. 1

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval		
Date of Adoption of the General Fund Budget:		
President of the Board - Original Signature Required Baubara Ledan	<u>C/17/19</u> Date	
Secretary of the Board - Original Signature Required	Date	
Chief School Administrator - Original Signature Required	<u>C117119</u> Date	
William Drazdowski	(570)650-9921	Extn :
Contact Person	Telephone	Extension
	relephone	Extension
wdrazdowski@riversidesd.com		
Email Address		

## CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Riverside SD	Lackawanna	119357003

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

X

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

Total Budgeted Expenditures	\$26749803
Ending Unassigned Fund Balance	\$730000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.7%
The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes <u>x</u>
	No

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

SIGNATU	INTENDENT	DATE 8/5/19	

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)

FINAL GENERAL FUND BUDGET

School District Name :	County :	AUN Number :
Riverside SD	Lackawanna	119357003

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.

DATE SIGNATURE OF SCHOOL BOARD 5/14/19 PRESIDENT 1 moto DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED

## LEA : 119357003 Riverside SD

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# Val Number Description

- 8060 Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.
- 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.

## **Justification**

Budgetary Reserve for unexpected expenditures in current year

Ending unassigned fund balance for unexpected expenditures or revenue shortfalls

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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		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	730,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$730,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	16,111,651	
7000 Revenue from State Sources	10,137,489	
8000 Revenue from Federal Sources	500,663	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$26,749,803</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$27,479,803</u>

	Amount	
--	--------	--

REVENUE	FROM L	OCAL	SOURCES

6111 Current Real Estate Taxes	13,407,099
6113 Public Utility Realty Taxes	14,500
6114 Payments in Lieu of Current Taxes - State / Local	19,500
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	1,692,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	470,000
6500 Earnings on Investments	7,000
6700 Revenues from LEA Activities	41,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	278,552
6910 Rentals	6,000
6940 Tuition from Patrons	21,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	\$16,111,651
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,369,006
7240 Driver Education - Student	1,600
7271 Special Education funds for School-Aged Pupils	854,198
7311 Pupil Transportation Subsidy	490,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	580,579
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,500
7340 State Property Tax Reduction Allocation	463,591
7505 Ready to Learn Block Grant	222,157
7810 State Share of Social Security and Medicare Taxes	388,129
7820 State Share of Retirement Contributions	1,739,729
REVENUE FROM STATE SOURCES	\$10,137,489
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	395,011
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	13,652
8517 NCLB, Title IV - 21St Century Schools	31,000
REVENUE FROM FEDERAL SOURCES	\$500,663
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,749,803

AUN: 119357003 Riverside SD Printed 8/16/2019 1:16:22 PM

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Act 1	I Index (current): 2.9%		
Calc	ulation Method:	Rate	
Appr	ox. Tax Revenue from RE Taxes:	\$13,407,099	
	unt of Tax Relief for Homestead Exclusions	<u>\$463,591</u>	
Tota	I Approx. Tax Revenue:	\$13,870,690	
Appr	rox. Tax Levy for Tax Rate Calculation:	\$14,879,826	
		Lackawanna	Total
	2018-19 Data		
	a. Assessed Value	\$119,188,686	\$119,188,686
	b. Real Estate Mills	121.0200	
I.	2019-20 Data		
	c. 2017 STEB Market Value	\$762,711,314	\$762,711,314
	d. Assessed Value	\$119,507,077	\$119,507,077
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2018-19 Calculations		
	f. 2018-19 Tax Levy	\$14,424,215	\$14,424,215
	(a * b)		
	2019-20 Calculations		
١١.	g. Percent of Total Market Value	100.00000%	100.00000%
п.	h. Rebalanced 2018-19 Tax Levy	\$14,424,215	\$14,424,215
	(f Total * g)		
	i. Base Mills Subject to Index	121.0200	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
	k. Tax Levy Needed	\$14,879,826	\$14,879,826
	(Approx. Tax Levy * g)		
	I. 2019-20 Real Estate Tax Rate	124.5100	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	\$14,879,826	\$14,879,826
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,416,235
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$13,407,099
	(n * Est. Pct. Collection)		Page 7

