IOWA CITY COMMUNITY SCHOOL DISTRICT

BUDGET WORK SESSION

November 17, 2026

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

BUDGET WORK SESSION

This presentation is meant to develop guidelines for budget reductions and budget development.



FY28 PROJECTIONS



FY24-FY26 COST CATEGORIES



REDUCTION TARGETS

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

FY28 PROJECTIONS

IOWA CITY COMMUNITY SCHOOL DISTRICT
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ASSUMPTIONS

Low Enrollment

1% SSA each year for 5 Years

Target UAB: 5-10%
Target Solvency: 10-15%

September 15 Board Work Session

Key Indicators	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Unspent Authorized Budget	$ 4,616,039	$ 10,372,865	$ 16,408,751	$ 26,751,674	$ 39,162,048	$ 53,617,278	$ 69,076,060
Property Tax Rate	$ 16.8187	$ 16.0610	$ 16.9224	$ 15.8747	$ 14.6954	$ 13.5799	$ 13.2724
UAB % of CY Authority	2.2%	4.6%	7.2%	11.7%	17.0%	23.1%	29.5%
Solvency Ratio	6.0%	7.7%	11.9%	15.3%	16.3%	14.2%	11.0%

Key Indicators for Expenses	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Estimated Expenses	$ 212,847,380	$ 220,857,401	$ 221,467,715	$ 218,882,088	$ 218,433,623	$ 217,971,704	$ 218,825,927
Breakeven Spending	$ 214,159,204	$ 226,614,228	$ 227,503,600	$ 229,225,010	$ 230,843,997	$ 232,426,934	$ 234,284,709
% of Spend to Current Authority	99.387%	97.460%	97.347%	95.488%	94.624%	93.781%	93.402%
% Change from Prior Year	7.413%	3.763%	0.276%	-1.167%	-0.205%	-0.211%	0.392%
$ Change from Prior Year	$ 14,689,150	$ 8,010,021	$ 610,313	$ (2,585,627)	$ (448,465)	$ (461,919)	$ 854,223
Change in UAB	$ 1,311,824	$ 5,756,826	$ 6,035,886	$ 10,342,923	$ 12,410,374	$ 14,455,230	$ 15,458,782
Change in Fund Balance	$ (1,073,229)	$ 5,045,738	$ 10,153,513	$ 6,986,452	$ 1,185,646	$ (5,659,456)	$ (6,791,847)

IOWA CITY COMMUNITY SCHOOL DISTRICT
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FY24–FY26 COST CATEGORIES

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.

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

Board Discussion: Function code placement within tiers.

IOWA CITY COMMUNITY SCHOOL DISTRICT
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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

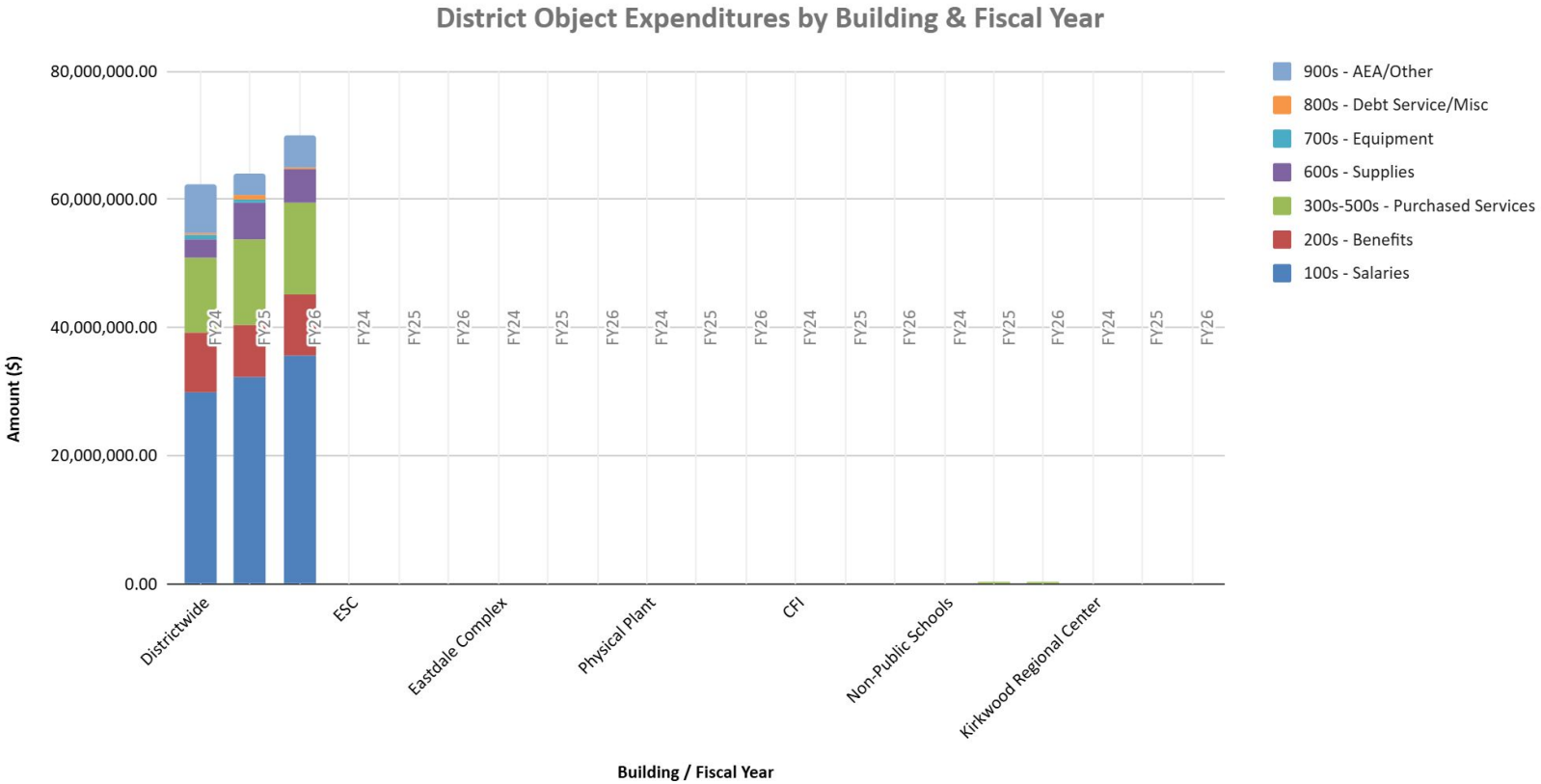
District-Level Services/Departments

Services/Departments	FTE	Total Salary & Benefits Costs*	Average Cost/FTE
Business	11.80	$ 1,429,249.38	$ 111,660.11
Community Relations	3.60	$ 428,901.73	$ 119,139.37
Curriculum	9.00	$ 1,158,138.82	$ 128,682.09
District Activities	1.00	$ 178,093.62	$ 178,093.62
Education Services & Student Success	9.20	$ 1,261,410.05	$ 137,109.79
ELL	2.00	$ 260,087.28	$ 130,043.64
Human Resources	6.00	$ 670,010.15	$ 111,668.36
Media/District Library Services	2.00	$ 168,942.38	$ 84,471.19
Nutrition Services	17.00	$ 1,527,881.09	$ 89,875.36
Ombuds	0.80	$ 134,497.35	$ 168,121.69
Operations	49.00	$ 4,633,360.90	$ 94,558.39
Preschool	3.00	$ 356,015.23	$ 118,671.74
SFA	0.60	$ 79,649.16	$ 132,748.60
Special Education	20.00	$ 2,323,876.90	$ 116,193.85
Superintendent Office	2.00	$ 514,986.52	$ 257,493.26
Teaching & Learning	3.60	$ 494,254.52	$ 137,292.92
Technology	19.00	$ 1,992,266.77	$ 104,856.15
Transportation	2.94	$ 253,337.41	$ 86,242.52
Totals	**162.54**	**$ 17,864,959.26**	

