

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/07/2020

  
President of the Board - Original Signature Required06/11/2020  
Date  
Secretary of the Board - Original Signature Required06/11/2020  
Date  
Chief School Administrator - Original Signature Required6-11-2020  
Date

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Contact Person

Telephone Extension

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Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cameron County SD	COUNTY : Cameron	AUN : 109122703
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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 ☒

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

Total Budgeted Expenditures	\$12964279
Ending Unassigned Fund Balance	\$596450
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.6%

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 <i>6-11-2020</i>
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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)

<b>School District Name :</b> Cameron County SD	<b>County :</b> Cameron	<b>AUN Number :</b> 109122703
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 05/08/2020
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5280	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2400, Object 100: \$72,601.00</div> <div>Function 2400, Object 200: \$80,181.00</div>	Amounts are correct. The cost of medical insurance exceeds the salary of the nurse assistant.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds allocated for contingency purposes only.
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.	Unassigned fund balance is 4.6% of total budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds are committed for retirement expenses, health insurance expenses, compensated absences, OPEB, debt service, building security, and unforeseen special education costs.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	35,055	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	400,000	
0840 Assigned Fund Balance	1,260,155	
0850 Unassigned Fund Balance	973,082	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,633,237</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,748,480	
7000 Revenue from State Sources	8,714,075	
8000 Revenue from Federal Sources	125,092	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$12,587,647</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$15,220,884</u>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,593,765
6113 Public Utility Realty Taxes	3,800
6114 Payments in Lieu of Current Taxes - State / Local	296,400
6120 Current Per Capita Taxes, Section 679	11,500
6140 Current Act 511 Taxes - Flat Rate Assessments	11,500
6150 Current Act 511 Taxes - Proportional Assessments	346,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	288,196
6500 Earnings on Investments	85,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	35,969
6910 Rentals	42,400
6980 Revenue from Community Services Activities	8,200
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,748,480</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,685,287
7271 Special Education funds for School-Aged Pupils	691,946
7311 Pupil Transportation Subsidy	375,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	381,404
7330 Health Services (Medical, Dental, Nurse, Act 25)	9,500
7340 State Property Tax Reduction Allocation	432,245
7810 State Share of Social Security and Medicare Taxes	206,618
7820 State Share of Retirement Contributions	932,075
<b>REVENUE FROM STATE SOURCES</b>	<b>\$8,714,075</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8511 Grants for IDEA and NCLB Programs Not Specified Elsewhere in the 8510 Series	125,092
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$125,092</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>12,587,647</b>

Act 1 Index (current): 3.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,593,765	
Amount of Tax Relief for Homestead Exclusions	<u>\$432,245</u>	
Total Approx. Tax Revenue:	\$3,026,010	
Approx. Tax Levy for Tax Rate Calculation:	\$3,314,206	
	Cameron	Total
<hr/>		
2019-20 Data		
a. Assessed Value	\$74,827,462	\$74,827,462
b. Real Estate Mills	44.3300	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$197,347,952	\$197,347,952
d. Assessed Value	\$74,762,150	\$74,762,150
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2019-20 Calculations		
f. 2019-20 Tax Levy	\$3,317,101	\$3,317,101
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$3,317,101	\$3,317,101
(f Total * g)		
i. Base Mills Subject to Index	44.3300	
(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	90.00000%	90.00000%
k. Tax Levy Needed	\$3,314,206	\$3,314,206
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	44.3300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,314,206	\$3,314,206
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,881,961
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,593,765
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,593,765	
Amount of Tax Relief for Homestead Exclusions	<u>\$432,245</u>	
Total Approx. Tax Revenue:	\$3,026,010	
Approx. Tax Levy for Tax Rate Calculation:	\$3,314,206	
	Cameron	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	45.9702	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,436,831	\$3,436,831
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	\$6,895.00	
Number of Homestead/Farmstead Properties	1414	1414
Median Assessed Value of Homestead Properties		\$18,550

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,593,765
Amount of Tax Relief for Homestead Exclusions	<u>\$432,245</u>
Total Approx. Tax Revenue:	\$3,026,010
Approx. Tax Levy for Tax Rate Calculation:	\$3,314,206
	Cameron
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$432,245	Lowering RE Tax Rate	\$0	\$432,245
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$432,245

