropout Prevention levy can be used to fund interventions and initiatives that aim to keep students in school and encourage them to complete their high school education.

The Cash Reserve levy is used for cash flow.

### MANAGEMENT LEVY

Revenues from the Management Levy can be used to pay the costs of unemployment benefits, costs of liability insurance and insurance agreements, costs of judgments, and costs of certain early retirement benefits.

### PPEL LEVY

The Physical Plant and Equipment Levy (PPEL) can be used to purchase grounds; on building construction, renovation, and rentals; to purchase or lease equipment and technology; expenditures for energy conservation; to purchase buses and other transportation equipment; and on recreational equipment purchases.

### PERL LEVY

Revenues from the Public Education and Recreation Levy (PERL) also called the Playground Levy, can be used to establish and maintain public recreation places and playgrounds on district grounds. PERL revenues are also used to provide public educational and recreational activities within the district boundaries and for community education.

### DEBT SERVICE LEVY

Revenues from a voter-approved Debt Service levy are used to retire principal and interest on Debt Service bonds. The district does not levy for Debt Service; rather the district utilizes the sale of revenue bonds to fund capital improvements.



# FY 2022 PROPERTY TAXES

## PROPERTY TAX LEVIES BY PERCENT

General Fund Levy, 74%

Management Fund Levy, 15%

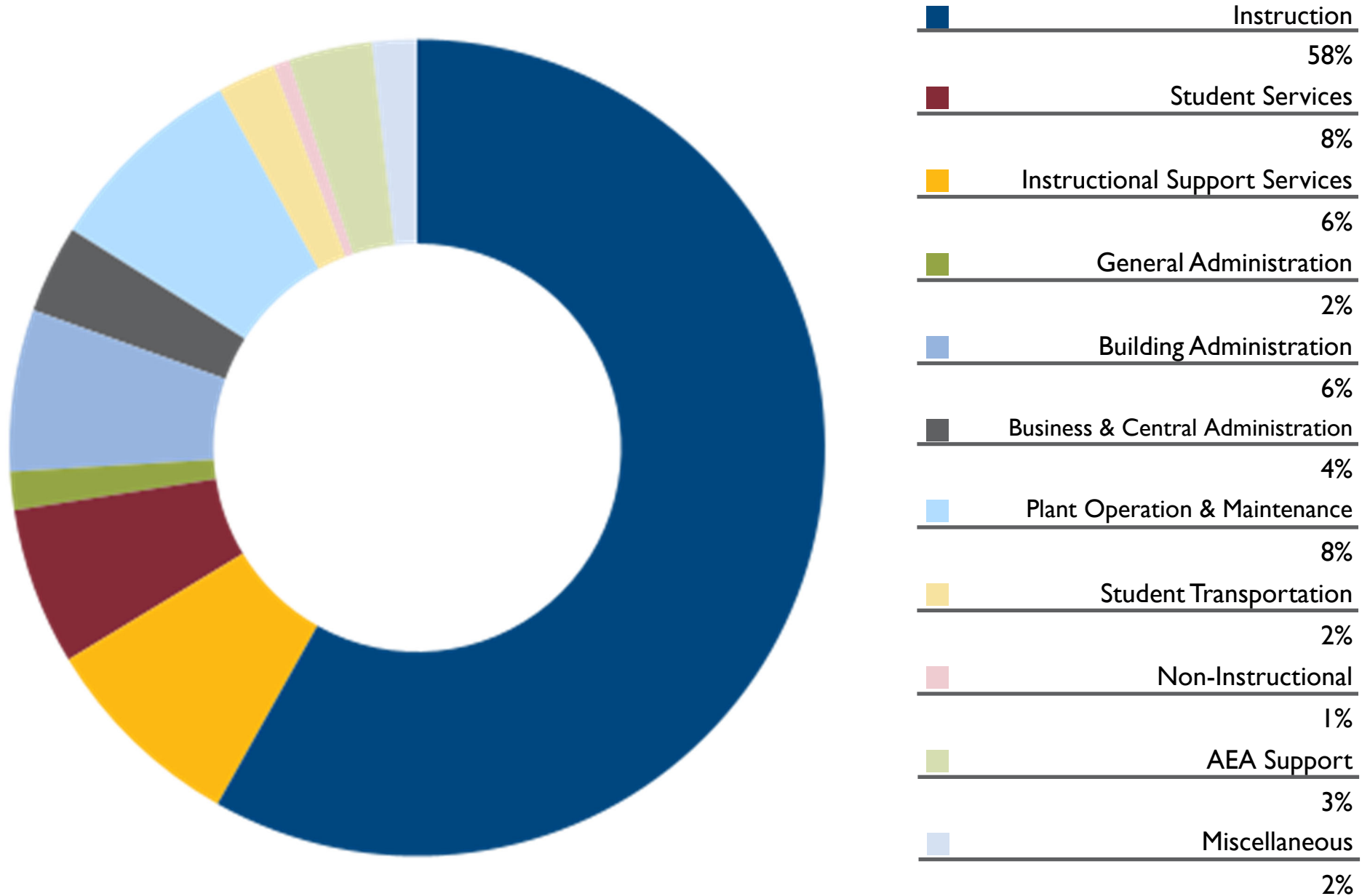
PPEL Levy, 10%

PERL Levy, 1%

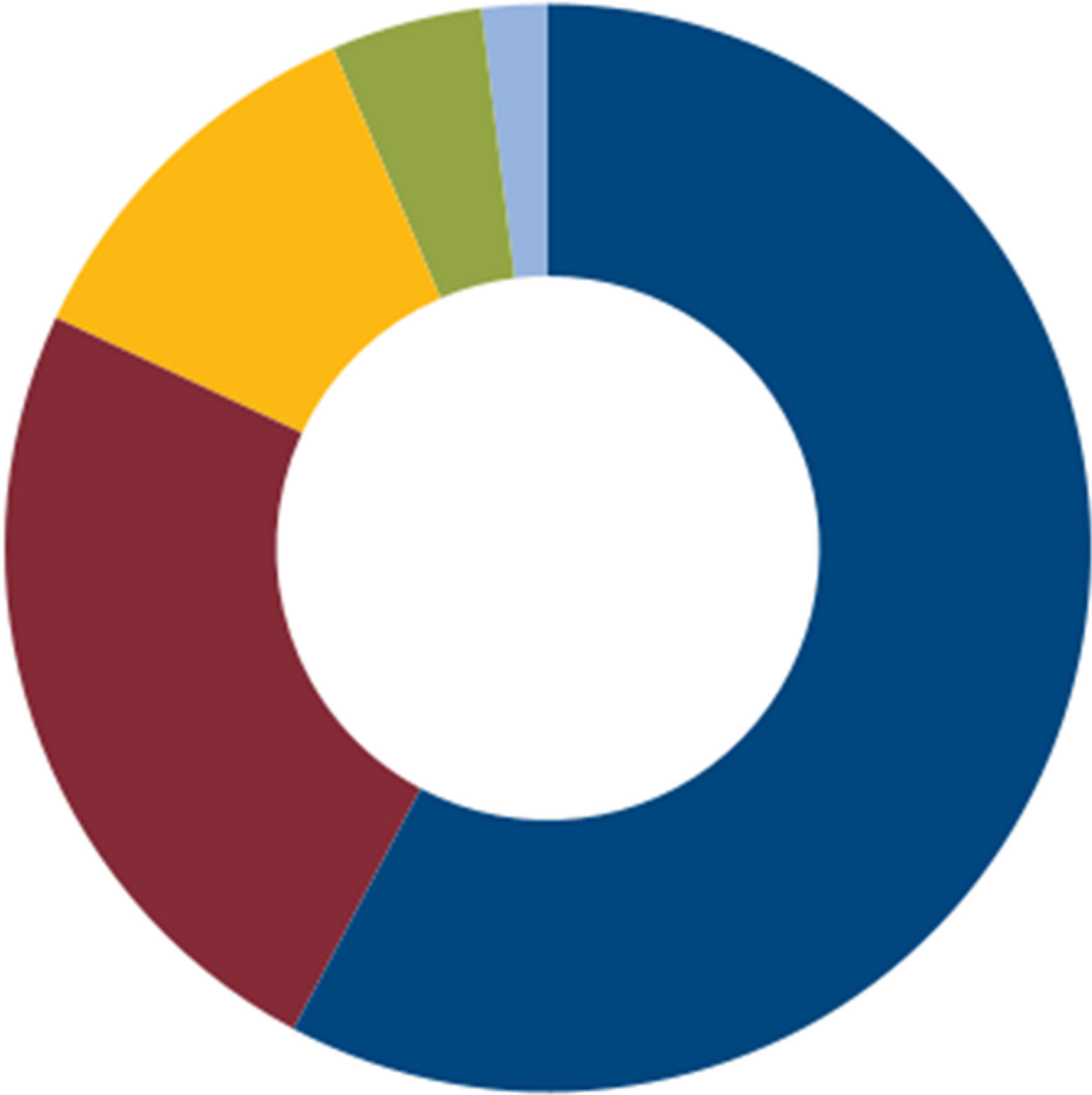







# FY 2022 EXPENDITURES (GENERAL FUND )

## EXPENDITURES BY FUNCTION



EXPENDITURES BY OBJECT



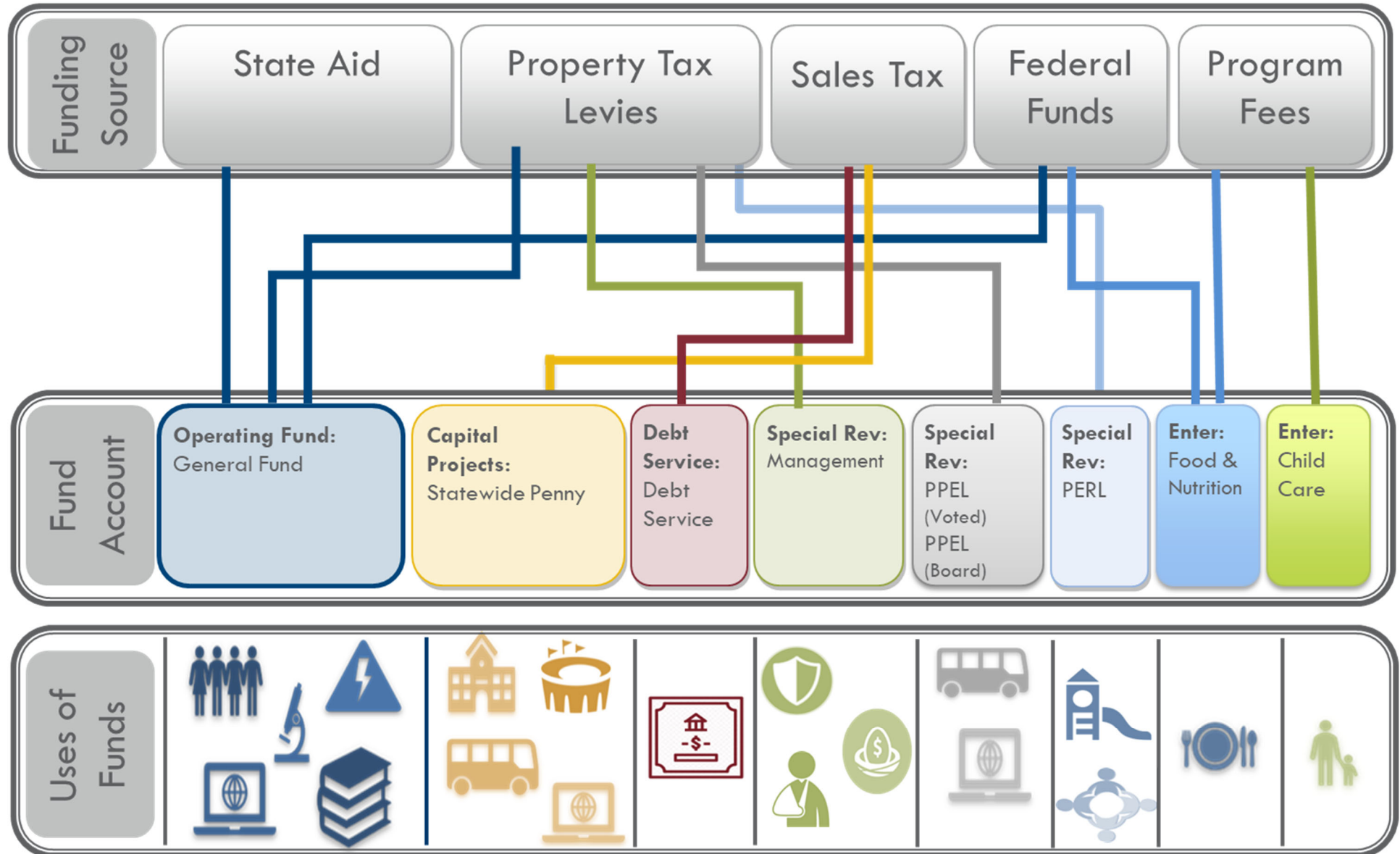
	Salaries	58%
	Benefits	24%
	Purchased Services	12%
	Supplies	5%
	Equipment	6%





# Our Annual Budget

# IOWA SCHOOL FINANCE



# STUDENT OUTCOMES FOCUSED GOVERNANCE

The Student Outcomes Focused Governance framework, developed and facilitated by leadership from the Council of Great City Schools, centers the work of the Board on the vision and values expressed by the community to improve what students know and can do with the knowledge and skills Des Moines Public Schools provides to succeed in the future.

## THE SUPERINTENDENT & THE BUDGET

Each year, the School Board relies on the Superintendent to draft an annual budget for the school system and present it for consideration to the school board. In practice, this often involves identifying large buckets of operational areas and indicating how much of projected revenue will be designated for expenditure in that area. In developing the budget — this list of operational buckets and projected expenditure amounts — the Superintendent must make the case to the School Board that adoption of the proposed allocations will create the conditions in which the school system will accomplish the vision for what the community wants students to know and be able to do, while honoring the values of the community.

## THE BOARD & THE BUDGET

The School Board should review the proposed budget from the Superintendent with the initial assumption that it does not accomplish the community's vision while honoring the community's values. The School Board should not simply extend the benefit of the doubt; the Superintendent must convince the School Board that this is the case. Only upon being convinced should the School Board then vote to adopt the annual budget. If the School Board is not initially convinced, it is the job of the Superintendent to either be more effective in the description of how the budget will accomplish the vision/honor the values or make adjustments to the proposed budget that are sufficiently convincing.

## DOES THE PLANNED BUDGET ALIGN WITH STUDENT OUTCOMES?

### QUESTION 1

Does accomplishing the goals appear to be the focus?

### QUESTION 2

Is there evidence that the guardrails are being honored?

### QUESTION 3

Is there strategic clarity about strategies?

### QUESTION 4

Is there financial clarity about the investments?





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