Health Insurance costs estimated

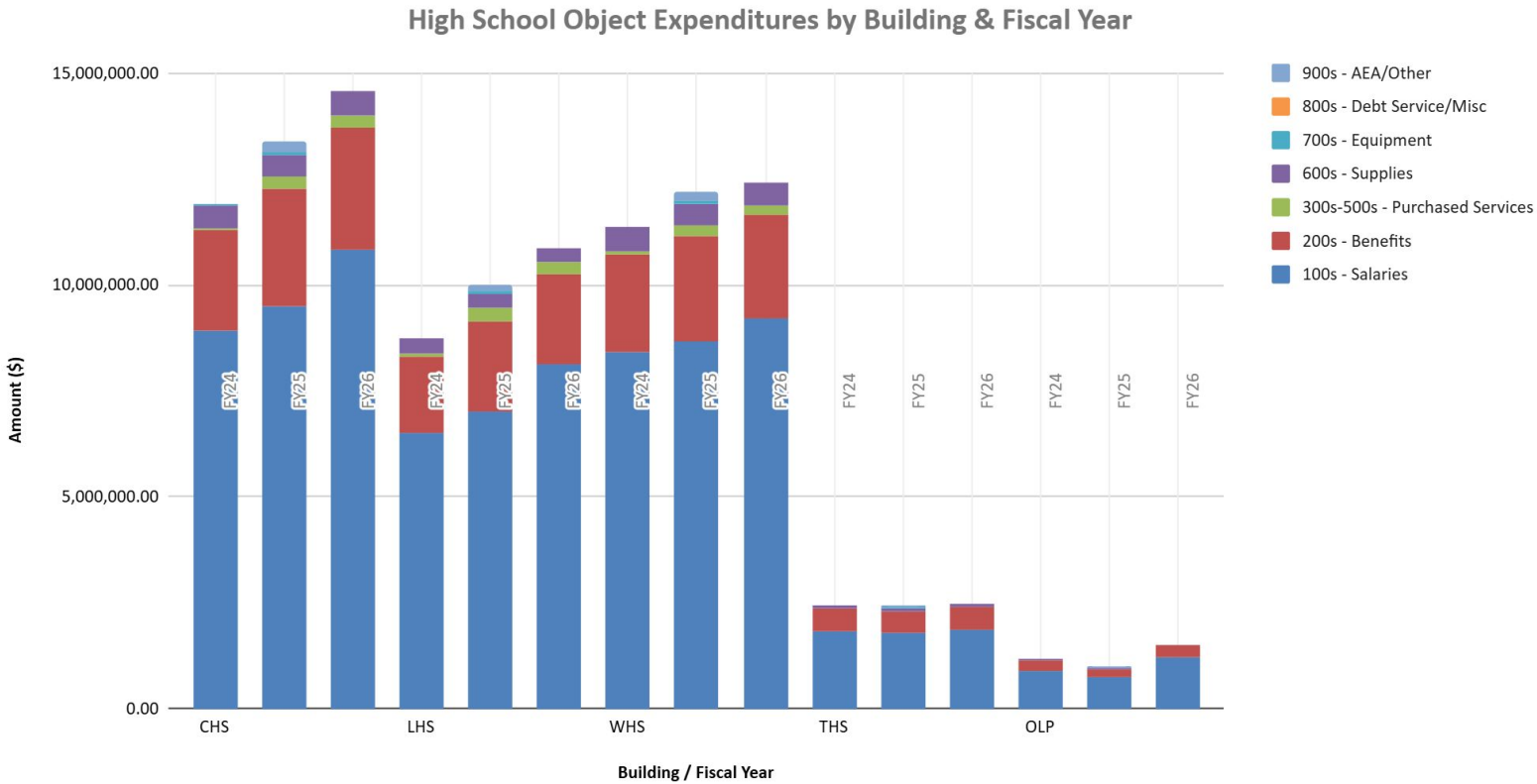
IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Object Expenditures by Building



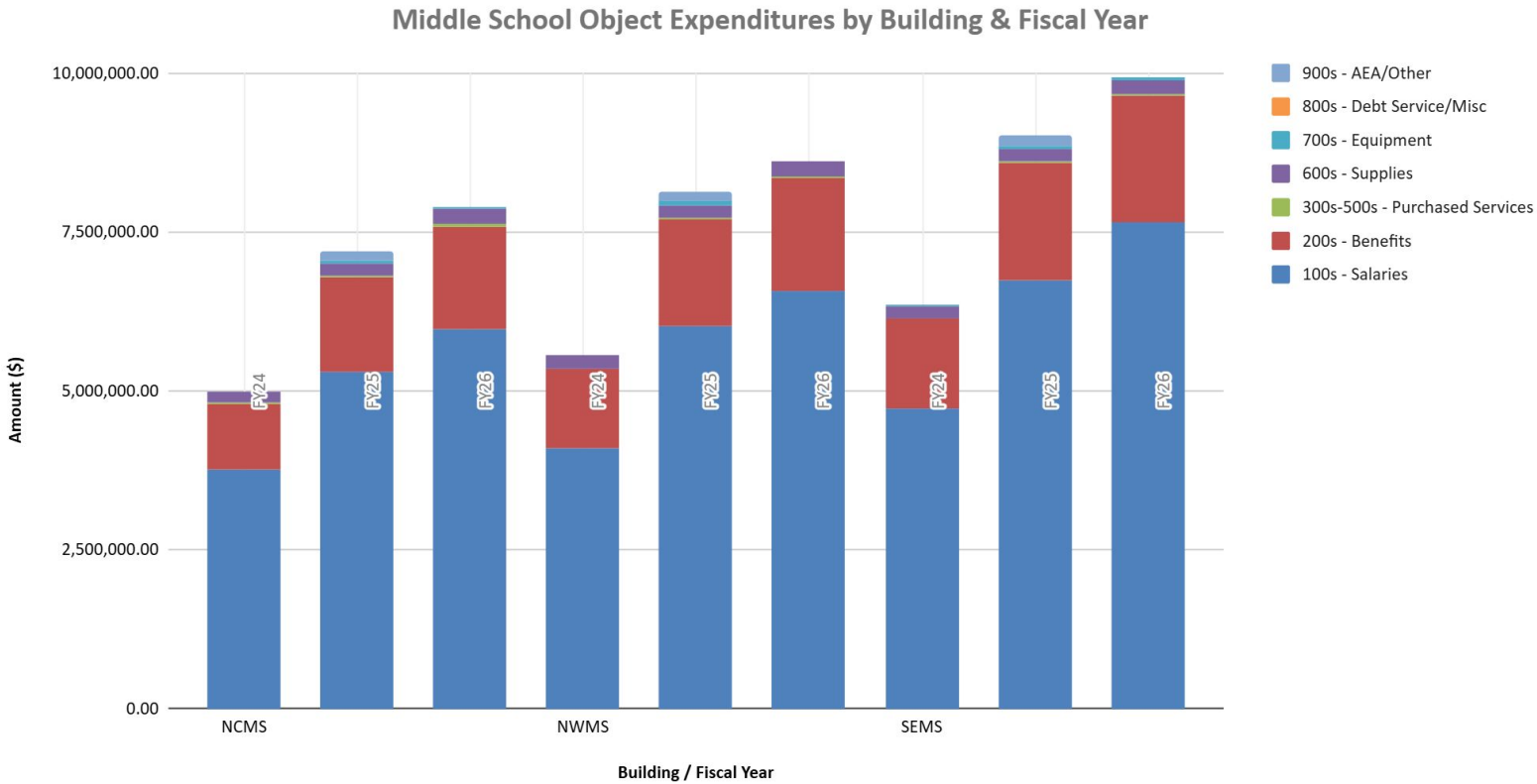
IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Object Expenditures by Building



