IOWA CITY COMMUNITY SCHOOL DISTRICT

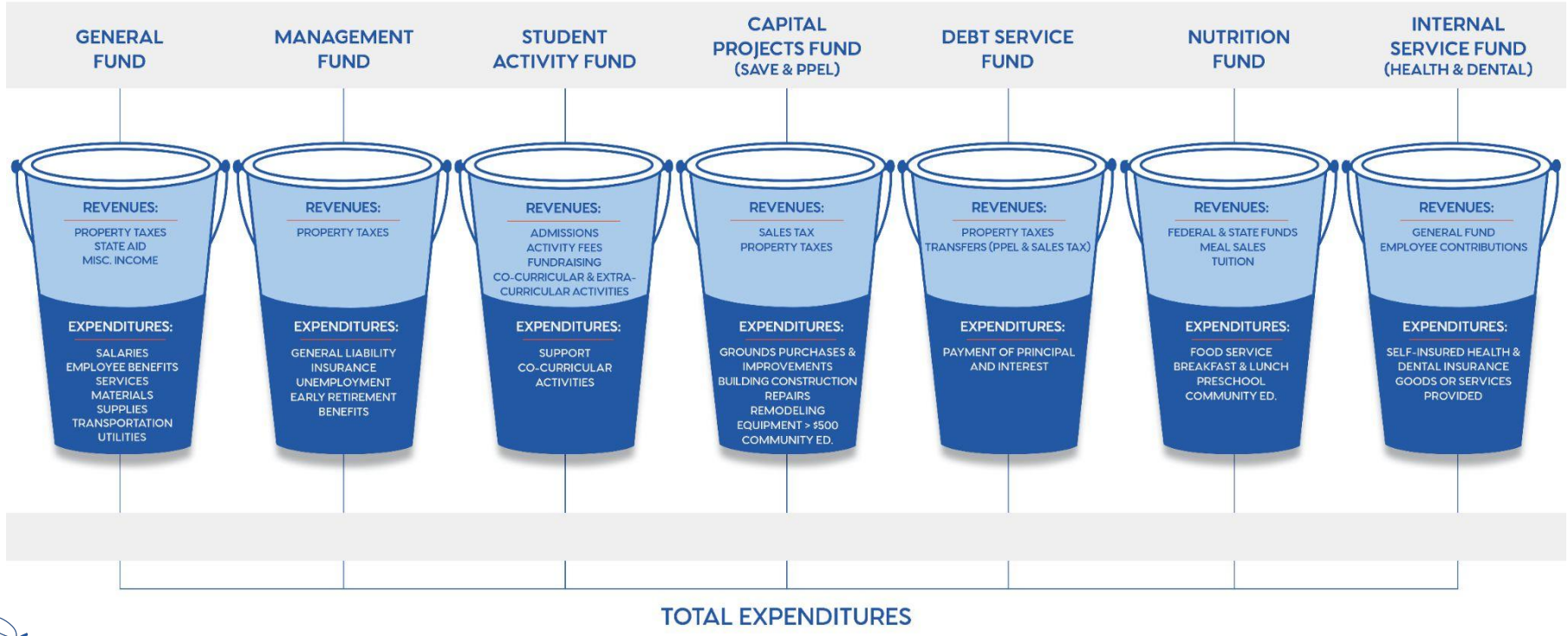
BOUNDARY COMMITTEE INFORMATION SESSION

November 11, 2026

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

IOWA CITY COMMUNITY SCHOOL DISTRICT

SCHOOL FINANCE OVERVIEW



IOWA CITY COMMUNITY SCHOOL DISTRICT
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Key Concept: State Supplemental Aid (SSA)

Supplemental State Aid (SSA)

In most states, the state establishes a **per-pupil spending floor** that guarantees a minimum that each district will spend on a per-student basis.

