

City of Pittsburgh

Quarterly Financial & Performance Report

For the Period Ending September 30, 2013



Department of Finance
Office of Management and Budget

November 15, 2013

The material in this report is preliminary and subject to revision and is not an official statement of the City of Pittsburgh.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending September 30, 2013

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City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending September 30, 2013

Overview



OVERVIEW

This is the third quarterly report of the City of Pittsburgh for 2013, issued pursuant to Act 11 of 2004 and the Cooperation Agreement between the City of Pittsburgh and the Intergovernmental Cooperation Authority for Cities of the Second Class (ICA). This report is also intended to fulfill the reporting requirements of the revised and adopted Municipalities Financial Recovery Act Recovery Plan for the City of Pittsburgh dated June 30, 2009. This report covers the third quarter of the City's 2013 fiscal year, for the period of July 1, 2013 through September 30, 2013.

Certain material presented herein has been provided by the various City departments, bureaus, boards and commissions, as well as the Office of the City Controller. All of the information included herein is unaudited and is subject to future amendment or correction. All revenue and expenditure information is presented on a cash basis.

The City's third quarter financial results and projections for the balance of the fiscal year forecast that the City will end the year with revenues over budget by \$5.5 million, or 1.0% and expenditures under the final budget (adopted budget with prior year encumbrances) by \$2.8 million, or .6 percent.



REVENUE RESULTS AND PROJECTIONS

The City collected \$127.7 million in revenue during the third quarter. This represents 27.1 percent of total revenue budgeted for the year. This is \$14.0 million more than the same period last year, or a 2.8 percent increase as a percent of annual budgeted revenue collected when compared to the third quarter of 2012. In 2012, the City collected \$113.7 million or 24.2 percent of the budgeted revenues through the third quarter. The 2013 revenue collections are projected to exceed budget by \$7.5 million.

The 2013 third quarter total revenue collections exceed prior years' third quarter collections. However, year-end revenue projections show some revenues slightly under budget. Real Estate Tax collections are projected to miss budget by \$3.8 million, or 2.9 percent. This is due to the adjustments needed for the collection of taxes after the re-assessment. Parking Tax is projected to miss budget by approximately \$1.6 million, or 3.6 percent. This is due to the National Hockey League lockout and no rate increases in garages. On a positive note, year-end projections show Earned Income Tax exceeding the budgeted amount by \$7.4 million in 2013. Jordan Tax Services began collecting Earned Income Tax in 2012 and collection rates have steadily improved. This line item will be watched carefully to determine whether further revenue adjustments are warranted.

Budget Year 2013 – Revenue Summary

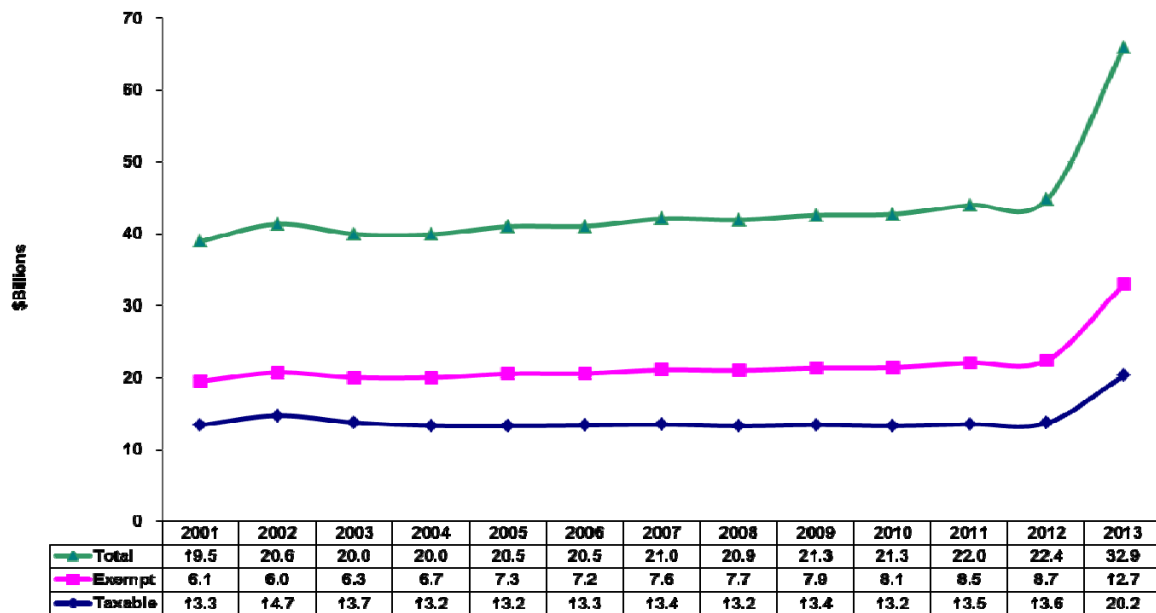
FY 2012 Actual	FY 2013 Budget	3 rd Qtr Year End Estimate	Budget to Year End Estimate
472.2 million	470.2 million	475.6 million	5.4 million



Real Estate Tax

Real Estate tax collections are the largest single source of revenue in the budget, comprising 28 percent of all revenues. The County has administered a reassessment that was ordered by Judge R. Stanton Wettick to be implemented in this tax year. Municipalities and school districts continue to appeal recent sales and seek interim assessment increases on applicable properties.

City of Pittsburgh 2001-2013 Assessed Values



* Totals may not equal due to rounding

Real Estate- Current Year collections are projected to miss budget for 2013. Since the County re-assessment, the City is reviewing any possible errors in the County-issued file and is currently processing refunds. Real Estate- Prior Year collections will slightly exceed budget.

Current Year Real Estate

FY 2012 Actual	FY 2013 Budget	3 rd Qtr Year End Estimate	Budget to Year End Estimate
126.5 million	126.2 million	122.2 million	(4.0) million

Prior Year Real Estate

FY 2012 Actual	FY 2013 Budget	3 rd Qtr Year End Estimate	Budget to Year End Estimate
5.8 million	4.4 million	4.6 million	0.2 million



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Payroll Preparation Tax

The Payroll Preparation Tax is trending \$0.9 million higher than the same period in 2012. Total revenue is projected to exceed budgetary projections.

FY 2012 Actual	FY 2013 Budget	3 rd Qtr Year End Estimate	Budget to Year End Estimate
52.1 million	54.4 million	54.9 million	0.5 million

Earned Income Tax

Earned Income tax exceeded the same period last year by \$1.2 million. Due to the Act 32 implementation, Jordan Tax Service is collecting Earned Income Tax and adjusting to this new process. Total revenue collections for the Earned Income tax are projected to exceed budget by \$7.4 million.