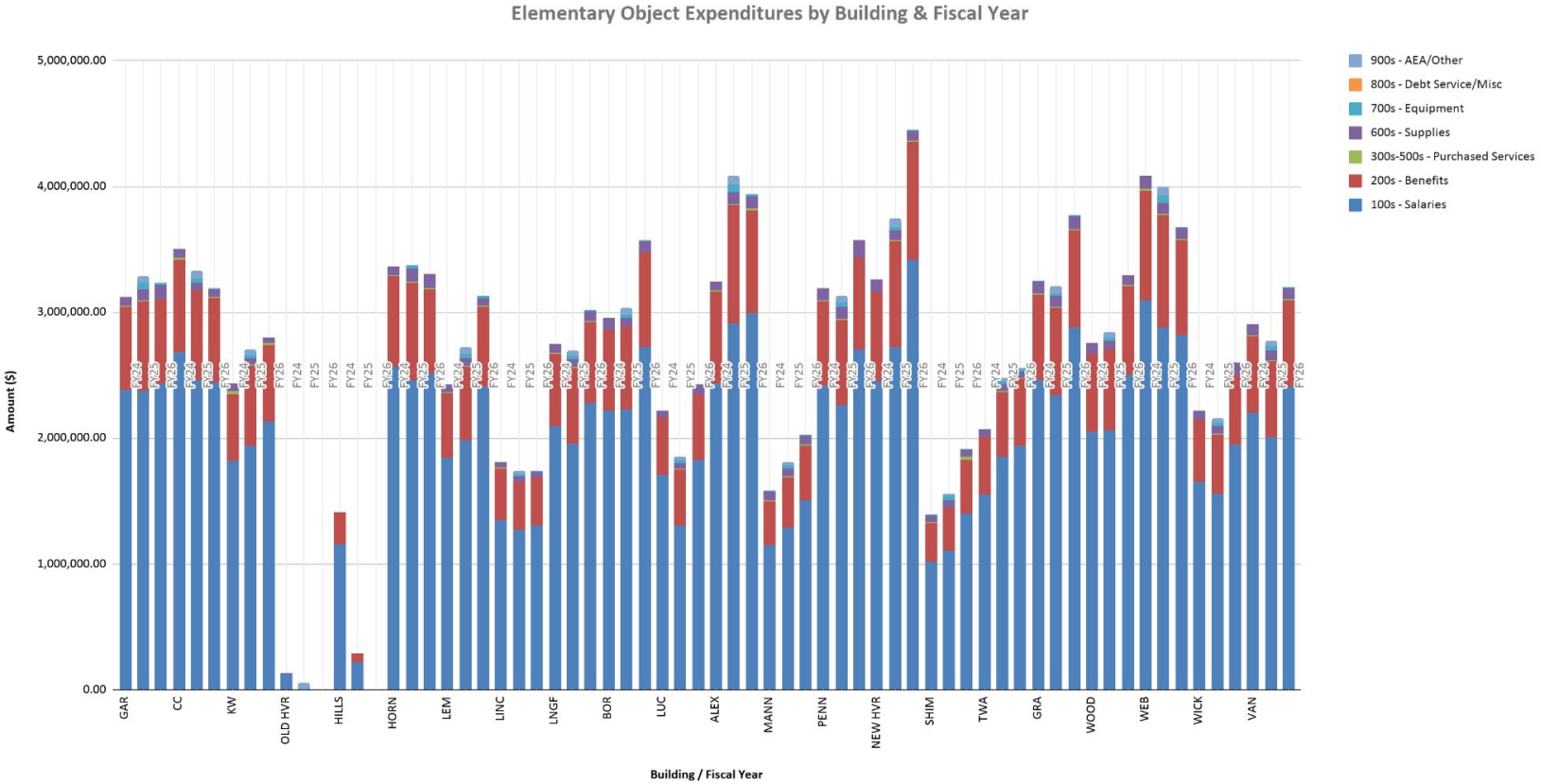
IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Object Expenditures by Building



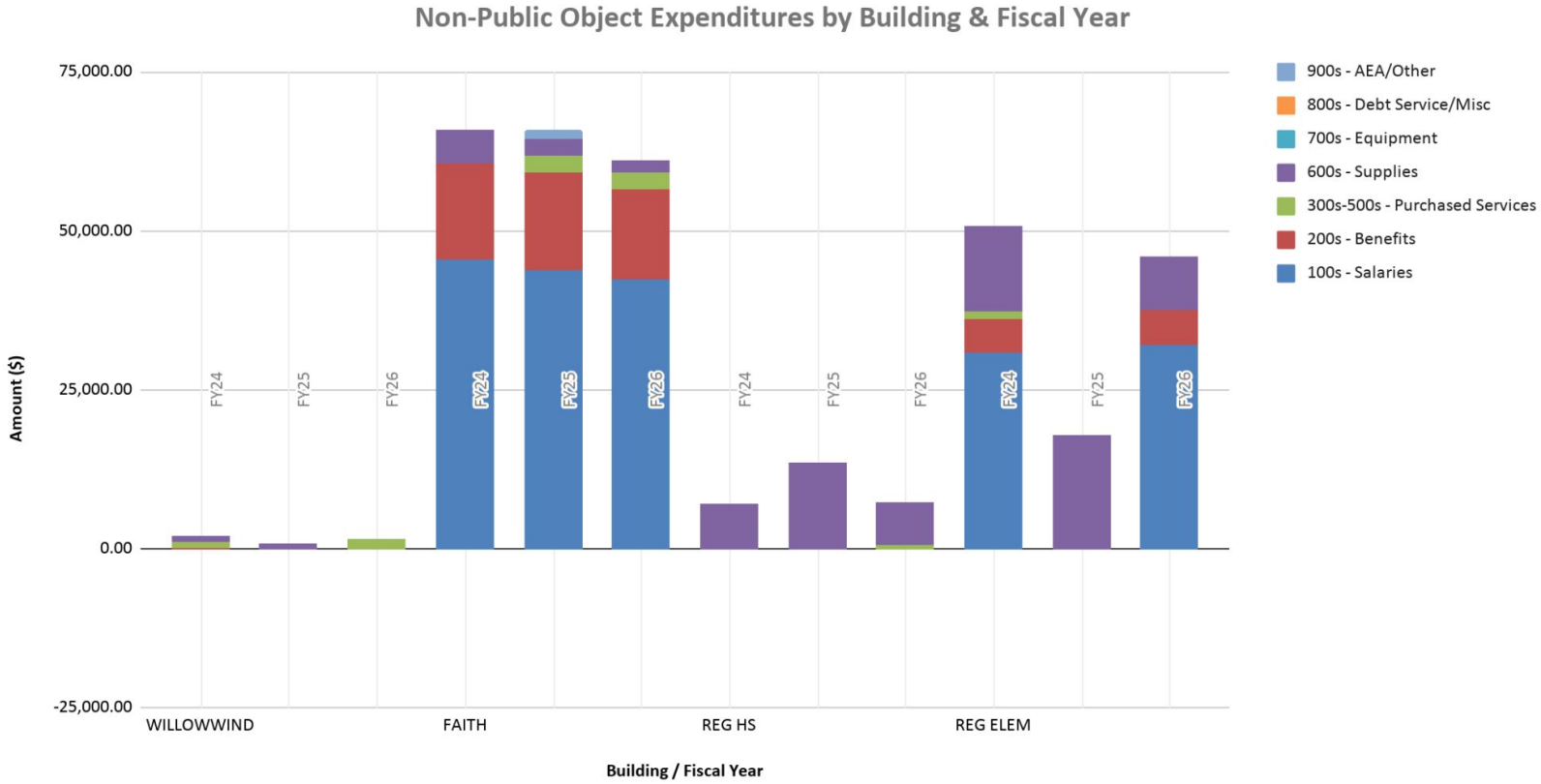
IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Object Expenditures by Building



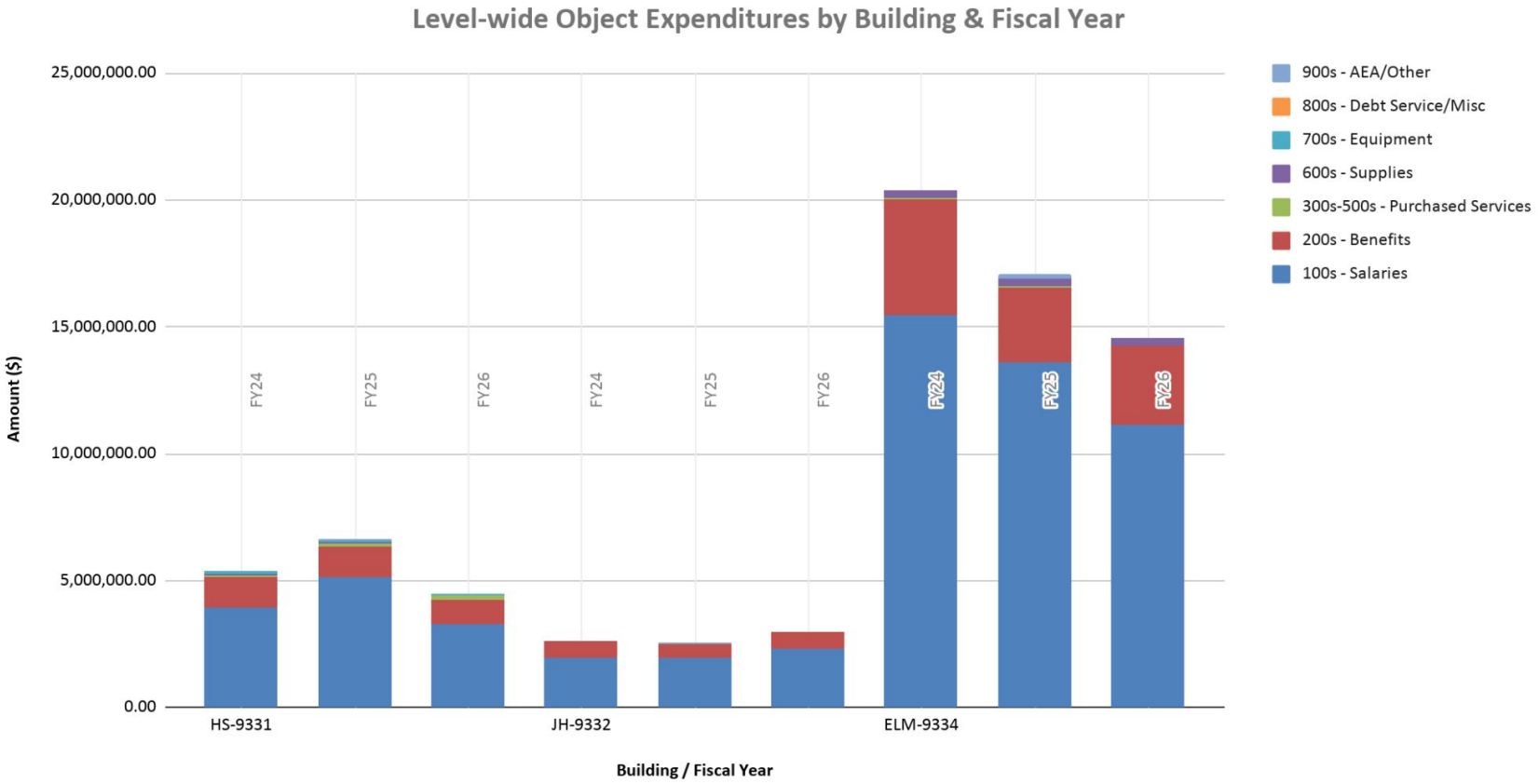
IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Object Expenditures by Building