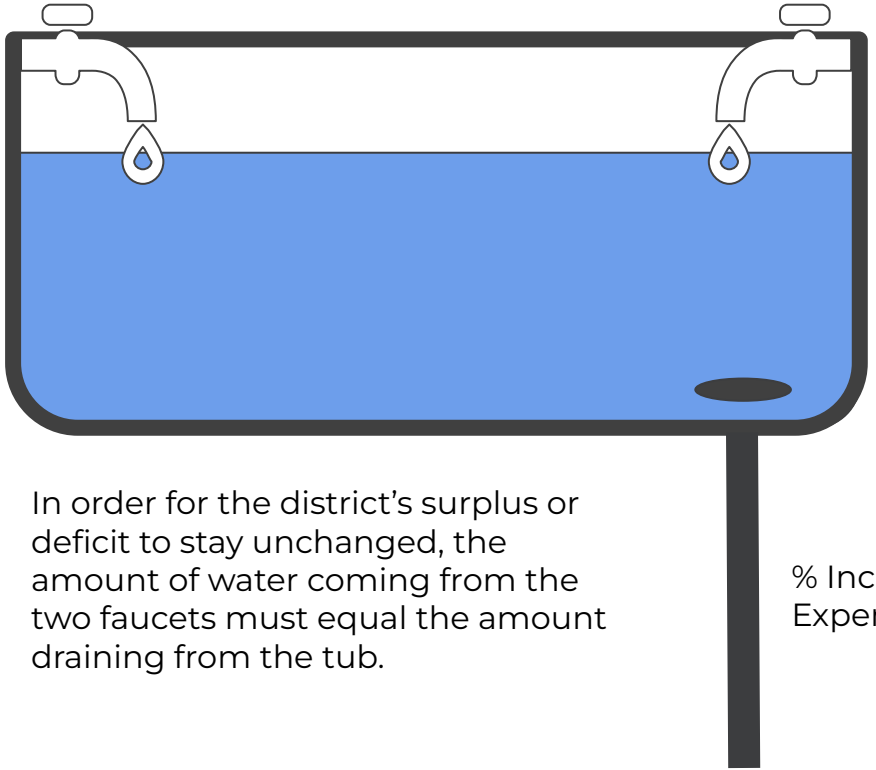
In Iowa, the state establishes a **per-pupil spending ceiling**, which is the primary factor in calculating how much a district is **allowed to spend.**

Districts **shall not exceed** their spending authority as defined by SSA plus certain miscellaneous income.

General Fund

Enrollment, SSA, and Expenditure Growth

Supplemental State Aid %



Enrollment Growth %

In order for the district's surplus or deficit to stay unchanged, the amount of water coming from the two faucets must equal the amount draining from the tub.

