

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2019

President of the Board - Original Signature RequiredDate

06-13-19

Secretary of the Board - Original Signature RequiredDate

06/13/2019

Chief School Administrator - Original Signature RequiredDate

06-13-19

Contact Person

Carl E Mitchell

(814)486-4000

Extn :3840

TelephoneExtension

carl.mitchell@camcosd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 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 2019-2020 (compared to 2018-2019)?

Yes

☐

No

☒

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$13060902
Ending Unassigned Fund Balance	\$451939
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.5%

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 6.13.19
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Cameron County SD	County : Cameron	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE May 8, 2019
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

LEA :

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5280	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2400, Object 100: \$79,897.00 Function 2400, Object 200: \$108,735.00</p>	<p>Object 200 includes retirement incentive benefits to be paid to the school nurse, who intends to retire at mid-year.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Funds allocated for contingency purposes only.</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>Unassigned fund balance is 4.4% of total budget expenditures.</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>Funds are committed for retirement expenses, Health insurance expenses, OPEB, Compensated absences, debt service, building security, and unforeseen special education costs.</p>

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	851,381	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,511,536</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,818,677	
7000 Revenue from State Sources	8,705,253	
8000 Revenue from Federal Sources	137,530	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$12,661,460</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$15,172,996</u>

LEA : 109122703 Cameron County SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,596,417
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	415,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	288,491
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	35,969
6910 Rentals	42,400
6940 Tuition from Patrons	14,000
6980 Revenue from Community Services Activities	8,200
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$3,818,677
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,688,081
7271 Special Education funds for School-Aged Pupils	697,235
7311 Pupil Transportation Subsidy	375,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	369,254
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	432,193
7810 State Share of Social Security and Medicare Taxes	206,752
7820 State Share of Retirement Contributions	926,738
REVENUE FROM STATE SOURCES	\$8,705,253
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	137,530
REVENUE FROM FEDERAL SOURCES	\$137,530
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,661,460

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,596,417	
Amount of Tax Relief for Homestead Exclusions	<u>\$432,193</u>	
Total Approx. Tax Revenue:	\$3,028,610	
Approx. Tax Levy for Tax Rate Calculation:	\$3,317,101	
	Cameron	Total

2018-19 Data		
a. Assessed Value	\$74,891,377	\$74,891,377
b. Real Estate Mills	44.3300	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$202,347,785	\$202,347,785
d. Assessed Value	\$74,827,462	\$74,827,462
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$3,319,935	\$3,319,935
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$3,319,935	\$3,319,935
(f Total * g)		
i. Base Mills Subject to Index	44.3300	
(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	\$3,317,101	\$3,317,101
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	44.3300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,317,101	\$3,317,101
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,884,908
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,596,417
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,596,417	
Amount of Tax Relief for Homestead Exclusions	<u>\$432,193</u>	
Total Approx. Tax Revenue:	\$3,028,610	
Approx. Tax Levy for Tax Rate Calculation:	\$3,317,101	
	Cameron	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	45.7928	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,426,559	\$3,426,559
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	\$6,937.00	
Number of Homestead/Farmstead Properties	1414	1414
Median Assessed Value of Homestead Properties		\$18,550

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,596,417
Amount of Tax Relief for Homestead Exclusions	<u>\$432,193</u>
Total Approx. Tax Revenue:	\$3,028,610
Approx. Tax Levy for Tax Rate Calculation:	\$3,317,101
	Cameron
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$432,193	Lowering RE Tax Rate	\$0	\$432,193
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$432,193

2019-2020 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 109122703 Cameron County SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Cameron	74,827,462	44.3300	3,317,101			90.00000%	
Totals:	74,827,462		3,317,101	- 432,193 =	2,884,908 X	90.00000% =	2,596,417
				<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
Total Current Act 511 Taxes – Flat Rate Assessments						11,500	11,500
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%	375,000	375,000
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						415,000	415,000
Total Act 511, Current Taxes							426,500
Act 511 Tax Limit -->				202,347,785 X		12	2,428,173
				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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Cameron	44.3300	44.3300	0.00%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,246,708
1200 Special Programs - Elementary / Secondary	1,517,020
1300 Vocational Education	509,505
1400 Other Instructional Programs - Elementary / Secondary	97,652
Total Instruction	\$7,370,885
2000 Support Services	
2100 Support Services - Students	248,446
2200 Support Services - Instructional Staff	774,335
2300 Support Services - Administration	696,719
2400 Support Services - Pupil Health	201,782
2500 Support Services - Business	281,607
2600 Operation and Maintenance of Plant Services	1,282,571
2700 Student Transportation Services	514,380
2900 Other Support Services	32,732
Total Support Services	\$4,032,572
3000 Operation of Non-Instructional Services	
3200 Student Activities	310,066
3300 Community Services	41,087
Total Operation of Non-Instructional Services	\$351,153
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,206,292
5200 Interfund Transfers - Out	50,000
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$1,306,292
Total Estimated Expenditures and Other Financing Uses	\$13,060,902

