

# IASB School District Fiscal Facts

Bellevue

Five Important Financial Facts: Fund Revenues and Expenditures, Enrollment Trend, Financial Solvency Ratio Trend, Cash/Unspent Balance, Certified Staffing Levels

Total General Fund Revenues= \$	6,703,224
Total General Fund Expenditures= \$	6,519,448

## Fund Explanations:

**General Fund**-is the district's primary financial operations fund. Salaries, benefits, textbooks, equipment, services and other expenses are authorized for use. Iowa Code section 298A.2

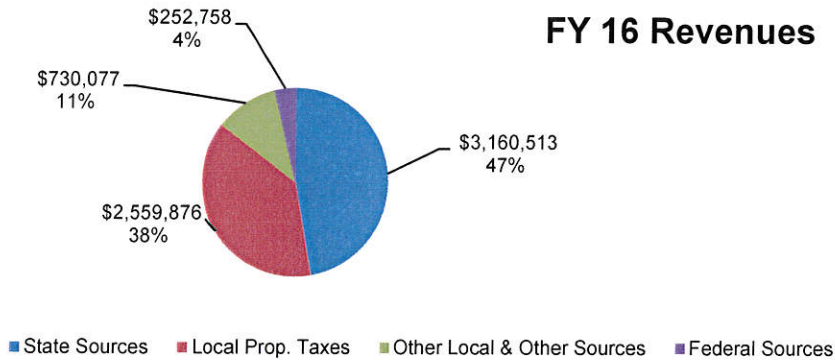
**Management Fund**-may be used to pay the costs of unemployment benefits, liability insurance and agreements, judgments, and costs of certain early retirement benefits. Iowa Code section 298.4.

**Debt Service Fund**-The voters may approve bonded indebtedness for a period up to twenty years and approve a rate for a debt service levy up to \$2.70 per thousand dollars of assessed valuation. However, voters can also approve raising that rate limit up to \$4.05. Iowa Code section 298.10

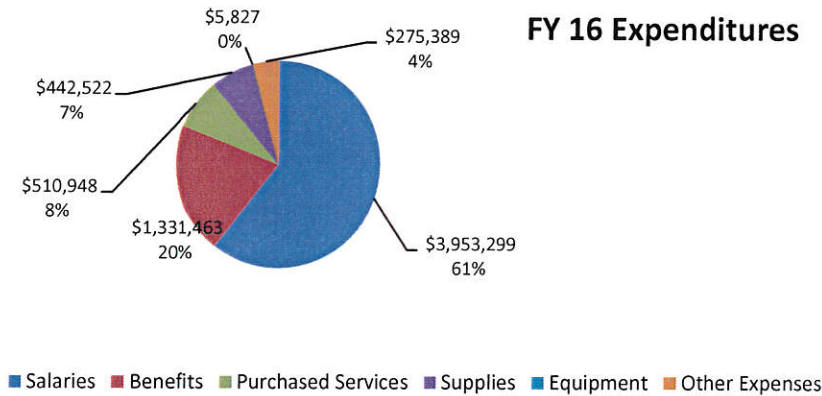
**Capital Project Funds**-are used for the acquisition or construction of facilities. Iowa Code section 298A.9

**Student Activity Fund**-generates money from student-related activities such as admissions, activity fees, student dues, student fund-raising events, or other student-related co-curricular or extracurricular activities. Iowa Code section 298A.8

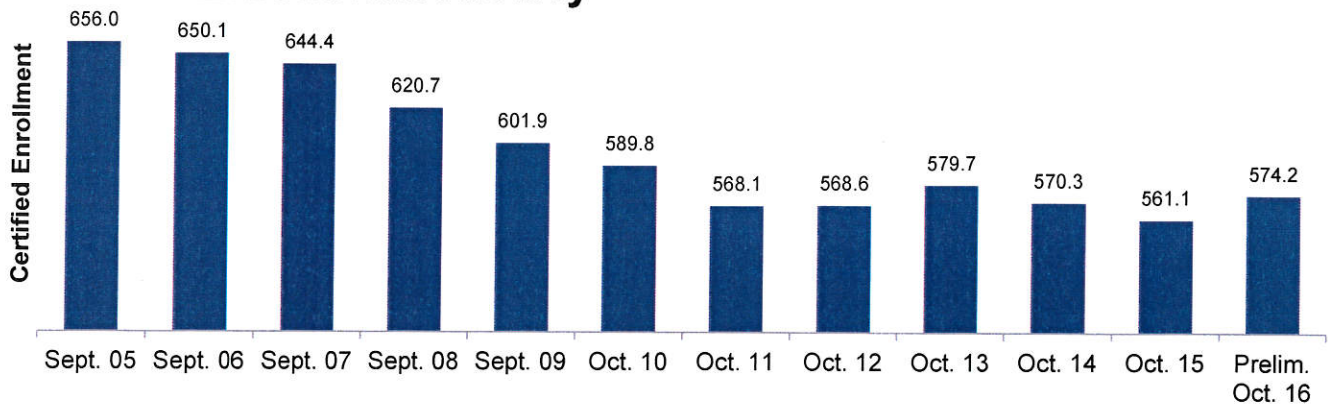
## FY 16 Revenues



## FY 16 Expenditures



## Enrollment History



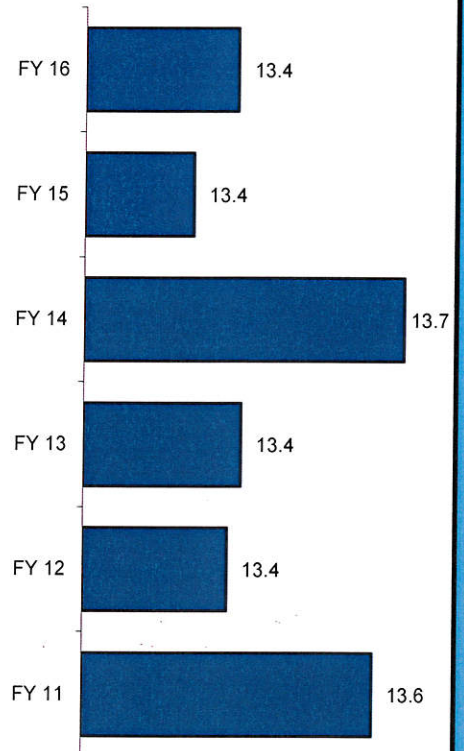
# IASB School District Fiscal Facts

585

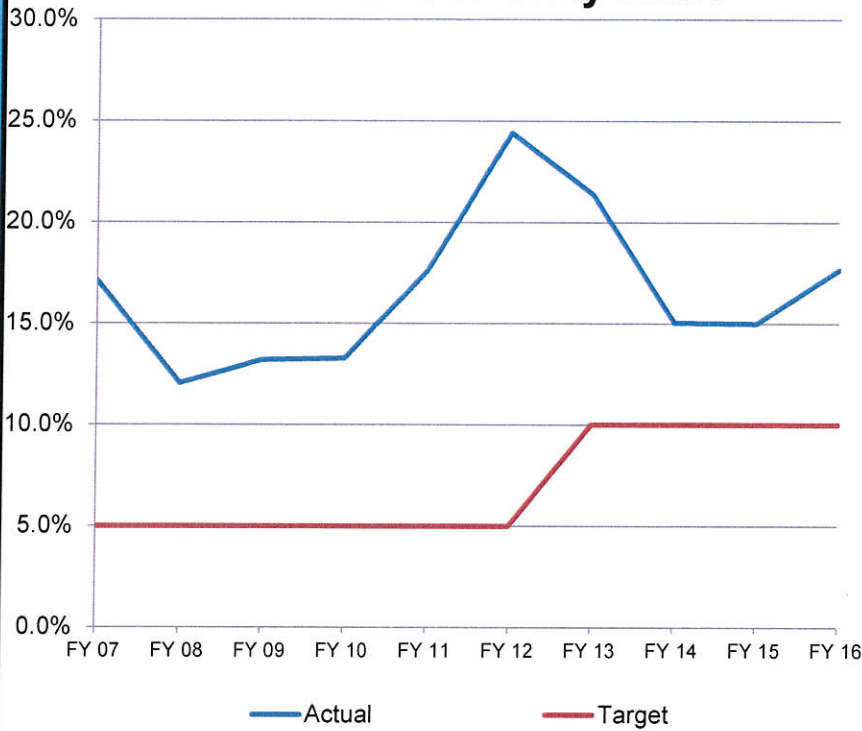
**Financial Solvency Ratio:** The recommended financial solvency ratio range is 5-15%, not to exceed 25%. The financial solvency ratio is a measure of the district's general fund financial health and is calculated by: (assigned+unassigned general fund balance) / (total general fund revenues - AEA flowthrough).