FY 2012 Actual	FY 2013 Budget	3 rd Qtr Year End Estimate	Budget to Year End Estimate
70.4 million	73.4 million	80.8 million	7.4 million

Local Services Tax

Local Services tax collections remained steady over the same period last year. Revenue is projected to miss budget by \$0.3 million.

FY 2012 Actual	FY 2013 Budget	3 rd Qtr Year End Estimate	Budget to Year End Estimate
13.6 million	14.0 million	13.7 million	(0.3) million

Deed Transfer Tax

Deed Transfer tax collections for the third quarter of 2013 increased significantly compared to prior year receipts, due to the sale of a major office building. Additional large commercial properties are currently on the market, and more sales are anticipated. Residential market sales are increasing and are anticipated to continue to be robust. Revenues are projected to exceed budget.

FY 2012 Actual	FY 2013 Budget	3 rd Qtr Year End Estimate	Budget to Year End Estimate
14.8 million	15.9 million	19.7 million	3.8 million



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Fines and Forfeits

Fines and Forfeits increased by \$2.7 million compared to the same period last year. This is attributable to booking the second quarter Parking Court payment received by the City in the third quarter. Revenues are projected to miss budget by 1.1 million.

FY 2012 Actual	FY 2013 Budget	3 rd Qtr Year End Estimate	Budget to Year End Estimate
9.3 million	10.1 million	8.9 million	(1.1) million

Charges for Service- EMS

Charges for Service- EMS revenues decreased by \$0.4 million in third quarter collections compared to the prior year. Projected revenue for this category is expected to slightly miss budget.

FY 2012 Actual	FY 2013 Budget	3 rd Qtr Year End Estimate	Budget to Year End Estimate
10.6 million	10.6 million	10.4 million	(0.2) million

Amusement Tax

Amusement Tax receipts for the third quarter increased by \$0.6 million over the same prior year period. The increase is attributable to the Pittsburgh Pirates playoff games. The City projects revenues to slightly exceed budgeted levels.

FY 2012 Actual	FY 2013 Budget	3 rd Qtr Year End Estimate	Budget to Year End Estimate
11.9 million	12.5 million	12.7 million	0.2 million

Parking Tax

Third quarter Parking Tax receipts exceeded collections during the same period in 2012. Revenues are anticipated to miss budget by \$1.6 million or 3.3 percent.

FY 2012 Actual	FY 2013 Budget	3 rd Qtr Year End Estimate	Budget to Year End Estimate
47.8 million	51.3 million	49.5 million	(1.6) million



Non-Profit Payment for Services

Non-Profit Payment for Services third quarter revenue is down slightly compared to the same period last year. This is due to the timing of distributions to the City. The City has signed a contribution agreement with the Pittsburgh Foundation earmarking \$2.6 million for 2012 and \$2.6 million for 2013. Revenues are projected to miss budgeted levels due to the timing of the final payment.

FY 2012 Actual	FY 2013 Budget	3 rd Qtr Year End Estimate	Budget to Year End Estimate
5.0 million	3.1 million	1.9 million	(1.2) million

Act 77

Act 77 third quarter collections of the additional 1 percent sales tax were slightly less compared with 2012. There were no collections in the second quarter due to the diversion of funds to the URA. This diversion will end in the year 2015. The City is currently projecting Act 77 revenue to slightly miss budget.

FY 2012 Actual	FY 2013 Budget	3 rd Qtr Year End Estimate	Budget to Year End Estimate
12.6 million	12.6 million	12.5 million	(0.1) million



EXPENDITURE RESULTS AND PROJECTIONS

Expenditures for the third quarter of 2013 totaled \$139,422,836, or 30 percent of the total adopted operating budget of \$469.8 million. This represents a \$25.7 million decrease in expenditures compared to the same period in 2012, in which expenditures totaled \$165.1 million, or 35 percent of budget. The decrease this year is primarily due to the timing of pension contributions.

Projected total expenditures for 2013 are currently \$469.8 million, which is \$2.7 million below the final budget expenditures of \$472.5 million.

Budget Year 2013 – Expenditure Summary

FY 2012 Actual	FY 2013 Final Budget	3 rd Qtr Year End Estimate	Budget to Year End Estimate
459.0 million	472.5 million	469.8 million	(2.7) million

Salaries and Wages Expenditures

Salaries and Wages paid in the 3rd quarter totaled \$43.3 million, which is \$1.7 million higher than the same period in 2012. Together, salaries and wages comprise 40.4 percent of the operating budget. In 2013, the City of Pittsburgh projects expenditures of \$191.5 million on salaries and wages. This represents a budgetary overage of \$1.6 million, or 0.7 percent. A more detailed analysis of the City's largest staffed departments, Police, Fire, and Public Works, follows in the next section of this document.

Salaries and Wages

FY 2012 Actual	FY 2013 Budget	3 rd Qtr Year End Estimate	Budget to Year End Estimate
180.5 million	189.9 million	191.5 million	1.6 million



EXPENDITURE ANALYSIS: POLICE, FIRE, AND PUBLIC WORKS

Bureau of Police

Current Police strength stands at 860. Police Salaries, with longevity and acting pay, this quarter totaled \$14,422,831, which is \$468,953, or 3 percent lower than in 2012. Premium pay expenditures are 11 percent higher than in 2012 and 43 percent higher than in 2011. However, this is due to changes with Secondary Employment and the creation of the Secondary Employment Trust Fund. In the past, payments from other organizations for details and special events were deposited into Police's operating budget to offset their premium pay. The Secondary Employment Trust Fund has started to collect these payments; and premium pay due to secondary employment and special events will be paid out of this trust fund beginning in 2014. Therefore, Police premium pay has been higher than in prior years, and a transfer of \$1.7 million was made in October from the Secondary Employment Trust Fund to the Police operating budget to reimburse these expenditures. Since this transfer did not occur until October, it is not reflected in the 3rd quarter numbers. To date, details make up \$4,429,486 of what has been paid out in premium pay.