% Increase in Expenditures

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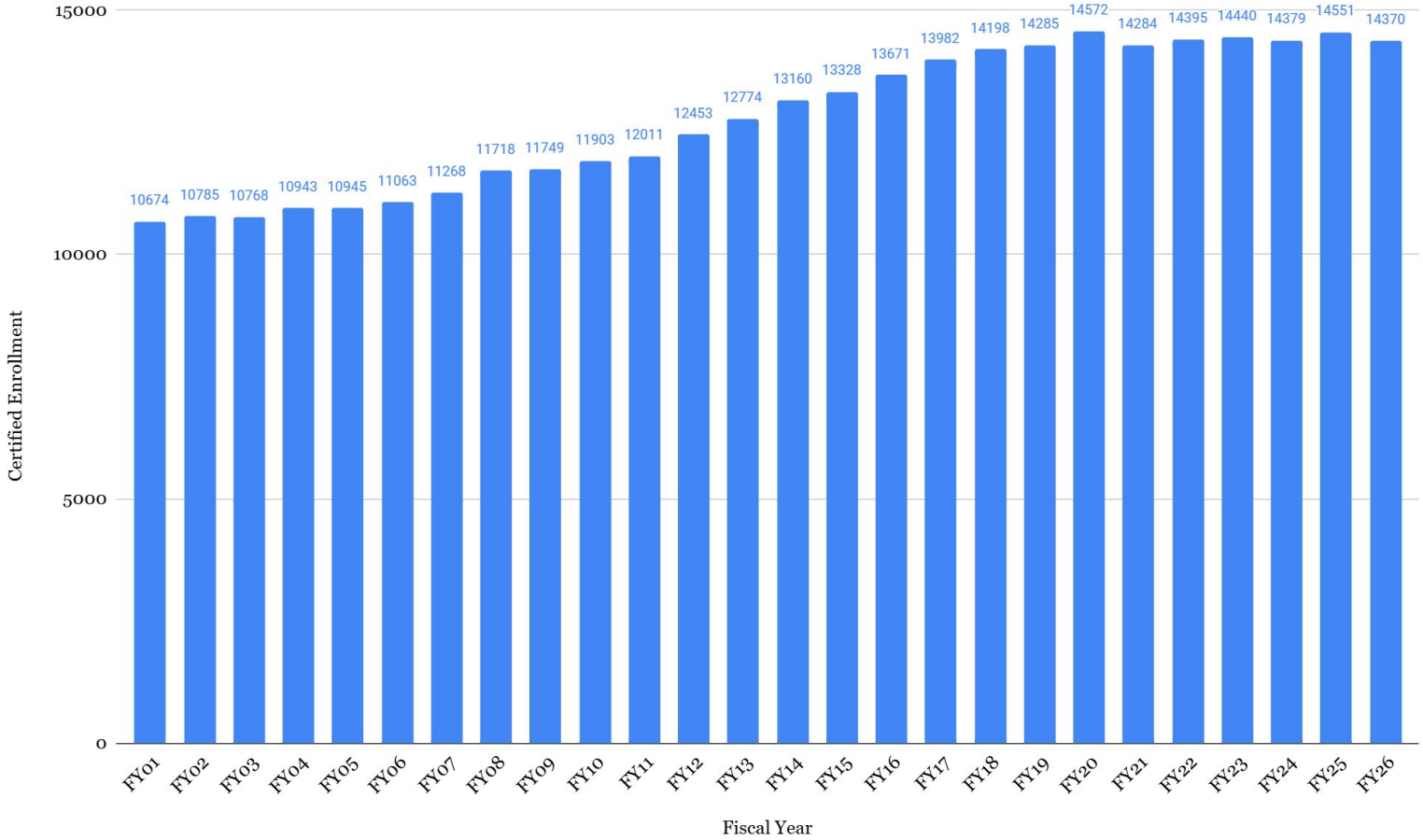
Certified Enrollment



Source: Iowa Association of School Boards

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

FY26 General Fund Revenue Overview

Revenue by Source

1100 - Taxes Levied/Assessed by the LEA	92,698,805.31
1300 - Tuition	5,969,106.03
1400 - Transportation Fees	181,977.23
1500 - Investment and Deposit Income	697,764.13
1700 - Student Fees	610,220.47
1900 - Misc. Local Revenue	2,589,114.27
2100 - Unrestricted Grants in Aid/Revenue Sharing	22,725.95
3100 - Unrestricted grants-in-aid and State Aid	89,462,624.88
3200-3400 - Restricted Grants in Aid	20,462,539.05
3800 - Revenue in lieu of taxes	918,978.28
4000 - Rest. Grants in Aid from the Federal Govt Through the State	582,806.80
4500-4600 - Rest. Grants in aid from the federal govt through the state	7,909,214.89
4700 - Grants in aid from the Fed Govt through intermediate agencies	344,657.00
4800 - Revenue in lieu of taxes	9,276.06
5314 - Sale of Equip or Materials	31,225.82
6300 - Sale of Significant Capital Assets	7,016,502.00
Total	229,507,538.17

= revenues based on enrollment

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Data taken from District accounting software on 9/6/2026. Data is unaudited.