## Certified Staffing Levels

Enr. Served/FTE Certified Staff (Counselor, Teacher Librarian, Regular Ed. Teacher, Early Childhood Spec. Ed., & Spec. Ed. Teacher)

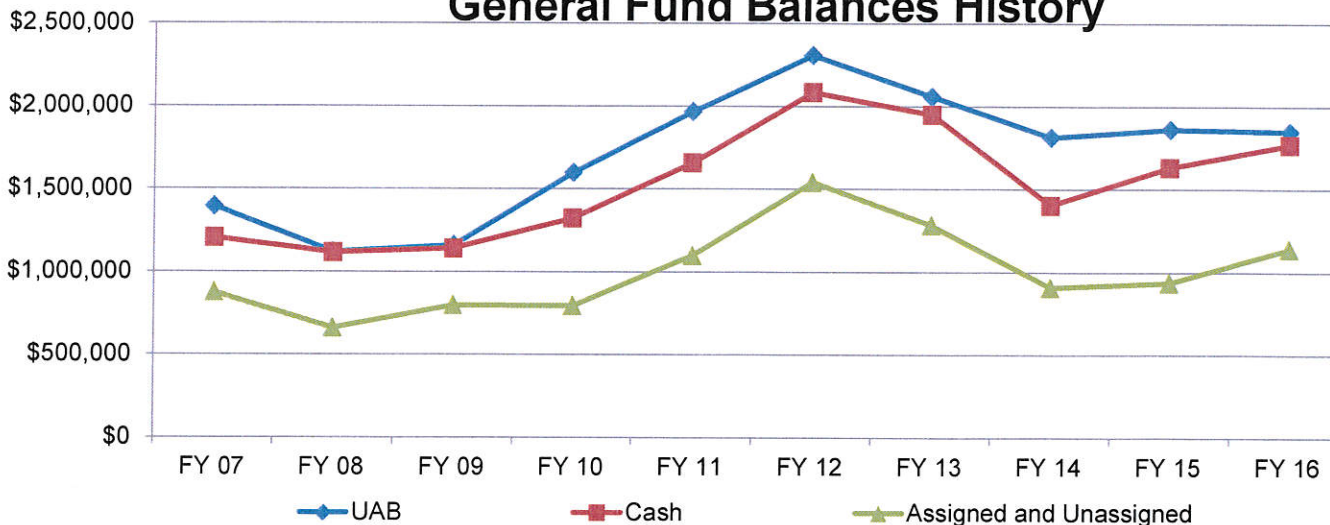


## Financial Solvency Ratio



**General Fund Balances History:** It is important to monitor the trendlines for each of these measures.

## General Fund Balances History





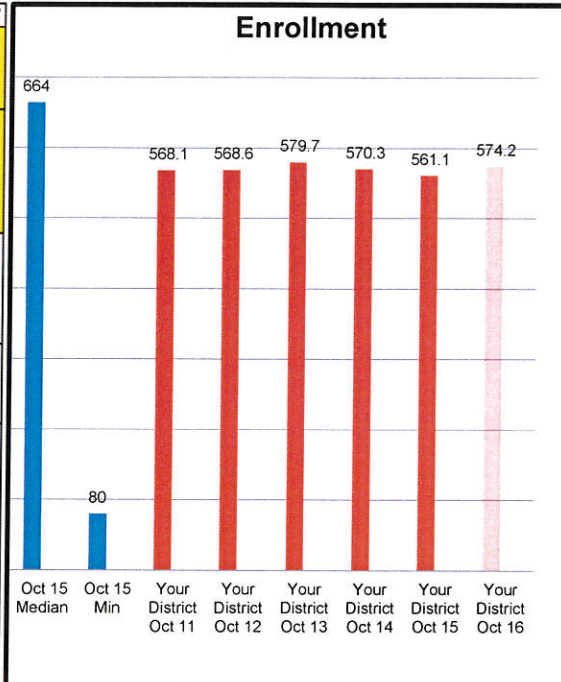
Select School District:

Bellevue

0585 School District #

## Seven General Fund Key Financial Indicators

KEY MEASURE	TARGET	QUESTION TO BE ANSWERED?
Certified Enrollment	Stable or growing	Will our enrollment allow us to continue to be a viable district, educationally and financially?
Unspent Authorized Budget (UAB) Ratio	5% - 15%, recommended not to exceed 25% (< 0%: SBRC Workout Plan)	Are we within legal minimums? What do trends tell us? Required SBRC workout plan if negative.
Annual Unspent Spending Authority	Build to UAB Ratio goal - stabilize at 0%	Are we spending all authority generated for a given year, using prior years spending authority, or building levels too high?
Solvency Ratio (General Fund)	5% - 15%, recommended not to exceed 25%	Can we manage short and long term unexpected demands on cash?
% Revenue Spent	Build to Solvency Ratio goal - then stabilize at 100%	Are we using all of our resources each year and only spending funds with spending authority?
Salaries and Benefits	75%-82% - then stabilize	Are salaries and benefits at levels we can sustain?
New Money %- Settlement %- Change in Salaries/Benefits %	Less than or equal to District Allowable Growth and/or at state average	Are salaries at levels we can sustain? Are we competitive? Are our trends reasonable? Can differences be explained?

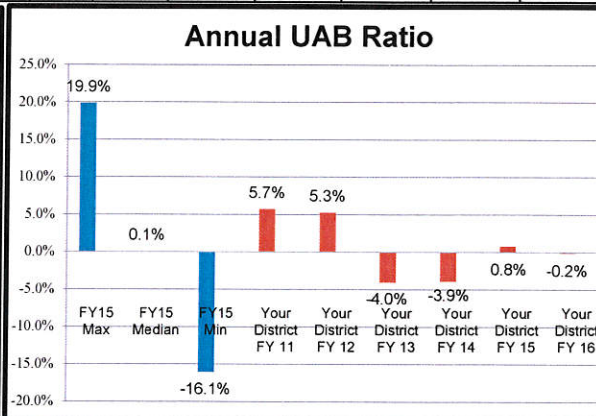
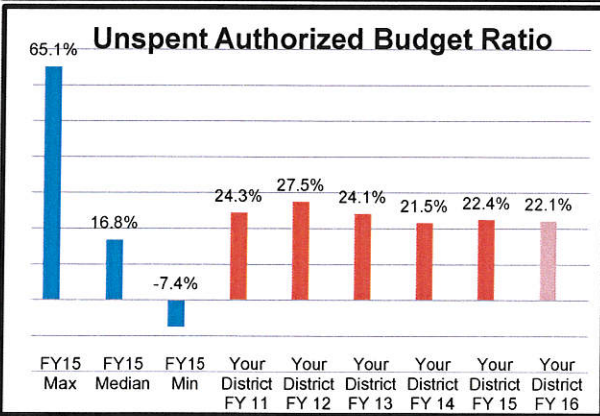


### Certified Enrollment October 2015

Enroll Oct. 15	Less than 500	500-999	1000-1999	2000-3499	3500-5999	6000-9999	Greater than 10,000	Oct 15 Max	Oct 15 Median	Oct 15 Min	Your District Oct 11	Your District Oct 12	Your District Oct 13	Your District Oct 14	Your District Oct 15	Your District Oct 16
Number	105	121	69	15	12	6	8	32,582	664	80	568.1	568.6	579.7	570.3	561.1	574.2
Percent	31%	36%	21%	4%	4%	2%	2%				568.1	568.6	579.7	570.3	561.1	574.2

### UAB Ratio FY 15 (Unspent Authorized Budget/Maximum Authorized Budget)

UAB Ratio FY 15	Neg.	0%-4.99%	5%-9.99%	10%-14.99%	15%-19.99%	20%-25%	Greater than 25%	FY15 Max	FY15 Median	FY15 Min	Your District FY 11	Your District FY 12	Your District FY 13	Your District FY 14	Your District FY 15	Your District FY 16
Number	10	24	32	82	62	63	63	65.1%	16.8%	-7.4%	24.3%	27.5%	24.1%	21.5%	22.4%	22.1%
Percent	3.0%	7.1%	9.5%	24.4%	18.5%	18.8%	18.8%				24.3%	27.5%	24.1%	21.5%	22.4%	22.1%

