

IOWA CITY COMMUNITY SCHOOL DISTRICT

# FY25 General Fund Expenditure Review

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January 13, 2026



**IOWA CITY COMMUNITY  
SCHOOL DISTRICT**  
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# Welcome to FY25 General Fund Expenditure Review

This presentation provides an overview of the school district's General Fund expenditures, highlighting how financial resources are allocated to support instructional programs, student services, and district operations. It outlines major spending categories such as salaries and benefits, classroom and instructional support, special education, operations and maintenance, transportation, and administrative services.



## Guidelines

Recommendations for digesting the data.



## Expenditures

Review of expenditures at HS, MS, Elem and District levels.



## Metric Data

Review of metric data involving expenditures and enrollment.

# GUIDELINES

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**BEHIND EVERY NUMBER IS A STUDENT  
OR STAFF MEMBER OF OUR DISTRICT.**



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**OUR ROLE IS TO MAKE SURE RESOURCES  
ARE DELIVERING INTENDED OUTCOMES.**



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# Expenditure and Enrollment Data

## Data Disclaimer

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The data utilized to develop this presentation was taken from the FY25 Certified Annual Report filed with the Iowa Department of Education. Certain locations (i.e. community preschool partners) were not included and are minor in overall cost relevance. These omissions would create any discrepancies with totals reflected on the Certified Annual Report posted with the state or previous board meetings.

Data from other sources (district ledger, quarterly financial reports, audit reports, etc) may reflect minor variances from data in this presentation.

Enrollment data was pulled from the Fall 2024 BEDS report.

# HIGH SCHOOL EXPENDITURES

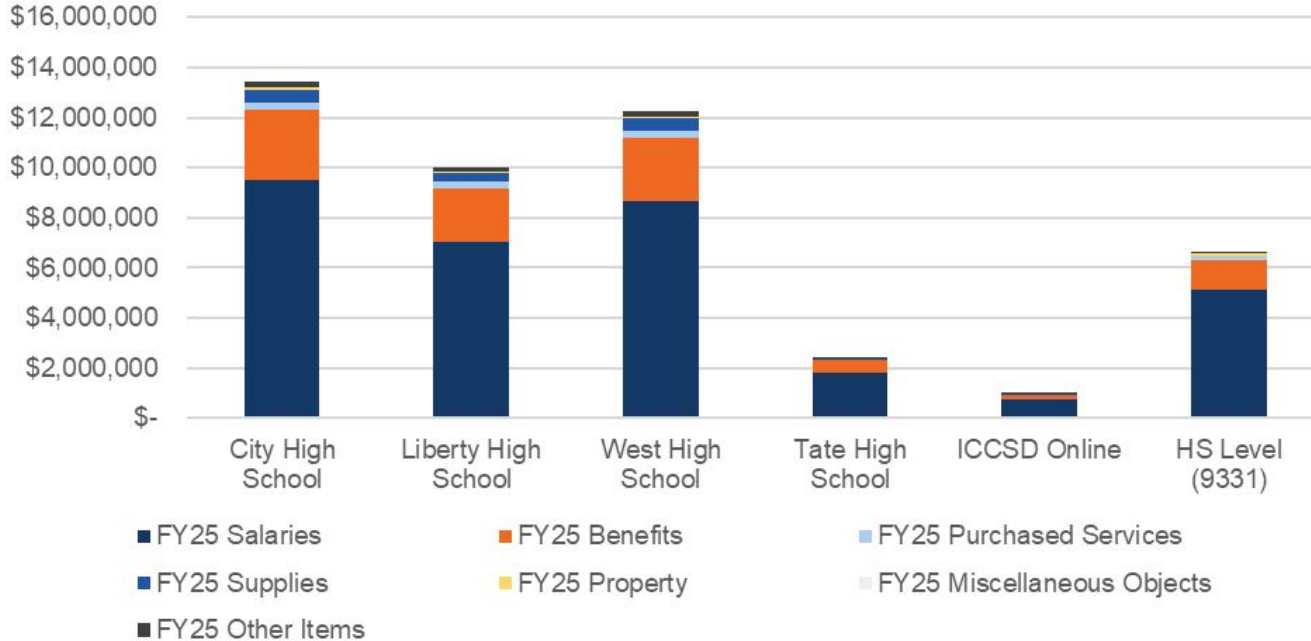


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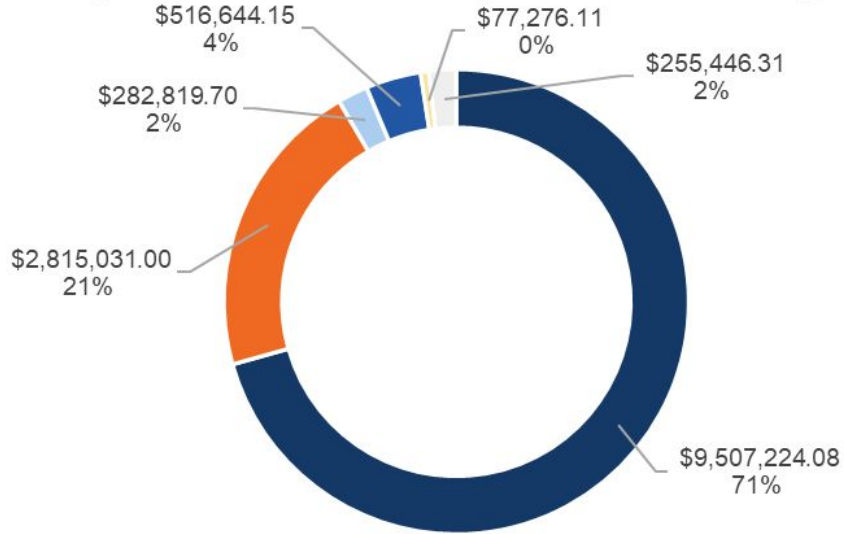
# High School Total Expenditures