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>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>		<u>Exclusions</u>	<u>Percent Collected</u>		
Cameron	74,762,150	44.3300	3,314,206			90.00000%		
<b>Totals:</b>	<b>74,762,150</b>		<b>3,314,206</b>	-	432,245 =	2,881,961 X	90.00000% = 2,593,765	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			11,500	
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			\$5.00	\$0.00	11,500	11,500	
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>11,500</b>	<b>11,500</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%	318,750	318,750	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	28,000	28,000	
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>346,750</b>	<b>346,750</b>	
<b>Total Act 511, Current Taxes</b>							<b>358,250</b>	
<b>Act 511 Tax Limit --&gt;</b>					<b>197,347,952 X</b>	<b>12</b>	<b>2,368,175</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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Cameron	44.3300	44.3300	0.00%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,214,719
1200 Special Programs - Elementary / Secondary	1,401,390
1300 Vocational Education	496,446
1400 Other Instructional Programs - Elementary / Secondary	98,580
<b>Total Instruction</b>	<b>\$7,211,135</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	242,924
2200 Support Services - Instructional Staff	734,599
2300 Support Services - Administration	854,653
2400 Support Services - Pupil Health	167,332
2500 Support Services - Business	284,862
2600 Operation and Maintenance of Plant Services	1,228,933
2700 Student Transportation Services	556,765
2900 Other Support Services	30,646
<b>Total Support Services</b>	<b>\$4,100,714</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	309,602
3300 Community Services	44,745
<b>Total Operation of Non-Instructional Services</b>	<b>\$354,347</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,223,083
5200 Interfund Transfers - Out	25,000
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,298,083</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$12,964,279</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	2,574,444
200 Personnel Services - Employee Benefits	2,173,780
300 Purchased Professional and Technical Services	52,700
400 Purchased Property Services	5,000
500 Other Purchased Services	278,072
600 Supplies	129,023
800 Other Objects	1,700
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,214,719</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	1,073,390
500 Other Purchased Services	328,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,401,390</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	146,010
200 Personnel Services - Employee Benefits	123,282
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	4,000
500 Other Purchased Services	204,154
600 Supplies	16,150
800 Other Objects	650
<b>Total Vocational Education</b>	<b>\$496,446</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	43,552
200 Personnel Services - Employee Benefits	39,328
500 Other Purchased Services	500
800 Other Objects	15,200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$98,580</b>
<b>Total Instruction</b>	<b>\$7,211,135</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	143,064
200 Personnel Services - Employee Benefits	94,760
500 Other Purchased Services	500
600 Supplies	3,500
800 Other Objects	1,100
<b>Total Support Services - Students</b>	<b>\$242,924</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	283,389
200 Personnel Services - Employee Benefits	238,385
300 Purchased Professional and Technical Services	19,600
500 Other Purchased Services	5,200
600 Supplies	78,525

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<u>Description</u>	<u>Amount</u>
700 Property	109,300
800 Other Objects	200
<b>Total Support Services - Instructional Staff</b>	<b>\$734,599</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	414,481
200 Personnel Services - Employee Benefits	356,522
300 Purchased Professional and Technical Services	17,000
500 Other Purchased Services	9,200
600 Supplies	35,350
800 Other Objects	22,100
<b>Total Support Services - Administration</b>	<b>\$854,653</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	72,601
200 Personnel Services - Employee Benefits	80,181
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	500
500 Other Purchased Services	50
600 Supplies	3,200
800 Other Objects	300
<b>Total Support Services - Pupil Health</b>	<b>\$167,332</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	113,010
200 Personnel Services - Employee Benefits	88,702
300 Purchased Professional and Technical Services	40,300
400 Purchased Property Services	24,000
500 Other Purchased Services	15,850
600 Supplies	1,000
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$284,862</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	440,930
200 Personnel Services - Employee Benefits	376,153
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	202,900
500 Other Purchased Services	89,450
600 Supplies	113,800
800 Other Objects	1,700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,228,933</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	529,405
600 Supplies	27,360
<b>Total Student Transportation Services</b>	<b>\$556,765</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	30,646

<u>Description</u>	<u>Amount</u>
<b>Total Other Support Services</b>	<b>\$30,646</b>
<b>Total Support Services</b>	<b>\$4,100,714</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	155,000
200 Personnel Services - Employee Benefits	66,802
300 Purchased Professional and Technical Services	25,500
400 Purchased Property Services	5,000
500 Other Purchased Services	26,000
600 Supplies	26,800
800 Other Objects	4,500
<b>Total Student Activities</b>	<b>\$309,602</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	26,820
200 Personnel Services - Employee Benefits	11,575
600 Supplies	6,000
800 Other Objects	350
<b>Total Community Services</b>	<b>\$44,745</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$354,347</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	183,083
900 Other Uses of Funds	1,040,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,223,083</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	25,000
<b>Total Interfund Transfers - Out</b>	<b>\$25,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,298,083</b>
<b>TOTAL EXPENDITURES</b>	<b>\$12,964,279</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	3,200,000	2,925,000
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	1,025,000	525,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	40,000	35,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$4,270,000</b>	<b>\$3,490,000</b>

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,270,000	\$3,490,000

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	7,735,000	6,695,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	140,000	135,000
0550 Authority Lease Obligations	593,514	522,925
0560 Other Post-Employment Benefits (OPEB)	1,925,000	1,900,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$10,393,514</b>	<b>\$9,252,925</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<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-Purchase 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-Purchase 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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<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-Purchase 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-Purchase 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-Purchase 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>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2020-2021 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$10,393,514</b>	<b>\$9,252,925</b>	

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$10,393,514	\$9,252,925

Account Description	Amounts
0810 Nonspendable Fund Balance	35,055
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,660,155
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	596,450
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,256,605
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,341,660