

FINAL GENERAL FUND BUDGET

Calendar Year 2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/16/2020

Ayloria C. Stilson

President of the Board - Original Signature Required

01/26/21

Date

Assistant

[Signature]

Secretary of the Board - Original Signature Required

1/19/21

Date

[Signature]

1/21/2021

Date

Chief School Administrator - Original Signature Required

Ronald Joseph

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Extn :

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Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pittsburgh SD	COUNTY : Allegheny	AUN : 102027451
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)? Yes
No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$671348058
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 1/22/2021
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DUE DATE:

**CERTIFICATION OF USE OF FDE-2020
FOR PUBLIC INSPECTION OF 2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Pittsburgh SD	County : Allegheny	AUN Number : 102027451
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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 <i>Ayloria C. Stinson</i>	DATE 01/26/21
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number

Description

Justification

5010 Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.
 Function 1200, Object 100: \$0.00
 Function 1200, Object 200: \$1,370,196.00 . Provide a justification.

The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.

5190 Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.
 Function 1800, Object 100: \$0.00
 Function 1800, Object 200: \$2,357,765.00 . Provide a justification.

The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.

5210 Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.
 Function 1200, Object 100: \$0.00
 Function 1200, Object 200: \$1,370,196.00

The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.

5390 Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.
 Function 1800, Object 100: \$0.00
 Function 1800, Object 200: \$2,357,765.00

The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.

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

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8150 Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.

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8160 Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.

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<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	39,433,800
0850 Unassigned Fund Balance	31,300,405
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$73,234,205</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	356,032,385
7000 Revenue from State Sources	274,476,949
8000 Revenue from Federal Sources	1,304,924
9000 Other Financing Sources	100,000
Total Estimated Revenues And Other Financing Sources	<u>\$631,914,258</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$705,148,463</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	176,008,265
6113 Public Utility Realty Taxes	330,412
6114 Payments in Lieu of Current Taxes - State / Local	100,000
6160 Non-Real Estate Taxes - 1st Class SDs	155,017,902
6400 Delinquencies on Taxes Levied / Assessed by the LEA	16,000,000
6500 Earnings on Investments	1,600,793
6910 Rentals	200,000
6940 Tuition from Patrons	4,250,013
6960 Services Provided Other Local Governmental Units / LEAs	450,000
6970 Services Provided Other Funds	1,800,000
6990 Refunds and Other Miscellaneous Revenue	275,000
REVENUE FROM LOCAL SOURCES	\$356,032,385
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	163,259,830
7160 Tuition for Orphans Subsidy	225,000
7220 Vocational Education	450,000
7271 Special Education funds for School-Aged Pupils	29,039,497
7311 Pupil Transportation Subsidy	13,695,627
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,685,730
7330 Health Services (Medical, Dental, Nurse, Act 25)	594,683
7340 State Property Tax Reduction Allocation	15,579,897
7810 State Share of Social Security and Medicare Taxes	7,951,325
7820 State Share of Retirement Contributions	41,995,360
REVENUE FROM STATE SOURCES	\$274,476,949
REVENUE FROM FEDERAL SOURCES	
8732 ARRA - Qualified School Construction Bonds (QSCB)	811,766
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	493,158
REVENUE FROM FEDERAL SOURCES	\$1,304,924
OTHER FINANCING SOURCES	
9320 Special Revenue Fund Transfers	100,000
OTHER FINANCING SOURCES	\$100,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	631,914,258

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$176,008,265
Amount of Tax Relief for Homestead Exclusions	<u>\$15,579,897</u>
Total Approx. Tax Revenue:	\$191,588,162
Approx. Tax Levy for Tax Rate Calculation:	\$204,836,096

Allegheny

Total

2020 Data		
a. Assessed Value	\$20,338,584,422	\$20,338,584,422
b. Real Estate Mills	9.9500	
I. 2021 Data		
c. 2018 STEB Market Value	\$19,345,426,470	\$19,345,426,470
d. Assessed Value	\$20,586,542,312	\$20,586,542,312
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020 Calculations		
f. 2020 Tax Levy	\$202,368,915	\$202,368,915
(a * b)		
2021 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020 Tax Levy	\$202,368,915	\$202,368,915
(f Total * g)		
i. Base Mills Subject to Index	9.9500	
(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	\$204,836,096	\$204,836,096
(Approx. Tax Levy * g)		
I. 2021 Real Estate Tax Rate	9.9500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$204,836,096	\$204,836,096
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$189,256,199
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$176,008,265
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$176,008,265	
Amount of Tax Relief for Homestead Exclusions	<u>\$15,579,897</u>	
Total Approx. Tax Revenue:	\$191,588,162	
Approx. Tax Levy for Tax Rate Calculation:	\$204,836,096	

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.2087	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$210,161,835	\$210,161,835
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$30,254.00	
Number of Homestead/Farmstead Properties	52652	52652
Median Assessed Value of Homestead Properties		\$84,400