## FY25 HS Expenditure Totals

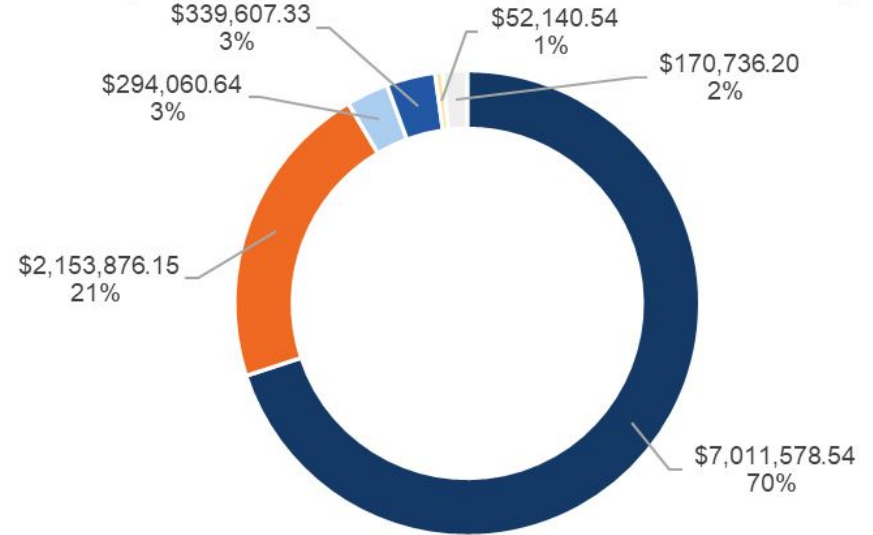


# High School Expenditures Percentages By Building

## City High School FY25 Expenditure Percentages



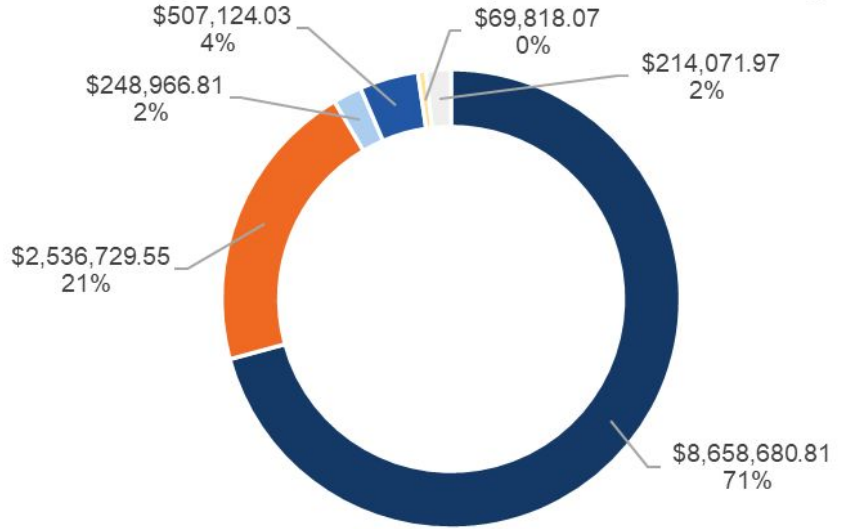
## Liberty High School FY25 Expenditure Percentages



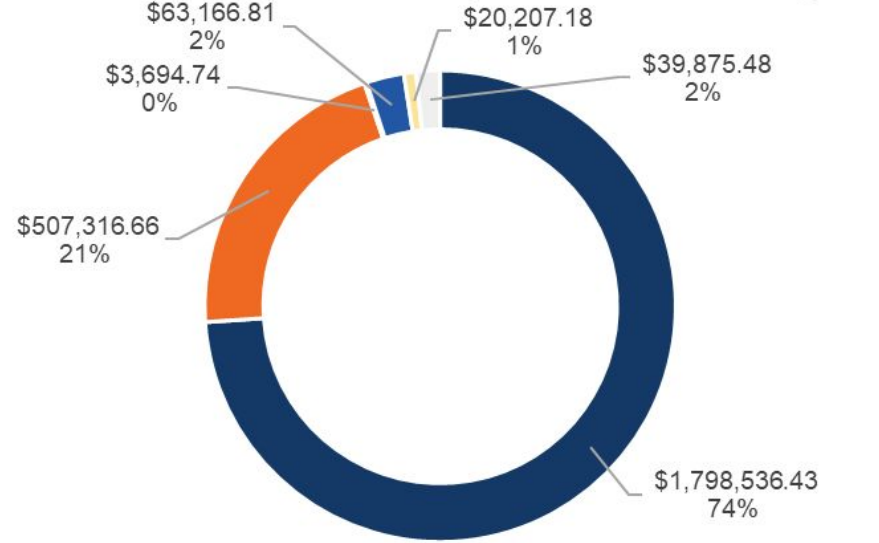
- FY25 Salaries
- FY25 Benefits
- FY25 Purchased Services
- FY25 Supplies
- FY25 Property
- FY25 Miscellaneous Objects
- FY25 Other Items