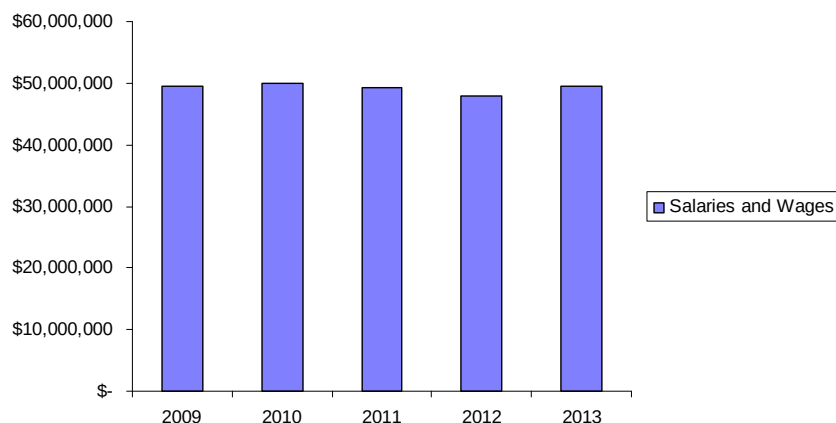
Premium Pay due to court appearances is slightly less than last year. To date, 53,462 hours and \$2,305,481 has been paid out due to court time, compared to 54,367 hours and \$2,314,272 in 2012. However, the hours and premium pay are down 17% and 15% respectively when compared to 2011.

3rd Quarter Salaries and Premium Pay

	2013	2012	2011
Salaries	\$ 10,677,645	\$12,324,703	\$ 14,867,692
Premium Pay	\$3,727,061	\$ 2,090,753	\$ 2,764,172

The following chart shows how Salaries and Wages as of the 3rd quarter have been trending since 2009.

Salaries and Wages as of 3rd Qtr
2009-2013





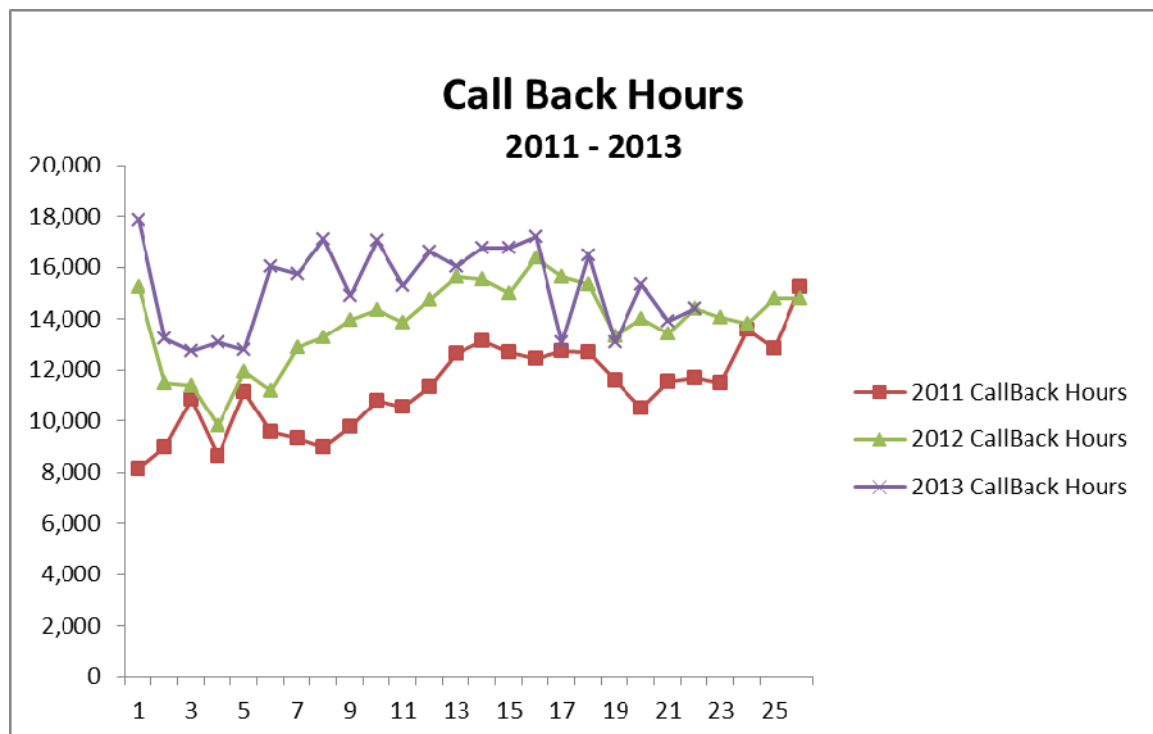
Salaries and Wages are up 3.3 percent over 2012, but still slightly below 2010 and 2011 and on par with 2009. Although there are currently a number of vacancies in the Bureau, the number of officers at and above the rank of Police Officer 4th Year peaked in 2012.

As the more senior officers retire, not only are the numbers replenished with recruits at a lower salary, but the higher longevity payouts that were grandfathered in with the latest bargaining agreement cease as well.

Bureau of Fire

A class of 27 Fire recruits graduated from the Fire Academy on August 16, 2013. Premium pay continues to be high in 2013.

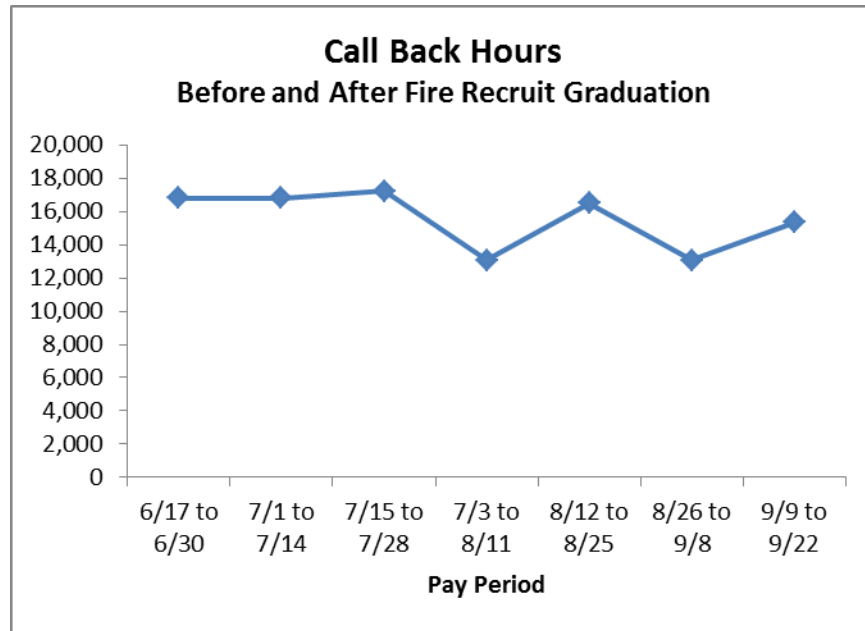
Callback hours are the main contributor to premium pay. With the additional 27 firefighters on hand, the Bureau now has approximately 603 firefighters on staff to work suppression. Although another class of 28 recruits is due to graduate in November, Fire is currently down 64 firefighters. Due to headcount and minimum staffing requirements for the Fire Bureau, callback hours totaled 109,443 this quarter. The following chart shows the number of callback hours for the first half of years 2011 through 2013:



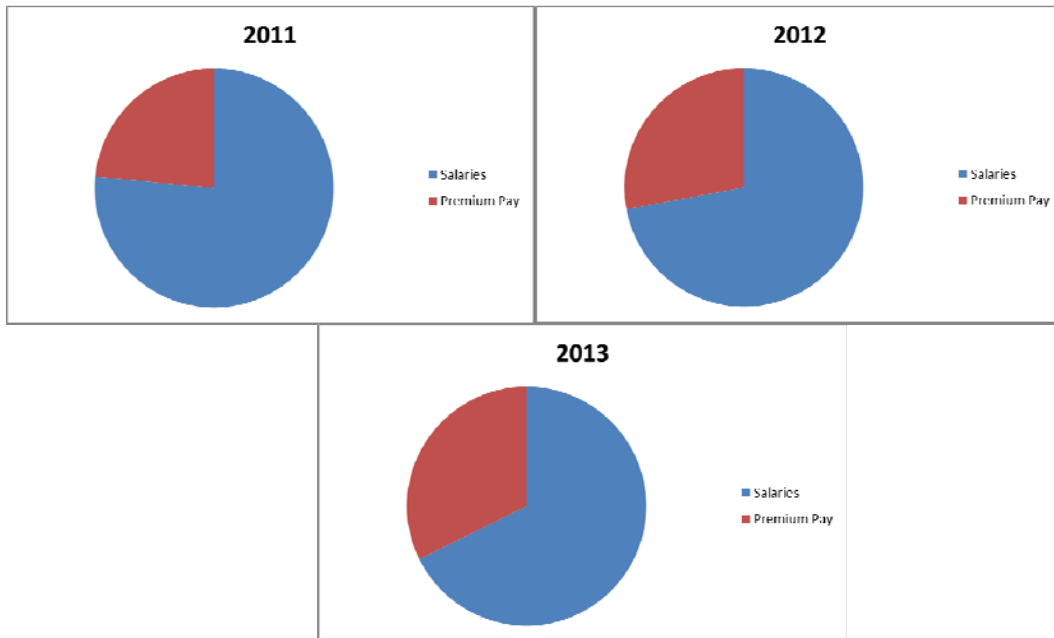
The following chart shows a closer snapshot of callback hours for the pay periods directly before and directly after the recruit class graduation. The Office of Management and



Budget expects callback hours to continue to decline since more firefighters are available for suppression.



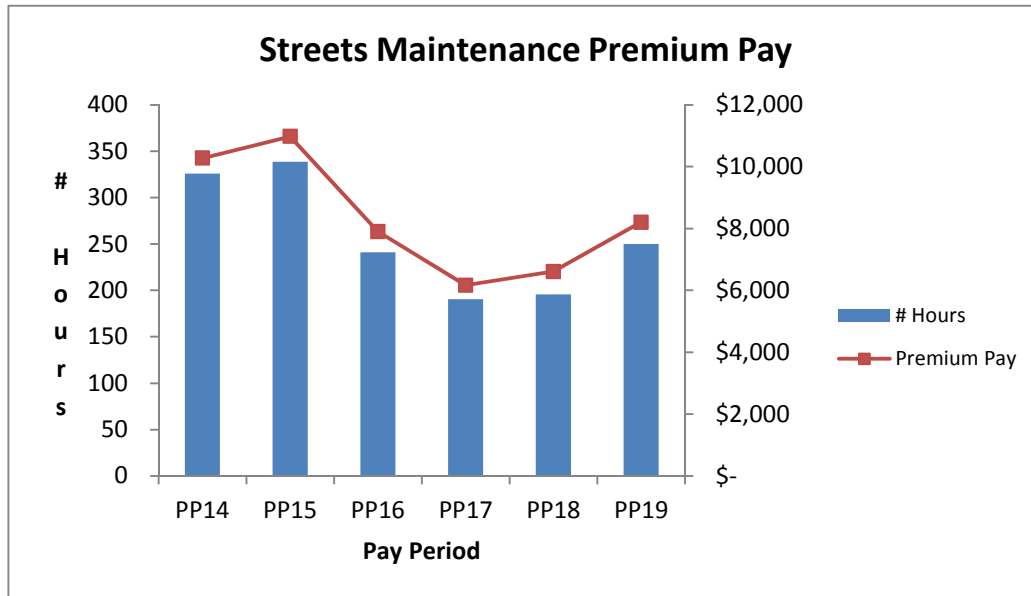
The following pie charts show the percentages of Salaries versus Premium Pay in years 2011, 2012, and 2013. In 2011, Premium Pay totaled 23 percent of the amount paid out in Salaries and Premium Pay. In 2012, it grew to 28 percent; presently it is up to 32 percent.



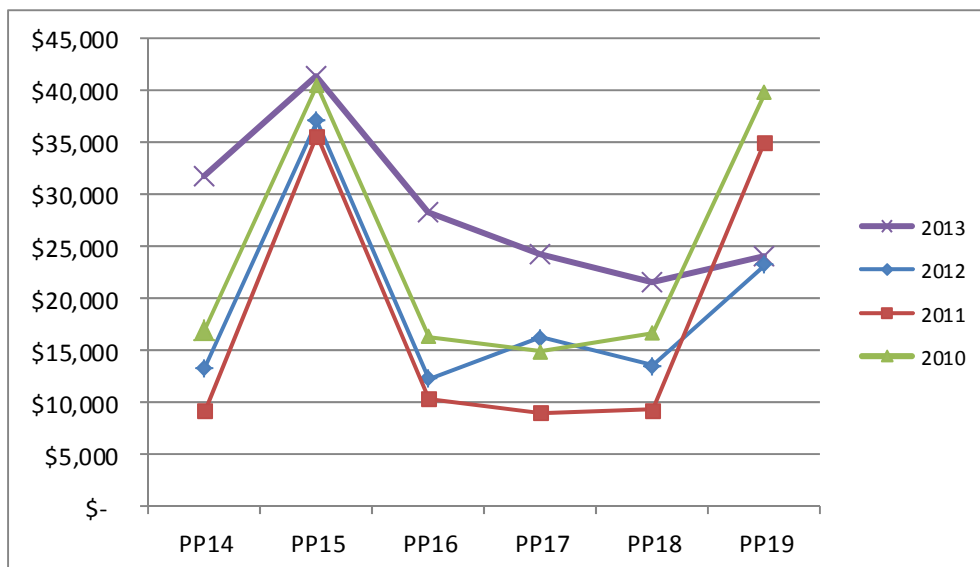


Department of Public Works

The chart below shows the number and dollar amount of hours paid out in Streets Maintenance premium pay by pay period. Premium pay is traditionally high between Pay Periods 14 and 15 because of the Independence Day holiday. The small increase in Pay Period 19 is due to the Labor Day holiday.



