

## Iowa Association of School Boards - School District Finance Trend Data Report

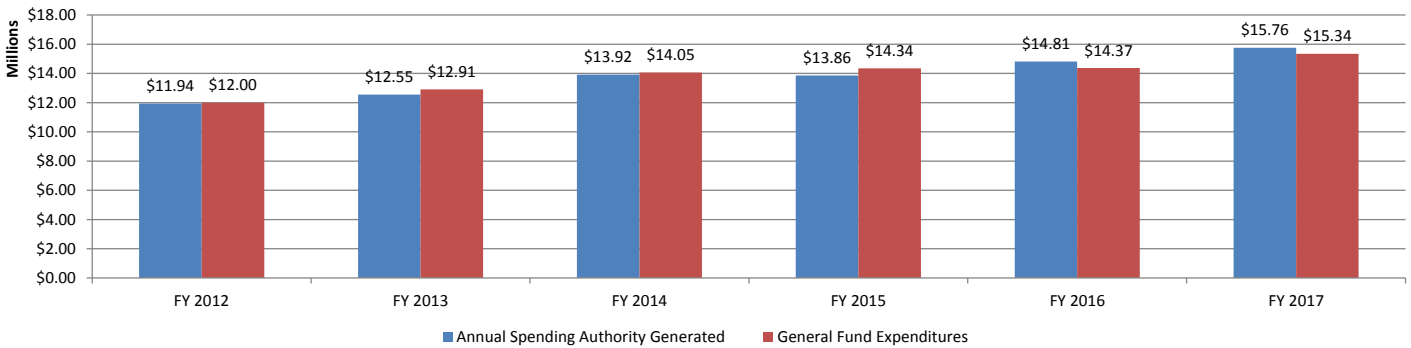
Specific Budget Information for: **Gilbert**

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Unspent Authorized Budget (UAB)	\$ 2,653,049	\$ 2,291,630	\$ 2,159,755	\$ 1,680,021	\$ 2,116,549	\$ 2,533,432	
UAB Percentage	18.1%	15.1%	13.3%	10.5%	12.8%	14.2%	
Annual Spending Authority Generated	\$ 11,939,556	\$ 12,546,536	\$ 13,922,767	\$ 13,864,423	\$ 14,808,018	\$ 15,758,829	
General Fund Expenditures	\$ 11,999,830	\$ 12,907,955	\$ 14,054,642	\$ 14,344,157	\$ 14,371,490	\$ 15,341,946	
Difference (Generated vs. Expended)	\$ (60,274)	\$ (361,419)	\$ (131,875)	\$ (479,734)	\$ 436,528	\$ 416,883	
Annual UAB	-0.5%	-2.9%	-0.9%	-3.5%	2.9%	2.6%	
Budget Enrollment	1,198.5	1,264.6	1,296.3	1,321.2	1,344.7	1,391.0	1,425.2
Change in Budget Enrollment	41.0	66.1	31.7	24.9	23.5	46.3	34.2
% Change in Budget Enrollment	3.5%	5.5%	2.5%	1.9%	1.8%	3.4%	2.5%
Regular Program Funding	\$ 7,050,776	\$ 7,588,865	\$ 7,934,652	\$ 8,410,759	\$ 8,667,936	\$ 9,168,081	\$ 9,497,533
Budget Guarantee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Regular Program	\$ 7,050,776	\$ 7,588,865	\$ 7,934,652	\$ 8,410,759	\$ 8,667,936	\$ 9,168,081	\$ 9,497,533
New Money	\$ 241,203	\$ 538,089	\$ 345,787	\$ 476,107	\$ 257,177	\$ 500,145	\$ 329,452
New Money Percentage	3.5%	7.6%	4.6%	6.0%	3.1%	5.8%	3.6%
Settlement - TPI Percentage*	2.7%	4.5%	NA	4.1%	NA	3.5%	2.1%
General Fund Revenues	\$ 12,210,935	\$ 12,218,999	\$ 12,828,536	\$ 14,305,202	\$ 14,648,004	\$ 16,267,408	
General Fund Expenditures	\$ 11,999,830	\$ 12,907,955	\$ 14,054,642	\$ 14,344,157	\$ 14,371,490	\$ 15,341,946	
Gen. Fund Rev. Vs. Gen. Fund Exp.	\$ 211,105	\$ (688,955)	\$ (1,226,106)	\$ (38,954)	\$ 276,514	\$ 925,462	
Unassigned Fund Balance	\$ 2,182,924	\$ 1,477,780	\$ 259,962	\$ 167,262	\$ 231,228	\$ 1,095,129	
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
AEA Flow-Through	\$ 426,301	\$ 460,602	\$ 493,400	\$ 526,962	\$ 540,175	\$ 570,309	
Solvency Ratio	18.5%	12.6%	2.1%	1.2%	1.6%	7.0%	
Cash Reserve Levy	\$ 854,850	\$ 302,422	\$ 217,042	\$ 613,339	\$ 736,939	\$ 1,301,286	\$ 970,501

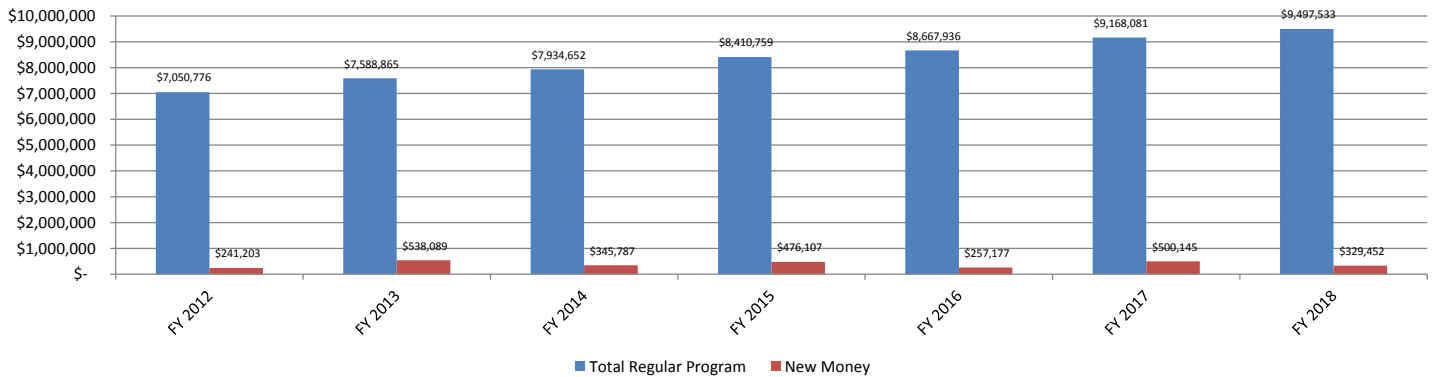
\*Information self-reported to IASB by individual school districts. "NA" indicates that data was not provided to IASB.

Note - data for FY 2018 is currently not available.

**Annual Generated Spending Authority Versus Expenditures (in millions)**



**Total Regular Program Funding and New Money**



Sources:

Iowa Department of Education, CAR Files  
 Iowa Department of Management, School Aid and UAB files  
 IASB analysis and calculations

Last update: 3/2/2018