2019 <sup>.</sup>	-2020 Final General Fund Budget		
-	: 119357003 Riverside SD ed 8/16/2019 1:16:22 PM		Multi-County
Act 1	Index (current): 2.9%		
Calcu	Ilation Method:	Rate	
Appro	ox. Tax Revenue from RE Taxes:	\$13,407,099	
Amou	unt of Tax Relief for Homestead Exclusions	<u>\$463,591</u>	
Total	Approx. Tax Revenue:	\$13,870,690	
Appro	ox. Tax Levy for Tax Rate Calculation:	\$14,879,826	
		Lackawanna	Total
I	ndex Maximums		
	p. Maximum Mills Based On Index	124.5295	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$14,882,157	\$14,882,157
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

h	formation Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	\$1,298.69	
V.	Number of Homestead/Farmstead Properties	2867	2867
	Median Assessed Value of Homestead Properties		\$12,000

## Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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2019-2020 Final General Fund Budget					Real Estate Tax Rate (RETR) Report
AUN: 119357003 Riverside SD			Multi-County Rebalanci	ing Based on Methodolo	ogy of Section 672.1 of School Code
Printed 8/16/2019 1:16:22 PM					Page - 3 of 3
Act 1 Index (current): 2.9%					
Calculation Method:	Rate				
Approx. Tax Revenue from RE Taxes:	\$13,407,099				
Amount of Tax Relief for Homestead Exclusions	<u>\$463,591</u>				
Total Approx. Tax Revenue:	\$13,870,690				
Approx. Tax Levy for Tax Rate Calculation:	\$14,879,826				
	Lackawanna		Total		
State Property Tax Reduction Allocation used for: Homes	stead Exclusions	\$463,591	Lowering RE Tax Rate	\$O	\$463,591
Prior Year State Property Tax Reduction Allocation used	for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources					\$463,591

# LEA : 119357003 Riverside SD

## Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page - 1 of 1

## <u>CODE</u>

6111 <u>Currer</u>	nt Real Estate Taxes		Amount of Tax R			Net Tax Revenue
County Name	<u>Taxable Assessed Value</u> Real Estate Mills	ax Levy Generated by Mills	Homestead Exc	lusions <u>Exclus</u>	ions Percent Coll	ected Generated By Mills
Lackawanna	119,507,077 124.5100	14,879,826			93.0	00000%
Totals:	119,507,077	14,879,826 -	- ,	463,591 =	14,416,235 X 93.0	00000% = 13,407,099
			Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes		\$5.00	\$0.00	55,000	55,000
6144	Current Act 511 Trailer Taxes		\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes - Flat R	late	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flat F	Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessme	ents	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assess	sments			55,000	55,000
6150	Current Act 511 Taxes - Proportional Assessments	<u>S</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	1,400,000	1,400,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	240,000	240,000
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 – Perce	entage	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 Assess	sments	15.0000	0	52,000	52,000
	Total Current Act 511 Taxes - Proportional Ass	sessments			1,692,000	1,692,000
	Total Act 511, Current Taxes					1,747,000
		Act 511 T	ax Limit>	762,711,314	X 12	9,152,536
				Market Value	Mills	(511 Limit)

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Тах		Tax Rate Ch	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio n	Description	2018-19 (Rebalanced)	2019-20	Change in Rate	or equal to Index	Index	2018-19 (Rebalanced)	2019-20	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Lackawanna	121.0200	124.5100	2.89%	Yes	2.9%				
Curr	ent Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
Curr	ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
	Current Act 511 Taxes, Other Proportional Assessments	15.000%	15.000%	0.00%	Yes	2.9%	15.000%	15.000%	0.01%	Yes

LEA: 119357003 Riverside SD	
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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,871,012
1200 Special Programs - Elementary / Secondary	3,118,925
1300 Vocational Education	430,000
1400 Other Instructional Programs - Elementary / Secondary	40,517
Total Instruction	\$16,460,454
2000 Support Services	
2100 Support Services - Students	840,918
2200 Support Services - Instructional Staff	616,345
2300 Support Services - Administration 2400 Support Services - Pupil Health	1,306,682 324,764
2500 Support Services - Business	324,764 287,960
2600 Operation and Maintenance of Plant Services	1,952,386
2700 Student Transportation Services	1,296,550
2800 Support Services - Central	355,716
2900 Other Support Services	23,488
Total Support Services	\$7,004,809
3000 Operation of Non-Instructional Services	
3200 Student Activities	565,756
3300 Community Services	2,900
Total Operation of Non-Instructional Services	\$568,656
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	183,850
5200 Interfund Transfers - Out	2,474,064
5900 Budgetary Reserve	57,970
Total Other Expenditures and Financing Uses	\$2,715,884
Total Estimated Expenditures and Other Financing Uses	\$26,749,803