Environmental Services premium pay is trending similarly to prior years. Pay Periods 14, 15 and 19 are high due to the Independence Day and Labor Day holidays.



2013 Net Operating Balance Summary

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	Year-to-Date & Projected	Total Budget	Variance Projected to Budget	% Variance Actual to Budget
Revenues										
Real Estate Taxes	77,590,137	29,126,254	3,790,811	6,811,855	3,119,396	13,722,062	127,328,979	131,128,000	(3,799,021)	-2.90%
Other Taxes	24,701	17,256	349	3,789	3,723	7,861	66,808	78,400	(11,592)	-14.8%
Amusement Tax	1,586,339	2,442,657	901,692	4,956,982	1,005,864	6,864,538	12,774,154	12,579,515	194,639	1.5%
Earned Income Tax	20,944,898	21,190,336	3,212,265	13,163,953	3,912,473	20,288,691	80,820,007	73,440,000	7,380,007	10.0%
Deed Transfer Tax	3,198,452	4,215,296	2,380,783	2,831,752	4,309,527	9,522,062	19,764,977	15,989,953	3,775,024	23.6%
Parking Tax	11,349,192	12,763,503	4,108,466	4,243,813	4,265,334	12,617,613	49,727,374	51,397,998	(1,670,624)	-3.3%
Institution and Service Privilege Tax	11,475	472,897	8,064	3,657	4	11,726	499,397	462,370	37,027	8.0%
Facility Usage Fee	519,960	517,918	833,132	372,972	133,581	1,339,685	3,610,366	3,670,107	(59,741)	-1.6%
Payroll Preparation Tax	13,743,730	14,957,014	1,955,747	8,984,421	2,349,262	13,289,429	54,960,343	54,395,534	564,809	1.0%
Local Service Tax	3,464,464	3,531,869	1,929,372	1,367,989	88,358	3,385,719	13,703,037	14,055,585	(352,548)	-2.5%
Public Service Privilege	6,927	858,123	40,894	5,793	-	46,686	1,143,968	1,501,630	(357,662)	-23.8%
Act 77 - Tax Relief	3,496,716	-	330,283	1,860,790	1,738,921	3,929,994	12,523,371	12,636,534	(113,163)	-0.9%
License and Permit	2,269,726	2,532,857	789,581	1,531,586	622,314	2,943,482	9,355,151	8,580,398	774,753	9.0%
Charges for Services	4,300,503	5,980,750	1,751,296	2,530,106	1,167,645	5,449,047	25,900,326	27,358,824	(1,458,498)	-5.3%
Fines and Forfeits	2,127,759	974,928	3,267,955	172,278	153,933	3,594,166	8,903,097	10,091,092	(1,187,995)	-11.8%
Intergovernmental	232,654	3,225,601	7,495,137	4,663,816	18,260,012	30,418,964	52,570,439	49,535,051	3,035,388	6.1%
Interest Earnings	7,295	28,171	5,431	12,628	3,359	21,419	65,438	22,400	43,038	192.1%
Non-Profit Payment for Services	27,000	78,209	12,500	116,676	40,000	169,176	1,915,901	3,190,225	(1,274,324)	-39.9%
Miscellaneous	7,115	63,072	93,630	-	-	93,630	168,058	96,556	71,502	74.1%
Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-
Total Revenues	144,909,042	102,976,711	32,907,386	53,634,854	41,173,707	127,715,947	475,801,192	470,210,172	5,591,020	1%
Expenditures										
Salaries and Wages	46,417,250	50,040,341	16,078,183	14,417,440	12,821,631	43,317,253	191,454,221	189,914,382	1,539,839	0.8%
Employee Benefits	33,989,883	38,120,260	7,809,131	9,559,635	8,387,538	25,756,304	142,471,032	143,789,090	(1,318,058)	-0.9%
Professional and Technical Services	3,178,425	2,503,839	1,245,645	578,448	337,070	2,161,163	11,468,945	10,016,237	1,452,708	14.5%
Property Services	4,344,362	4,820,896	2,135,577	1,365,004	1,556,471	5,057,052	20,543,321	20,988,323	(445,002)	-2.1%
Other Services	378,983	345,787	266,444	140,598	118,736	525,778	1,785,952	1,940,124	(154,172)	-7.9%
Supplies	3,411,058	3,087,317	1,157,041	885,277	838,541	2,880,859	12,282,302	12,232,449	49,853	0.4%
Property	131,710	76,627	20,186	62,418	17,052	99,655	1,655,865	1,840,633	(184,768)	-10.0%
Miscellaneous	152,392	445,446	58,131	382,837	7,432	448,400	1,206,519	1,657,348	(450,829)	-27.2%
Debt Service	27,690,146	21,948	-	59,176,373	-	59,176,373	86,888,468	87,135,417	(246,949)	-0.3%
Transfers	-	(431)	-	-	-	-	(431)	-	(431)	0.0%
Total Expenditures	119,694,210	99,462,030	28,770,337	86,568,029	24,084,470	139,422,836	469,756,194	469,514,003	242,191	0.1%
Net Operating Balance	25,214,832	3,514,681	4,137,050	(32,933,176)	17,089,237	(11,706,889)	6,044,998			

