

FINAL GENERAL FUND BUDGET

Calendar Year 2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/19/2018



President of the Board - Original Signature Required

Date 12/21/18



Secretary of the Board - Original Signature Required

Date 12/20/18



Chief School Administrator - Original Signature Required

Date 12/20/18

Ronald Joseph

Contact Person

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019 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 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 2018-2019 (compared to 2017-2018) ?

Yes

No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$650042207
Ending Unassigned Fund Balance	\$43486950
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.7%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 12/20/18
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019 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 	DATE 12/21/18
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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>
5010	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1200, Object 100: \$0.00 Function 1200, Object 200: \$900,000.00 . Provide a justification.	The State's share of Social Security Contribution for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement Contribution for all supplementally funded programs operated by the School District are
5190	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1800, Object 100: \$0.00 Function 1800, Object 200: \$1,734,717.00 . Provide a justification.	The State's share of Social Security Contribution for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement Contribution for all supplementally funded programs operated by the School District are
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: \$900,000.00	The State's share of Social Security Contribution for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement Contribution for all supplementally funded programs operated by the School District are
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: \$1,734,717.00	The State's share of Social Security Contribution for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement Contribution for all supplementally funded programs operated by the School District are
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.	.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	.

<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	18,600,000
0840 Assigned Fund Balance	32,419,276
0850 Unassigned Fund Balance	54,691,847
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$105,711,123</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	344,034,499
7000 Revenue from State Sources	270,566,467
8000 Revenue from Federal Sources	2,898,333
9000 Other Financing Sources	123,632
Total Estimated Revenues And Other Financing Sources	<u>\$617,622,931</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$723,334,054</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	172,226,827
6113 Public Utility Realty Taxes	314,043
6114 Payments in Lieu of Current Taxes - State / Local	852,928
6160 Non-Real Estate Taxes - 1st Class SDs	143,524,079
6400 Delinquencies on Taxes Levied / Assessed by the LEA	16,000,000
6500 Earnings on Investments	3,120,851
6910 Rentals	206,036
6940 Tuition from Patrons	4,995,596
6970 Services Provided Other Funds	2,123,874
6990 Refunds and Other Miscellaneous Revenue	670,265
REVENUE FROM LOCAL SOURCES	\$344,034,499
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	162,310,740
7160 Tuition for Orphans Subsidy	139,906
7220 Vocational Education	248,780
7271 Special Education funds for School-Aged Pupils	28,590,686
7311 Pupil Transportation Subsidy	14,178,449
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,989,077
7330 Health Services (Medical, Dental, Nurse, Act 25)	592,885
7340 State Property Tax Reduction Allocation	15,578,592
7810 State Share of Social Security and Medicare Taxes	7,711,089
7820 State Share of Retirement Contributions	39,226,263
REVENUE FROM STATE SOURCES	\$270,566,467
REVENUE FROM FEDERAL SOURCES	
8731 ARRA - Build America Bonds	777,581
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,627,405
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	493,347
REVENUE FROM FEDERAL SOURCES	\$2,898,333
OTHER FINANCING SOURCES	
9320 Special Revenue Fund Transfers	123,632
OTHER FINANCING SOURCES	\$123,632
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	617,622,931

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$172,226,827
Amount of Tax Relief for Homestead Exclusions	<u>\$15,578,592</u>
Total Approx. Tax Revenue:	\$187,805,419
Approx. Tax Levy for Tax Rate Calculation:	\$200,768,729

Allegheny

Total

2018 Data		
a. Assessed Value	\$19,364,595,630	\$19,364,595,630
b. Real Estate Mills	9.8400	
I. 2019 Data		
c. 2016 STEB Market Value	\$17,828,034,054	\$17,828,034,054
d. Assessed Value	\$20,403,326,118	\$20,403,326,118
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018 Calculations		
f. 2018 Tax Levy	\$190,547,621	\$190,547,621
(a * b)		
2019 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018 Tax Levy	\$190,547,621	\$190,547,621
(f Total * g)		
i. Base Mills Subject to Index	9.8400	
(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	\$200,768,729	\$200,768,729
(Approx. Tax Levy * g)		
I. 2019 Real Estate Tax Rate	9.8400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$200,768,729	\$200,768,729
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$185,190,137
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$172,226,827
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$172,226,827	
Amount of Tax Relief for Homestead Exclusions	<u>\$15,578,592</u>	
Total Approx. Tax Revenue:	\$187,805,419	
Approx. Tax Levy for Tax Rate Calculation:	\$200,768,729	

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.0761	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$205,585,954	\$205,585,954
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	\$29,910.00	
Number of Homestead/Farmstead Properties	53825	53825
Median Assessed Value of Homestead Properties		\$83,900

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$172,226,827

Amount of Tax Relief for Homestead Exclusions

\$15,578,592

Total Approx. Tax Revenue:

\$187,805,419

Approx. Tax Levy for Tax Rate Calculation:

\$200,768,729

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$15,578,592	Lowering RE Tax Rate	\$0	\$15,578,592
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$15,578,592

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	20,403,326,118	9.8400	200,768,729			93.00000%	
Totals:	20,403,326,118		200,768,729	- 15,578,592	= 185,190,137	X 93.00000%	= 172,226,827

	<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%	7,418,960,514
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%	1,369,227,000
6169 Current 1st Class SD Mercantile Taxes	0.000%	0.000%	0
Total Non-Real Estate Taxes – 1st Class SDs			8,788,187,514
Total Act 511, Current Taxes			143,524,079
Act 511 Tax Limit -->		17,828,034,054 X	12
		Market Value	Mills
			213,936,409
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018 (Rebalanced)	2019				2018 (Rebalanced)	2019		
6111	<u>Current Real Estate Taxes</u> Allegheny	9.8400	9.8400	0.00%	Yes	2.4%				
	<u>Non-Real Estate Taxes – 1st Class SDs</u>									
6161	Current 1st Class SD Earned Income Taxes	1.750%	1.750%	0.00%	Yes	2.4%				
6168	Current 1st Class SD Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	293,253,234
1200 Special Programs - Elementary / Secondary	91,790,428
1300 Vocational Education	6,470,015
1400 Other Instructional Programs - Elementary / Secondary	2,612,594
1800 Pre-Kindergarten	1,734,717
Total Instruction	\$395,860,988
2000 Support Services	
2100 Support Services - Students	14,602,753
2200 Support Services - Instructional Staff	21,497,292
2300 Support Services - Administration	39,826,463
2400 Support Services - Pupil Health	9,332,260
2500 Support Services - Business	6,627,036
2600 Operation and Maintenance of Plant Services	59,963,092
2700 Student Transportation Services	34,515,309
2800 Support Services - Central	10,039,720
Total Support Services	\$196,403,925
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,671,655
3300 Community Services	377,500
Total Operation of Non-Instructional Services	\$5,049,155
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,334,176
Total Facilities Acquisition, Construction and Improvement Services	\$1,334,176
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	47,724,563
5200 Interfund Transfers - Out	590,400
5900 Budgetary Reserve	3,079,000
Total Other Expenditures and Financing Uses	\$51,393,963
Total Estimated Expenditures and Other Financing Uses	\$650,042,207

2019 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	114,827,317
200 Personnel Services - Employee Benefits	74,599,712
300 Purchased Professional and Technical Services	336,000
400 Purchased Property Services	47,550
500 Other Purchased Services	94,068,085
600 Supplies	8,416,122
700 Property	928,048
800 Other Objects	30,400
Total Regular Programs - Elementary / Secondary	\$293,253,234
1200 Special Programs - Elementary / Secondary	
200 Personnel Services - Employee Benefits	900,000
300 Purchased Professional and Technical Services	86,590,428
500 Other Purchased Services	4,300,000
Total Special Programs - Elementary / Secondary	\$91,790,428
1300 Vocational Education	
100 Personnel Services - Salaries	3,957,915
200 Personnel Services - Employee Benefits	2,272,756
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	8,519
500 Other Purchased Services	17,900
600 Supplies	150,693
700 Property	58,032
800 Other Objects	1,200
Total Vocational Education	\$6,470,015
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	945,358
200 Personnel Services - Employee Benefits	817,251
300 Purchased Professional and Technical Services	413,419
500 Other Purchased Services	280,685
600 Supplies	154,881
700 Property	1,000
Total Other Instructional Programs - Elementary / Secondary	\$2,612,594
1800 Pre-Kindergarten	
200 Personnel Services - Employee Benefits	1,734,717
Total Pre-Kindergarten	\$1,734,717
Total Instruction	\$395,860,988
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	9,032,627
200 Personnel Services - Employee Benefits	5,444,207
300 Purchased Professional and Technical Services	68,032
500 Other Purchased Services	48,265