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$176,008,265
Amount of Tax Relief for Homestead Exclusions	<u>\$15,579,897</u>
Total Approx. Tax Revenue:	\$191,588,162
Approx. Tax Levy for Tax Rate Calculation:	\$204,836,096
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$15,579,897	Lowering RE Tax Rate	\$0	\$15,579,897
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$15,579,897

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	20,586,542,312	9.9500	204,836,096			93.00000%	
Totals:	20,586,542,312		204,836,096	- 15,579,897 =	189,256,199 X	93.00000% =	176,008,265

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6160 <u>Non-Real Estate Taxes – 1st Class SDs</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6161 Current 1st Class SD Earned Income Taxes	1.750%	0.000%	7,983,753,314
6162 Current 1st Class SD Liquor Sales Tax	0.000%	0.000%	0
6163 Current 1st Class SD Cigarette Tax	0.000	0.000	0
6164 Current 1st Class SD Sales and Use Tax	0.000	0.000	0
6165 Current 1st Class SD General Business Taxes	0.000	0.000	0
6166 Current 1st Class SD Business Use and Occupancy Taxes	0.000	0.000	0
6167 Current 1st Class SD Non-Business Income Taxes	0.000%	0.000%	0
6168 Current 1st Class SD Real Estate Transfer Taxes	1.000%	0.000%	1,530,221,900
6169 Current 1st Class SD Mercantile Taxes	0.000%	0.000%	0
Total Non-Real Estate Taxes – 1st Class SDs			9,513,975,214
Total Act 511, Current Taxes			155,017,902
Act 511 Tax Limit -->		19,345,426,470 X	12
		Market Value	Mills
			232,145,118
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020 (Rebalanced)	2021				2020 (Rebalanced)	2021		
6111	<u>Current Real Estate Taxes</u> Allegheny	9.9500	9.9500	0.00%	Yes	2.6%				
	<u>Non-Real Estate Taxes – 1st Class SDs</u>									
6161	Current 1st Class SD Earned Income Taxes	1.750%	1.750%	0.00%	Yes	2.6%				
6168	Current 1st Class SD Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	308,349,139
1200 Special Programs - Elementary / Secondary	95,314,960
1300 Vocational Education	7,263,026
1400 Other Instructional Programs - Elementary / Secondary	3,031,108
1800 Pre-Kindergarten	2,357,765
Total Instruction	\$416,315,998
2000 Support Services	
2100 Support Services - Students	15,376,455
2200 Support Services - Instructional Staff	20,058,392
2300 Support Services - Administration	41,511,243
2400 Support Services - Pupil Health	9,921,224
2500 Support Services - Business	6,794,985
2600 Operation and Maintenance of Plant Services	62,035,915
2700 Student Transportation Services	35,164,640
2800 Support Services - Central	10,447,391
Total Support Services	\$201,310,245
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,668,259
3300 Community Services	491,009
Total Operation of Non-Instructional Services	\$5,159,268
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,434,176
Total Facilities Acquisition, Construction and Improvement Services	\$1,434,176
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	46,149,171
5200 Interfund Transfers - Out	579,200
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$47,128,371
Total Estimated Expenditures and Other Financing Uses	\$671,348,058

2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	117,365,142
200 Personnel Services - Employee Benefits	72,437,044
300 Purchased Professional and Technical Services	169,850
400 Purchased Property Services	53,974
500 Other Purchased Services	112,124,384
600 Supplies	5,595,168
700 Property	571,827
800 Other Objects	31,750
Total Regular Programs - Elementary / Secondary	\$308,349,139
1200 Special Programs - Elementary / Secondary	
200 Personnel Services - Employee Benefits	1,370,196
300 Purchased Professional and Technical Services	89,436,870
500 Other Purchased Services	4,507,894
Total Special Programs - Elementary / Secondary	\$95,314,960
1300 Vocational Education	
100 Personnel Services - Salaries	4,365,493
200 Personnel Services - Employee Benefits	2,631,719
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	5,773
500 Other Purchased Services	20,000
600 Supplies	187,468
700 Property	48,223
800 Other Objects	1,350
Total Vocational Education	\$7,263,026
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,331,754
200 Personnel Services - Employee Benefits	904,828
300 Purchased Professional and Technical Services	372,460
500 Other Purchased Services	276,185
600 Supplies	145,881
Total Other Instructional Programs - Elementary / Secondary	\$3,031,108
1800 Pre-Kindergarten	
200 Personnel Services - Employee Benefits	2,357,765
Total Pre-Kindergarten	\$2,357,765
Total Instruction	\$416,315,998
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	9,297,826
200 Personnel Services - Employee Benefits	5,839,715
300 Purchased Professional and Technical Services	42,282
500 Other Purchased Services	46,765
600 Supplies	149,592

