

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

_____ Date

Secretary of the Board - Original Signature Required

_____ Date

Chief School Administrator - Original Signature Required

_____ Date

Maureen A Werwie

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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 : Commodore Perry SD	COUNTY : Mercer	AUN : 104431304
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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	\$9420380
Ending Unassigned Fund Balance	\$627461
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.7%

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
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DUE DATE: AUGUST 15, 2020

ITEM

AMOUNTS

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	4,433,517
0830 Committed Fund Balance	910,997
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	728,797

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$6,073,311

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	2,304,629
7000 Revenue from State Sources	6,006,285
8000 Revenue from Federal Sources	265,000
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$8,575,914

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$14,649,225

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,730,629
6113 Public Utility Realty Taxes	2,200
6114 Payments in Lieu of Current Taxes - State / Local	2,800
6120 Current Per Capita Taxes, Section 679	11,500
6140 Current Act 511 Taxes - Flat Rate Assessments	21,500
6150 Current Act 511 Taxes - Proportional Assessments	300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	125,000
6500 Earnings on Investments	8,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	91,000
6990 Refunds and Other Miscellaneous Revenue	2,000
REVENUE FROM LOCAL SOURCES	\$2,304,629
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,875,317
7271 Special Education funds for School-Aged Pupils	419,635
7311 Pupil Transportation Subsidy	500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	12,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,400
7340 State Property Tax Reduction Allocation	180,368
7505 Ready to Learn Block Grant	100,565
7810 State Share of Social Security and Medicare Taxes	160,000
7820 State Share of Retirement Contributions	750,000
REVENUE FROM STATE SOURCES	\$6,006,285
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	225,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,000
8517 NCLB, Title IV - 21St Century Schools	10,000
REVENUE FROM FEDERAL SOURCES	\$265,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	8,575,914

Act 1 Index (current): 3.6%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$1,730,629
 Amount of Tax Relief for Homestead Exclusions \$180,368
 Total Approx. Tax Revenue: \$1,910,997
 Approx. Tax Levy for Tax Rate Calculation: \$2,117,386

Mercer
 Total

2019-20 Data	
a. Assessed Value	\$38,805,800
b. Real Estate Mills	54.0000

i. 2020-21 Data	
c. 2018 STEB Market Value	\$176,505,524
d. Assessed Value	\$39,210,850
e. Assessed Value of New Constr/ Renov	\$0

2019-20 Calculations	
f. 2019-20 Tax Levy (a * b)	\$2,095,513

2020-21 Calculations	
g. Percent of Total Market Value	100.000000%
h. Rebalanced 2019-20 Tax Levy (f Total * g)	\$2,095,513

ii.	
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	54.0000
(h / (d-e) * 1000) if reassessment	89.34500%

Calculation of Tax Rates and Levies Generated	
j. Weighted Avg. Collection Percentage	89.34500%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$2,117,386

i. 2020-21 Real Estate Tax Rate	
(k / d * 1000)	54.0000

iii.	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$2,117,386
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$1,937,018
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$1,730,629

Act 1 Index (current): 3.6%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$1,730,629
 Amount of Tax Relief for Homestead Exclusions: \$180,368
 Total Approx. Tax Revenue: \$1,910,997
 Approx. Tax Levy for Tax Rate Calculation: \$2,117,386
 Mercer

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	55.9440	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,193,612	\$2,193,612
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	\$2,626.00	
V. Number of Homestead/Farmstead Properties	1272	1272
Median Assessed Value of Homestead Properties		\$16,450

Act 1 Index (current): 3.6%
 Calculation Method:
 Approx. Tax Revenue from RE Taxes: \$1,730,629
 Amount of Tax Relief for Homestead Exclusions: \$180,368
 Total Approx. Tax Revenue: \$1,910,997
 Approx. Tax Levy for Tax Rate Calculation: \$2,117,386

	Rate	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$180,368	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources	\$180,368	\$180,368

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> Mercer	54.0000	54.0000	0.00%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,568,794
1200 Special Programs - Elementary / Secondary	964,975
1300 Vocational Education	532,132
1400 Other Instructional Programs - Elementary / Secondary	15,850
Total Instruction	\$6,081,751
2000 Support Services	
2100 Support Services - Students	250,155
2200 Support Services - Instructional Staff	331,773
2300 Support Services - Administration	971,244
2400 Support Services - Pupil Health	119,143
2500 Support Services - Business	13,900
2600 Operation and Maintenance of Plant Services	717,286
2700 Student Transportation Services	600,000
2900 Other Support Services	6,000
Total Support Services	\$3,009,501
3000 Operation of Non-Instructional Services	
3200 Student Activities	232,128
Total Operation of Non-Instructional Services	\$232,128
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	57,000
5200 Interfund Transfers - Out	20,000
5900 Budgetary Reserve	20,000
Total Other Expenditures and Financing Uses	\$97,000
Total Estimated Expenditures and Other Financing Uses	\$9,420,380