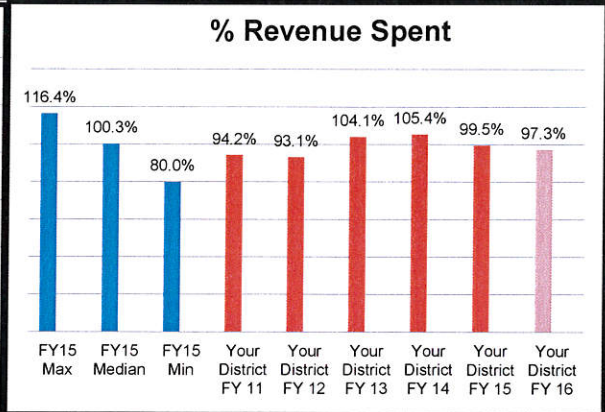
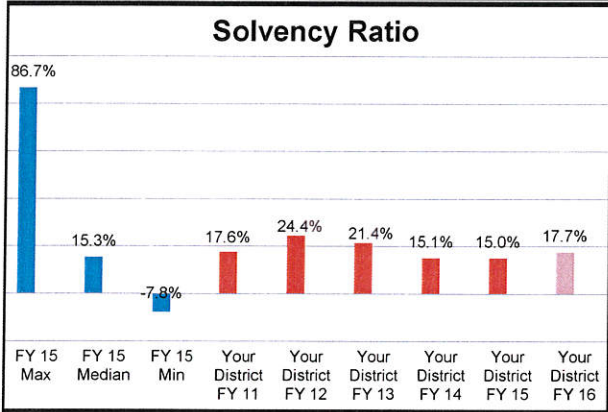


### Annual UAB Ratio FY 15 [(Maximum Authorized Budget-UAB Previous Year-Total Expenditures)/(Maximum Authorized Budget-UAB Previous Year)]

Annual UAB Ratio FY 15	Neg.	0%-4.99%	5%-9.99%	10%-14.99%	15%-19.99%	20%-25%	Greater than 25%	FY15 Max	FY15 Median	FY15 Min	Your District FY 11	Your District FY 12	Your District FY 13	Your District FY 14	Your District FY 15	Your District FY 16
Number	162	140	28	3	3	0	0	19.9%	0.1%	-16.1%	5.7%	5.3%	-4.0%	-3.9%	0.8%	-0.2%
Percent	48.2%	41.7%	8.3%	0.9%	0.9%	0.0%	0.0%				5.7%	5.3%	-4.0%	-3.9%	0.8%	-0.2%

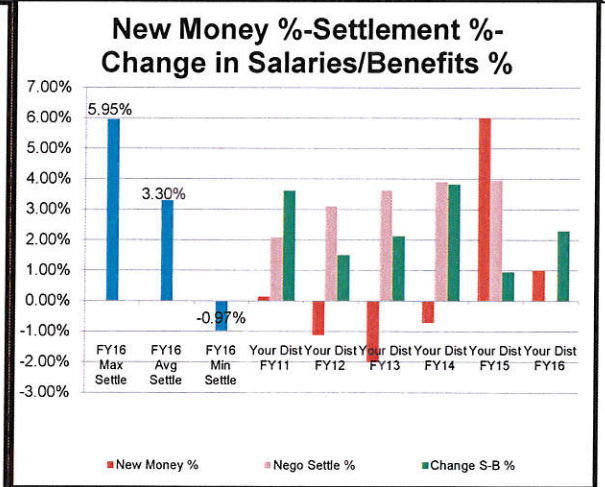
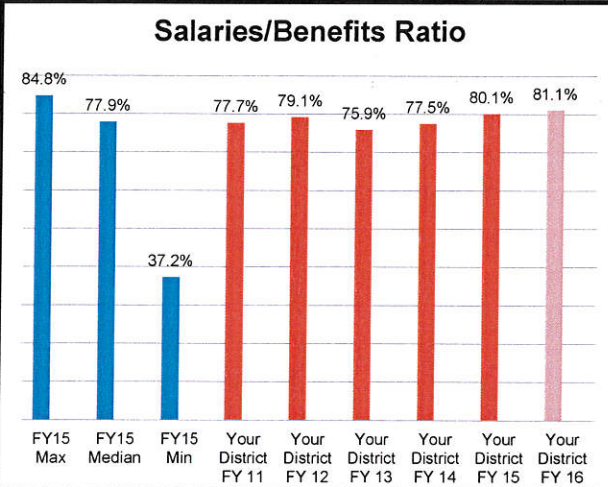


Solvency FY 15 [(Unassigned+Assigned Fund Balance)/(Total Revenue-AEA Flowthrough)]																
Sol. FY 15	Neg.	0%-4.99%	5%-9.99%	10%-14.99%	15%-19.99%	20%-25%	Greater than 25%	FY 15 Max	FY 15 Median	FY 15 Min	Your District FY 11	Your District FY 12	Your District FY 13	Your District FY 14	Your District FY 15	Your District FY 16
Number	15	27	52	70	68	49	55	86.7%	15.3%	-7.8%	17.6%	24.4%	21.4%	15.1%	15.0%	17.7%
Percent	4.5%	8.0%	15.5%	20.8%	20.2%	14.6%	16.4%									



% Revenue Spent FY 15 (Total Expenditures/Total Revenues)																
% Revenue Spent FY 15	Below 85%	85%-89.99%	90%-94.99%	95%-99.99%	100%-104.99%	105%-109.99%	110% and Greater	FY15 Max	FY15 Median	FY15 Min	Your District FY 11	Your District FY 12	Your District FY 13	Your District FY 14	Your District FY 15	Your District FY 16
Number	2	6	36	114	127	41	10	116.4%	100.3%	80.0%	94.2%	93.1%	104.1%	105.4%	99.5%	97.3%
Percent	0.6%	1.8%	10.7%	33.9%	37.8%	12.2%	3.0%									

Salaries and Benefits Ratio FY 15 (Total Salaries and Benefits/Total Expenditures, including AEA Flowthrough)																
Salary-Benefits % FY 15	Less Than 65%	65%-69.99%	70%-71.99%	72%-75.99%	76%-79.99%	80%-84.99%	Above 85%	FY15 Max	FY15 Median	FY15 Min	Your District FY 11	Your District FY 12	Your District FY 13	Your District FY 14	Your District FY 15	Your District FY 16
Number	37	20	15	58	122	84	0	84.8%	77.9%	37.2%	77.7%	79.1%	75.9%	77.5%	80.1%	81.1%
Percent	11.0%	6.0%	4.5%	17.3%	36.3%	25.0%	0.0%									



New Money %-Settlement %-Change in Salaries/Benefits (Settlement from IASB-ISEA Report on Teacher Settlements)																
Compensation Info FY16	<0%	0%-1.99%	2%-2.99%	3%-3.99%	4%-4.99%	5% & Over	FY16 Max Settle	FY16 Avg Settle	FY16 Min Settle	Your Dist FY11	Your Dist FY12	Your Dist FY13	Your Dist FY14	Your Dist FY15	Your Dist FY16	
New Money %										0.14%	-1.11%	-2.01%	-0.72%	6.00%	1.00%	
Nego Settle #	2	9	30	98	10	1										
Nego Settle %	1.3%	6.0%	20.0%	65.3%	6.7%	0.7%	5.95%	3.30%	-0.97%	2.09%	3.10%	3.62%	3.90%	3.95%	NA	
Change S-B %										3.61%	1.50%	2.13%	3.83%	0.95%	2.30%	



## Unspent Authorized Budget (Also Known as Unspent Spending Authority)

### Definitions and Calculations

Maximum Spending Authority – also known as Maximum Authorized Budget (MAB)– the maximum amount authorized under the school finance formula that a district has available to spend for a given budget year. It is a calculation and is the sum of maximum district cost, preschool foundation aid, ISL, Ed Improvement Authority, miscellaneous income and prior year unspent spending authority.

Maximum district cost – also a calculation; the sum of regular program cost (enrollment multiplied by legislatively authorized cost per student), special education instructional costs, AEA costs and district supplementary weighting - all funded with a mix of state aid and property taxes. It does not include a district’s cash reserve levy.

Miscellaneous income – revenue which is not part of the combined district cost – for example, state grants, federal funds, student fees and tuition from open enrollment in, and interest income. It does not include the cash reserve levy.

Unspent Spending Authority – also known as Unspent Authorized Budget (UAB) – amount of maximum spending authority left at year end after deducting the general fund expenditures incurred during the year.