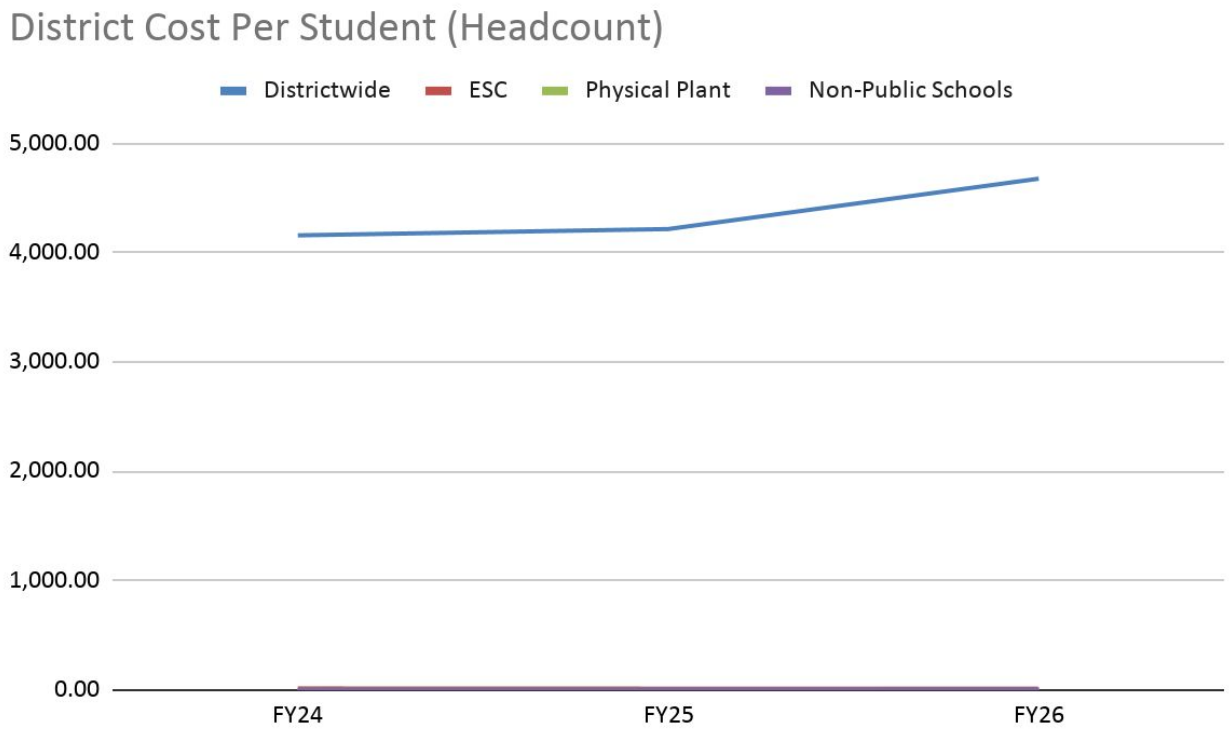
IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Object Expenditures by Building



IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

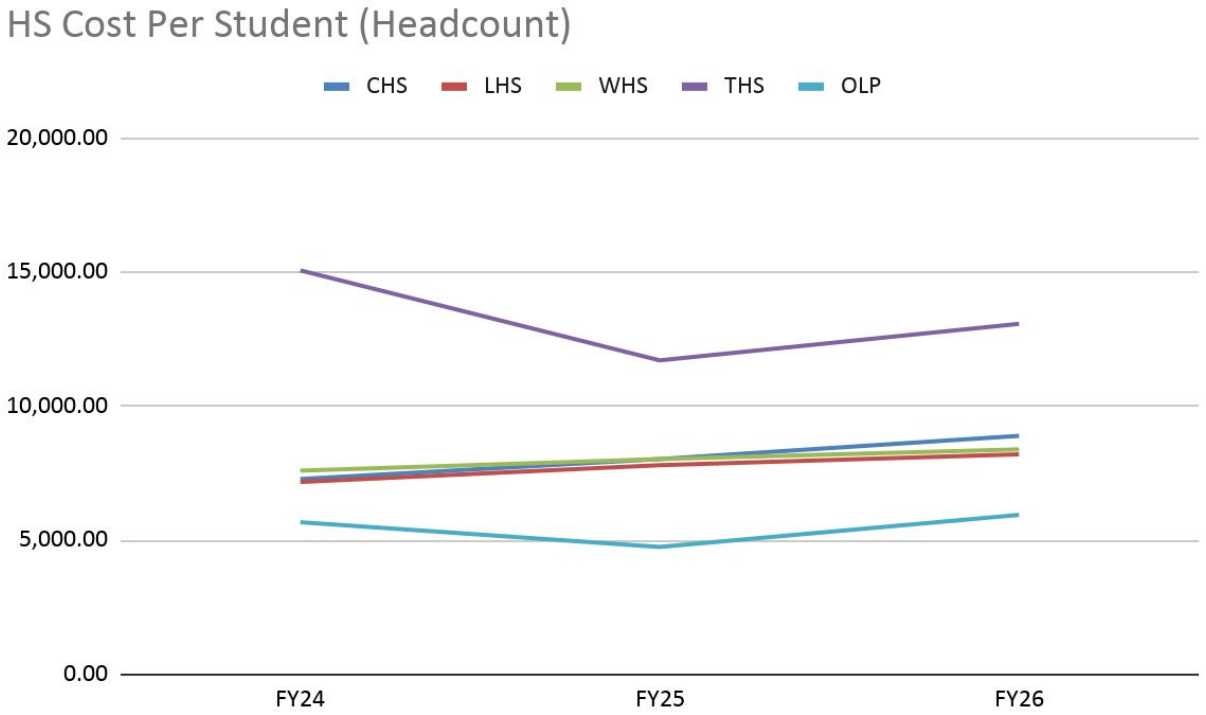
Cost Per Student



	Districtwide	ESC	Eastdale Complex	Physical Plant	CFI	Non-Public Schools	Kirkwood Reg. Center
FY24	4,159.68	14.63		3.36		4.60	
FY25	4,217.37	13.09		2.83		5.59	
FY26	4,677.93	11.97		3.02		5.97	

