

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2020

Pamela K Terrette
President of the Board - Original Signature Required

Date

6/25/20

Kathy Stephens
Secretary of the Board - Original Signature Required

Date

6-25-20

Amory D. Lee
Chief School Administrator - Original Signature Required

Date

6-25-20

Pamela K Terrette

(814)647-8603

Extn :

Contact Person

Telephone

Extension

pterrette@austinsd.net

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2020-2021 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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2020-2021 (compared to 2019-2020)? Yes
No x

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$4410100
Ending Unassigned Fund Balance	\$273963
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.2%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes x
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-25-20
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 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 5/11/20
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$19,500.00 Function 2200, Object 200: \$21,883.00	Object 200 contains \$8000 in tuition reimbursement.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$2,000.00 Function 2800, Object 200: \$6,853.00	Object 200 contains \$6000 in tuition reimbursement.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	We are placing \$50,000 in contingency for emergencies throughout the year.
8080	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.	We had a fund balance at the end of last year and will be using a portion, but not all, of it during the 2020-21 FY.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	We had an assigned fund balance of \$340,000 at the end of last year and it should remain the same for 2020-21 FY.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	340,000
0850 Unassigned Fund Balance	260,623
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$600,623</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	1,890,624
7000 Revenue from State Sources	2,329,996
8000 Revenue from Federal Sources	202,820
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$4,423,440</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$5,024,063</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	1,278,989
6113 Public Utility Realty Taxes	1,435
6114 Payments in Lieu of Current Taxes - State / Local	222,250
6120 Current Per Capita Taxes, Section 679	2,750
6150 Current Act 511 Taxes - Proportional Assessments	105,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	90,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	6,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	40,000
6940 Tuition from Patrons	116,200
6990 Refunds and Other Miscellaneous Revenue	8,000

REVENUE FROM LOCAL SOURCES \$1,890,624**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	1,491,525
7271 Special Education funds for School-Aged Pupils	146,000
7292 Pre-K Counts	79,900
7311 Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,300
7330 Health Services (Medical, Dental, Nurse, Act 25)	3,000
7340 State Property Tax Reduction Allocation	132,381
7505 Ready to Learn Block Grant	34,565
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	5,000
7810 State Share of Social Security and Medicare Taxes	66,157
7820 State Share of Retirement Contributions	288,168

REVENUE FROM STATE SOURCES \$2,329,996**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	44,450
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	6,370
8517 NCLB, Title IV - 21st Century Schools	10,000
8519 NCLB, Title VI - Flexibility and Accountability	12,000
8749 Other CARES Act Funding	130,000

REVENUE FROM FEDERAL SOURCES \$202,820**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 4,423,440**

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$1,278,989
Amount of Tax Relief for Homestead Exclusions	<u>\$132,381</u>
Total Approx. Tax Revenue:	\$1,411,370
Approx. Tax Levy for Tax Rate Calculation:	\$1,522,586

Potter

Total

2019-20 Data		
a. Assessed Value	\$30,987,650	\$30,987,650
b. Real Estate Mills	48.7950	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$101,976,686	\$101,976,686
d. Assessed Value	\$31,203,740	\$31,203,740
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$1,512,042	\$1,512,042
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$1,512,042	\$1,512,042
(f Total * g)		
i. Base Mills Subject to Index	48.7950	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$1,522,586	\$1,522,586
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	48.7950	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,522,586	\$1,522,586
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,390,205
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,278,989
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$1,278,989

Amount of Tax Relief for Homestead Exclusions

\$132,381

Total Approx. Tax Revenue:

\$1,411,370

Approx. Tax Levy for Tax Rate Calculation:

\$1,522,586

Potter

Total

Index Maximums

p. Maximum Mills Based On Index
(i * (1 + Index))

50.3564

q. Mills In Excess of Index
(if l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index
(p / 1000 * d)

\$1,571,308

\$1,571,308

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

Assessed Value Exclusion per Homestead

\$6,898.00

V.

Number of Homestead/Farmstead Properties

400

400

Median Assessed Value of Homestead Properties

\$21,000

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,278,989
Amount of Tax Relief for Homestead Exclusions	<u>\$132,381</u>
Total Approx. Tax Revenue:	\$1,411,370
Approx. Tax Levy for Tax Rate Calculation:	\$1,522,586

Potter	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$132,381	Lowering RE Tax Rate	\$0		\$132,381
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$132,381

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Potter	31,203,740	48.7950	1,522,586			92.00000%	
Totals:	31,203,740		1,522,586	- 132,381	= 1,390,205	X 92.00000%	= 1,278,989

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		2,750
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</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%	10,000	10,000
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

Total Current Act 511 Taxes – Proportional Assessments 105,000 105,000

Total Act 511, Current Taxes 105,000

Act 511 Tax Limit -->	101,976,686	X	12	1,223,720
	Market Value		Mills	(511 Limit)