### Three Views - Data, Charts & Graphs (page 11)

<b>View of Unspent Spending Authority Balances</b>	<b>Calculation</b>	<b>Why Important?</b>
Current (traditional) Fiscal Year Unspent Authorized Balance	Maximum authorized budget less expenditures.	By law, cannot exceed the maximum spending authority. Cannot have a negative unspent spending authority at year end and if do, SBRC requires submission of corrective action plan
Annual Unspent Authority Balance	Current year’s maximum authorized budget less current year expenditures. (does not include prior year’s unspent spending authority).	Once an adequate unspent authorized budget balance is achieved, no need to bank additional unspent authority.
Available Unspent Authority Balance	Current unspent spending authority less restricted funds’ fund balances.	Amount that the district has available to spend, if cash is available. Restricted funds must be spent for specific purposes.



<b>% Unspent Authority to Maximum Ratios</b>	<b>Calculation</b>	<b>Target</b>	<b>Questions To Be Answered?</b>
% Balance Traditional to Maximum	Unspent authorized budget as a percent of maximum spending authority	5% - 15%, recommended not to exceed 25%	Are we within legal minimums?  What do the trends tell us? Are we below 0% and must go to SBRC?
% Balance Annual to Annual Maximum	Annual unspent spending authority as a percent of maximum spending authority less prior years' spending authority	Build to UAB Ratio, - then stabilize at 0%	Are we spending all authority generated for a given year, using prior year's spending authority, or building unspent authority levels too high?
% Balance Available to Maximum	Current unspent spending authority less restricted funds' fund balances as a percentage of maximum authorized budget	??	What authority is available to the district to spend?

## Other Important Information

- Maximum spending authority can be compared to a credit card limit – that is, it controls spending. It represents the most that can be spent. It is a legislatively enacted calculation to keep spending per student the same (equitable) regardless of where in Iowa those students reside. Spending authority does NOT equate to cash available. Unspent spending authority can be compared to the unused portion of a credit card limit. A district's level of unspent spending authority does not mean a district has cash. Conversely, a district's cash balance does not mean a district has unspent spending authority-that is, districts cannot use their cash to spend above their credit card limit.
- The amount of unspent spending authority is the most important key measure. If the district's unspent spending authority goes below zero (negative), the district by law is required to present a corrective action plan to the School Budget Review Committee (SBRC) to raise the spending authority above zero. If a district's corrective action plan is not sound or if the district is negative for 2 or more years, the SBRC may recommend a Phase II – an on-site, thorough fiscal visit.
- Spending authority can be increased by: higher modified supplemental amount; modified state amount; increased enrollment; increased miscellaneous income; SBRC approval of increased authority for unique circumstances; and by decreasing district expenditures.

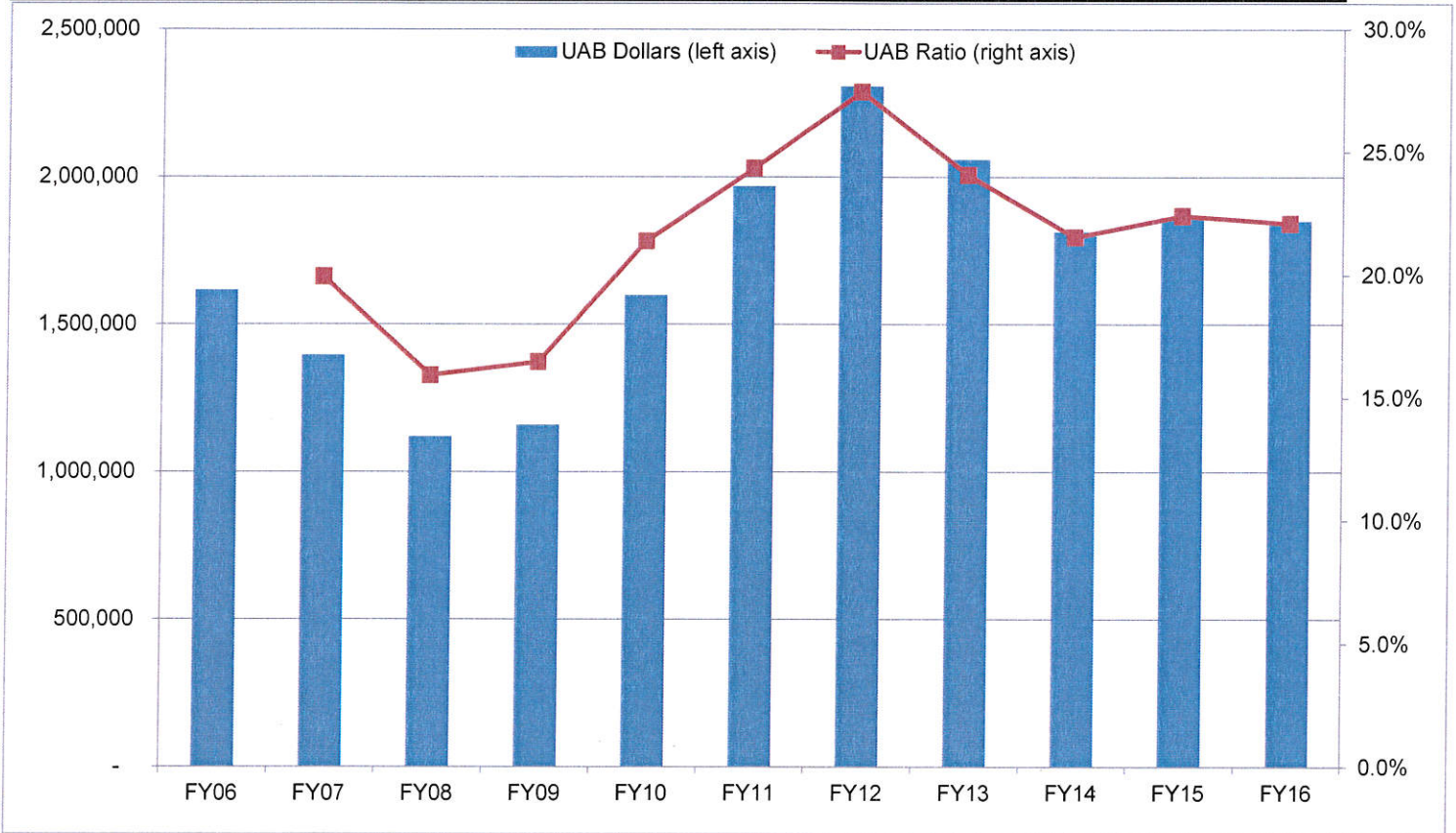
Select School District:

Bellevue

0585

School District #

## Unspent Authorized Budget History



UAB Ratio equals:

$$\frac{\text{Unspent Authorized Budget}}{\text{Maximum Authorized Budget}}$$

### Statewide Unspent Authorized Budgets

Measure	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
<b>State Maximum</b>	<b>62.1%</b>	<b>61.7%</b>	<b>59.1%</b>	<b>61.8%</b>	<b>62.9%</b>	<b>63.4%</b>	<b>65.5%</b>	<b>64.5%</b>	<b>65.1%</b>
State Median	15.6%	14.2%	13.9%	15.6%	18.3%	19.3%	17.6%	16.8%	16.8%
<b>State Minimum</b>	<b>-10.9%</b>	<b>-11.3%</b>	<b>-13.0%</b>	<b>-21.1%</b>	<b>-4.9%</b>	<b>-10.6%</b>	<b>-20.6%</b>	<b>-34.3%</b>	<b>-7.4%</b>
State Average	16.1%	14.9%	14.6%	16.5%	19.0%	19.9%	18.5%	17.6%	17.5%



