

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

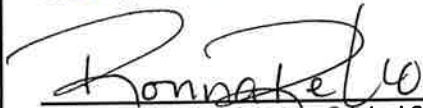
Date of Adoption of the General Fund Budget: 05/05/2022



President of the Board - Original Signature Required

05/05/22  
Date

Secretary of the Board - Original Signature Required

06/09/2022  
Date

Chief School Administrator - Original Signature Required

6-9-22  
Date

Carl E Mitchell

Contact Person

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Telephone Extension

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Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 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 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 2022-2023 (compared to 2021-2022 )?

Yes

No

☒

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$13707642
Ending Unassigned Fund Balance	\$937237
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.83%

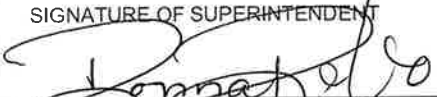
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

☒

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/9/22
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 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> 6/9/2022
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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>
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: \$78,602.00</div> <div>Function 2400, Object 200: \$86,238.00</div>	The amounts submitted are correct. One staff member's salary is actually less that the cost of medical insurance.
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 6.84% 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 District OPEB, compensated absences, and fulfillment of a 2017 legal settlement.

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	1,407,519	
0840 Assigned Fund Balance	804,380	
0850 Unassigned Fund Balance	556,237	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,768,136</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,746,456	
7000 Revenue from State Sources	9,407,084	
8000 Revenue from Federal Sources	130,722	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$13,284,262</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$16,052,398</u>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,588,796
6113 Public Utility Realty Taxes	3,650
6114 Payments in Lieu of Current Taxes - State / Local	296,497
6120 Current Per Capita Taxes, Section 679	12,900
6140 Current Act 511 Taxes - Flat Rate Assessments	12,900
6150 Current Act 511 Taxes - Proportional Assessments	380,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	287,644
6500 Earnings on Investments	51,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	35,969
6910 Rentals	43,900
6980 Revenue from Community Services Activities	8,200
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,746,456</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,931,913
7112 Basic Education Funding-Social Security	217,855
7271 Special Education funds for School-Aged Pupils	867,396
7311 Pupil Transportation Subsidy	451,013
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	401,063
7330 Health Services (Medical, Dental, Nurse, Act 25)	9,000
7340 State Property Tax Reduction Allocation	544,799
7820 State Share of Retirement Contributions	984,045
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,407,084</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8511 Grants for IDEA and NCLB Programs Not Specified Elsewhere in the 8510 Series	130,722
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$130,722</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>13,284,262</b>

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,588,796	
Amount of Tax Relief for Homestead Exclusions	<u>\$544,799</u>	
Total Approx. Tax Revenue:	\$3,133,595	
Approx. Tax Levy for Tax Rate Calculation:	\$3,421,239	
	Cameron	Total

2021-22 Data		
a. Assessed Value	\$74,806,693	\$74,806,693
b. Real Estate Mills	45.8300	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$206,415,981	\$206,415,981
d. Assessed Value	\$74,650,639	\$74,650,639
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$3,428,391	\$3,428,391
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$3,428,391	\$3,428,391
(f Total * g)		
i. Base Mills Subject to Index	45.8300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$3,421,239	\$3,421,239
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	45.8300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,421,239	\$3,421,239
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,876,440
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,588,796
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,588,796	
Amount of Tax Relief for Homestead Exclusions	<u>\$544,799</u>	
Total Approx. Tax Revenue:	\$3,133,595	
Approx. Tax Levy for Tax Rate Calculation:	\$3,421,239	
	Cameron	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	48.0298	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,585,455	\$3,585,455
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	\$9,059.00	
Number of Homestead/Farmstead Properties	1331	1331
Median Assessed Value of Homestead Properties		\$18,700

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,588,796
Amount of Tax Relief for Homestead Exclusions	<u>\$544,799</u>
Total Approx. Tax Revenue:	\$3,133,595
Approx. Tax Levy for Tax Rate Calculation:	\$3,421,239
	Cameron
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$544,799	Lowering RE Tax Rate	\$0	\$544,799
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$544,799