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

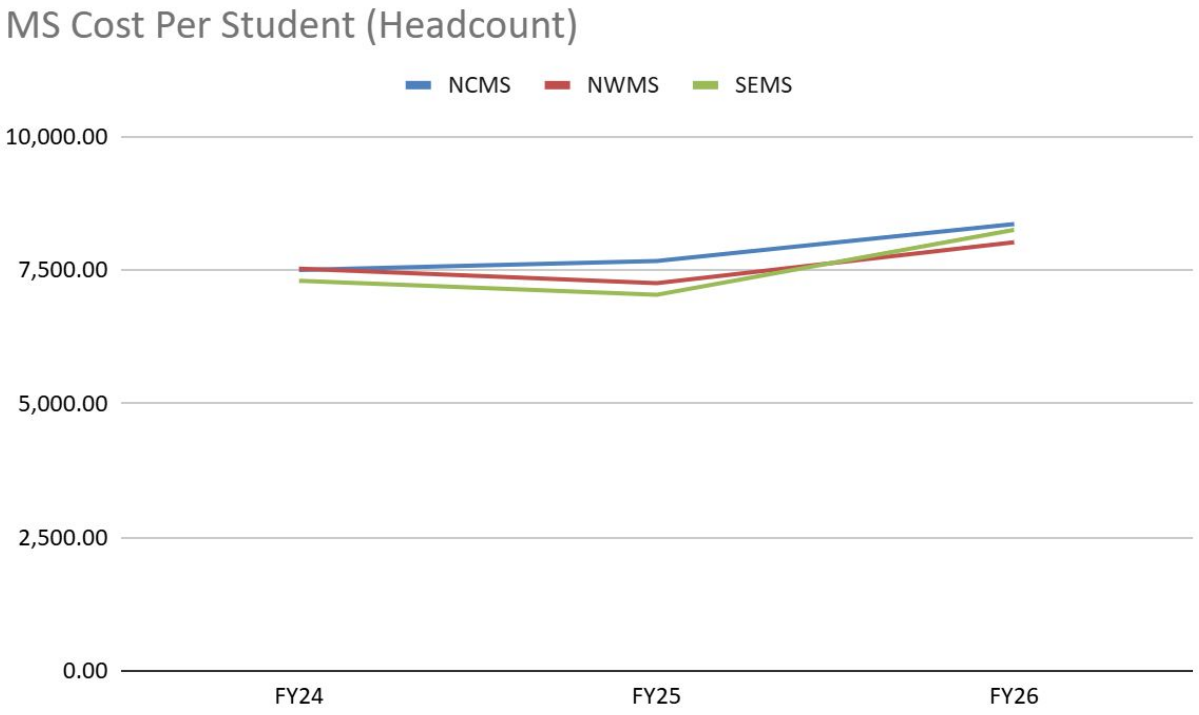
Cost Per Student



	CHS	LHS	WHS	THS	OLP		Average
FY24	7,291.52	7,180.55	7,603.81	15,071.17	5,680.64		8,565.54
FY25	8,035.64	7,807.77	8,034.01	11,715.95	4,758.79		8,070.43
FY26	8,900.80	8,212.83	8,396.20	13,077.91	5,954.17		8,908.38

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

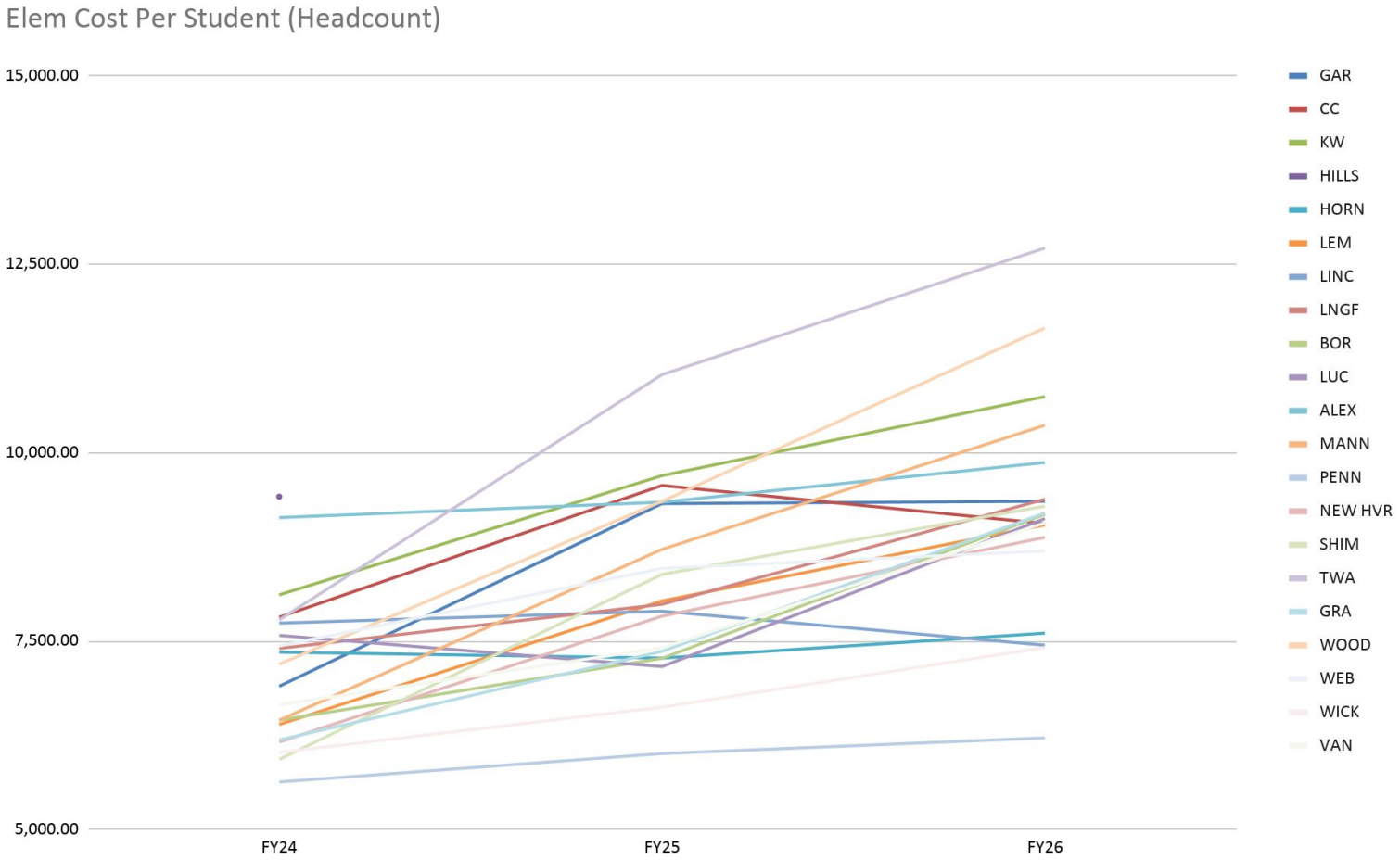
Cost Per Student



	NCMS	NWMS	SEMS		Average
FY24	7,503.73	7,528.19	7,299.99		7,443.97
FY25	7,673.17	7,253.73	7,037.01		7,321.30
FY26	8,361.96	8,022.03	8,254.08		8,212.69

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Cost Per Student



IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Cost Per Student

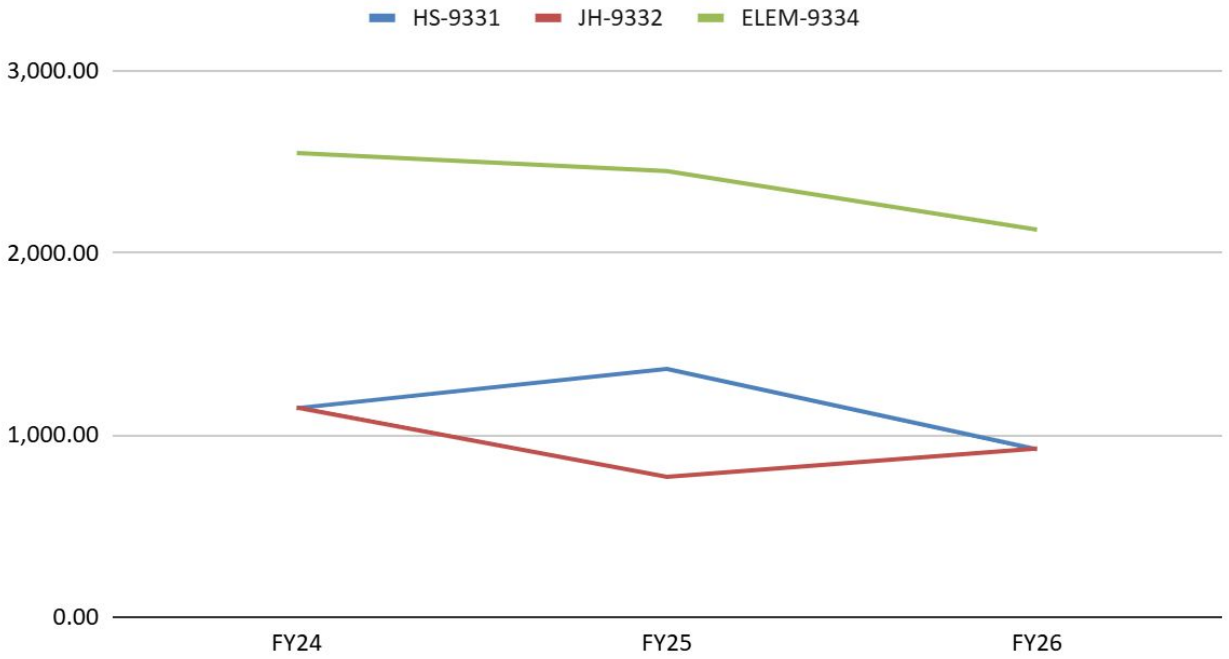
	GAR	CC	KW	HILLS	HORN	LEM	LINC	LNGF	BOR	LUC	ALEX
FY24	6,902.40	7,818.76	8,115.07	9,418.44	7,355.34	6,395.89	7,740.33	7,404.82	6,453.49	7,577.66	9,140.46
FY25	9,326.00	9,566.20	9,696.77		7,276.44	8,035.45	7,898.86	7,990.30	7,273.20	7,164.33	9,344.65
FY26	9,356.83	9,060.74	10,745.02		7,607.42	9,043.50	7,447.13	9,383.73	9,184.00	9,127.56	9,870.84