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<u>Description</u>	<u>Amount</u>
800 Other Objects	275
Total Support Services - Students	\$15,376,455
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	8,617,912
200 Personnel Services - Employee Benefits	6,017,877
300 Purchased Professional and Technical Services	1,028,007
400 Purchased Property Services	4,000
500 Other Purchased Services	183,760
600 Supplies	1,544,737
700 Property	2,659,263
800 Other Objects	2,836
Total Support Services - Instructional Staff	\$20,058,392
2300 Support Services - Administration	
100 Personnel Services - Salaries	20,367,465
200 Personnel Services - Employee Benefits	14,158,798
300 Purchased Professional and Technical Services	5,873,659
400 Purchased Property Services	21,880
500 Other Purchased Services	443,185
600 Supplies	528,100
700 Property	45,742
800 Other Objects	72,414
Total Support Services - Administration	\$41,511,243
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	5,755,520
200 Personnel Services - Employee Benefits	3,431,140
300 Purchased Professional and Technical Services	697,700
400 Purchased Property Services	1,403
500 Other Purchased Services	7,605
600 Supplies	27,856
Total Support Services - Pupil Health	\$9,921,224
2500 Support Services - Business	
100 Personnel Services - Salaries	2,580,676
200 Personnel Services - Employee Benefits	1,558,014
300 Purchased Professional and Technical Services	149,500
400 Purchased Property Services	486,647
500 Other Purchased Services	561,237
600 Supplies	137,545
700 Property	1,286,563
800 Other Objects	34,803
Total Support Services - Business	\$6,794,985
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	29,764,101
200 Personnel Services - Employee Benefits	17,783,626
300 Purchased Professional and Technical Services	241,467
400 Purchased Property Services	3,135,900

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	626,074
600 Supplies	10,074,629
700 Property	405,038
800 Other Objects	5,080
Total Operation and Maintenance of Plant Services	\$62,035,915
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	552,503
200 Personnel Services - Employee Benefits	330,278
500 Other Purchased Services	34,273,553
600 Supplies	6,050
700 Property	2,256
Total Student Transportation Services	\$35,164,640
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	5,527,901
200 Personnel Services - Employee Benefits	3,374,486
300 Purchased Professional and Technical Services	381,227
400 Purchased Property Services	241,811
500 Other Purchased Services	369,098
600 Supplies	532,065
800 Other Objects	20,803
Total Support Services - Central	\$10,447,391
Total Support Services	\$201,310,245
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,058,538
200 Personnel Services - Employee Benefits	914,462
300 Purchased Professional and Technical Services	172,000
400 Purchased Property Services	23,640
500 Other Purchased Services	1,044,870
600 Supplies	287,834
700 Property	160,915
800 Other Objects	6,000
Total Student Activities	\$4,668,259
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	266,737
200 Personnel Services - Employee Benefits	183,968
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,000
500 Other Purchased Services	24,765
600 Supplies	11,539
Total Community Services	\$491,009
Total Operation of Non-Instructional Services	\$5,159,268
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	12,300
400 Purchased Property Services	1,411,276
500 Other Purchased Services	10,600
Total Facilities Acquisition, Construction and Improvement Services	\$1,434,176
Total Facilities Acquisition, Construction and Improvement Services	\$1,434,176
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	16,164,424
900 Other Uses of Funds	29,984,747
Total Debt Service / Other Expenditures and Financing Uses	\$46,149,171
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	579,200
Total Interfund Transfers - Out	\$579,200
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$47,128,371
TOTAL EXPENDITURES	\$671,348,058

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/Fina Projection

General Fund	142,862,823	124,965,238
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	3,242,762	3,242,762
Other Capital Projects Fund	16,319,049	16,006,956
Debt Service Fund	2,151,011	2,145,927
Food Service / Cafeteria Operations Fund	656,991	763,134
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	43,325,605	45,916,056
Private Purpose Trust Fund	53,735	57,761
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	831,710	865,334
Permanent Fund		
Total Cash and Short-Term Investments	\$209,443,686	\$193,963,168

Long-Term Investments

06/30/2021 Estimate

06/30/Fina 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

06/30/2021 Estimate

06/30/Fina Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$209,443,686	\$193,963,168
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/Fina Projection</u>
General Fund		
0510 Bonds Payable	320,996,938	315,575,693
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	2,085,130	1,767,384
0540 Accumulated Compensated Absences	16,100,000	16,100,000
0550 Authority Lease Obligations	9,289,251	7,936,899
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	417,575,367	704,688,815
Total General Fund	\$766,046,686	\$1,046,068,791
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		

2021 Final General Fund Budget

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/Fina 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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/Fina 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

06/30/2021 Estimate

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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

Long-Term Indebtedness

06/30/2021 Estimate

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- 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

\$766,046,686

\$1,046,068,791

Short-Term Payables

06/30/2021 Estimate

06/30/Fina Projection

General Fund	9,947,808	9,882,909
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	4,494,451	5,493,506
Total Short-Term Payables	\$14,442,259	\$15,376,415
TOTAL INDEBTEDNESS	\$780,488,945	\$1,061,445,206

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	31,300,405
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$33,800,405
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$34,200,405