

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

6/14/2023

Secretary of the Board - Original Signature Required

Date

6/14/23

Chief School Administrator - Original Signature Required

Date

6-14-23

Pamela K Terrette

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Austin Area SD	COUNTY : Potter	AUN : 109530304
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023) ?

Yes

No

☒

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$4607066
Ending Unassigned Fund Balance	\$524346
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.38%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

☒

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6-14-23
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DUE DATE: AUGUST 13 2023

# FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Austin Area SD	County : Potter	AUN Number : 109530304
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/10/2023
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$5,117.17 C x 2%: \$3,337.06</p>	<p>There are 35 parcels that fall below the exclusion for a total of \$10,340. That leaves 354 getting the credit of \$442.08 (354*442.08= \$156,497). The two combined amounts equal \$166,855 which is only \$3 from the total revenue.</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$2,000.00 Function 2200, Object 200: \$24,706.00</p>	<p>We have several teachers getting tuition reimbursement.</p>
8080	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>We have an unassigned fund balance to use for future unplanned instances such as cyber school charges or special education.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>We have funds committed for future debt payments.</p>

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	700,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	522,270	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,222,270</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	1,814,508	
7000 Revenue from State Sources	2,695,634	
8000 Revenue from Federal Sources	99,000	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$4,609,142</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$5,831,412</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	1,266,523
6113 Public Utility Realty Taxes	1,435
6114 Payments in Lieu of Current Taxes - State / Local	222,300
6120 Current Per Capita Taxes, Section 679	2,500
6150 Current Act 511 Taxes - Proportional Assessments	110,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	90,150
6500 Earnings on Investments	7,500
6700 Revenues from LEA Activities	4,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	30,000
6940 Tuition from Patrons	71,600
6990 Refunds and Other Miscellaneous Revenue	8,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$1,814,508</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	1,680,000
7112 Basic Education Funding-Social Security	70,910
7271 Special Education funds for School-Aged Pupils	150,000
7292 Pre-K Counts	82,720
7311 Pupil Transportation Subsidy	95,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,300
7330 Health Services (Medical, Dental, Nurse, Act 25)	2,800
7340 State Property Tax Reduction Allocation	166,853
7360 Safe Schools	84,500
7505 Ready to Learn Block Grant	34,565
7820 State Share of Retirement Contributions	304,086
7900 Revenue for Technology	20,900
<b>REVENUE FROM STATE SOURCES</b>	<b>\$2,695,634</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	300
8514 Title I - Improving the Academic Achievement of the Disadvantaged	50,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	6,700
8517 Title IV - 21st Century Schools	10,000
8519 Title V - Flexibility and Accountability	14,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	18,000
REVENUE FROM FEDERAL SOURCES	\$99,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	4,609,142

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,266,523	
Amount of Tax Relief for Homestead Exclusions	<u>\$166,853</u>	
Total Approx. Tax Revenue:	\$1,433,376	
Approx. Tax Levy for Tax Rate Calculation:	\$1,552,546	
	Potter	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$31,415,010	\$31,415,010
b. Real Estate Mills	48.7950	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$103,863,842	\$103,863,842
d. Assessed Value	\$31,817,730	\$31,817,730
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$1,532,895	\$1,532,895
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$1,532,895	\$1,532,895
(f Total * g)		
i. Base Mills Subject to Index	48.7950	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.40000%	91.40000%
k. Tax Levy Needed	\$1,552,546	\$1,552,546
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	48.7950	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,552,546	\$1,552,546
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,385,693
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,266,523
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,266,523	
Amount of Tax Relief for Homestead Exclusions	<u>\$166,853</u>	
Total Approx. Tax Revenue:	\$1,433,376	
Approx. Tax Levy for Tax Rate Calculation:	\$1,552,546	
	Potter	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	51.3811	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,634,830	\$1,634,830
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$9,060.00	
Number of Homestead/Farmstead Properties	389	389
Median Assessed Value of Homestead Properties		\$21,240

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,266,523
Amount of Tax Relief for Homestead Exclusions	<u>\$166,853</u>
Total Approx. Tax Revenue:	\$1,433,376
Approx. Tax Levy for Tax Rate Calculation:	\$1,552,546
	Potter
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$166,853	Lowering RE Tax Rate	\$0	\$166,853
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$166,853