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,317,792
200 Personnel Services - Employee Benefits	1,825,802
300 Purchased Professional and Technical Services	49,000
400 Purchased Property Services	10,300
500 Other Purchased Services	270,600
600 Supplies	92,000
700 Property	3,000
800 Other Objects	300
Total Regular Programs - Elementary / Secondary	\$4,568,794
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	422,000
200 Personnel Services - Employee Benefits	339,075
300 Purchased Professional and Technical Services	101,500
500 Other Purchased Services	95,400
600 Supplies	5,000
700 Property	1,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$964,975
1300 Vocational Education	
100 Personnel Services - Salaries	204,522
200 Personnel Services - Employee Benefits	131,610
400 Purchased Property Services	2,000
500 Other Purchased Services	170,000
600 Supplies	19,000
700 Property	5,000
Total Vocational Education	\$532,132
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,350
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	\$15,850
Total Instruction	\$6,081,751
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	141,200
200 Personnel Services - Employee Benefits	104,355
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	200
600 Supplies	1,900
Total Support Services - Students	\$250,155
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	72,000

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	51,673
300 Purchased Professional and Technical Services	116,500
400 Purchased Property Services	400
500 Other Purchased Services	5,000
600 Supplies	84,200
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$331,773
2300 Support Services - Administration	
100 Personnel Services - Salaries	550,425
200 Personnel Services - Employee Benefits	342,644
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	14,900
600 Supplies	5,000
800 Other Objects	8,275
Total Support Services - Administration	\$971,244
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	62,913
200 Personnel Services - Employee Benefits	31,730
300 Purchased Professional and Technical Services	18,000
500 Other Purchased Services	500
600 Supplies	3,000
700 Property	3,000
Total Support Services - Pupil Health	\$119,143
2500 Support Services - Business	
300 Purchased Professional and Technical Services	12,400
600 Supplies	1,500
Total Support Services - Business	\$13,900
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	90,000
200 Personnel Services - Employee Benefits	61,086
400 Purchased Property Services	325,000
500 Other Purchased Services	51,200
600 Supplies	180,000
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$717,286
2700 Student Transportation Services	
500 Other Purchased Services	600,000
Total Student Transportation Services	\$600,000
2900 Other Support Services	
500 Other Purchased Services	6,000
Total Other Support Services	\$6,000
Total Support Services	\$3,009,501
3000 Operation of Non-Instructional Services	

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<u>Description</u>	<u>Amount</u>
3200 Student Activities	
100 Personnel Services - Salaries	111,220
200 Personnel Services - Employee Benefits	24,108
300 Purchased Professional and Technical Services	47,000
500 Other Purchased Services	23,000
600 Supplies	25,800
800 Other Objects	1,000
Total Student Activities	\$232,128
Total Operation of Non-Instructional Services	\$232,128
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	57,000
Total Debt Service / Other Expenditures and Financing Uses	\$57,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	20,000
Total Interfund Transfers - Out	\$20,000
5900 Budgetary Reserve	
800 Other Objects	20,000
Total Budgetary Reserve	\$20,000
Total Other Expenditures and Financing Uses	\$97,000
TOTAL EXPENDITURES	\$9,420,380

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	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<u>Cash and Short-Term Investments</u>		
General Fund	6,073,311	5,201,931
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	176,000	56,000
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 Cash and Short-Term Investments	\$6,249,311	\$5,257,931
<u>Long-Term Investments</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		

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$6,249,311

\$5,257,931

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

General Fund

0510 Bonds Payable	327,962	291,567
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	\$327,962	\$291,567

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		

06/30/2021 Projection

06/30/2020 Estimate

Long-Term Indebtedness

- 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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06/30/2021 Projection

06/30/2020 Estimate

Long-Term Indebtedness

- 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

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

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

2020-2021 Final General Fund Budget

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06/30/2021 Projection

06/30/2020 Estimate

Long-Term Indebtedness

- 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

\$291,567

\$327,962

06/30/2020 Estimate 06/30/2021 Projection

Short-Term Payables

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 **\$327,962** **\$291,567**

Account Description **Amounts**

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	3,817,057
0830 Committed Fund Balance	784,327
0840 Assigned Fund Balance	627,461
0850 Unassigned Fund Balance	\$5,228,845
Total Ending Fund Balance - Committed, Assigned, and Unassigned	

5900 Budgetary Reserve 20,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$5,248,845