# High School Expenditures Percentages By Building

## West High School FY25 Expenditure Percentages



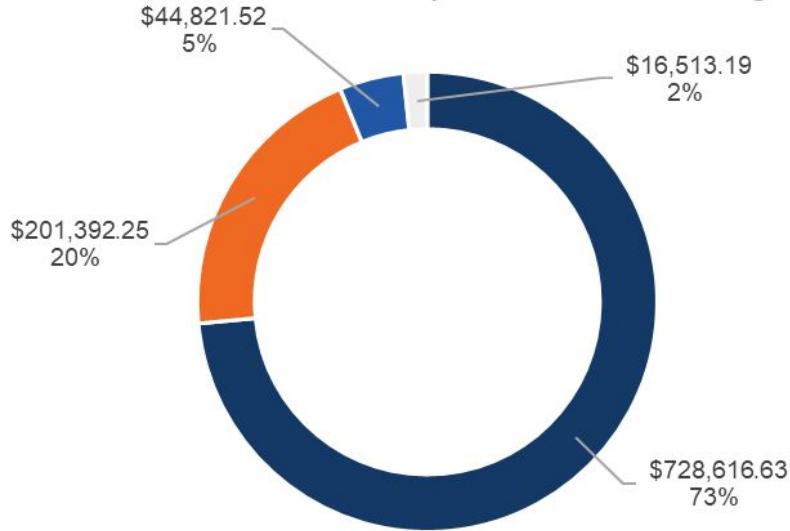
## Tate High School FY25 Expenditure Percentages



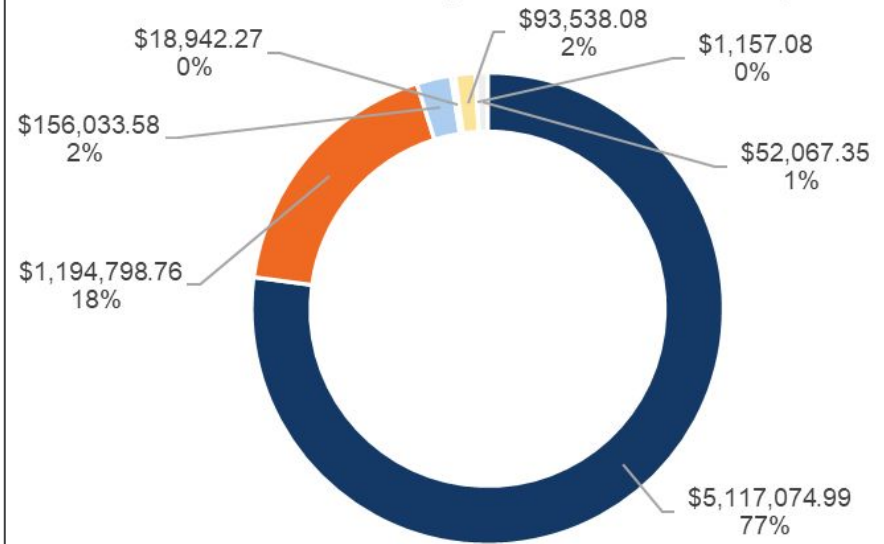
- FY25 Salaries
- FY25 Benefits
- FY25 Purchased Services
- FY25 Supplies
- FY25 Property
- FY25 Miscellaneous Objects
- FY25 Other Items

# High School Expenditures Percentages By Building

ICCSD Online FY25 Expenditure Percentages



HS Level FY25 Expenditure Percentages



- FY25 Salaries
- FY25 Benefits
- FY25 Purchased Services
- FY25 Supplies
- FY25 Property
- FY25 Miscellaneous Objects
- FY25 Other Items