FY26 General Fund Expense by Function Code

Number	Description	FY26 Expense Levels
1100	Regular Instruction Programs (Teachers & Supervisory Paraeducators)	86,235,204.64
1200	Special Education Programs (Teachers & Special Education Paraeducators)	35,273,999.61
1250	At-Risk Instruction (Tate Teachers & Paraeducators, AVID & Success Center Teachers, Nurses (Partial), Guidance (Partial), SFAs (Partial), Behavior Interventionists)	6,852,575.08
1260	ESL Instruction (ELL Teachers & Supplies)	8,339,668.46
1270	Extended Learning (TAG/ELP Instructors)	1,036,667.84
1280-82	Title I (Teachers & Supplies)	2,966,131.97
1292-94	Summer Instruction	53,734.01
1300	Vocational Instruction Programs (CTE Instructors)	2,986,346.94
1440	BASP Transportation	102,644.85
1900	Co-curricular Programs (Activities, Athletics, and Coaches)	3,669,841.78
2100	Support Services-Students (Attendance/Social Work, Guidance, Nurses)	8,855,517.55
2200	Support Services-Instruction (Curriculum, PD, Library & Media Services)	14,186,641.56
2300	Support Services-General Administration (BoE, Supt, Legal, Comm. Relations)	3,340,192.44
2400	Support Services-School Administration (Building Administrators & Secretaries)	12,898,874.19
2500	Support Services-Business & Central (Business, Technology, Human Resources)	5,873,136.63
2600	Operation & Maintenance of Plant (Crafts, Custodians, Utilities)	17,956,895.87
2700	Student Transportation	5,612,559.75
3300	Community Services Operations	8,925.12
6100	AEA Flowthrough	4,945,465.00
	Total	**221,195,023.29**

IOWA CITY COMMUNITY SCHOOL DISTRICT
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Data taken from District accounting software on 9/6/2026. Data is unaudited.

BUDGET REDUCTION FRAMEWORK

TIERED SAVINGS MODEL

Tier 1 (Lowest Student Impact): Operational efficiencies, central office reorganization or reduction, contract re-negotiations.

Tier 2 (Moderate Student Impact): Class size shifts, non-core elective consolidation, non-instructional support cuts.

Tier 3 (High Student Impact): Facility closures, direct instructional reductions in force, program eliminations.

All tiers will be affected by upcoming budget reductions. These tiers can frame the discussions for the upcoming budget work sessions.

IOWA CITY COMMUNITY SCHOOL DISTRICT
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FY26 General Fund Expense by Function Code

Number	Description	FY26 Expense Levels
	TIER 3	
1100	Regular Instruction Programs (Teachers & Certain Paraeducators)	92,847,092.31
1200	Special Education Programs (Teachers & Certain Paraeducators)	36,533,450.01
1250	At-Risk Instruction (Tate Staff, AVID & Success Center Teachers, Nurses, Guidance, SFAs, Behavior Interventionists)	6,775,712.28
1260	ESL Instruction (ELL Teachers & Supplies)	3,712,181.28
1270	Extended Learning (TAG/ELP Instructors)	1,010,623.20
1280-82	Title I (Teachers & Supplies)	2,953,420.51
1300	Vocational Instruction Programs (CTE Instructors & Supplies)	3,025,176.42
	TIER 2	
1292-94	Summer Instruction	59,886.37
1900	Co-curricular Programs (Activities, Athletics, and Coaches)	3,669,841.78
2100	Support Services-Students (Attendance/Social Work, Guidance, Nurses)	8,744,605.54
2400	Support Services-School Administration (Building Administrators & Secretaries)	12,911,067.37
2700	Student Transportation	5,659,383.47
6100	AEA Flowthrough	4,945,465.00
	TIER 1	
1440	BASP Transportation	102,644.85
2200	Support Services-Instruction (Curriculum, PD, Library & Media Services)	11,914,824.86
2300	Support Services-General Administration (BoE, Supt, Legal, Comm. Relations)	3,348,691.27
2500	Support Services-Business & Central (Business, Technology, Human Resources)	6,241,061.52
2600	Operation & Maintenance of Plant (Crafts, Custodians, Utilities)	18,046,674.54
3300	Community Services Operations	8,925.12
	Total	222,510,727.70

DRAFT

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

BUDGET REDUCTION FRAMEWORK

TIERED SAVINGS MODEL

Tier 1 (Lowest Student Impact): Operational efficiencies, central office reorganization or reduction, contract re-negotiations.

Tier 2 (Moderate Student Impact): Class size shifts, non-core elective consolidation, non-instructional support cuts.

Tier 3 (High Student Impact): Facility closures, direct instructional reductions in force, program eliminations.

