

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2019


President of the Board - Original Signature Required

Date
6/17/19


Secretary of the Board - Original Signature Required

Date
6/17/19


Chief School Administrator - Original Signature Required

Date
6/17/19

Tammy Good
Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Riverview SD	COUNTY : Allegheny	AUN : 103028203
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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	\$24401613
Ending Unassigned Fund Balance	\$1552272
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

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 <i>Margaret Orsinno</i>	DATE <i>6/17/19</i>
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DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Riverview SD	County : Allegheny	AUN Number : 103028203
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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 6/17/19
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5110	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2700, Object 100: \$1,000.00 Function 2700, Object 200: \$0.00 . Provide a justification.	Potential bus aide salaries. If spent, property social security will be allocated to 220 with budgetary transfer. No retirement for this expense.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$69,662.00 Function 2400, Object 200: \$72,676.00	Retired Nurse OPEB benefits coded to 281 but no salary, thus benefits are higher than salary
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	unknown expenditures & outstanding legal claims
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.	unanticipated or unknown expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For outstanding legal issues, psers expenditures, and unknown emergencies
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	psers expenditures and other employees benefit expenses

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	199,054
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,700,000
0840 Assigned Fund Balance	489,283
0850 Unassigned Fund Balance	1,680,438
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,869,721</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,859,836
7000 Revenue from State Sources	6,628,822
8000 Revenue from Federal Sources	312,955
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,801,613</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$27,671,334</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,818,336
6113 Public Utility Realty Taxes	15,500
6140 Current Act 511 Taxes - Flat Rate Assessments	19,000
6150 Current Act 511 Taxes - Proportional Assessments	1,371,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,310,000
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	16,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	180,000
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	65,000
REVENUE FROM LOCAL SOURCES	\$16,859,836
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,096,001
7271 Special Education funds for School-Aged Pupils	700,828
7311 Pupil Transportation Subsidy	157,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	192,800
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	357,042
7505 Ready to Learn Block Grant	126,151
7810 State Share of Social Security and Medicare Taxes	365,000
7820 State Share of Retirement Contributions	1,590,000
REVENUE FROM STATE SOURCES	\$6,628,822
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	185,255
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	37,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	700
8517 NCLB, Title IV - 21st Century Schools	12,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	3,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	75,000
REVENUE FROM FEDERAL SOURCES	\$312,955
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,801,613

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,818,336
Amount of Tax Relief for Homestead Exclusions	<u>\$357,042</u>
Total Approx. Tax Revenue:	\$14,175,378
Approx. Tax Levy for Tax Rate Calculation:	\$14,902,659

Allegheny

Total

2018-19 Data		
a. Assessed Value	\$621,010,561	\$621,010,561
b. Real Estate Mills	23.0073	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$607,497,068	\$607,497,068
d. Assessed Value	\$640,371,411	\$640,371,411
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$14,287,776	\$14,287,776
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$14,287,776	\$14,287,776
(f Total * g)		
i. Base Mills Subject to Index	23.0073	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$14,902,659	\$14,902,659
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	23.2719	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,902,659	\$14,902,659
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,545,617
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,818,336
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$13,818,336

Amount of Tax Relief for Homestead Exclusions

\$357,042

Total Approx. Tax Revenue:

\$14,175,378

Approx. Tax Levy for Tax Rate Calculation:

\$14,902,659

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index
(i * (1 + Index))

23.5364

q. Mills In Excess of Index
(if l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index
(p / 1000 * d)

\$15,072,038

\$15,072,038

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

\$6,993.00

V.

Number of Homestead/Farmstead Properties

2194

2194

Median Assessed Value of Homestead Properties

\$136,350

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,818,336
Amount of Tax Relief for Homestead Exclusions	<u>\$357,042</u>
Total Approx. Tax Revenue:	\$14,175,378
Approx. Tax Levy for Tax Rate Calculation:	\$14,902,659
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$357,042	Lowering RE Tax Rate	\$0		\$357,042
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$357,042

CODE

6111 Current Real Estate Taxes

<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>
Allegheny	640,371,411	23.2719	14,902,659			95.00000%	
Totals:	640,371,411		14,902,659	357,042	14,545,617	95.00000%	13,818,336

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	19,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 19,000 19,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,141,000	1,141,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	230,000	230,000
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 1,371,000 1,371,000

Total Act 511, Current Taxes 1,390,000

Act 511 Tax Limit -->	607,497,068	X	12	7,289,965
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Allegheny	23.0073	23.2719	1.16%	Yes	2.3%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,709,560
1200 Special Programs - Elementary / Secondary	3,064,310
1300 Vocational Education	542,228
1400 Other Instructional Programs - Elementary / Secondary	122,179
Total Instruction	\$13,438,277
2000 Support Services	
2100 Support Services - Students	547,119
2200 Support Services - Instructional Staff	1,903,501
2300 Support Services - Administration	1,895,107
2400 Support Services - Pupil Health	166,988
2500 Support Services - Business	416,487
2600 Operation and Maintenance of Plant Services	1,718,056
2700 Student Transportation Services	1,030,000
2900 Other Support Services	20,000
Total Support Services	\$7,697,258
3000 Operation of Non-Instructional Services	
3200 Student Activities	668,316
3300 Community Services	79,550
Total Operation of Non-Instructional Services	\$747,866
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	73,000
Total Facilities Acquisition, Construction and Improvement Services	\$73,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,508,788
5200 Interfund Transfers - Out	666,700
5900 Budgetary Reserve	269,724
Total Other Expenditures and Financing Uses	\$2,445,212
Total Estimated Expenditures and Other Financing Uses	\$24,401,613