# MIDDLE SCHOOL EXPENDITURES

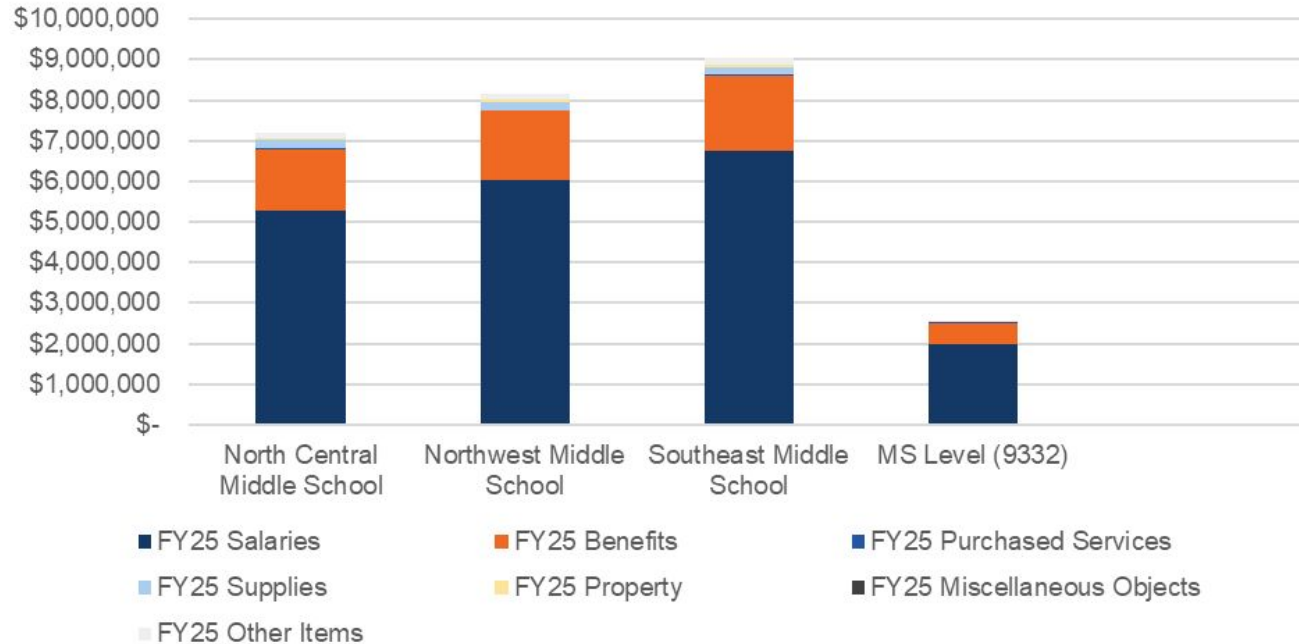


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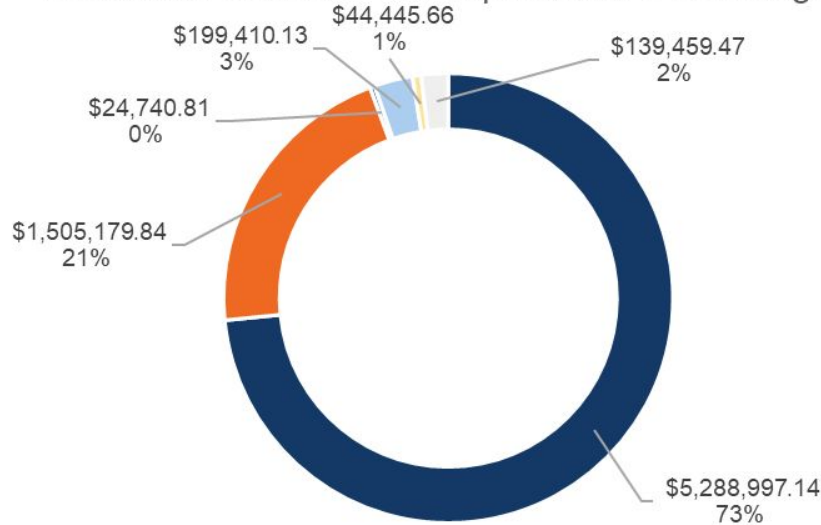
# Middle School Total Expenditures