City of Pittsburgh

Monthly Budget Report - Fiscal Year 2024												
Category	Actual											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
Opening Cash Balance ⁽¹⁾	\$ 72.6											
Revenues												
Real Estate Taxes	\$ 1.0	\$ 4.4	\$ 72.2	\$ 20.4	\$ 2.5	\$ 6.2	\$ 3.8	\$ 6.8	\$ 3.1	\$ 4.0	\$ 1.2	\$ 1.7
Other Taxes	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Amusement Tax	\$ (0.2)	\$ 1.0	\$ 0.8	\$ 0.8	\$ 0.7	\$ 1.0	\$ 0.9	\$ 5.0	\$ 1.0	\$ 0.9	\$ 0.5	\$ 0.5
Earned Income Tax	\$ 4.4	\$ 11.8	\$ 4.7	\$ 3.3	\$ 13.9	\$ 3.9	\$ 3.2	\$ 13.2	\$ 3.9	\$ 3.5	\$ 11.8	\$ 3.1
Deed Transfer Tax	\$ 1.5	\$ 1.0	\$ 0.6	\$ 1.7	\$ 1.0	\$ 1.5	\$ 2.4	\$ 2.8	\$ 4.3	\$ 1.0	\$ 1.0	\$ 0.8
Parking Tax	\$ 3.8	\$ 3.6	\$ 4.0	\$ 4.0	\$ 4.6	\$ 4.2	\$ 4.1	\$ 4.2	\$ 4.3	\$ 4.6	\$ 4.2	\$ 4.2
Institution and Service Privilege Tax	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.5	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Facility Usage Fee	\$ 0.2	\$ 0.2	\$ 0.1	\$ 0.0	\$ 0.4	\$ 0.0	\$ 0.8	\$ 0.4	\$ 0.1	\$ 0.2	\$ 1.0	\$ 0.1
Payroll Preparation Tax	\$ 1.1	\$ 10.2	\$ 2.5	\$ 1.7	\$ 11.3	\$ 2.0	\$ 2.0	\$ 9.0	\$ 2.3	\$ 1.4	\$ 8.7	\$ 2.9
Local Service Tax	\$ 1.7	\$ 1.7	\$ 0.1	\$ 1.7	\$ 1.6	\$ 0.2	\$ 1.9	\$ 1.4	\$ 0.1	\$ 1.3	\$ 1.9	\$ 0.1
Public Service Privilege	\$ 0.0	\$ 0.0	\$ -	\$ 0.1	\$ 0.8	\$ 0.0	\$ 0.0	\$ 0.0	\$ -	\$ 0.1	\$ 0.1	\$ 0.0
Act 77 - Tax Relief	\$ 1.6	\$ 1.9	\$ -	\$ -	\$ -	\$ -	\$ 0.3	\$ 1.9	\$ 1.7	\$ 1.7	\$ 1.7	\$ 1.7
License and Permit	\$ 0.5	\$ 0.7	\$ 1.1	\$ 0.9	\$ 1.0	\$ 0.7	\$ 0.8	\$ 1.5	\$ 0.6	\$ 0.6	\$ 0.5	\$ 0.6
Charges for Services	\$ 1.4	\$ 1.1	\$ 1.7	\$ 1.7	\$ 2.9	\$ 1.4	\$ 1.8	\$ 2.5	\$ 1.2	\$ 2.0	\$ 2.6	\$ 5.6
Fines and Forfeits	\$ 0.1	\$ 0.7	\$ 1.3	\$ 0.2	\$ 0.2	\$ 0.6	\$ 3.3	\$ 0.2	\$ 0.2	\$ 1.7	\$ 0.2	\$ 0.3
Intergovernmental	\$ -	\$ 0.2	\$ -	\$ 0.0	\$ 2.8	\$ 0.4	\$ 7.5	\$ 4.7	\$ 18.3	\$ 1.6	\$ 3.8	\$ 13.3
Interest Earnings	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Non-Profit Payment for Services	\$ 0.0	\$ 0.0	\$ -	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.1	\$ 0.0	\$ 1.6	\$ 0.0	\$ 0.0
Miscellaneous	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.1	\$ -	\$ 0.1	\$ -	\$ -	\$ 0.0	\$ 0.0	\$ 0.0
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	17.2	38.5	89.2	37.0	43.9	22.1	32.9	53.6	41.2	26.0	39.3	34.8
Expenditures												
Salaries and Wages	13.3	18.5	14.6	13.9	21.2	15.0	16.1	14.4	12.8	14.1	22.3	15.2
Employee Benefits	11.2	7.0	15.8	10.8	8.0	19.3	7.8	9.6	8.4	19.0	18.4	7.2
Professional and Technical Services	0.5	1.5	1.2	0.5	0.7	1.3	1.2	0.6	0.3	1.0	1.4	1.2
Property Services	1.3	1.3	1.8	1.6	2.2	1.1	2.1	1.4	1.6	2.1	2.3	1.9
Other Services	0.2	0.1	0.1	0.1	0.1	0.1	0.3	0.1	0.1	0.2	0.2	0.2
Supplies	1.2	1.3	0.9	1.2	0.7	1.2	1.2	0.9	0.8	1.0	1.2	0.7
Property	0.0	0.1	(0.0)	0.0	0.0	0.0	0.0	0.1	0.0	1.2	0.1	0.0
Miscellaneous	0.1	0.0	0.0	0.4	0.0	0.0	0.1	0.4	0.0	0.2	0.0	0.0
Debt Service	-	27.7	-	-	-	0.0	-	59.2	-	-	-	-
Transfers	-	-	-	-	-	(0.0)	-	-	-	-	-	-
Total Expenditures	27.8	57.5	34.4	28.5	32.9	38.0	28.8	86.6	24.1	38.9	45.9	26.4
Prior year budgetary items ⁽²⁾												
Closing Cash Balance	62.0	43.0	97.8	106.3	117.2	101.3	105.5	72.5	89.6	76.8	70.2	78.6

(2) Prior year budgetary items with cash expended in 2013 are estimated at \$10.0M.

Totals may not add due to rounding.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending September 30, 2013

Act 47

Coordinators'

Report

December 13, 2013

We have reviewed the City of Pittsburgh's Quarterly Financial and Performance Report for the third quarter of 2013. This report covers the first nine months of the City's 2013 fiscal year, running from January 1, 2013 through September 30, 2013.

The primary goal of our review is to assess the City's financial performance for the quarter, discuss revenue and expenditure trends, and consider the implications those trends hold for final 2013 results and future financial performance. We will also highlight potential threats to the City's finances and potential variances under the Act 11 process. Variances are defined as adverse changes of more than one percent of any individual departmental budget or revenue line reasonably projected to occur at year end.

In its second quarter report, the City projected that year-end total revenues would match total expenditures in the General Fund. This third quarter report shows a \$6.0 million positive difference between revenues and expenditures, which would be equal to 1.3 percent of total projected year-end revenues. As described in more detail below, the City's year-end forecast for 2013 has marginally improved because of higher revenue projections.