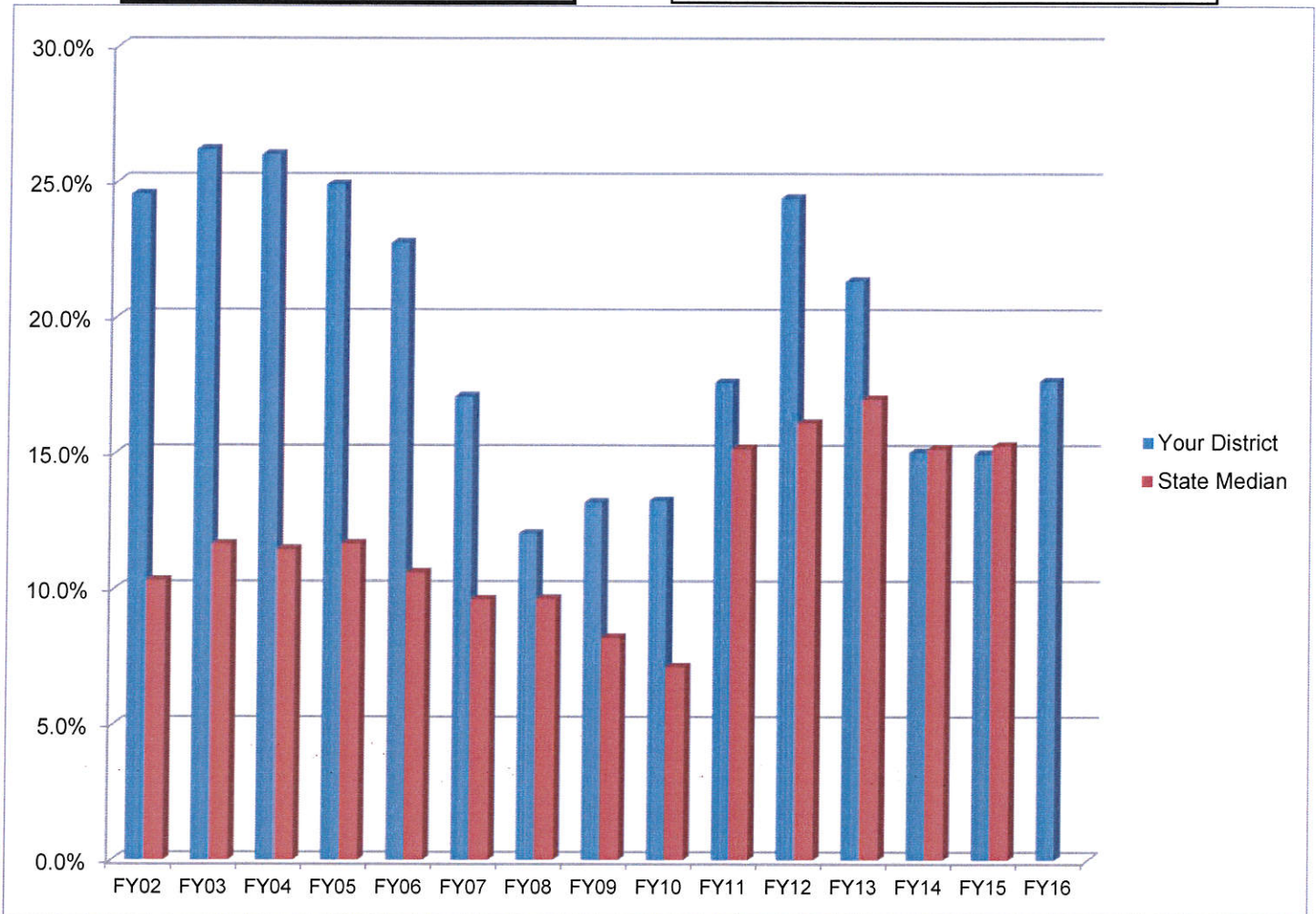
Select School District:

Bellevue

0585

School District #

# Solvency History



Solvency Ratio equals:

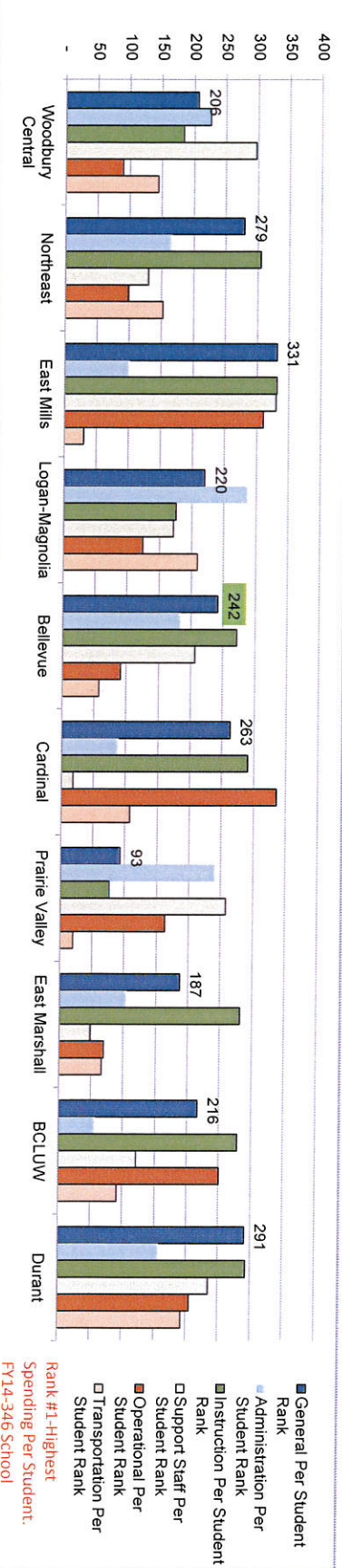
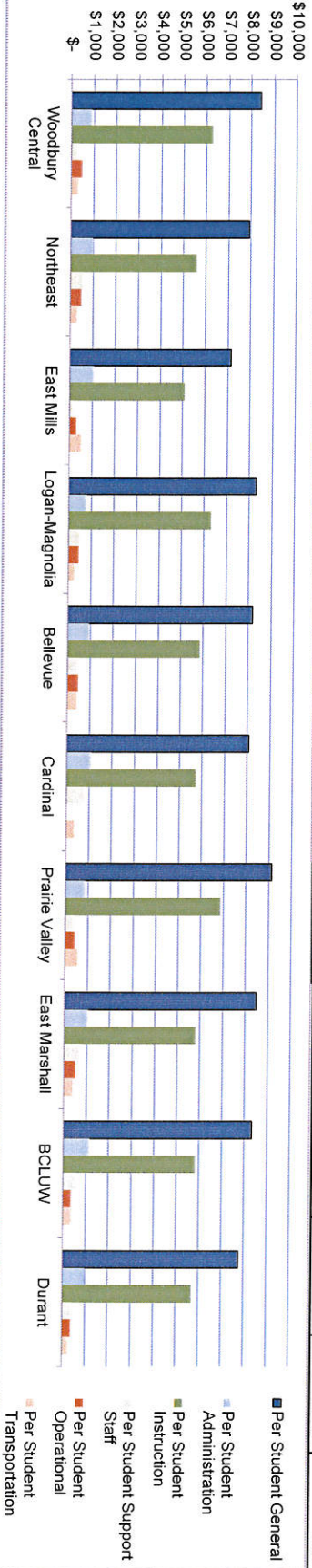
$\frac{\text{Assigned plus unassigned fund balances}}{\text{Total revenue minus AEA Flowthrough}}$

Statewide Solvency Ratios										
Measure	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
<b>State Maximum</b>	<b>52.6%</b>	<b>50.9%</b>	<b>58.7%</b>	<b>62.0%</b>	<b>77.2%</b>	<b>89.1%</b>	<b>97.1%</b>	<b>91.6%</b>	<b>82.2%</b>	<b>86.7%</b>
State Median	10.6%	9.6%	9.6%	8.2%	7.1%	11.0%	16.1%	17.0%	15.2%	15.3%
<b>State Minimum</b>	<b>-22.3%</b>	<b>-17.9%</b>	<b>-17.6%</b>	<b>-23.2%</b>	<b>-31.8%</b>	<b>-20.4%</b>	<b>-17.0%</b>	<b>-23.3%</b>	<b>-11.5%</b>	<b>-7.8%</b>
State Average	11.9%	10.7%	10.5%	9.6%	8.0%	11.3%	16.5%	17.8%	16.8%	16.3%