Tier 1	**$39,662,822.16**
Tier 2	**$35,990,249.53**
Tier 3	**$146,857,656.01**

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Financial Model Matrix

		FY27	FY28	FY29	FY30	FY31	FY27	FY28	FY29	FY30	FY31	FY27	FY28	FY29	FY30	FY31
		0% SSA					1% SSA					2% SSA				
High Enrollment	UAB	19,130,183	29,079,087	43,368,053	57,885,187	69,998,194	19,130,183	31,849,891	46,824,106	62,524,460	77,617,179	19,130,183	29,288,966	41,915,217	55,724,715	69,421,040
	UAB%	8.30%	12.60%	18.50%	24.60%	29.60%	8.30%	12.50%	17.50%	22.70%	28.00%	8.30%	12.50%	17.50%	22.80%	27.80%
High Projected Enrollment: 14714.1	Solvency Ratio	11.90%	15%	16.70%	15.10%	10%	11.90%	14.90%	15.70%	13.30%	10.00%	11.90%	14.80%	15.60%	13.70%	10.50%
Low Projected Enrollment: 14642.1	Budget Reductions	-$7.5 Million	-$11 Million	-$8 Million	-$5.3 Million	-$2.7 Million	-$7.5 Million	-$9.4 Million	-$5.3 Million	-$4 Million	-$4 Million	-$7.5 Million	-$7.7 Million	-$4 Million	-$2.7 Million	-$1.3 Million
		0% SSA					1% SSA					2% SSA				
Moderate Enrollment	UAB	17,223,551	28,521,472	42,405,687	57,215,347	71,792,307	17,223,551	26,282,512	37,373,277	49,746,994	63,539,268	17,223,551	26,546,154	37,597,649	50,523,591	65,434,848
	UAB%	7.50%	12.40%	18.30%	24.70%	30.90%	7.50%	11.40%	16.00%	21.10%	26.70%	7.50%	11.40%	15.90%	21.00%	26.70%
High Projected Enrollment: 14480.1	Solvency Ratio	11.90%	15.70%	17.30%	15.10%	10.30%	11.90%	14.60%	14.90%	12.50%	10.10%	11.90%	14.60%	14.80%	12.60%	10.80%
Low Projected Enrollment: 14247.1	Budget Reductions	-$7.5 Million	-$14.6 Million	-$6.7 Million	-$6.7 Million	-$5.3 Million	-$7.5 Million	-$11 Million	-$5.3 Million	-$5.3 Million	-$5.3 Million	-$7.5 Million	-$9.5 Million	-$4 Million	-$4 Million	-$4 Million
		0% SSA					1% SSA					2% SSA				
Low Enrollment	UAB	16,408,751	27,675,705	40,690,790	55,412,393	70,838,682	16,408,751	26,751,674	39,162,048	53,617,278	69,076,060	16,408,751	24,543,776	35,109,066	48,259,657	62,908,303
	UAB%	7.20%	12.10%	17.80%	24.20%	31.00%	7.20%	11.70%	17.00%	23.10%	29.50%	7.20%	10.70%	15.10%	20.40%	26.20%
High Projected Enrollment: 14246.1	Solvency Ratio	11.90%	15.70%	17.10%	14.80%	10.70%	11.90%	15.30%	16.30%	14.20%	11.00%	11.90%	14.30%	14.30%	12.50%	11.10%
Low Projected Enrollment: 13861.1	Budget Reductions	-$7.5 Million	-$15 Million	-$8 Million	-$8 Million	-$6.7 Million	-$7.5 Million	-$13.8 Million	-$6.7 Million	-$6.7 Million	-$5.3 Million	-$7.5 Million	-$11 Million	-$5.3 Million	-$5.3 Million	-$4 Million

Assumptions

Salary & Benefit Growth of 3.5% in FY28 and 3% annually thereafter

Reduction of $1,000,000 in revenue due to Two Tier Replacement loss.