Revenues

Last year the City implemented a new financial management system. This system changed the way the City tracks revenues in its quarterly reports. At the most basic level, the new system uses 20 revenue subclasses while the old system in place before 2012 had over 30. The City still tracks all the individual kinds of revenue, but they are organized differently as follows:

- The City now tracks the penalty and interest revenue associated with a specific tax in the same subclass as the tax revenue itself. For example, penalties and interest payments for delinquent parking taxes are tracked in the parking tax subclass. Previously all tax-related penalty and interest payments were tracked together in a subclass called "other taxes."
- The City has a new intergovernmental revenue subclass that groups together several items that were previously reported separately such as the Authority payments, gaming revenue and state pension aid.
- The City has a new "charges for service" subclass that groups together several items that were previously reported separately including EMS revenues, service charges managed by the Department of Finance and the Borough of Wilkinsburg payments for City trash and fire services.

While the City categorizes its revenues into different subclasses, the new system still has detail on the items listed in prior quarterly reports. For the reader's convenience, we have included a

table at the end of this report that shows the City's collections through September 2013 according to the former structure and compares them to the revenues through the third quarters of 2009 through 2012.¹ Over time and with the County's support, the City will be able to adapt the new ERP system to report revenue figures differently as audience interest and needs dictate.

Revenue performance

Based on the results through three quarters, the City projects \$475.8 million in total year-end revenue for 2013, which would exceed budgeted levels by \$5.6 million or 1.2 percent. The City collected \$375.6 million through September 2013, which was \$15.6 million (or 4.3 percent) more than it collected through September 2012. The table below shows the individual revenue lines with the largest positive difference relative to last year.

	Q3 2013	Q3 2012	Difference	Difference (%)
Earned income tax revenue	62,156,600	50,323,905	11,832,695	23.5%
2% Local share of slots revenues	7,500,000	0	7,500,000	N/A
Deed transfer tax revenue	16,935,810	11,237,231	5,698,579	50.7%
Payroll preparation tax revenue	40,665,037	38,258,898	2,406,140	6.3%
State pension aid	18,027,000	16,899,566	1,127,434	6.7%
Total	145,284,447	116,719,600	28,564,848	24.5%

As the City notes in its narrative, earned income tax receipts are higher than in prior years because of the changes driven by Act 32 of 2008. That Act requires more uniform tax withholdings by employers and more timely tax collection and distribution by designated Tax Officers.² Though Act 32 was passed in 2008, it was implemented in phases with some provisions only recently taking effect. For example, the requirement that Tax Officers remit revenue to taxing jurisdictions within 30 days of receipt took effect on April 1, 2013. The City projects it will receive \$80.8 million in EIT revenue by the end of 2013, which would be \$10.4 million (or 14.7 percent) more than it received in 2012.

The City's narrative addresses the deed transfer tax, which fluctuates from year to year depending on the presence or absence of sales involving large commercial properties. In the last five years, deed transfer tax revenue ranged from \$11.6 million to \$18.3 million.

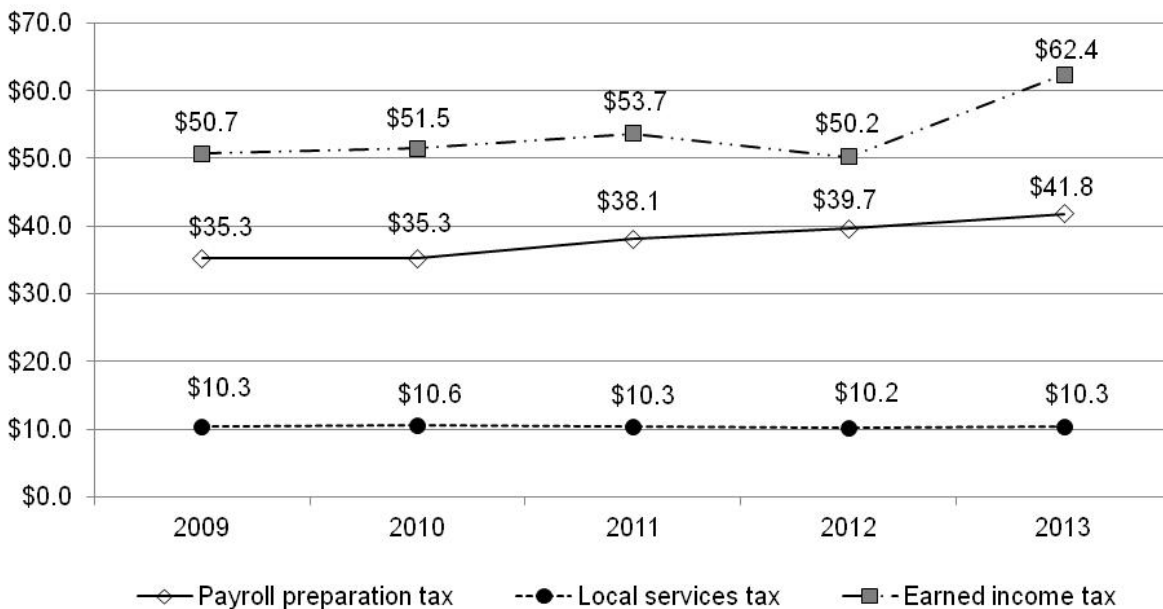
¹ This chart does not show the revenue for the former Rentals and Charges and BBI – Breakeven subclasses. The revenue lines that were previously tracked in those subclasses are now distributed between several subclasses in the new system.

² Jordan Tax Services is the designated Tax Officer that collects earned income tax for the City of Pittsburgh.

The apparent increase in the local share of slots revenues is a timing quirk. The City received \$11.5 million in slots revenue in 2012, but it all came in the fourth quarter. State pension aid is higher than budgeted because the amount of aid that the Commonwealth provides per employee increased by 8.6 percent over 2012 levels.³

The payroll preparation tax is an important source of City revenue because it is large (third largest source of revenue behind the real estate and earned income taxes) and has grown annually. The graph below compares the payroll tax receipts to those from the earned income tax and the local services tax for the third quarters of 2009 through 2013. All three taxes are related to employment, but the payroll tax is the only one that has grown consistently over this period.

Employment Related Tax Revenues through Three Quarters, 2009 – 2013 (\$ Millions)



The City projects nine of the 20 revenue categories will have a “variance” in 2013. Variances are defined as an adverse change of at least one percent relative to the budget. Of those nine categories, the seven that will fall at least \$300,000 short of budget are shown below.⁴

³ The City received \$3,884 per employee in 2013 versus \$3,576 in 2012. The City receives twice these amounts for each firefighter and police officer.