## FY25 MS Expenditure Totals

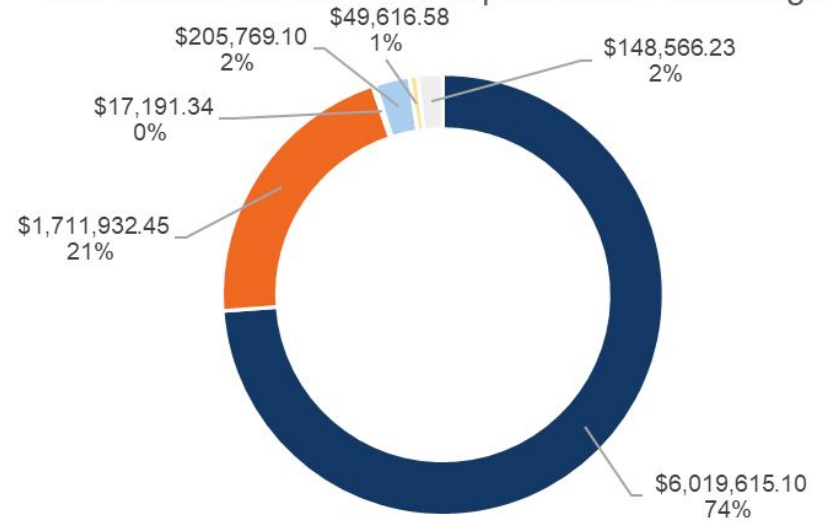


# Middle School Expenditures Percentages By Building

NC Middle School FY25 Expenditure Percentages



NW Middle School FY25 Expenditure Percentages

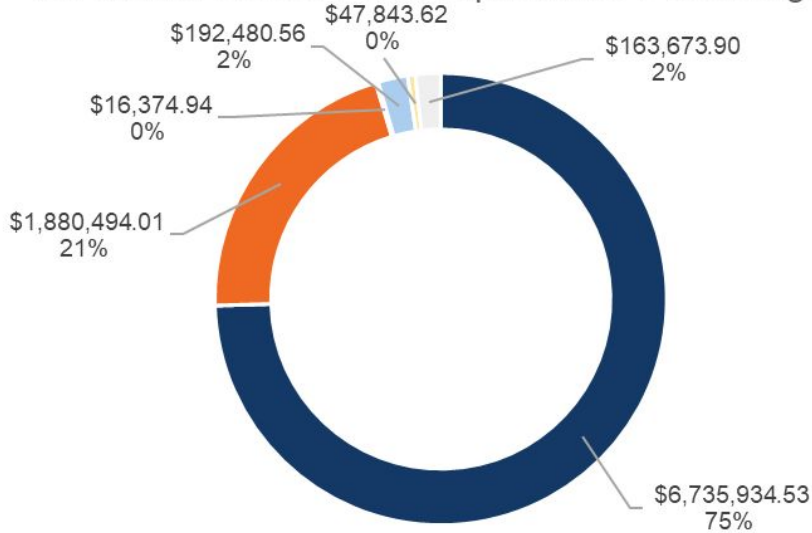


- FY25 Salaries
- FY25 Benefits
- FY25 Supplies
- FY25 Property
- FY25 Other Items

- FY25 Purchased Services
- FY25 Miscellaneous Objects

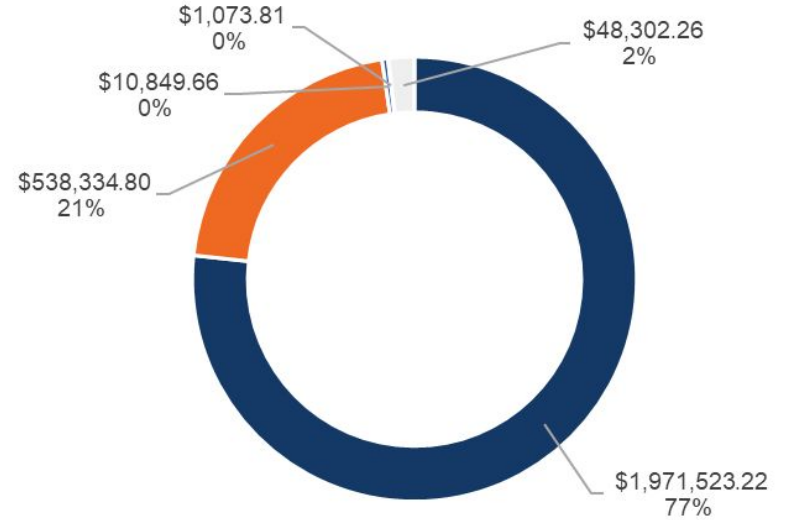
# Middle School Expenditures Percentages By Building

SE Middle School FY25 Expenditure Percentages



- FY25 Salaries
- FY25 Benefits
- FY25 Purchased Services
- FY25 Supplies
- FY25 Property
- FY25 Other Items