MANN	PENN	NEW HVR	SHIM	TWA	GRA	WOOD	WEB	WICK	VAN		Average
6,452.32	5,633.31	6,162.99	5,933.20	7,784.04	6,190.41	7,195.85	7,438.11	6,025.52	6,658.51		7,133.19
8,718.85	6,009.69	7,833.29	8,387.19	11,036.47	7,365.90	9,356.71	8,466.71	6,625.16	7,412.16		8,239.22
10,365.29	6,218.42	8,878.13	9,291.69	12,715.98	9,200.27	11,655.52	8,697.35	7,417.40	9,070.96		9,216.89

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Cost Per Student

Level-wide Cost Per Student (Headcount)



	HS-9331	JH-9332	ELEM-9334
FY24	1,146.64	1,150.36	2,547.60
FY25	1,362.24	769.22	2,447.52
FY26	920.87	925.57	2,126.76

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Weighted Cost per Student

Methodology

Baseline

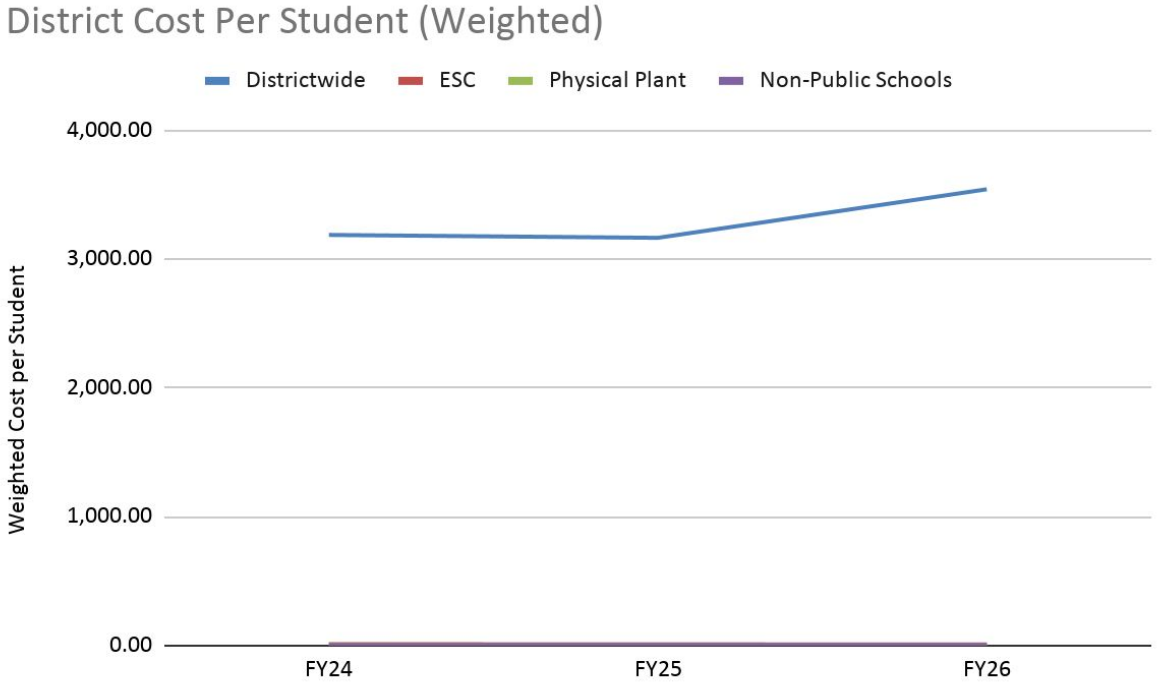
- Every student is counted as a 1.0 student K-12 and 0.5 for preschool, which aligns with funding levels.

Additional Weights

- Additional weights are added on top of the 1.0 weighting based on student characteristics and needs.
    - Free/Reduced Lunch: 0.3
    - English Language Learner: 0.23
    - McKinney Vento: 0.3
    - Special Education Level 1: 0.72
    - Special Education Level 2: 1.21
    - Special Education Level 3: 2.74
    - ELA Assessment: 0.1
    - Math Assessment: 0.1

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

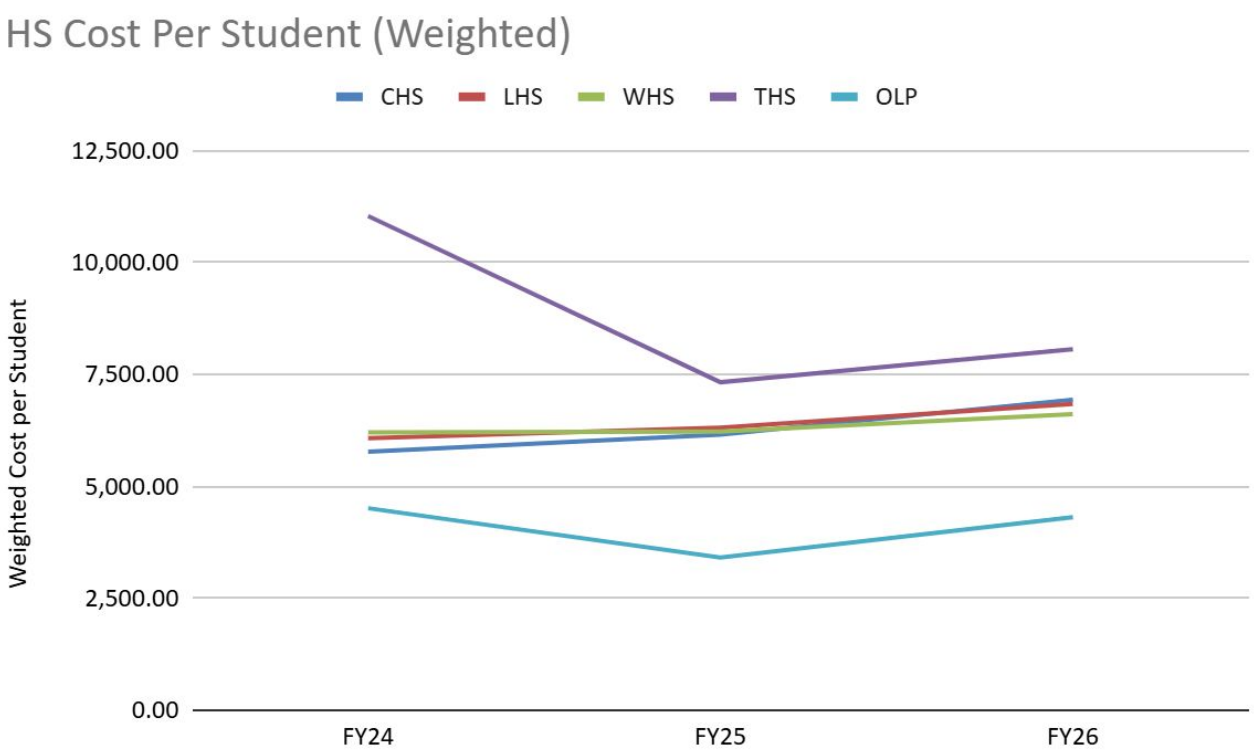
Weighted Cost Per Student



	Districtwide	ESC	Eastdale Complex	Physical Plant	CFI	Non-Public Schools	Kirkwood Reg. Center
FY24	3,188.52	11.22		2.58		3.53	
FY25	3,165.90	9.83		2.12		4.19	
FY26	3,543.05	9.06		2.29		4.52	