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>Percent Collected</u>		
Cameron	74,650,639	45.8300	3,421,239			90.00000%		
Totals:		74,650,639	3,421,239	-	544,799 =	2,876,440 X	90.00000% = 2,588,796	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			12,900	
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	12,900	12,900	
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	
Total Current Act 511 Taxes – Flat Rate Assessments						12,900	12,900	
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%	340,000	340,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	40,000	40,000	
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						380,000	380,000	
Total Act 511, Current Taxes							392,900	
Act 511 Tax Limit -->				206,415,981 X	12	2,476,992		
				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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Cameron	45.8300	45.8300	0.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,408,126
1200 Special Programs - Elementary / Secondary	1,544,827
1300 Vocational Education	564,945
1400 Other Instructional Programs - Elementary / Secondary	77,391
<b>Total Instruction</b>	<b>\$7,595,289</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	252,221
2200 Support Services - Instructional Staff	748,399
2300 Support Services - Administration	869,540
2400 Support Services - Pupil Health	178,440
2500 Support Services - Business	302,132
2600 Operation and Maintenance of Plant Services	1,379,241
2700 Student Transportation Services	674,820
2900 Other Support Services	29,327
<b>Total Support Services</b>	<b>\$4,434,120</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	282,691
3300 Community Services	44,957
<b>Total Operation of Non-Instructional Services</b>	<b>\$327,648</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,275,585
5200 Interfund Transfers - Out	25,000
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,350,585</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$13,707,642</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	2,607,056
200 Personnel Services - Employee Benefits	2,170,300
300 Purchased Professional and Technical Services	73,800
400 Purchased Property Services	4,000
500 Other Purchased Services	427,820
600 Supplies	121,450
700 Property	2,000
800 Other Objects	1,700
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,408,126</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	994,827
500 Other Purchased Services	550,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,544,827</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	170,233
200 Personnel Services - Employee Benefits	143,014
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	4,000
500 Other Purchased Services	212,248
600 Supplies	31,350
800 Other Objects	1,600
<b>Total Vocational Education</b>	<b>\$564,945</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	36,430
200 Personnel Services - Employee Benefits	25,261
500 Other Purchased Services	500
800 Other Objects	15,200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$77,391</b>
<b>Total Instruction</b>	<b>\$7,595,289</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	145,591
200 Personnel Services - Employee Benefits	101,430
500 Other Purchased Services	500
600 Supplies	3,600
800 Other Objects	1,100
<b>Total Support Services - Students</b>	<b>\$252,221</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	284,313
200 Personnel Services - Employee Benefits	247,786
300 Purchased Professional and Technical Services	19,900
500 Other Purchased Services	7,200

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<u>Description</u>	<u>Amount</u>
600 Supplies	79,700
700 Property	109,300
800 Other Objects	200
<b>Total Support Services - Instructional Staff</b>	<b>\$748,399</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	399,287
200 Personnel Services - Employee Benefits	387,553
300 Purchased Professional and Technical Services	17,000
500 Other Purchased Services	9,200
600 Supplies	35,850
800 Other Objects	20,650
<b>Total Support Services - Administration</b>	<b>\$869,540</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	78,602
200 Personnel Services - Employee Benefits	86,238
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	750
500 Other Purchased Services	50
600 Supplies	2,000
800 Other Objects	300
<b>Total Support Services - Pupil Health</b>	<b>\$178,440</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	119,039
200 Personnel Services - Employee Benefits	94,293
300 Purchased Professional and Technical Services	43,800
400 Purchased Property Services	25,000
500 Other Purchased Services	15,850
600 Supplies	1,000
800 Other Objects	3,150
<b>Total Support Services - Business</b>	<b>\$302,132</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	432,519
200 Personnel Services - Employee Benefits	370,216
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	191,350
500 Other Purchased Services	101,106
600 Supplies	121,350
700 Property	157,000
800 Other Objects	1,700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,379,241</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	645,300
600 Supplies	29,520
<b>Total Student Transportation Services</b>	<b>\$674,820</b>

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<u>Description</u>	<u>Amount</u>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	29,327
<b>Total Other Support Services</b>	<b>\$29,327</b>
<b>Total Support Services</b>	<b>\$4,434,120</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	123,600
200 Personnel Services - Employee Benefits	54,291
300 Purchased Professional and Technical Services	44,500
400 Purchased Property Services	5,000
500 Other Purchased Services	24,000
600 Supplies	26,800
800 Other Objects	4,500
<b>Total Student Activities</b>	<b>\$282,691</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	26,820
200 Personnel Services - Employee Benefits	11,787
600 Supplies	6,000
800 Other Objects	350
<b>Total Community Services</b>	<b>\$44,957</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$327,648</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	140,585
900 Other Uses of Funds	1,135,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,275,585</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	25,000
<b>Total Interfund Transfers - Out</b>	<b>\$25,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,350,585</b>
<b>TOTAL EXPENDITURES</b>	<b>\$13,707,642</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	3,290,000	2,810,000
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	545,000	200,000
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	50,000	42,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	50,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,950,000</b>	<b>\$3,107,000</b>

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,950,000	\$3,107,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	5,625,000	4,490,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	139,000	130,000
0550 Authority Lease Obligations	450,588	376,685
0560 Other Post-Employment Benefits (OPEB)	1,890,000	1,950,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$8,104,588</b>	<b>\$6,946,685</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>06/30/2022 Estimate</u>	<u>06/30/2023 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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>06/30/2022 Estimate</u>	<u>06/30/2023 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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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>\$8,104,588</b>	<b>\$6,946,685</b>	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$8,104,588	\$6,946,685

Account Description	Amounts
0810 Nonspendable Fund Balance	35,055
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,407,519
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	937,237
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,344,756
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,429,811