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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Potter	48.7950	48.7950	0.00%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	1,873,876
1200 Special Programs - Elementary / Secondary	356,051
1300 Vocational Education	206,695
1400 Other Instructional Programs - Elementary / Secondary	27,949
1800 Pre-Kindergarten	141,444
Total Instruction	\$2,606,015
2000 Support Services	
2100 Support Services - Students	69,788
2200 Support Services - Instructional Staff	50,173
2300 Support Services - Administration	423,252
2400 Support Services - Pupil Health	166,005
2500 Support Services - Business	191,019
2600 Operation and Maintenance of Plant Services	234,335
2700 Student Transportation Services	205,000
2800 Support Services - Central	73,448
2900 Other Support Services	15,125
Total Support Services	\$1,428,145
3000 Operation of Non-Instructional Services	
3200 Student Activities	85,550
Total Operation of Non-Instructional Services	\$85,550
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	240,390
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$290,390
Total Estimated Expenditures and Other Financing Uses	\$4,410,100

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,037,710
200 Personnel Services - Employee Benefits	727,621
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	3,700
500 Other Purchased Services	15,455
600 Supplies	78,890
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$1,873,876
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	844
300 Purchased Professional and Technical Services	320,457
500 Other Purchased Services	32,250
600 Supplies	500
Total Special Programs - Elementary / Secondary	\$356,051
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	89,265
200 Personnel Services - Employee Benefits	43,526
500 Other Purchased Services	59,300
600 Supplies	14,604
Total Vocational Education	\$206,695
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,001
200 Personnel Services - Employee Benefits	3,798
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	1,000
500 Other Purchased Services	1,200
600 Supplies	450
Total Other Instructional Programs - Elementary / Secondary	\$27,949
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	78,738
200 Personnel Services - Employee Benefits	57,076
500 Other Purchased Services	200
600 Supplies	5,430
Total Pre-Kindergarten	\$141,444
Total Instruction	\$2,606,015
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	33,763
200 Personnel Services - Employee Benefits	27,375
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	1,850

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<u>Description</u>	<u>Amount</u>
600 Supplies	600
800 Other Objects	200
Total Support Services - Students	\$69,788
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	19,500
200 Personnel Services - Employee Benefits	21,883
300 Purchased Professional and Technical Services	5,040
500 Other Purchased Services	1,000
600 Supplies	2,750
Total Support Services - Instructional Staff	\$50,173
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	235,911
200 Personnel Services - Employee Benefits	131,451
300 Purchased Professional and Technical Services	30,750
500 Other Purchased Services	12,000
600 Supplies	9,215
800 Other Objects	3,925
Total Support Services - Administration	\$423,252
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	71,938
200 Personnel Services - Employee Benefits	28,230
300 Purchased Professional and Technical Services	4,100
600 Supplies	61,737
Total Support Services - Pupil Health	\$166,005
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	112,994
200 Personnel Services - Employee Benefits	72,675
500 Other Purchased Services	4,250
600 Supplies	500
800 Other Objects	600
Total Support Services - Business	\$191,019
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	184,100
500 Other Purchased Services	17,300
600 Supplies	31,935
Total Operation and Maintenance of Plant Services	\$234,335
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	205,000
Total Student Transportation Services	\$205,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	6,853
300 Purchased Professional and Technical Services	29,125

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	5,070
500 Other Purchased Services	9,400
600 Supplies	21,000
Total Support Services - Central	\$73,448
2900 Other Support Services	
500 Other Purchased Services	15,125
Total Other Support Services	\$15,125
Total Support Services	\$1,428,145
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	42,689
200 Personnel Services - Employee Benefits	18,211
300 Purchased Professional and Technical Services	9,500
500 Other Purchased Services	7,500
600 Supplies	5,150
800 Other Objects	2,500
Total Student Activities	\$85,550
Total Operation of Non-Instructional Services	\$85,550
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	43,640
900 Other Uses of Funds	196,750
Total Debt Service / Other Expenditures and Financing Uses	\$240,390
5900 Budgetary Reserve	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$290,390
TOTAL EXPENDITURES	\$4,410,100

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	500,000	500,000
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	8,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	5,000
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	\$533,000	\$505,000

Long-Term Investments

06/30/2020 Estimate

06/30/2021 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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$533,000	\$505,000
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	120,386	4,305,100
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$120,386	\$4,305,100
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2020-2021 Final General Fund Budget

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Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$120,386	\$4,305,100

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	15,220	240,295
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	\$15,220	\$240,295
TOTAL INDEBTEDNESS	\$135,606	\$4,545,395

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	340,000
0850 Unassigned Fund Balance	273,963
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$613,963
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$663,963