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Data sources:

Enrollment: Woolpert Enrollment Projections, April 2025

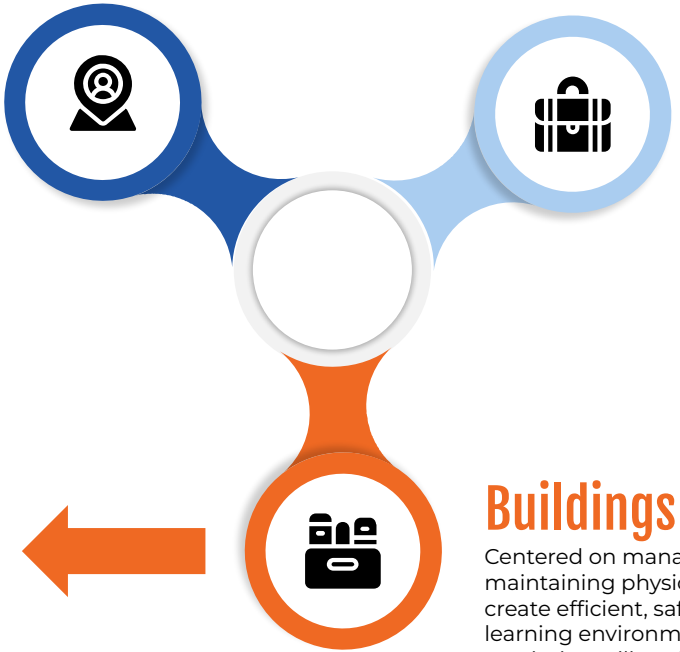
Financial Model: ISFIS CFPM Model, version 26.1.0

Budget Reduction Engagement – Board, District & Consultants

Organizational Review & Compensation & Benefits Analysis

People

Focuses on strategically organizing, retaining, and supporting district staff to optimize human resources while matching staffing levels directly to student enrollment patterns and educational priorities.



Programs

Involves systematically evaluating academic, athletics & activities, and operational offerings to ensure resources are invested in high-impact initiatives that align with district goals and meet student needs.

Buildings

Centered on managing and maintaining physical spaces to create efficient, safe, and effective learning environments that maximize utility while containing operational costs.

RSP Enrollment Projection & Boundary Analysis

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

BUILDING CAPACITY METHODOLOGY

IOWA CITY COMMUNITY SCHOOL DISTRICT

All In for All Kids

Methodology

Two Important Variables

- Variable #1: Size of the Space
  - The physical size of the space (square footage)
  - This variable is fixed over the life of the building.
  - Classroom or other educational spaces are the only spaces used for calculation.
    - Gyms, libraries, cafeterias are not included in any capacity calculation.

Methodology

Two Important Variables

- Variable #2: Usage of the Space
  - The function of the space determines the loading factor of the room.
  - This variable is fluid and can change from year to year.
    - Example: A Pre-K room has a different loading factor than a 2nd grade classroom.

Methodology

Loading Factors

- Loading Factors represent the best practice square foot per student for the given usage.
- There is no state standard in Iowa.
- Standards utilized for this calculation come from 23 Illinois Administrative Code Section 151.50.

Methodology

Elementary Loading Factors

- Prekindergarten Classroom: 35 sf/student (State of Iowa QPPS)
- Kindergarten Classroom: 40 sf/student
- Elementary General Classroom: 35 sf/student
- Elementary Art Classroom: 40 sf/student
- Elementary Music Classroom: 30 sf/student
- Elementary Special Education Classroom: 50 sf/student

Methodology

Middle School Loading Factors

- Middle School General Classroom: 35 sf/student
- Middle School Art Classroom: 40 sf/student
- Middle School FCS Classroom: 50 sf/student
- Middle School Music Classroom: 25 sf/student
- Middle School Science Lab: 40 sf/student
- Middle School Science Lab/Classroom: 50 sf/student
- Middle School Industrial Tech Classroom: 40 sf/student
- Middle School Special Education Classroom: 50 sf/student

Methodology

High School Loading Factors

- High School General Classroom: 30 sf/student
- High School Art Classroom: 35 sf/student
- High School FCS Classroom: 60 sf/student
- High School Music Classroom: 25 sf/student
- High School Science Lab: 35 sf/student
- High School Industrial Tech Classroom: 75 sf/student
- High School Special Education Classroom: 50 sf/student

Methodology

Utilization Factor

- The utilization factor represents the time needed for empty classrooms for teacher preparation or other scheduling and programming needs.
    - Elementary Utilization Factor: 0.9
    - Middle School Utilization Factor: 0.85
    - High School Utilization Factor: 0.8

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Methodology

Example Calculation

Room Number	Room Name	Sq. Ft.	Loading Factor	Capacity
100	Prekindergarten	1200	35	34
101	Kindergarten	1200	40	30
102	1st Grade	900	35	26
103	2nd Grade	900	35	26
104	3rd Grade	900	35	26
105	4th Grade	900	35	26
106	5th Grade	900	35	26
	Total Capacity			194
	Utilization Factor			0.9
	Available Capacity			175

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Capacity Concepts

Capacity is a FLUID number.