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,598,226
200 Personnel Services - Employee Benefits	2,123,711
300 Purchased Professional and Technical Services	57,650
400 Purchased Property Services	7,000
500 Other Purchased Services	294,964
600 Supplies	163,457
800 Other Objects	1,700
Total Regular Programs - Elementary / Secondary	\$5,246,708
1200 <u>Special Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	1,198,020
500 Other Purchased Services	318,500
600 Supplies	500
Total Special Programs - Elementary / Secondary	\$1,517,020
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	156,060
200 Personnel Services - Employee Benefits	130,619
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	4,000
500 Other Purchased Services	196,176
600 Supplies	13,200
700 Property	6,600
800 Other Objects	650
Total Vocational Education	\$509,505
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	42,974
200 Personnel Services - Employee Benefits	38,978
500 Other Purchased Services	500
800 Other Objects	15,200
Total Other Instructional Programs - Elementary / Secondary	\$97,652
Total Instruction	\$7,370,885
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	145,631
200 Personnel Services - Employee Benefits	97,515
500 Other Purchased Services	500
600 Supplies	3,500
800 Other Objects	1,300
Total Support Services - Students	\$248,446
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	308,526
200 Personnel Services - Employee Benefits	245,184
300 Purchased Professional and Technical Services	20,100

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	9,200
600 Supplies	86,125
700 Property	105,000
800 Other Objects	200
Total Support Services - Instructional Staff	\$774,335
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	321,790
200 Personnel Services - Employee Benefits	290,929
300 Purchased Professional and Technical Services	17,000
500 Other Purchased Services	9,200
600 Supplies	25,850
800 Other Objects	31,950
Total Support Services - Administration	\$696,719
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	79,897
200 Personnel Services - Employee Benefits	108,735
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	500
500 Other Purchased Services	50
600 Supplies	1,800
800 Other Objects	300
Total Support Services - Pupil Health	\$201,782
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	113,671
200 Personnel Services - Employee Benefits	81,986
300 Purchased Professional and Technical Services	40,700
400 Purchased Property Services	26,400
500 Other Purchased Services	15,850
600 Supplies	1,000
800 Other Objects	2,000
Total Support Services - Business	\$281,607
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	454,527
200 Personnel Services - Employee Benefits	386,994
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	211,100
500 Other Purchased Services	89,050
600 Supplies	133,200
800 Other Objects	1,700
Total Operation and Maintenance of Plant Services	\$1,282,571
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	514,380
Total Student Transportation Services	\$514,380
2900 <u>Other Support Services</u>	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	32,732
Total Other Support Services	\$32,732
Total Support Services	\$4,032,572
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	155,000
200 Personnel Services - Employee Benefits	66,266
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	5,500
Total Student Activities	\$310,066
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	24,320
200 Personnel Services - Employee Benefits	10,417
600 Supplies	6,000
800 Other Objects	350
Total Community Services	\$41,087
Total Operation of Non-Instructional Services	\$351,153
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	186,292
900 Other Uses of Funds	1,020,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,206,292
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	50,000
Total Interfund Transfers - Out	\$50,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,306,292
TOTAL EXPENDITURES	\$13,060,902

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<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	3,250,000	3,000,000
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	345,000	262,000
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	68,000	60,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	35,000	40,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,703,000	\$3,367,000

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,703,000	\$3,367,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	7,860,000	6,840,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	154,000	150,000
0550 Authority Lease Obligations	662,251	593,514
0560 Other Post-Employment Benefits (OPEB)	1,945,000	1,985,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$10,621,251	\$9,568,514
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		
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		
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		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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	\$10,621,251	\$9,568,514	

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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	\$10,621,251	\$9,568,514

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	451,939
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,112,094
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,197,149