Middle School FY25 Expenditure Percentages



- FY25 Purchased Services
- FY25 Miscellaneous Objects

# ELEMENTARY EXPENDITURES

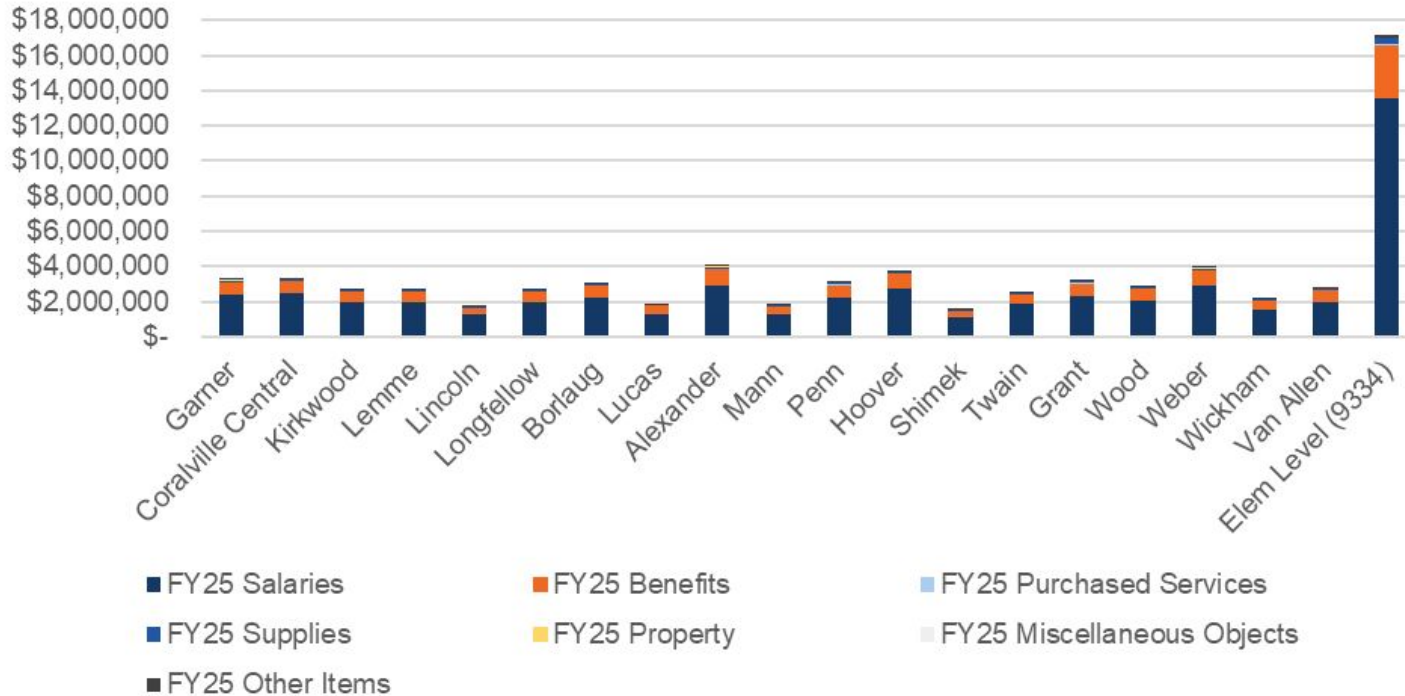


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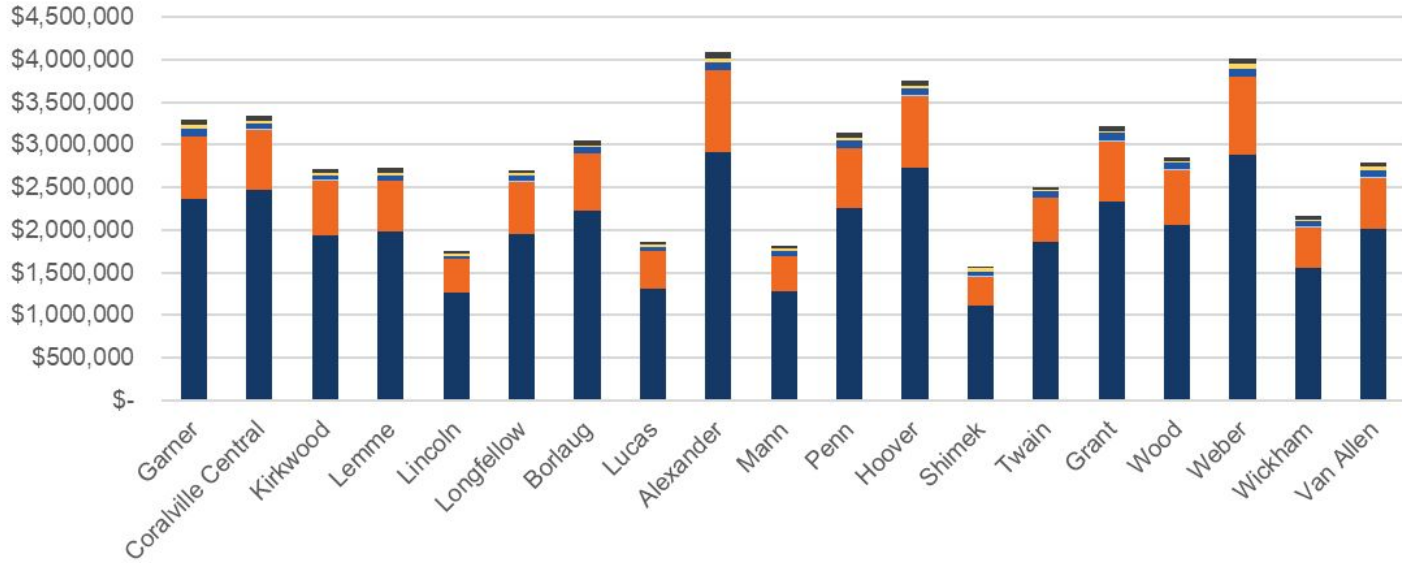
# Elementary School Total Expenditures

## FY25 Elem Expenditure Totals



# Elementary School Total Expenditures

FY25 Elem Expenditure Totals



- FY25 Salaries
- FY25 Benefits
- FY25 Purchased Services
- FY25 Supplies
- FY25 Property
- FY25 Miscellaneous Objects
- FY25 Other Items