Iowa School Districts Cost Per Student - Salaries and Benefits Summary FY 2015

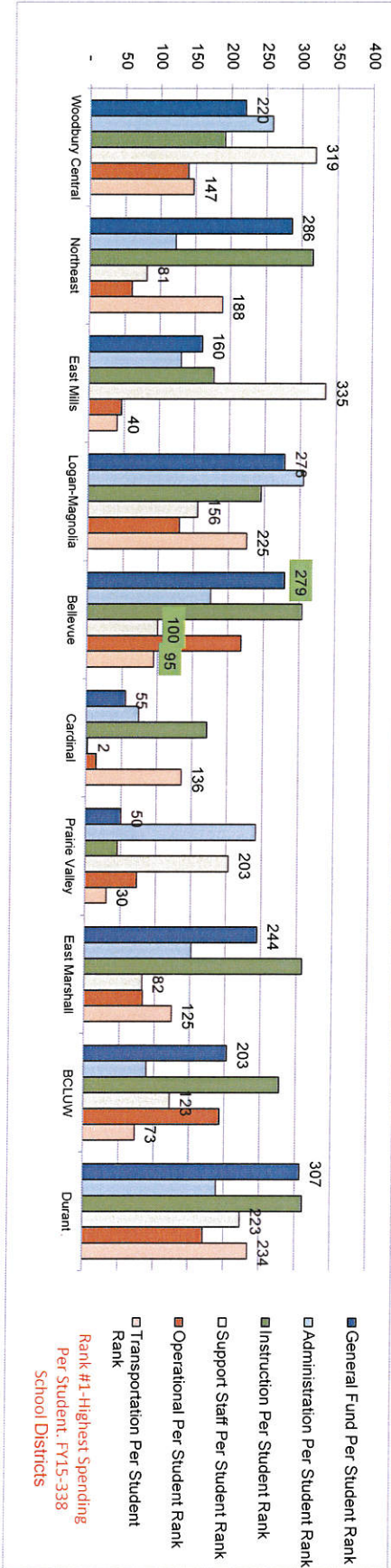
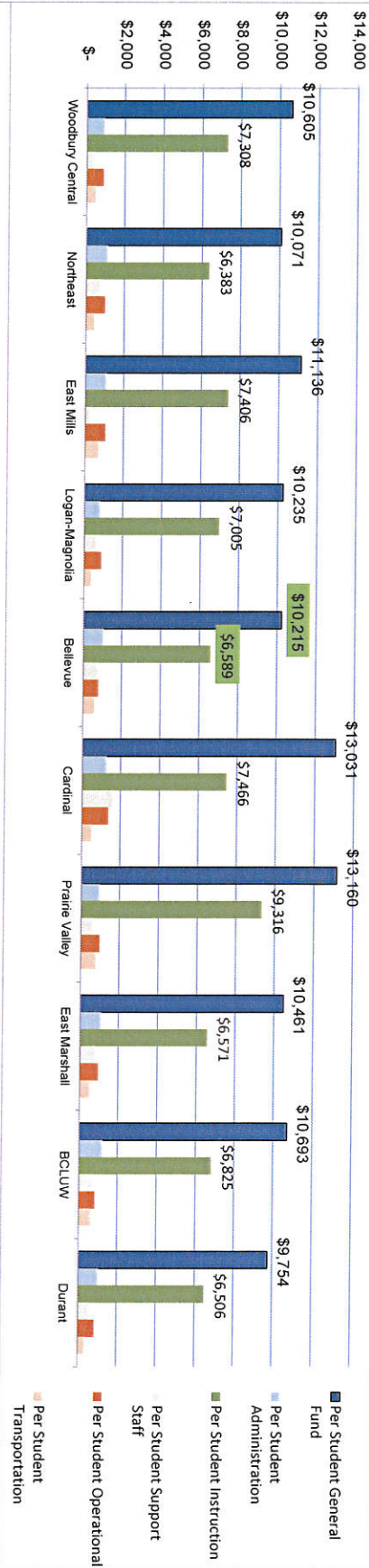
SALARIES AND BENEFITS SUMMARY COST & RANKINGS	School Districts Identified in General Fund Tab											
	7098 Woodbury Central	4773 Northeast	3978 East Mills	3798 Logan- Magnolia	585 Bellevue	977 Cardinal	5325 Prairie Valley	1968 East Marshall	540 BCLUW	1926 Durant		
Per Student General	\$ 8,331	\$ 7,903	\$ 7,131	\$ 8,312	\$ 8,183	\$ 8,073	\$ 9,108	\$ 8,485	\$ 8,335	\$ 7,766		
Per Student Administration	\$ 889	\$ 964	\$ 1,059	\$ 787	\$ 938	\$ 1,078	\$ 867	\$ 1,047	\$ 1,163	\$ 972		
Per Student Instruction	\$ 6,268	\$ 5,595	\$ 5,098	\$ 6,306	\$ 5,867	\$ 5,750	\$ 6,866	\$ 5,825	\$ 5,843	\$ 5,709		
Per Student Support Staff	\$ 313	\$ 558	\$ 160	\$ 503	\$ 462	\$ 855	\$ 386	\$ 700	\$ 572	\$ 420		
Per Student Operational	\$ 477	\$ 472	\$ 293	\$ 452	\$ 475	\$ 20	\$ 428	\$ 497	\$ 358	\$ 390		
Per Student Transportation	\$ 329	\$ 315	\$ 522	\$ 263	\$ 441	\$ 371	\$ 560	\$ 417	\$ 392	\$ 275		
General Per Student Rank	206	279	331	220	242	263	93	187	216	291		
Administration Per Student Rank	225	165	101	288	184	89	242	105	57	157		
Instruction Per Student Rank	183	305	331	175	272	290	76	282	279	293		
Support Staff Per Student Rank	297	129	330	171	206	18	258	48	121	235		
Operational Per Student Rank	89	98	310	124	91	336	163	69	251	205		
Transportation Per Student Rank	144	152	30	209	57	107	20	66	92	192		





# Iowa School Districts Cost Per Student - Total Cost Summary FY 2015

TOTAL COST SUMMARY COST & RANKINGS	School Districts Identified in General Fund Tab											
	7098 Woodbury Central	4773 Northeast	3978 East Mills	3798 Logan-Magnolia	585 Belleve	977 Cardinal	5325 Prairie Valley	1968 East Marshall	540 BCLUW	1926 Durant		
Per Student General Fund	\$ 10,605	\$ 10,071	\$ 11,136	\$ 10,235	\$ 10,215	\$ 13,031	\$ 13,160	\$ 10,461	\$ 10,693	\$ 9,754		
Per Student Administration	\$ 928	\$ 1,132	\$ 1,104	\$ 830	\$ 1,043	\$ 1,259	\$ 953	\$ 1,076	\$ 1,204	\$ 1,025		
Per Student Instruction	\$ 7,308	\$ 6,383	\$ 7,406	\$ 7,005	\$ 6,589	\$ 7,466	\$ 9,316	\$ 6,571	\$ 6,825	\$ 6,506		
Per Student Support Staff	\$ 402	\$ 831	\$ 282	\$ 702	\$ 791	\$ 1,661	\$ 629	\$ 827	\$ 747	\$ 607		
Per Student Transportation	\$ 892	\$ 1,013	\$ 1,083	\$ 904	\$ 804	\$ 1,391	\$ 985	\$ 969	\$ 834	\$ 857		
General Fund Per Student Rank	220	286	160	278	279	55	50	244	203	307		
Administration Per Student Rank	258	122	131	305	175	74	241	151	89	189		
Instruction Per Student Rank	191	316	177	245	304	171	45	308	277	311		
Support Staff Per Student Rank	319	81	335	156	100	2	203	82	123	223		
Transportation Per Student Rank	139	60	46	130	218	14	73	83	193	171		
	147	188	40	225	95	136	30	125	73	234		





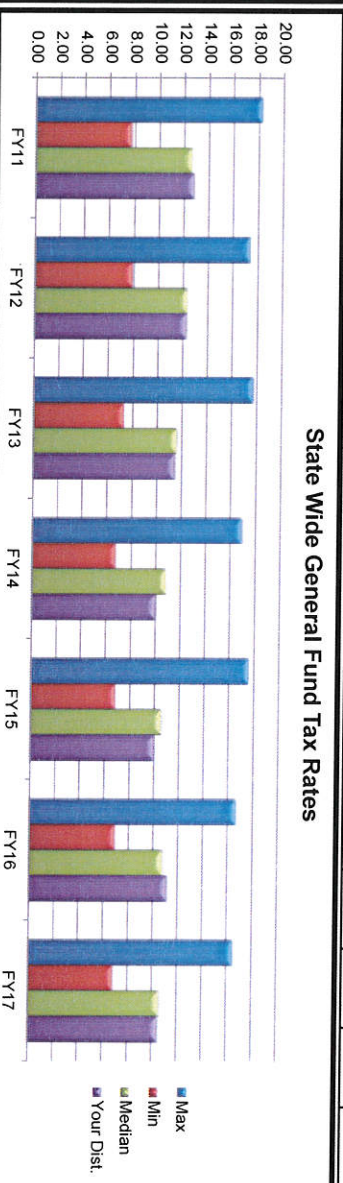
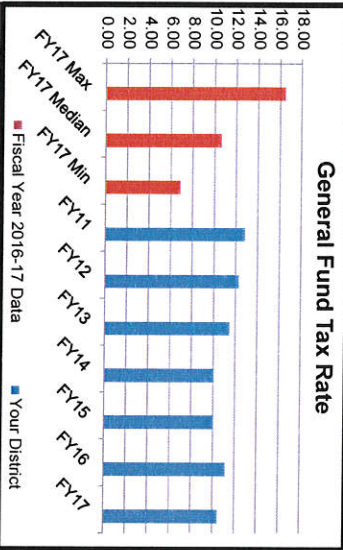
Select School District: 0585