Description         Operation           1000 Procord Description         1000 Procord Description         1000 Procord Description           1000 Procord Description         1000 Procord Description         1000 Procord Description           1000 Procord Description         1000 Procord Description         1000 Procord Description           1000 Procord Description         1000 Procord Description         1000 Procord Description           1000 Procord Description         1000 Procord Description         1000 Procord Description           1000 Procord Description         1000 Procord Description         1000 Procord Description           1000 Procord Description         1000 Procord Description         1000 Procord Description           1000 Procord Description         1000 Procord Description         1000 Procord Description           1000 Procord Description         1000 Procord Description         1000 Procord Description           1000 Procord Description         1000 Procord Description         1000 Procord Description           1000 Procord Description         1000 Procord Description         1000 Procord Description           1000 Procord Description         1000 Procord Description         1000 Procord Description           1000 Procord Description         1000 Procord Description         1000 Procord Description           1000 Procord Description         1000 Procord Descript	2019-2020 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
Description         Operation           1000 Instruction         1000 Protein Programs - Elementary/ Secondary         6655076           1000 Protein Bernetary / Secondary         110,6550           1000 Protein Bernetary / Secondary         110,655           1000 Protein Bernetary / Secondary         112,857           1000 Secondary / Secondary         112,857           1000 Protein Bernetary / Secondary         112,857	LEA : 119357003 Riverside SD	
1000 Instruction           1100 Regular Frograms - Elementary Secondary         6,65,076           000 Presentel Services - Engloyee Benefits         6,63,076           000 Presentel Services - Engloyee Benefits         14,040           000 Deructimed Projesso Services         6,63,000           000 Presentel Services - Engloyee Benefits         6,63,000           000 Orgentel Services         112,53,51           000 Orgentel Services         112,53,51           000 Orgentel Services         112,53,51           000 Orgentel Services         113,55,500           000 Orgenele	Printed 8/16/2019 1:16:25 PM	Page - 1 of 3
100 Regular Engineers. Elementary / Secondary         0.650 rtf           100 Personel Services. Settiones         0.650 rtf           000 Personel Services. Enginyee Bennits         5.011 Algost           000 Durchsee Processonal and Tochnical Services         6.000 algost           000 Ober Prochaed Services.         6.000 algost           000 Ober Prochaed Services.         6.000 algost           000 Ober Objects         6.000 algost           000 Ober Objects         6.000 algost           100 Personel Services.         10.000 algost           000 Object Objects         10.000 algost           000 Object Objects         10.000 algost           000 Object Objects         10.000 algost           100 Personel Services.         6.000 algost           000 Object Objects         10.000 algost           100 Personel Services.         6.000 algost           100 Personel Services.         10.000 algost           100 Personel Services.         10.000 algost           100 Personel Services.         10.0000 algost           100 P	Description	Amount
100         Fuscamed Exercise - Statistics         66.65.07.00.00.00.00.00.00.00.00.00.00.00.00.	1000 Instruction	
100 Supplies         307.87           700 Propry         5.890           700 Propry         5.890           700 Regular Programs - Elementary / Secondary         512.871,012           100 Personnel Services - Salaries         1.125,8517           300 Purchsade Prolessional and Technical Services         653.557           300 Other Objects         1.031.140           500 Other Purchsade Services         633.559           300 Other Objects         1.033.140           500 Other Objects         1.030.140           500 Other Objects         31.89.257           500 Other Objects         31.000           700 Propromel Services - Stalaries         2.8355           200 Personnel Services - Stalaries         2.8355           200 Personnel Services - Students         31.64.60.454           200 Support Services         32.835           200 Personnel Services - Students         36.81.60.454	<ul> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>400 Purchased Property Services</li> </ul>	5,131,490 140,650
Total Regular Programs - Elementary / Secondary         \$12,871,012           100         Special Programs - Elementary / Secondary         1,125,851           100         Personnel Services - Employee Benefits         355,007           300         Purchased Professional and Technical Services         1,125,851           300         Personnel Services - Employee Benefits         353,007           300         Outher Purchased Services         63,050           000         Special Programs - Elementary / Secondary         533           300         Other Objects         1,000           100         Personnel Services - Employee Benefits         30,000           800         Other Objects         430,000           100         Vacational Education         430,000           800         Other Objects         430,000           100         Personnel Services - Employee Benefits         20,000           100         Personnel Services - Employee Benefits         23,050           200         Stopport Services - Employee Benefits         23,050           200         Stopport Services - Employee Benefits         24,045           2000         Support Services - Employee Benefits         343,020           2000         Suport Services - Employee Benefits         344	600 Supplies 700 Property	307,287 5,500
1200 Spacial Programs - Elementary / Secondary         1,125,851           1200 Fersonnel Sarvies - Stafans         1,125,851           200 Fersonnel Sarvies - Employee Benefits         363,500           200 Urchaeed Professional and Technical Services         636,500           200 Orgenome Sarvies - Employee Benefits         31,331,400           300 Other Purchased Services         636,300           200 Supplies         41,338           300 Other Objects         1,000           300 Other Objects         1,000           300 Other Objects         430,000           300 Other Objects         331,822           300 Other Objects         330,000           300 Other Objects         340,000           300 Other Objects         340,001           <		
Total Special Programs - Elementary / Secondary         \$3,118,925           1300         Vacational Education         430,000           800         Other Objects         640,000           Total Vacational Education         5430,000           1400         Other Instructional Programs - Elementary / Secondary         32,855           100         Personnel Services - Salaries         23,855           200         Personnel Services - Sudents         516,460,454           2000         Support Services - Students         340,000           2100         Support Services - Students         340,001           2100         Support Services - Students         340,017           70tal Unber Instructional Programs - Elementary / Secondary         540,0157           70tal Other Instructional Programs - Elementary / Secondary         340,0157           70tal Unber Instructional Programs - Elementary / Secondary         340,017           70tal Instruction         \$16,460,454         340,017           200         Support Services - Students         3440,011           200         Personnel Services - Students         3440,011           200         Personnel Services - Students         3440,011           200         Personnel Services - Students         340,311,070           5	1200Special Programs - Elementary / Secondary100Personnel Services - Salaries200Personnel Services - Employee Benefits300Purchased Professional and Technical Services500Other Purchased Services600Supplies700Property	1,125,851 855,507 1,031,140 63,050 41,838 539