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Potter	31,817,730	48.7950	1,552,546				91.40000%		
<b>Totals:</b>	<b>31,817,730</b>		<b>1,552,546</b>	-	166,853	=	1,385,693	X	91.40000% = 1,266,523
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	2,500				
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>0</b>		<b>0</b>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		95,000		95,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		15,000		15,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000		0		0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000		0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>110,000</b>		<b>110,000</b>
<b>Total Act 511, Current Taxes</b>									<b>110,000</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>103,863,842</b>	<b>X</b>	<b>12</b>		<b>1,246,366</b>
					<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Potter	48.7950	48.7950	0.00%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	1,831,675
1200 Special Programs - Elementary / Secondary	481,345
1300 Vocational Education	245,766
1400 Other Instructional Programs - Elementary / Secondary	10,910
1800 Pre-Kindergarten	138,325
<b>Total Instruction</b>	<b>\$2,708,021</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	152,763
2200 Support Services - Instructional Staff	32,409
2300 Support Services - Administration	453,575
2400 Support Services - Pupil Health	107,344
2500 Support Services - Business	186,954
2600 Operation and Maintenance of Plant Services	314,400
2700 Student Transportation Services	185,000
2800 Support Services - Central	139,127
2900 Other Support Services	14,300
<b>Total Support Services</b>	<b>\$1,585,872</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	85,198
<b>Total Operation of Non-Instructional Services</b>	<b>\$85,198</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	227,975
<b>Total Other Expenditures and Financing Uses</b>	<b>\$227,975</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$4,607,066</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,006,265
200 Personnel Services - Employee Benefits	699,619
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	150
500 Other Purchased Services	51,305
600 Supplies	62,134
800 Other Objects	2,202
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$1,831,675</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	423,845
500 Other Purchased Services	57,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$481,345</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	87,080
200 Personnel Services - Employee Benefits	43,434
400 Purchased Property Services	1,000
500 Other Purchased Services	102,852
600 Supplies	11,380
800 Other Objects	20
<b>Total Vocational Education</b>	<b>\$245,766</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	500
200 Personnel Services - Employee Benefits	210
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$10,910</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	79,826
200 Personnel Services - Employee Benefits	56,849
300 Purchased Professional and Technical Services	200
600 Supplies	1,410
800 Other Objects	40
<b>Total Pre-Kindergarten</b>	<b>\$138,325</b>
<b>Total Instruction</b>	<b>\$2,708,021</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	72,123
200 Personnel Services - Employee Benefits	66,851
300 Purchased Professional and Technical Services	10,500
500 Other Purchased Services	1,000
600 Supplies	2,000
800 Other Objects	289

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Description	Amount
Total Support Services - Students	\$152,763
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	24,706
300 Purchased Professional and Technical Services	2,625
500 Other Purchased Services	1,000
600 Supplies	2,078
Total Support Services - Instructional Staff	\$32,409
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	240,666
200 Personnel Services - Employee Benefits	140,621
300 Purchased Professional and Technical Services	33,855
400 Purchased Property Services	2,065
500 Other Purchased Services	9,700
600 Supplies	24,073
800 Other Objects	2,595
Total Support Services - Administration	\$453,575
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	74,032
200 Personnel Services - Employee Benefits	29,492
300 Purchased Professional and Technical Services	2,500
600 Supplies	1,320
Total Support Services - Pupil Health	\$107,344
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	128,202
200 Personnel Services - Employee Benefits	51,032
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	2,200
600 Supplies	250
800 Other Objects	1,270
Total Support Services - Business	\$186,954
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	93,372
200 Personnel Services - Employee Benefits	58,328
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	107,200
500 Other Purchased Services	17,300
600 Supplies	36,000
Total Operation and Maintenance of Plant Services	\$314,400
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	185,000
Total Student Transportation Services	\$185,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	27,177

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	17,300
300 Purchased Professional and Technical Services	49,615
400 Purchased Property Services	275
500 Other Purchased Services	8,495
600 Supplies	36,265
<b>Total Support Services - Central</b>	<b>\$139,127</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	14,300
<b>Total Other Support Services</b>	<b>\$14,300</b>
<b>Total Support Services</b>	<b>\$1,585,872</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	43,323
200 Personnel Services - Employee Benefits	17,902
300 Purchased Professional and Technical Services	12,850
500 Other Purchased Services	6,200
600 Supplies	3,660
800 Other Objects	1,263
<b>Total Student Activities</b>	<b>\$85,198</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$85,198</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	82,975
900 Other Uses of Funds	145,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$227,975</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$227,975</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,607,066</b>



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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	900,000	800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	70,000	60,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$970,000	\$860,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$970,000	\$860,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	3,088,513	2,929,758
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	50,000	50,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	425,000	425,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$3,563,513</b>	<b>\$3,404,758</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$3,563,513</b>	<b>\$3,404,758</b>

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	242,132	242,922
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$242,132	\$242,922
TOTAL INDEBTEDNESS	\$3,805,645	\$3,647,680



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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	700,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	524,346
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,224,346
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,224,346