School District # 0585

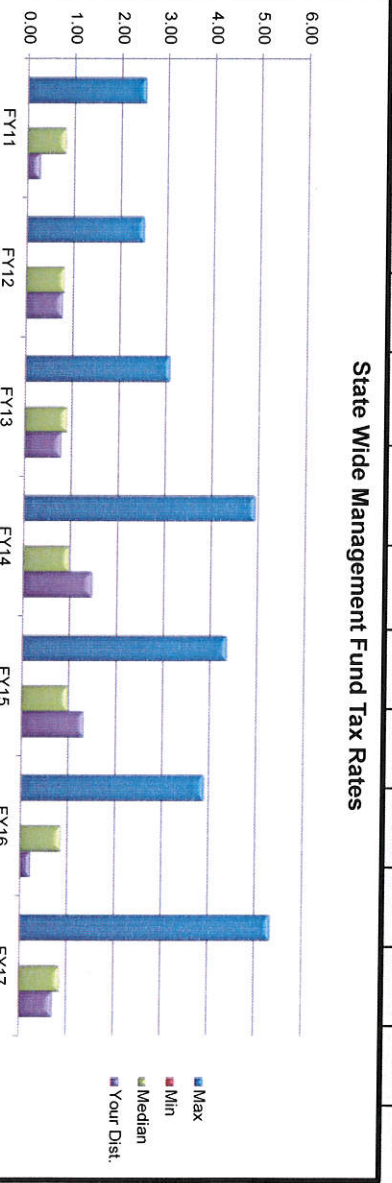
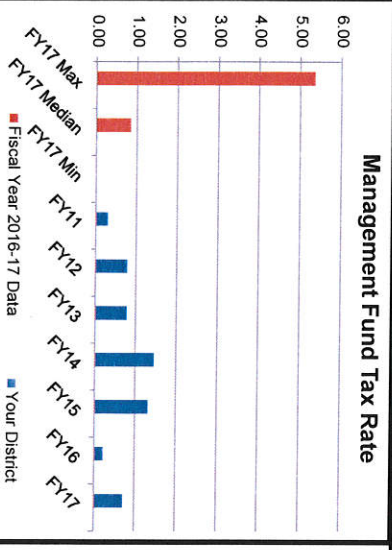
## Property Tax Rate Comparison

### General Fund Tax Rate

		Fiscal Year 2016-17 Data										Your District								
Tax Rate FY 17	Under \$8.00	\$8.00-\$8.99	\$8.99-\$9.99	\$9.99-\$10.00	\$10.00-\$11.00	\$11.00-\$12.00	\$12.00-\$13.00	\$13.00-\$14.99	\$14.99-\$16.99	\$16.99-\$17.00 and Over	FY17 Max	FY17 Median	FY17 Min	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Number	24	40	57	73	50	38	44	7	0	16.52	10.66	6.89	12.87	12.35	11.52	10.07	10.03	11.18	10.49	
Percent	7.2%	12.0%	17.1%	21.9%	15.0%	11.4%	13.2%	2.1%	0.0%											

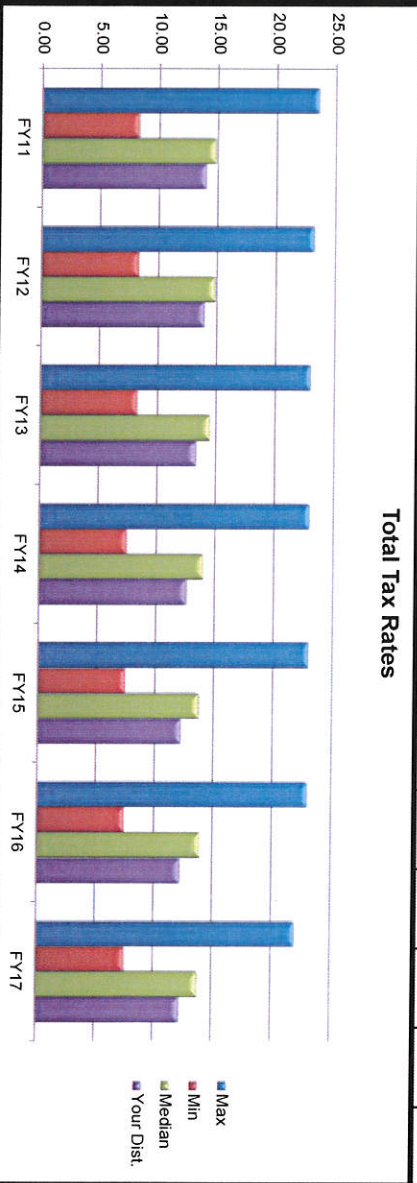
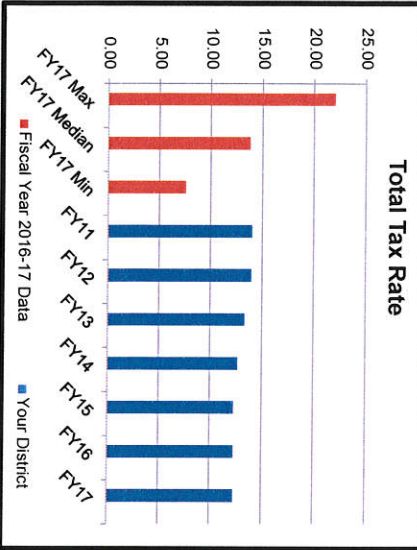


		Fiscal Year 2016-17 Data										Your District							
Tax Rate FY 17	Zero	Under \$.50	\$.50-\$.99	\$1.00-\$1.24	\$1.25-\$1.49	\$1.50-\$1.74	\$1.75-\$1.99	\$2.00-\$2.49	\$2.50 and Higher	FY17 Max	FY17 Median	FY17 Min	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Number	14	51	139	50	36	16	10	9	8	5.35	0.86	0.00	0.29	0.78	0.77	1.47	1.33	0.22	0.71
Percent	4.2%	15.3%	41.7%	15.0%	10.8%	4.8%	3.0%	2.7%	2.4%										



**Total Tax Rate**

Fiscal Year 2016-17 Data										Your District									
Tax Rate FY 17	Under \$10.00	\$10.00-\$11.49	\$11.50-\$12.99	\$13.00-\$15.49	\$15.50-\$17.00	\$17.00-\$18.49	\$18.50-\$20.99	\$21.00-\$22.50	\$22.50 and Higher	FY17 Max	FY17 Median	FY17 Min	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Number	20	46	70	113	41	26	16	1	0	22.05	13.83	7.62	14.05	13.99	13.34	12.68	12.29	12.30	12.29
Percent	6.0%	13.8%	21.0%	33.9%	12.3%	7.8%	4.8%	0.3%	0.0%										



**Notes on School Levies:**

**General Fund Levy:** This levy consists of the uniform levy, the additional levy, the uniform levy and additional levy are generated through the school aid formula, the instructional support levy, and the cash reserve levy (see separate sections on the Instructional Support Program and Cash Reserve Levy).

**Management Levy:** This levy is not rate restricted but use restricted. Funds from the management levy can be used for liability insurance premium costs, tort judgements, self insurance, loss of property, unemployment benefits, early retirement, and costs of arbitration and mediation.

**Regular PPEL:** Board approved with a levy rate of up to \$0.33. Funds usage specified by Iowa Code and generally include usage for building and ground purchase and improvement, transportation equipment, energy conservation, technology equipment above \$500.

**Voter Approved PPEL:** Upon voter approval, the district may levy up to \$1.34 (or use a combination of income surtax and property taxes).

**PERL:** Voter approved levy with a maximum rate of \$0.135. Funds can be used for the purchase and construction of playground equipment or other community wide efforts that includes adult education, community swimming pools, tennis courts, etc.

**Debt Service:** Requires 60.0% voter approval. Rate is not to exceed \$2.70 unless voters approve (60.0% approval) the rate to exceed that level and then the rate cannot exceed \$4.05. Funds are used to pay general obligation bonds used to finance infrastructure projects.