1300 Vocational Education800 Other Objects430,000Total Vocational Education430,0001400 Other Instructional Programs - Elementary / Secondary23,855200 Personnel Services - Salaries23,855200 Personnel Services - Employee Benefits16,66270tal Other Instructional Programs - Elementary / Secondary540,517Total Instruction\$16,460,4542000 Support Services316,460,4542000 Support Services - Salaries446,0612000 Personnel Services - Salaries446,0612000 Personnel Services - Salaries348,3123000 Purchased Professional and Technical Services316,460,4542000 Support Services - Salaries348,3123000 Purchased Professional and Technical Services316,460,4542000 Support Services - Salaries348,3123000 Purchased Professional and Technical Services316,460,4542000 Support Services - Salaries348,3123000 Purchased Professional and Technical Services316,460,4542000 Support Services - Salaries316,460,4543000 Other Purchased Professional and Technical Services316,460,4543000 Other Purchased Professional and Technical Services310,0703000 Other Objects3003000 Other Objects3003000 Other Objects3003000 Supplies3003000 Supplies3003000 Supplies3003000 Supplies3003000 Supplies3003000 Supplies3003000 Supplies <td>· ·</td> <td>\$3,118,925</td>	· ·	\$3,118,925
Total Vocational Education\$430,0001400 Other Instructional Programs - Elementary / Secondary23,855100 Personnel Services - Salaries23,855200 Personnel Services - Employee Benefits16,662Total Other Instructional Programs - Elementary / Secondary\$40,517Total Other Instructional Programs - Elementary / Secondary\$16,460,4542000 Support Services - Students\$16,460,4542000 Personnel Services - Students\$446,0612000 Personnel Services - Salaries\$446,0612000 Personnel Services - Salaries\$446,0612000 Personnel Services - Salaries\$446,0612000 Personnel Services - Salaries\$446,0612000 Personnel Services - Sudents\$446,0612000 Personnel Services - Salaries\$446,0612000 Personnel Services - Salaries\$446,0612000 Personnel Services - Sudents\$446,0612000 Personnel Services - Students\$446,0612000 Personnel Services - Salaries\$446,0612000 Personnel Services - Sudents\$368,3703000 Purchased Professional and Technical Services\$360,0722000 Support Services - Students\$260,0222000 Support Services - Students\$260,0222000 Support Services - Sudents\$260,0222000 Personnel Services - S		
1400       Other Instructional Programs - Elementary / Secondary       23.855         200       Personnel Services - Employee Benefits       26.662         200       Personnel Services - Students       36.662         2000       Other Instructional Programs - Elementary / Secondary       36.662         2000       Other Instructional Programs - Elementary / Secondary       36.662         2000       Other Instructional Programs - Elementary / Secondary       36.662         2000       Support Services - Students       36.662         2000       Personnel Services - Employee Benefits       368.312         3000       Purchased Professional and Technical Services       36.610         3000       Purchased Services - Students       36.610         3000       Other Objectis       36.010         3000       Other Objectis       36.010         3000       Other Objectis       36.010         3000       Other Objectis       36.010         3000       Other Objectis       36.000         3000       Other Objectis       36.00	· · · · · · · · · · · · · · · · · · ·	·
100       Personnel Services - Salaries       23,855         200       Personnel Services - Employee Benefits       16,662         Total Other Instructional Programs - Elementary / Secondary       \$40,517         Total Instruction       \$16,660,454         2000 Support Services       \$16,660,454         2000 Support Services - Students       \$46,061         100       Personnel Services - Students       \$446,061         2000 Personnel Services - Service		\$430,000
Total Instruction\$16,660,4542000 Support Services2100 Support Services - Students100 Personnel Services - Stalaries100 Personnel Services - Sinployee Benefits200 Purchased Professional and Technical Services200 Other Purchased Services200 Supplies200 Support Services - Students200 Supplies200 Support Services - Students200 Supplies200 Other Objects200 Dersonnel Services - Students200 Support Services - Students200 Dersonnel Services - Students200 Support Services - Students200 Support Services - Students200 Support Services - Students200 Personnel Services - Students200 Personnel Services - Students200 Personnel Services - Stalaries200 Personnel Services - Stalaries<	100 Personnel Services - Salaries	
2000 Support Services2100 Support Services - Students100 Personnel Services - Salaries100 Personnel Services - Employee Benefits300 Purchased Professional and Technical Services300 Purchased Professional and Technical Services300 Other Purchased Services300 Other Purchased Services300 Other Objects300 Other Objects <t< td=""><td>Total Other Instructional Programs - Elementary / Secondary</td><td>\$40,517</td></t<>	Total Other Instructional Programs - Elementary / Secondary	\$40,517
2100       Support Services - Students         100       Personnel Services - Salaries       446,061         200       Personnel Services - Employee Benefits       348,312         300       Purchased Professional and Technical Services       6,610         500       Other Purchased Services       6,610         600       Supplies       27,615         700       Property       750         800       Other Objects       500         Total Support Services - Students       \$840,918         200       Support Services - Instructional Staff       260,022         100       Personnel Services - Salaries       260,022         200       Personnel Services - Employee Benefits       207,047         300       Purchased Professional and Technical Services       58,300         400       Purchased Property Services       32,845		\$16,460,454
100Personnel Services - Salaries446,061200Personnel Services - Employee Benefits348,312300Purchased Professional and Technical Services11,070500Other Purchased Services6,610600Supplies27,615700Property750800Other Objects500Total Support Services - Students5840,918200Support Services - Students260,022100Personnel Services - Salaries200,027300Purchased Professional and Technical Services58,300400Purchased Professional and Technical Services58,300400Purchased Professional and Technical Services58,300300Purchased Professional and Technical Services32,845	2000 Support Services	
2200 Support Services - Instructional Staff100 Personnel Services - Salaries200 Personnel Services - Employee Benefits200 Purchased Professional and Technical Services300 Purchased Professional and Technical Services400 Purchased Property Services	<ul> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> <li>700 Property</li> </ul>	348,312 11,070 6,610 27,615 750
100 Personnel Services - Salaries260,022200 Personnel Services - Employee Benefits207,047300 Purchased Professional and Technical Services58,300400 Purchased Property Services32,845	Total Support Services - Students	\$840,918
age 13 30,001	<ul><li>100 Personnel Services - Salaries</li><li>200 Personnel Services - Employee Benefits</li><li>300 Purchased Professional and Technical Services</li></ul>	260,022 207,047 58,300 32,845 53,631