# COMPARATIVE METRICS



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# Comparative Metrics

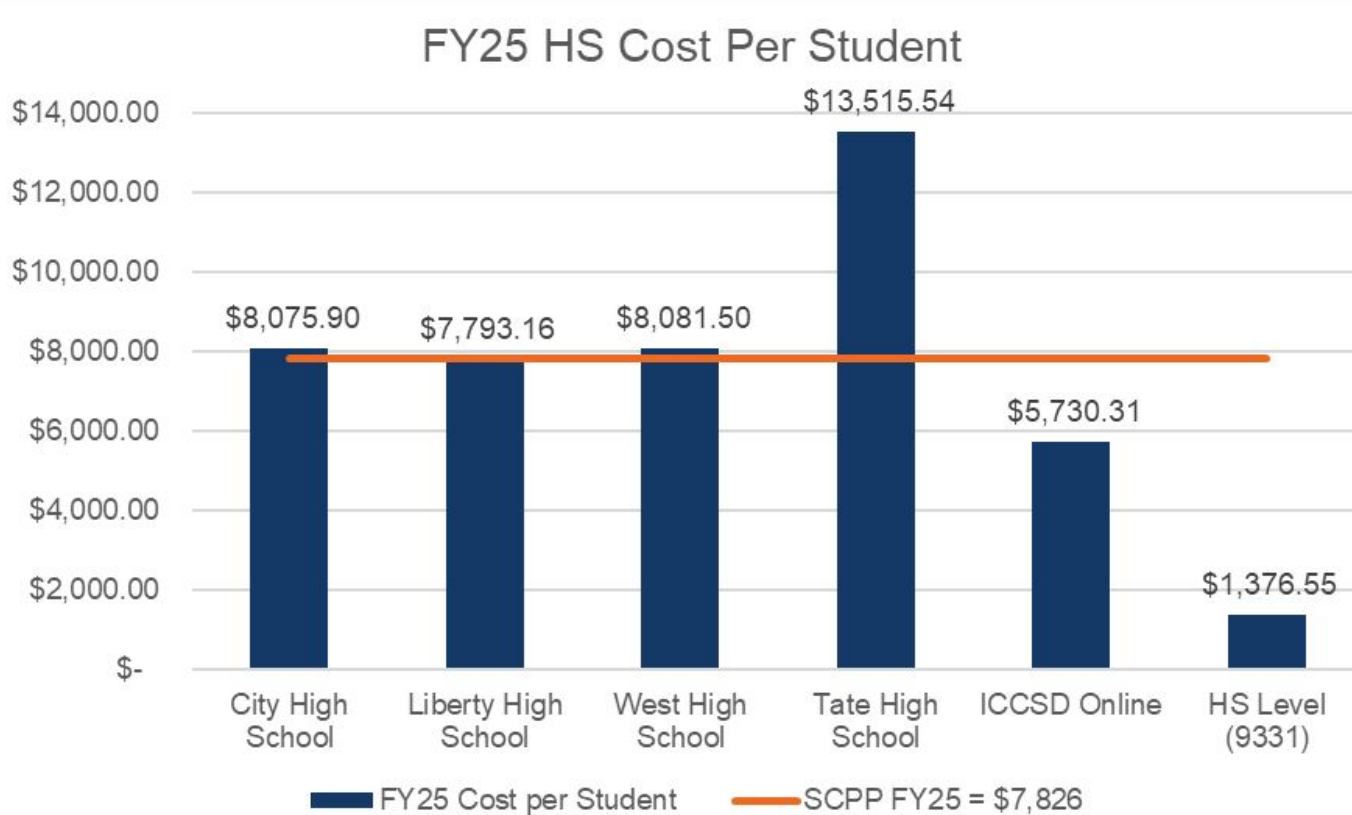
## Calculations

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Cost per Student = Total Cost of Expenditures divided by the BEDS Enrollment.

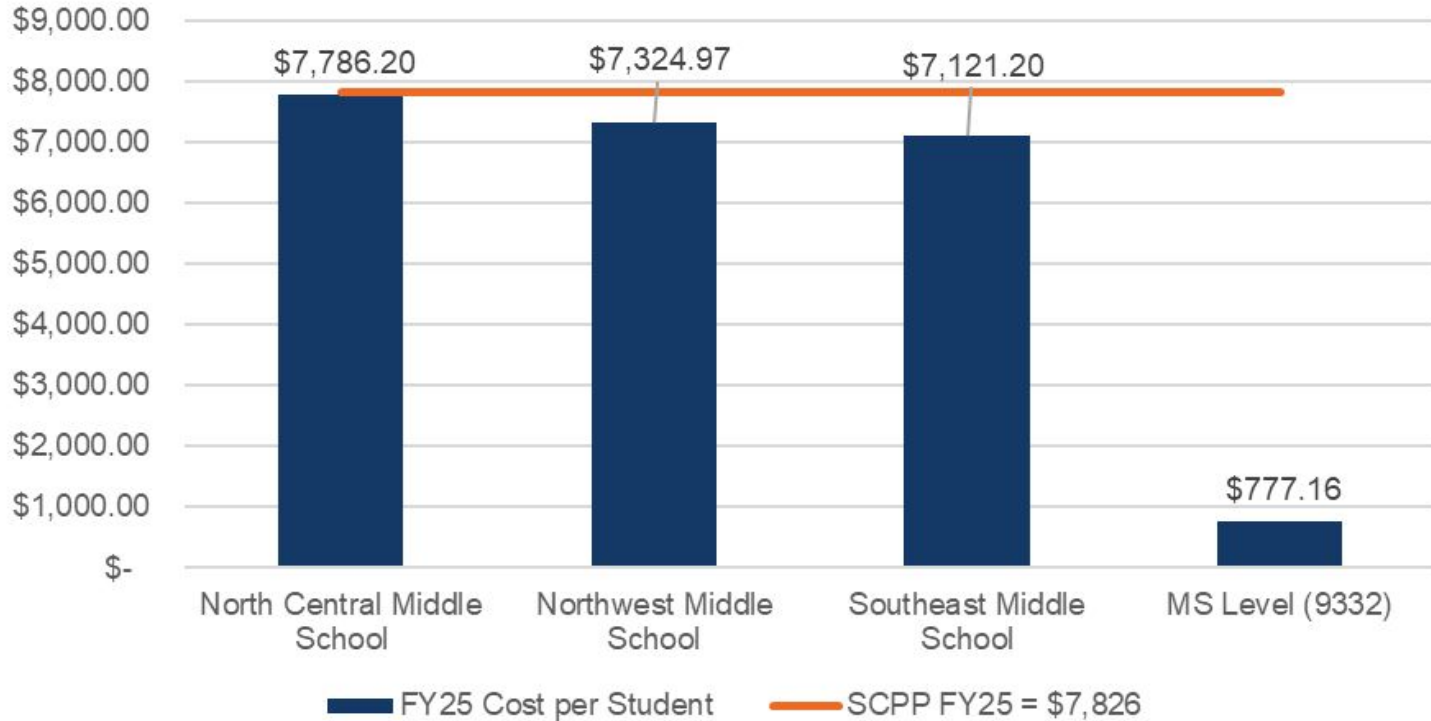
SCPP = State Cost Per Pupil (this is the number that is adjusted annually by SSA)