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,247,324
200 Personnel Services - Employee Benefits	3,512,836
300 Purchased Professional and Technical Services	201,850
400 Purchased Property Services	4,250
500 Other Purchased Services	471,750
600 Supplies	219,150
700 Property	13,100
800 Other Objects	39,300
Total Regular Programs - Elementary / Secondary	\$9,709,560
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	932,471
200 Personnel Services - Employee Benefits	582,377
300 Purchased Professional and Technical Services	265,700
500 Other Purchased Services	1,262,362
600 Supplies	11,900
700 Property	8,500
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$3,064,310
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	193,644
200 Personnel Services - Employee Benefits	134,984
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	197,000
600 Supplies	15,100
700 Property	1,000
Total Vocational Education	\$542,228
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,679
500 Other Purchased Services	107,000
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$122,179
Total Instruction	\$13,438,277
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	314,136
200 Personnel Services - Employee Benefits	208,783
300 Purchased Professional and Technical Services	10,500
500 Other Purchased Services	5,000
600 Supplies	5,900
800 Other Objects	2,800
Total Support Services - Students	\$547,119

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	859,965
200 Personnel Services - Employee Benefits	584,186
300 Purchased Professional and Technical Services	45,700
500 Other Purchased Services	8,000
600 Supplies	285,450
700 Property	110,000
800 Other Objects	10,200
Total Support Services - Instructional Staff	\$1,903,501
2300 Support Services - Administration	
100 Personnel Services - Salaries	866,069
200 Personnel Services - Employee Benefits	560,838
300 Purchased Professional and Technical Services	341,300
500 Other Purchased Services	68,450
600 Supplies	32,600
700 Property	2,500
800 Other Objects	23,350
Total Support Services - Administration	\$1,895,107
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	69,662
200 Personnel Services - Employee Benefits	72,676
300 Purchased Professional and Technical Services	18,100
500 Other Purchased Services	500
600 Supplies	4,600
700 Property	1,200
800 Other Objects	250
Total Support Services - Pupil Health	\$166,988
2500 Support Services - Business	
100 Personnel Services - Salaries	233,640
200 Personnel Services - Employee Benefits	151,447
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	11,400
600 Supplies	9,000
800 Other Objects	8,000
Total Support Services - Business	\$416,487
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	621,009
200 Personnel Services - Employee Benefits	374,379
300 Purchased Professional and Technical Services	82,000
400 Purchased Property Services	167,768
500 Other Purchased Services	118,400
600 Supplies	330,500
700 Property	24,000
Total Operation and Maintenance of Plant Services	\$1,718,056
2700 Student Transportation Services	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,000
500 Other Purchased Services	1,029,000
Total Student Transportation Services	\$1,030,000
2900 Other Support Services	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$7,697,258
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	281,870
200 Personnel Services - Employee Benefits	79,946
300 Purchased Professional and Technical Services	51,200
400 Purchased Property Services	92,100
500 Other Purchased Services	70,100
600 Supplies	18,300
700 Property	44,300
800 Other Objects	30,500
Total Student Activities	\$668,316
3300 Community Services	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,650
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	5,400
600 Supplies	8,000
800 Other Objects	7,500
Total Community Services	\$79,550
Total Operation of Non-Instructional Services	\$747,866
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	9,000
700 Property	64,000
Total Facilities Acquisition, Construction and Improvement Services	\$73,000
Total Facilities Acquisition, Construction and Improvement Services	\$73,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	598,455
900 Other Uses of Funds	910,333
Total Debt Service / Other Expenditures and Financing Uses	\$1,508,788
5200 Interfund Transfers - Out	
900 Other Uses of Funds	666,700
Total Interfund Transfers - Out	\$666,700
5900 Budgetary Reserve	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	269,724
Total Budgetary Reserve	\$269,724
Total Other Expenditures and Financing Uses	\$2,445,212
TOTAL EXPENDITURES	\$24,401,613

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	5,369,112	5,400,000
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	516,721	1,167,219
Other Capital Projects Fund	5,700,000	700,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	45,000	60,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	76,000	80,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	35,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,741,833	\$7,457,219

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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$11,741,833	\$7,457,219
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	19,230,000	17,895,000
0520 Extended-Term Financing Agreements Payable	20,333	25,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,890,926	3,000,000
0599 Other Noncurrent Liabilities	36,000,000	36,000,000

Total General Fund	\$58,141,259	\$56,920,000
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 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

2019-2020 Final General Fund Budget

LEA : 103028203 Riverview SD

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

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

<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	\$58,141,259	\$56,920,000

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$58,141,259	\$56,920,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	199,054
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,528,166
0840 Assigned Fund Balance	189,283
0850 Unassigned Fund Balance	1,552,272
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,269,721
5900 Budgetary Reserve	269,724
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,738,499