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Description	<u>Amount</u>
700 Property	1,500
800 Other Objects	3,000
Total Support Services - Instructional Staff	\$616,345
2300 Support Services - Administration	
100 Personnel Services - Salaries	620,526
200 Personnel Services - Employee Benefits	472,332
300 Purchased Professional and Technical Services 500 Other Purchased Services	87,550
600 Supplies	59,674 57,100
800 Other Objects	9,500
Total Support Services - Administration	\$1,306,682
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	169,917
200 Personnel Services - Employee Benefits	132,932
300 Purchased Professional and Technical Services	6,000
600 Supplies	15,915
Total Support Services - Pupil Health	\$324,764
2500 Support Services - Business	
100 Personnel Services - Salaries	128,543
200 Personnel Services - Employee Benefits	103,996
300 Purchased Professional and Technical Services 500 Other Purchased Services	44,421
600 Supplies	4,000 2,500
700 Property	2,500 2,000
800 Other Objects	2,500
Total Support Services - Business	\$287,960
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	644,953
200 Personnel Services - Employee Benefits	457,064
300 Purchased Professional and Technical Services	55,200
400 Purchased Property Services	421,940
500 Other Purchased Services	130,079
600 Supplies 700 Property	221,150
800 Other Objects	20,500 1,500
Total Operation and Maintenance of Plant Services	\$1,952,386
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,296,550
Total Student Transportation Services	\$1,296,550
2800 Support Services - Central	
100 Personnel Services - Salaries	167,943
200 Personnel Services - Employee Benefits	121,402
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	7,500