Capacity Concepts

The calculation is THEORETICAL, but the application has to be PRACTICAL.

BUILDING CAPACITY

IOWA CITY COMMUNITY SCHOOL DISTRICT

All In for All Kids

Elementary Capacity

Elementary Schools	Capacity	10/11/26 Enrollment (PK-5)	10/11/26 Enrollment (K-5)	Number of Capacity Bearing Rooms
Alexander Elementary	690	396	359	38
Borlaug Elementary	619	371	321	32
Coralville Central Elementary	481	323	295	27
Garner Elementary	593	333	303	28
Grant Elementary	657	375	344	32
Hoover Elementary	634	466	416	31
Horn Elementary	713	407	369	35
Kirkwood Elementary	525	268	228	24
Lemme Elementary	478	331	299	21
Lincoln Elementary	300	217	201	14
Longfellow Elementary	468	291	271	25
Lucas Elementary	467	270	235	23
Mann Elementary	383	197	180	22
Penn Elementary	743	591	554	33
Shimek Elementary	377	209	176	15
Twain Elementary	489	199	182	26
Van Allen Elementary	649	334	303	32
Weber Elementary	674	419	379	38
Wickham Elementary	566	365	325	29
Wood Elementary	564	300	262	29
Elem Total	**11070**	**6662**	**6002**	**554**

ORIGINAL

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Updated Elementary Capacity (Principal Reviewed)

Elementary Schools	Capacity	11/11/26 Enrollment (PK-5)	11/11/26 Enrollment (K-5)	Number of Classrooms
Alexander Elementary	690	400	362	31
Borlaug Elementary	619	375	325	28
Coralville Central Elementary	534	321	292	21
Garner Elementary	593	332	300	26
Grant Elementary	657	374	344	28
Hoover Elementary	634	472	421	26
Horn Elementary	713	406	368	28
Kirkwood Elementary	525	267	228	21
Lemme Elementary	478	331	302	19
Lincoln Elementary	300	220	202	12
Longfellow Elementary	468	291	271	23
Lucas Elementary	467	268	233	19
Mann Elementary	486	202	182	20
Penn Elementary	618	589	554	30
Shimek Elementary	366	209	175	13
Twain Elementary	512	200	182	21
Van Allen Elementary	654	333	302	28
Weber Elementary	674	420	381	30
Wickham Elementary	576	363	323	22
Wood Elementary	543	298	260	25
Elem Total	**11107**	**6671**	**6007**	**471**

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Secondary Capacity

Middle Schools	Capacity	10/10 Enrollment (6-8)	Number of Capacity Bearing Rooms
North Central Middle School	1399	907	62
Northwest Middle School	1738	1089	85
Southeast Middle School	1698	1251	77
MS Total	**4835**	**3247**	**224**

ORIGINAL

High Schools	Capacity	10/10 Enrollment (9-12)	Number of Capacity Bearing Rooms
City High School	2159	1698	99
Liberty High School	2044	1382	83
West High School	2467	1505	104
Tate High School	249	156	15
HS Total	**6919**	**4741**	**301**

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Updated Secondary Capacity (Principal Reviewed)

Middle Schools	Capacity	11/11 Enrollment (6-8)	Number of Classrooms
North Central Middle School	1200	906	52
Northwest Middle School	1484	1087	70
Southeast Middle School	1320	1255	66
MS Total	**4004**	**3248**	**188**
High Schools	**Capacity**	**11/11 Enrollment (9-12)**	**Number of Classrooms**
City High School	2159	1699	82
Liberty High School	2044	1378	78
West High School	2467	1503	90
Tate High School	210	153	15
HS Total	**6880**	**4733**	**265**