# High School Cost Per Student



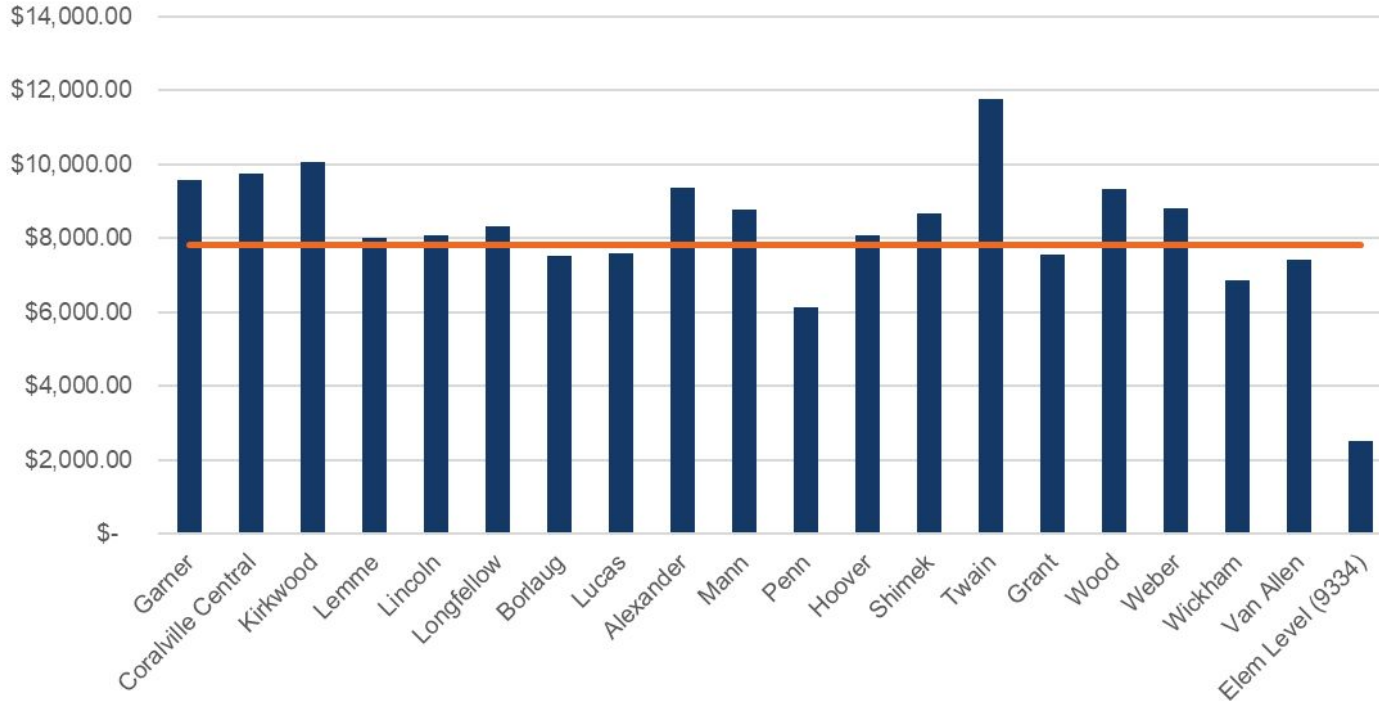
# Middle School Cost Per Student

## FY25 MS Cost Per Student



# Elementary School Cost Per Student

FY25 Elem Cost Per Student



■ FY25 Cost per Student    — SCPP FY25 = \$7,826

# Elementary School Cost Per Student

Buildings **under** the state cost per pupil.

Building	Enroll.	Cost per Student
Penn	512	\$ 6,140.11
Wickham	315	\$ 6,870.42
Van Allen	376	\$ 7,415.20
Borlaug	405	\$ 7,526.74
Grant	426	\$ 7,553.13
Lucas	245	\$ 7,592.93
Horn	453	\$ 7,596.50

# Elementary School Cost Per Student

Buildings **over** the state cost per pupil.

Building	Enroll.	Cost per Student
Lemme	340	\$ 8,023.61
Lincoln	217	\$ 8,067.10
Hoover	464	\$ 8,092.36
Longfellow	325	\$ 8,332.14
Shimek	181	\$ 8,674.32
Mann	207	\$ 8,779.18
Weber	456	\$ 8,817.31

Building	Enroll.	Cost per Student
Wood	306	\$ 9,347.46
Alexander	436	\$ 9,374.10
Garner	344	\$ 9,585.74
Coralville Central	343	\$ 9,754.43
Kirkwood	270	\$ 10,047.57
Twain	213	\$ 11,765.18

# QUESTIONS & DISCUSSION