2019-2020 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 119357003 Riverside SD	
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Description	Amount
500 Other Purchased Services	34,971
600 Supplies	20,400
800 Other Objects	500
Total Support Services - Central	\$355,716
2900 Other Support Services	
500 Other Purchased Services	23,488
Total Other Support Services	\$23,488
Total Support Services	\$7,004,809
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	192,925
200 Personnel Services - Employee Benefits	79,413
300 Purchased Professional and Technical Services	35,200
400 Purchased Property Services	20,500
500 Other Purchased Services	97,345
600 Supplies	79,997
700 Property 800 Other Objects	55,876 4,500
Total Student Activities	4,500 <b>\$565,756</b>
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	2,900
Total Community Services	\$2,900
Total Operation of Non-Instructional Services	\$568,656
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	183,850
Total Debt Service / Other Expenditures and Financing Uses	\$183,850
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,474,064
Total Interfund Transfers - Out	\$2,474,064
5900 Budgetary Reserve	
800 Other Objects	57,970
Total Budgetary Reserve	\$57,970
Total Other Expenditures and Financing Uses	\$2,715,884
TOTAL EXPENDITURES	\$26,749,803
	. , .,

\$1,577,000

\$1,572,000

2019-2020 Final General Fund Budget		Schedule Of Cash And Investme	ents (CAIN)
LEA : 119357003 Riverside SD			
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Cash and Short-Term Investments	06/30/2019 Estimate	06/30/2020 Projection	
General Fund	1,455,000	1,455,000	
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	20,000	25,000	
Other Capital Projects Fund			
Debt Service Fund			
Food Service / Cafeteria Operations Fund	45,000	45,000	
Child Care Operations Fund			
Other Enterprise Funds			
Internal Service Fund	52,000	52,000	
Private Purpose Trust Fund			
Investment Trust Fund			
Pension Trust Fund			
Activity Fund			
Other Agency Fund			
Permanent Fund			

## **Total Cash and Short-Term Investments**

Long-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	Pogo 16	

2019-2020 Final General Fund Budget	Schedule Of Cash And Investments (CAIN)	
LEA : 119357003 Riverside SD Printed 8/16/2019 1:16:26 PM		Page - 2 of 2
Long-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,572,000	\$1,577,000

## LEA : 119357003 Riverside SD

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### Long-Term Indebtedness

#### **General 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 General Fund**

## 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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## 06/30/2019 Estimate

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#### 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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06/30/2019 Estimate

06/30/2020 Projection

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## 2019-2020 Final General Fund Budget

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## 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**

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## 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

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## 06/30/2019 Estimate

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## 2019-2020 Final General Fund Budget

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## 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** 

06/30/2019 Estimate

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Short-Term Payables	06/30/2019 Estimate	06/30/2020 Projection
General Fund	725,000	725,000
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		
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	\$725,000	\$725,000
TOTAL INDEBTEDNESS	\$725,000	\$725,000

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2019-2020 Final General Fund Budget	Fund Balance Summary (FBS)
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	730,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$730,000
5900 Budgetary Reserve	57,970

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$787,970

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