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

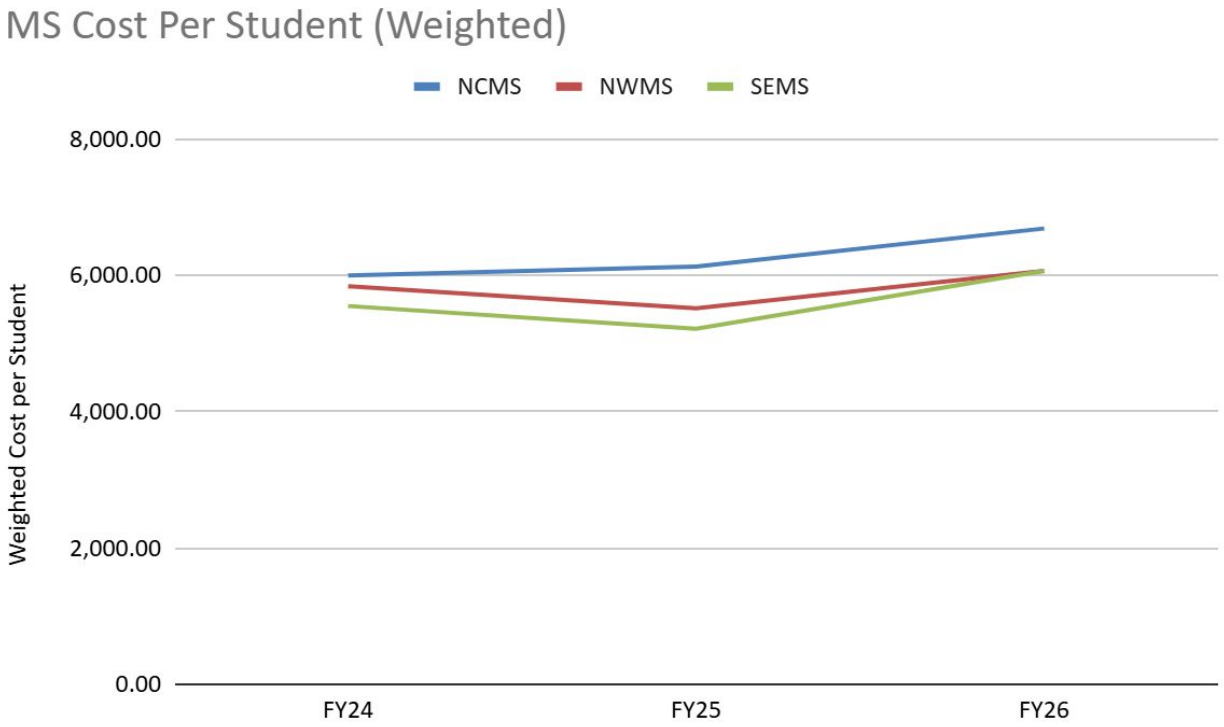
Weighted Cost Per Student



	CHS	LHS	WHS	THS	OLP		Average
FY24	5,771.36	6,074.12	6,206.85	11,039.39	4,511.93		6,720.73
FY25	6,154.86	6,311.60	6,226.99	7,326.89	3,412.09		5,886.49
FY26	6,937.67	6,844.02	6,614.00	8,061.73	4,309.17		6,553.32

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

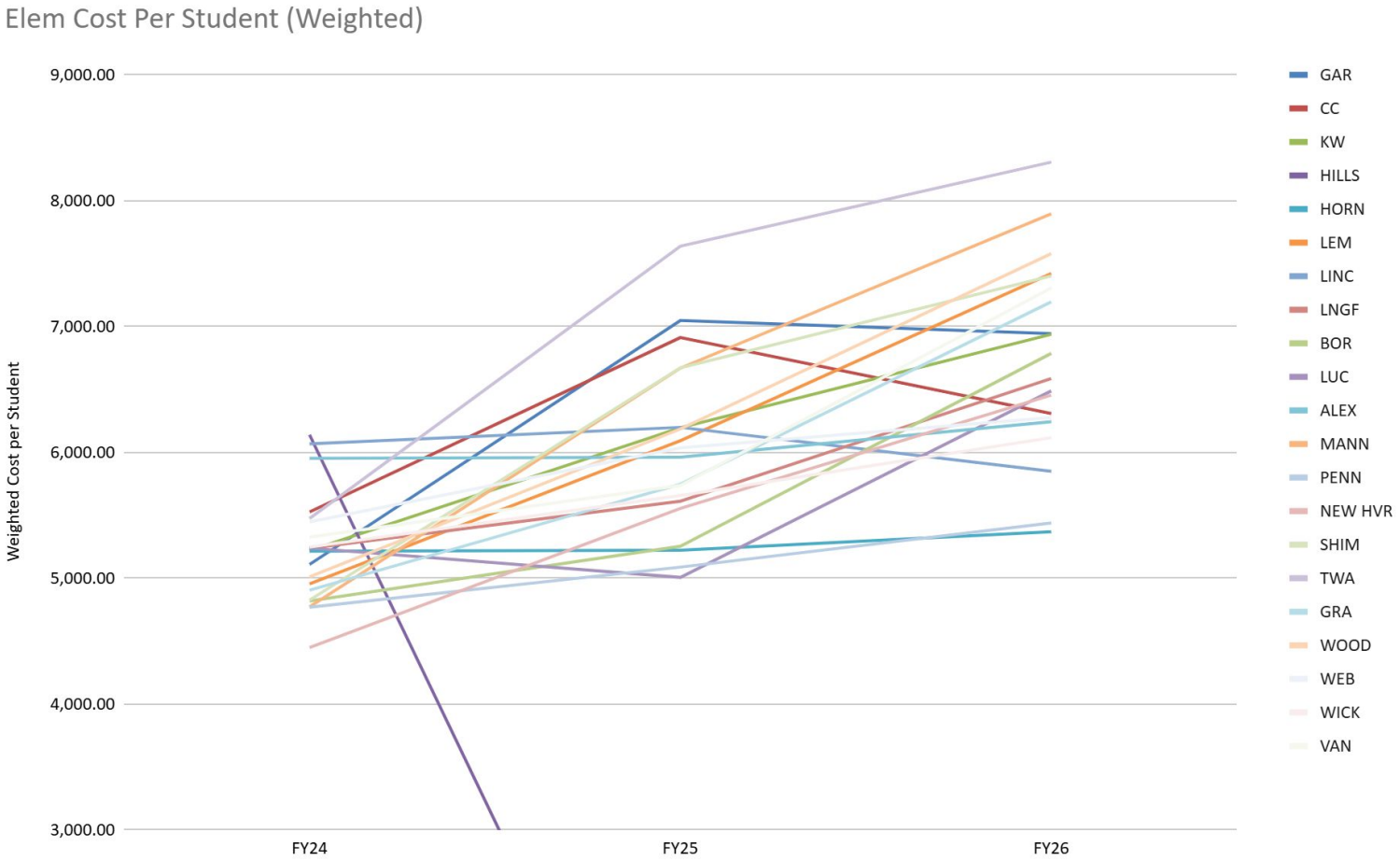
Weighted Cost Per Student



	NCMS	NWMS	SEMS		Average
FY24	5,998.29	5,841.45	5,550.04		5,796.59
FY25	6,129.38	5,517.27	5,217.58		5,621.41
FY26	6,687.58	6,065.66	6,065.54		6,272.93