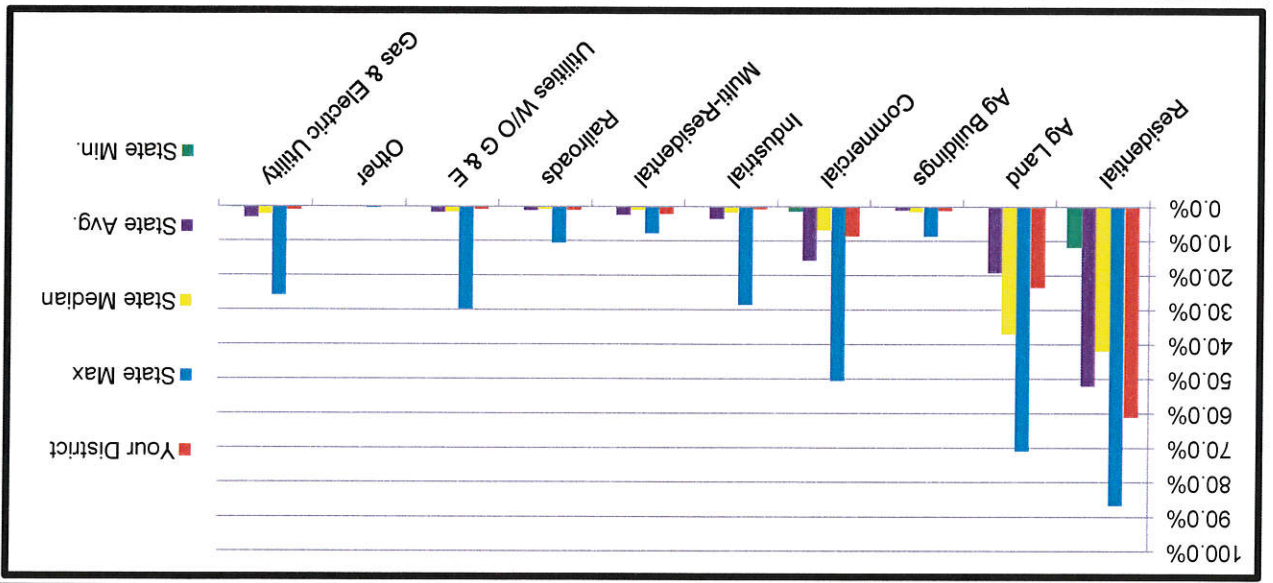
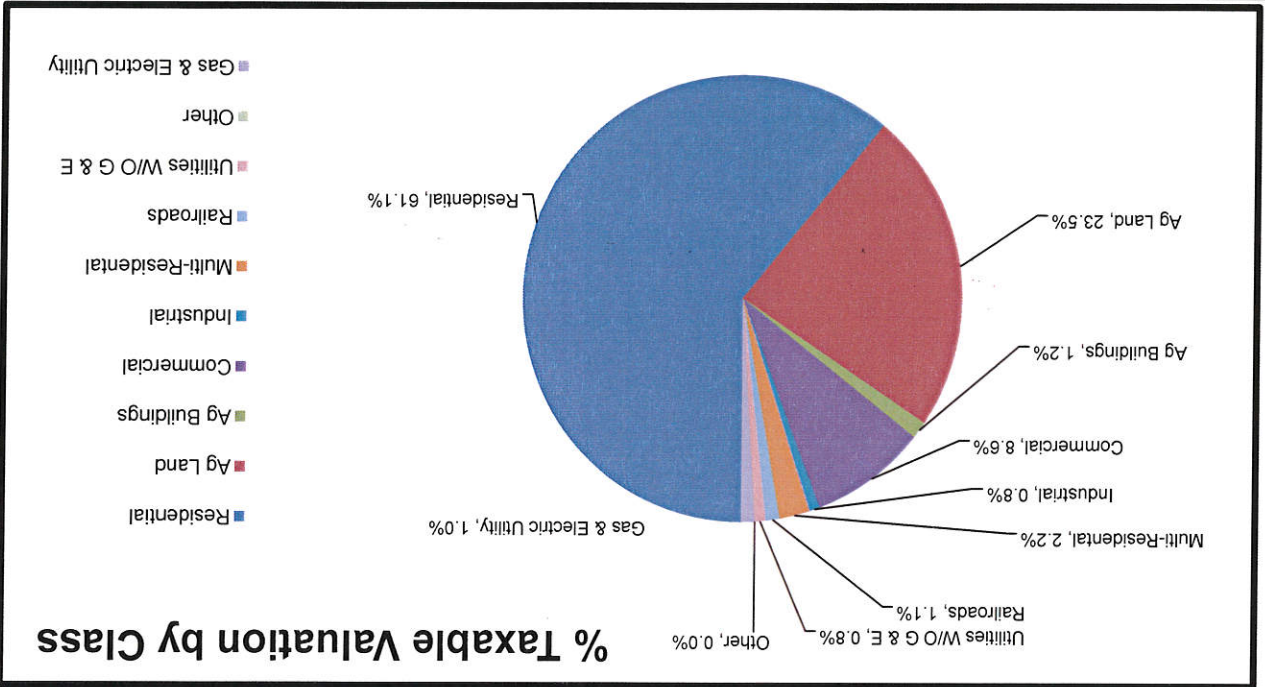


**2015 (FY17 Budget) Taxable Valuation By Class**

Select School District:

School District #

Classification	Non-TIF	Your District	State Max	State Median	State Avg.	State Min.
Residential	141,756,871	61.1%	86.6%	41.9%	52.1%	11.8%
Ag Land	54,523,398	23.5%	71.0%	37.0%	19.3%	0.0%
Ag Buildings	2,833,628	1.2%	8.7%	1.6%	1.0%	0.0%
Commercial	19,969,792	8.6%	50.6%	6.8%	15.6%	1.5%
Industrial	1,802,610	0.8%	28.6%	1.9%	3.7%	0.0%
Multi-Residential	5,130,785	2.2%	7.9%	0.9%	2.4%	0.0%
Railroads	2,461,818	1.1%	10.6%	0.8%	1.1%	0.0%
Utilities W/O G & E	1,853,567	0.8%	29.9%	1.7%	1.8%	0.2%
Other	0	0.0%	0.4%	0.0%	0.0%	0.0%
Gas & Electric Utility	2,265,407	1.0%	25.8%	2.3%	3.2%	0.3%



Select School District:

Berens

0585

Impact on New Money,  
Budget Guarantee, and  
Funding



Projections - Cells shaded in green can be changed

FY18: SSA for FY 2018 has not yet been established.  
FY19 - FY22: No SSA state percent of growth rates have been established at this time.

Fiscal Year	FY 2016	FY 2017	Estimated FY18**	Estimated FY19**	Estimated FY20**	Estimated FY21**	Estimated FY22**
Budget Enrollment	570.3	561.1	574.2	563.8	574.2	560.9	548.5
Supplemental State Aid (Allowable Growth)	1.25%	2.25%	2.00%	2.00%	2.00%	2.00%	2.00%
Dollar Change Cost Per Student	80	145	132	134	137	140	143
State Cost Per Student	6,446	6,591	6,723	6,857	6,994	7,134	7,277

Area	FY 2016	FY 2017	Estimated FY18**	Estimated FY19**	Estimated FY20**	Estimated FY21**	Estimated FY22**
District Cost Per Student	6,503	6,648	6,780	6,914	7,051	7,191	7,334
Regular Program Cost/W/O Budget Guarantee	3,708,661	3,730,193	3,893,076	3,898,113	4,048,684	4,033,432	4,022,699
Budget Guarantee	51,986	15,555	0	33,894	0	55,739	51,067
Regular Program Cost/With Budget Guarantee	3,760,647	3,745,748	3,893,076	3,932,007	4,048,684	4,089,171	4,073,766
Prior Year Regular Program Cost/With Budget Guarantee	3,723,413	3,760,647	3,745,748	3,893,076	3,932,007	4,048,684	4,089,171
"New Money"	37,234	-14,899	147,328	38,931	116,677	40,487	-15,405
Percent New Money	1.00%	-0.40%	3.93%	1.00%	2.97%	1.00%	-0.38%

Enrollments for FY 2018 - FY 2022 are based on DE enrollment projections as of March 2016.  
Data displayed is based on 333 districts beginning in FY 2017.  
Updated on April 19, 2016.  
Source of data includes Department of Education, Department of Management, and IASB calculations.