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<u>Description</u>	<u>Amount</u>
600 Supplies	9,347
800 Other Objects	275
Total Support Services - Students	\$14,602,753
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	8,713,311
200 Personnel Services - Employee Benefits	5,699,925
300 Purchased Professional and Technical Services	1,464,564
400 Purchased Property Services	9,000
500 Other Purchased Services	164,999
600 Supplies	2,245,920
700 Property	3,196,737
800 Other Objects	2,836
Total Support Services - Instructional Staff	\$21,497,292
2300 Support Services - Administration	
100 Personnel Services - Salaries	19,205,717
200 Personnel Services - Employee Benefits	14,871,218
300 Purchased Professional and Technical Services	4,800,380
400 Purchased Property Services	23,163
500 Other Purchased Services	438,252
600 Supplies	376,563
700 Property	28,020
800 Other Objects	83,150
Total Support Services - Administration	\$39,826,463
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	5,496,172
200 Personnel Services - Employee Benefits	3,101,524
300 Purchased Professional and Technical Services	680,500
400 Purchased Property Services	18,603
500 Other Purchased Services	8,111
600 Supplies	26,850
800 Other Objects	500
Total Support Services - Pupil Health	\$9,332,260
2500 Support Services - Business	
100 Personnel Services - Salaries	2,478,660
200 Personnel Services - Employee Benefits	1,418,271
300 Purchased Professional and Technical Services	164,500
400 Purchased Property Services	486,647
500 Other Purchased Services	566,437
600 Supplies	188,745
700 Property	1,287,763
800 Other Objects	36,013
Total Support Services - Business	\$6,627,036
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	28,542,751
200 Personnel Services - Employee Benefits	16,131,658

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	216,467
400 Purchased Property Services	3,152,129
500 Other Purchased Services	899,767
600 Supplies	10,496,452
700 Property	516,038
800 Other Objects	7,830
Total Operation and Maintenance of Plant Services	\$59,963,092
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	546,954
200 Personnel Services - Employee Benefits	309,551
500 Other Purchased Services	33,652,748
600 Supplies	3,800
700 Property	2,256
Total Student Transportation Services	\$34,515,309
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	5,557,674
200 Personnel Services - Employee Benefits	3,235,220
300 Purchased Professional and Technical Services	259,505
400 Purchased Property Services	350,745
500 Other Purchased Services	292,387
600 Supplies	320,974
700 Property	1,500
800 Other Objects	21,715
Total Support Services - Central	\$10,039,720
Total Support Services	\$196,403,925
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,102,623
200 Personnel Services - Employee Benefits	920,633
300 Purchased Professional and Technical Services	172,000
400 Purchased Property Services	23,640
500 Other Purchased Services	1,088,587
600 Supplies	247,257
700 Property	110,915
800 Other Objects	6,000
Total Student Activities	\$4,671,655
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	190,008
200 Personnel Services - Employee Benefits	147,188
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,000
500 Other Purchased Services	24,765
600 Supplies	11,539

<u>Description</u>	<u>Amount</u>
Total Community Services	\$377,500
Total Operation of Non-Instructional Services	\$5,049,155
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	12,300
400 Purchased Property Services	1,311,276
500 Other Purchased Services	10,600
Total Facilities Acquisition, Construction and Improvement Services	\$1,334,176
Total Facilities Acquisition, Construction and Improvement Services	\$1,334,176
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	16,675,155
900 Other Uses of Funds	31,049,408
Total Debt Service / Other Expenditures and Financing Uses	\$47,724,563
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	590,400
Total Interfund Transfers - Out	\$590,400
5900 <u>Budgetary Reserve</u>	
800 Other Objects	3,079,000
Total Budgetary Reserve	\$3,079,000
Total Other Expenditures and Financing Uses	\$51,393,963
TOTAL EXPENDITURES	\$650,042,207

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/Fina Projection

General Fund	114,402,096	115,620,484
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	3,145,968	3,119,365
Other Capital Projects Fund	18,389,672	18,841,005
Debt Service Fund	4,577,538	3,794,986
Food Service / Cafeteria Operations Fund	477,459	708,760
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	40,249,586	42,575,453
Private Purpose Trust Fund	254,295	160,422
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	857,695	851,695
Permanent Fund		
Total Cash and Short-Term Investments	\$182,354,309	\$185,672,170

Long-Term Investments

06/30/2019 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

06/30/2019 Estimate

06/30/Fina Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$182,354,309

\$185,672,170

Long-Term Indebtedness

06/30/2019 Estimate

06/30/Fina Projection

General Fund

0510 Bonds Payable	281,329,311	303,931,427
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	7,724,013	4,951,131
0540 Accumulated Compensated Absences	16,100,000	16,100,000
0550 Authority Lease Obligations	11,993,957	10,641,604
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	1,011,389,054	418,727,853

Total General Fund

\$1,328,536,335

\$754,352,015

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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Long-Term Indebtedness**06/30/2019 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

06/30/2019 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

06/30/2019 Estimate

06/30/Fina 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

Long-Term Indebtedness

06/30/2019 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

\$1,328,536,335

\$754,352,015

Short-Term Payables

06/30/2019 Estimate

06/30/Fina Projection

General Fund	10,982,611	9,815,311
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	5,922,936	5,217,508
Total Short-Term Payables	\$16,905,547	\$15,032,819
TOTAL INDEBTEDNESS	\$1,345,441,882	\$769,384,834

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	27,304,897
0850 Unassigned Fund Balance	43,486,950
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$73,291,847
5900 Budgetary Reserve	3,079,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$76,370,847