IOWA CITY COMMUNITY SCHOOL DISTRICT
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COMPARISONS & VALIDATION

IOWA CITY COMMUNITY SCHOOL DISTRICT

All In for All Kids

Elementary Highest Previous Enrollment

Elementary Schools	10/10/26 Enrollment (PK-5)	10/11/26 Enrollment (K-5)	Highest Previous Enrollment	Highest Enrollment Year
Alexander Elementary	396	359	437	2024-25
Borlaug Elementary	371	321	517	2019-20
Coralville Central Elementary	323	295	483	2022-23
Garner Elementary	333	303	688	2018-19
Grant Elementary	375	344	554	2019-20
Hoover Elementary	466	416	529	2023-24
Horn Elementary	407	369	500	2015-16
Kirkwood Elementary	268	228	435	2008-09
Lemme Elementary	331	299	407	2014-15
Lincoln Elementary	217	201	263	2009-10
Longfellow Elementary	291	271	408	2019-20
Lucas Elementary	270	235	458	2017-18
Mann Elementary	197	180	270	2019-20
Penn Elementary	591	554	650	2017-18
Shimek Elementary	209	176	238	2022-23
Twain Elementary	199	182	378	2014-15
Van Allen Elementary	334	303	661	2009-10
Weber Elementary	419	379	578	2019-20
Wickham Elementary	365	325	529	2015-16
Wood Elementary	300	262	569	2012-13
Elem Total	**6662**	**6002**	**9552**	

= Portable/Temporary Classroom likely on site at this time.

IOWA CITY COMMUNITY SCHOOL DISTRICT
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Enrollment numbers taken from Physical Plant staff records.

Secondary Highest Previous Enrollment

Middle Schools	10/10/26 Enrollment (6-8)	Highest Previous Enrollment	Highest Enrollment Year
North Central Middle School	907	943	2025-26
Northwest Middle School	1089	1120	2024-25
Southeast Middle School	1251	1281	2024-25
MS Total	**3247**	**3344**	
High Schools	**10/10/26 Enrollment (9-12)**	**Highest Previous Enrollment**	**Highest Enrollment Year**
City High School	1698	1712	2016-17
Liberty High School	1382	1383	2026-27
West High School	1505	2091	2016-17
Tate High School	156	207	2024-25
HS Total	**4741**	**5393**	

= Portable/Temporary Classroom likely on site at this time.

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Enrollment numbers taken from Physical Plant staff records.

Elementary Desk Count

Elementary Schools	10/11/26 Enrollment (PK-5)	10/11/26 Enrollment (K-5)	Number of Desks
Alexander Elementary	396	359	609
Borlaug Elementary	371	321	603
Coralville Central Elementary	323	295	441
Garner Elementary	333	303	619
Grant Elementary	375	344	579
Hoover Elementary	466	416	668
Horn Elementary	407	369	579
Kirkwood Elementary	268	228	466
Lemme Elementary	331	299	512
Lincoln Elementary	217	201	283
Longfellow Elementary	291	271	464
Lucas Elementary	270	235	392
Mann Elementary	197	180	246
Penn Elementary	591	554	721
Shimek Elementary	209	176	296
Twain Elementary	199	182	328
Van Allen Elementary	334	303	609
Weber Elementary	419	379	689
Wickham Elementary	365	325	508
Wood Elementary	300	262	463
Elem Total	**6662**	**6002**	**10075**

IOWA CITY COMMUNITY SCHOOL DISTRICT
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Desk counts taken by physical plant staff during capacity verification walkthroughs.

Secondary Desk Count

Middle Schools	10/10/26 Enrollment (6-8)	Number of Desks
North Central Middle School	907	1638
Northwest Middle School	1089	1880
Southeast Middle School	1251	2044
MS Total	**3247**	**5562**
High Schools	**10/10/26 Enrollment (9-12)**	**Number of Desks**
City High School	1698	2614
Liberty High School	1382	2490
West High School	1505	2747
Tate High School	156	273
HS Total	**4741**	**8124**

Desk counts taken by physical plant staff during capacity verification walkthroughs.

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IOWA CITY COMMUNITY SCHOOL DISTRICT

FORWARD TOGETHER

OUR SCHOOLS • OUR COMMUNITY • OUR FUTURE

www.IowaCitySchools.org/ForwardTogether

QUESTIONS & DISCUSSION