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Weighted Cost Per Student



IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Weighted Cost Per Student

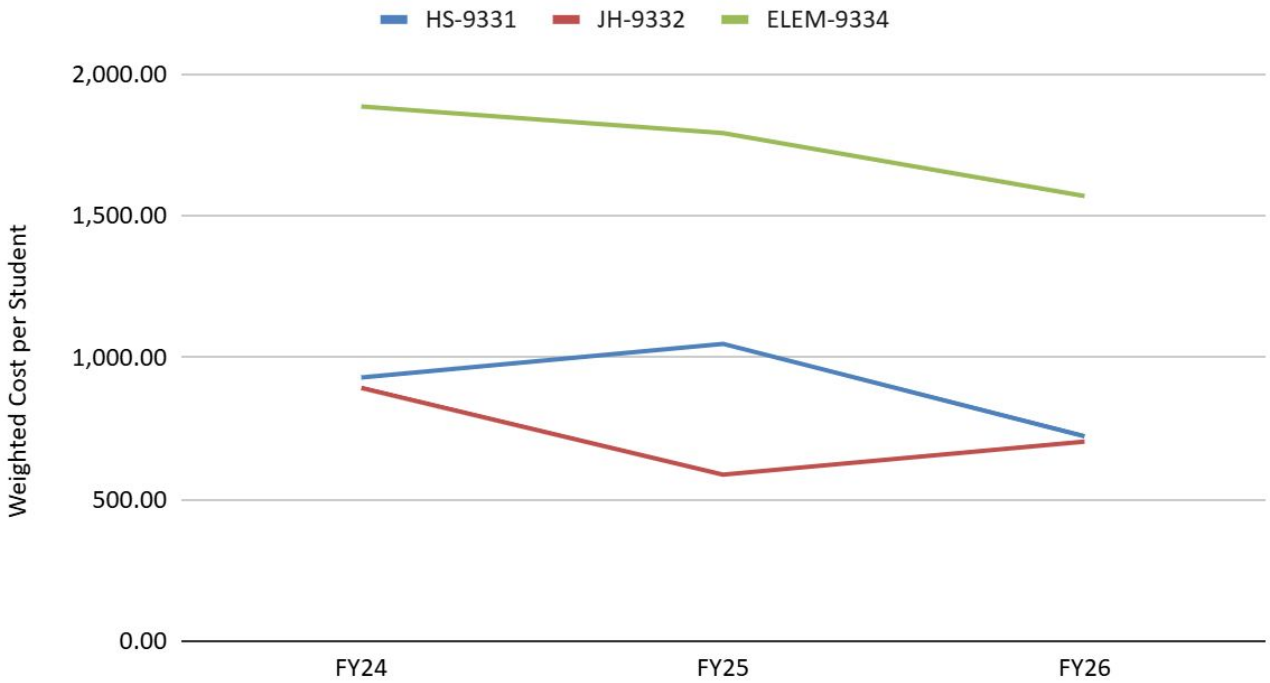
	GAR	CC	KW	HILLS	HORN	LEM	LINC	LNGF	BOR	LUC	ALEX
FY24	5,109.97	5,527.54	5,220.94	6,139.79	5,215.59	4,955.02	6,067.80	5,237.72	4,820.12	5,240.16	5,952.79
FY25	7,047.91	6,912.45	6,196.52	0.00	5,222.38	6,092.64	6,199.03	5,612.47	5,254.55	5,006.91	5,962.35
FY26	6,944.37	6,309.36	6,938.28	0.00	5,369.51	7,421.85	5,849.71	6,587.23	6,786.81	6,488.32	6,243.61

MANN	PENN	NEW HVR	SHIM	TWA	GRA	WOOD	WEB	WICK	VAN		Average
4,773.00	4,770.14	4,449.60	4,826.24	5,474.76	4,905.61	5,011.84	5,448.33	5,248.86	5,327.29		5,224.91
6,669.81	5,088.66	5,555.36	6,672.44	7,638.29	5,747.19	6,186.25	6,036.69	5,656.89	5,738.15		5,737.95
7,895.83	5,439.82	6,455.65	7,401.73	8,306.51	7,195.94	7,579.30	6,277.05	6,117.26	7,307.28		6,424.54

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

Weighted Cost Per Student

Level-wide Cost Per Student (Weighted)



	HS-9331	JH-9332	ELEM-9334
FY24	929.56	893.24	1,885.55
FY25	1,048.67	587.13	1,792.04
FY26	722.48	703.49	1,569.46

IOWA CITY COMMUNITY SCHOOL DISTRICT
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REVENUE & EXPENSE PER STUDENT

	Annual Revenue	Headcount Students	Revenue per Student	Weighted Students	Revenue per Weighted Student
FY24	209,143,330.21	14986	13,955.91	19550.4	10,697.65
FY25	211,780,034.31	15207	13,926.48	20257.6	10,454.35
FY26	229,977,589.08	14952	15,381.06	19741.3	11,649.57

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

REVENUE & EXPENSE PER STUDENT – ELEMENTARY

	Annual Revenue	Headcount Students	Revenue per Student	Weighted Students	Revenue per Weighted Student
FY24	209,143,330.21	14986	13,955.91	19550.4	10,697.65
FY25	211,780,034.31	15207	13,926.48	20257.6	10,454.35
FY26	229,977,589.08	14952	15,381.06	19741.3	11,649.57

HEADCOUNT EXPENSE

	Districtwide	Elementary Avg.	Level-wide	Total
FY24	4182.27	7,133.19	2,547.60	13,863.06
FY25	4238.87	8,239.22	2,447.52	14,925.60
FY26	4698.89	9,216.89	2,126.76	16,042.54

WEIGHTED EXPENSE

	Districtwide	Elementary Avg.	Level-wide	Total
FY24	3205.84	5,224.91	1,885.55	10,316.30
FY25	3182.04	5,737.95	1,792.04	10,712.02
FY26	3558.92	6,424.54	1,569.46	11,552.92

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

REVENUE & EXPENSE PER STUDENT – MIDDLE SCHOOL

	Annual Revenue	Headcount Students	Revenue per Student	Weighted Students	Revenue per Weighted Student
FY24	209,143,330.21	14986	13,955.91	19550.4	10,697.65
FY25	211,780,034.31	15207	13,926.48	20257.6	10,454.35
FY26	229,977,589.08	14952	15,381.06	19741.3	11,649.57

HEADCOUNT EXPENSE

	Districtwide	MS Average	Level-wide	Total
FY24	4182.27	7,443.97	1,150.36	12,776.59
FY25	4238.87	7,321.30	769.22	12,329.39
FY26	4698.89	8,212.69	925.57	13,837.15

WEIGHTED EXPENSE

	Districtwide	MS Average	Level-wide	Total
FY24	3205.84	5,796.59	893.24	9,895.67
FY25	3182.04	5,621.41	587.13	9,390.58
FY26	3558.92	6,272.93	703.49	10,535.33

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

REVENUE & EXPENSE PER STUDENT – HIGH SCHOOL

	Annual Revenue	Headcount Students	Revenue per Student	Weighted Students	Revenue per Weighted Student
FY24	209,143,330.21	14986	13,955.91	19550.4	10,697.65
FY25	211,780,034.31	15207	13,926.48	20257.6	10,454.35
FY26	229,977,589.08	14952	15,381.06	19741.3	11,649.57

HEADCOUNT EXPENSE

	Districtwide	HS Average	Level-wide	Total
FY24	4182.27	8,565.54	1,146.64	13,894.45
FY25	4238.87	8,070.43	1,362.24	13,671.54
FY26	4698.89	8,908.38	920.87	14,528.14

WEIGHTED EXPENSE

	Districtwide	HS Average	Level-wide	Total
FY24	3205.84	6,720.73	929.56	10,856.13
FY25	3182.04	5,886.49	1,048.67	10,117.20
FY26	3558.92	6,553.32	722.48	10,834.72

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

REDUCTION TARGETS

IOWA CITY COMMUNITY SCHOOL DISTRICT
All In for All Kids

REDUCTION TARGETS

DISCUSSION

Provide Options For Board & Community

- Multiple scenarios under each bucket can be developed and considered as collectives at the March Board meeting.
    - Example:
        - CFI Staff Reduction: $1 million, $2 million, and $3 million savings scenarios in FY28
        - Buildings: $3 million, $4 million, and $5 million savings scenarios in FY28
        - People & Programs: $6 million, $8 million, $10 million savings scenarios in FY28
- These targets may also allow the work of LeanFrog & Cottingham & Butler shape discussions of future years in a more meaningful way.

Transparency & Accountability

- Clear targets also strengthen transparency and accountability by giving the community a shared understanding of the goals and how progress will be measured, as well as the opportunity for engagement.

COMMUNITY ENGAGEMENT

IOWA CITY COMMUNITY SCHOOL DISTRICT

All In for All Kids

Community Engagement

OVERVIEW

Regular Communication: Districtwide updates and the Forward Together webpage provide ongoing access to information, timelines, engagement opportunities, and meeting materials.

Staff Engagement: Weekly meetings with building leadership, staff information sessions, surveys, interviews, and focus groups to gather input and identify potential efficiencies.

Community Conversations: Presentations and discussions with community groups and local leaders to share information and answer questions.

Boundary Analysis Engagement: Boundary Committee meetings, RSP's online feedback platform, public input sessions (January 19, 20, 21), and a districtwide survey.

Ongoing Feedback: A dedicated opportunity for families, staff, students, and community members to submit ideas, suggestions, and questions throughout the process. (Launching the week of November 16.)

Informed Decision-Making: Common themes from feedback will be reviewed alongside financial data and findings from RSP, LEAN Frog, and Cottingham & Butler to help inform decisions.

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QUESTIONS & DISCUSSION