⁴ The two categories with smaller variances are the facility usage fee (\$60,000) and other taxes (\$12,000).

Revenues with a Projected Variance of at least \$300,000

	Projected FY2013	Budgeted FY2013	Variance (\$)	Variance (%)
Real Estate Taxes	127,328,979	131,128,000	(3,799,021)	-2.9%
Parking Tax	49,727,374	51,397,998	(1,670,624)	-3.3%
Charges for Services	25,900,326	27,358,824	(1,458,498)	-5.3%
Non-Profit Payment for Services	1,915,901	3,190,225	(1,274,324)	-39.9%
Fines and Forfeits	8,903,097	10,091,092	(1,187,995)	-11.8%
Public Service Privilege	1,143,968	1,501,630	(357,662)	-23.8%
Local Service Tax	13,703,037	14,055,585	(352,548)	-2.5%
Total	228,622,682	238,723,354	(10,100,672)	-4.2%

The City's narrative explains the \$3.8 million variance in real estate taxes as a byproduct of the recent Countywide reassessment. The reassessment spurred more property owners to appeal successfully to have their assessments lowered. As the total assessed value across all properties in Pittsburgh declines, the revenue generated by the current tax rate also declines. If the City finishes 2013 with \$122.5 million in current year property tax revenues as Finance projects,⁵ it will be the lowest total for the City's largest source of revenue since the City started issuing these reports in 2007. It is possible that this lower amount will continue as the new base for future years unless the City successfully appeals for higher assessments on other properties.

The City's narrative also explains the variance for the parking tax and the non-profit payment for services. The City budgeted \$3.2 million for the non-profit payment, the majority of which comes from the City's agreement with the Pittsburgh Foundation (\$2.6 million). The City will receive the final portion of the Foundation's payment after the end of the 2013 calendar year.

The Charges for Services category, which has a \$1.5 million projected variance, groups together several revenue lines, the largest being EMS revenues (\$10.6 million budgeted). EMS revenues through the third quarter are \$464,000 lower than a year ago. The year-to-year drop is the result of changes in the mix of EMS transport calls, residents having higher deductibles in their health insurance plans and other factors. Revenues from the Cable Bureau were also \$1.8 million lower than a year ago because of a timing issue that delayed some revenue into the fourth quarter.

The projected variance in revenue from fines and forfeits is due to lower than anticipated Parking Court revenues. Through September, the City had \$1.4 million (or 35.1 percent) less in revenue from that source compared to a year ago. The City reports that compliance with parking

⁵ The table above shows \$127.4 million in projected year-end revenue because it includes revenue from prior years and penalties and interest.

regulations has improved after the installation of new parking meters, which reduces the number of violations and associated revenue.

Expenses

The transition to the new financial management system has significantly changed how the City tracks its expenditures. For years the City tracked several expenditures that cut across departmental boundaries in sections of its budget marked “Non-Departmental.” In the new system, those “Non-Departmental” expenditures have been moved into one of the operating departments. The largest non-departmental expenditures are placed in the following departments.

New Location of Non-Departmental Expenditures

Item	Old location	New location
Debt Service	Non-departmental – Debt	Finance
Pension Fund Contribution	Non-departmental – Personnel	Finance
Retiree Fund Contribution	Non-departmental – Personnel	Finance
OPEB Contribution	Non-departmental – Personnel	Finance
Health insurance (Active and retired employees)	Non-departmental – Personnel	Personnel
Social Security	Non-departmental – Personnel	Personnel
Medicare Retiree Benefits	Non-departmental – Personnel	Personnel
Workers' Compensation	Non-departmental – Personnel	Personnel
Utilities	Non-departmental – Citywide	CIS
Vehicle fuel	Non-departmental – Citywide	Finance
Judgments	Non-departmental – Citywide	Law
Postage	Non-departmental – Citywide	Finance
Ceridian (Payroll services)	Non-departmental – Citywide	Personnel
ERP Expenses	Non-departmental – Citywide	Finance

Eventually the City should charge some of these centrally budgeted expenses back to the associated departments. For example, the cost of health insurance for police officers should be listed in the Bureau of Police budget rather than budgeted centrally in the Personnel Department. The cost of vehicle fuel should be charged to the departments that use the vehicles rather than budgeted centrally under Finance’s Bureau of Procurement, Fleet and Asset Services. City

Finance is aware of that objective and will work toward it as it becomes more accustomed to the new system.

The new system tracks salaries and premium pay (including overtime) in one subclass called Salaries and Wages. The system maintains detailed information on premium pay spending by department and the City's narrative discusses premium pay expenditures for the Bureaus of Police and Fire.

Spending on non-personnel operating expenses, such as materials, supplies and service contracts, is now tracked according to the Governmental Accounting Standards Board (GASB) categories, which differ significantly from the City's prior chart of accounts.

Expense performance

Through September 2013, the City spent \$358.6 million or 76.4 percent of its annual \$469.5 million operating budget. Based on those results, the City projects it will spend \$469.8 million this year, basically matching the adopted budget. At that level, 2013 expenditures would be 5.2 percent higher than last year's total of \$446.1 million.⁶

The City projects year-end expenditures will finish at or below budget for seven of the ten subclasses. The subclass with the largest savings by dollar amount is employee benefits (\$1.3 million), though that amount is less than one percent of the total employee benefit budget. The three subclasses where the City projects to spend more than budgeted are Salaries and Wages (\$1.5 million or 0.8 percent); Professional and Technical Services (\$1.5 million or 14.5 percent) and Supplies (\$50,000 or 0.4 percent).

Last year the City spent \$7.8 million on goods and services in the Professional and Technical Services subclass and incurred another \$2.2 million in encumbrances.⁷ Encumbrances track the City's commitment to spend money once the related goods and services are delivered. The majority of the \$2.2 million in encumbrances are related to the Enterprise Resource Planning system (\$1.3 million) with payroll processing, actuarial, tax collection and auditing services accounting for the rest. The City did not spend that \$2.2 million during 2012, but it expects to do so in 2013. The \$2.2 million in encumbrances appear in the Q3 2013 report, bringing the total projected expenditures on this subclass to \$11.5 million -- \$2.2 million for encumbrances from 2012 plus \$9.3 million for goods and services procured in 2013 -- and explaining the variance.

Expenditures by department

When compared to the approved 2013 budget, the City projects four departments will spend more than budgeted this year. The Department of Finance will exceed budget by \$1.1 million because of the ERP-related encumbrances described above. Smaller encumbrances from 2012

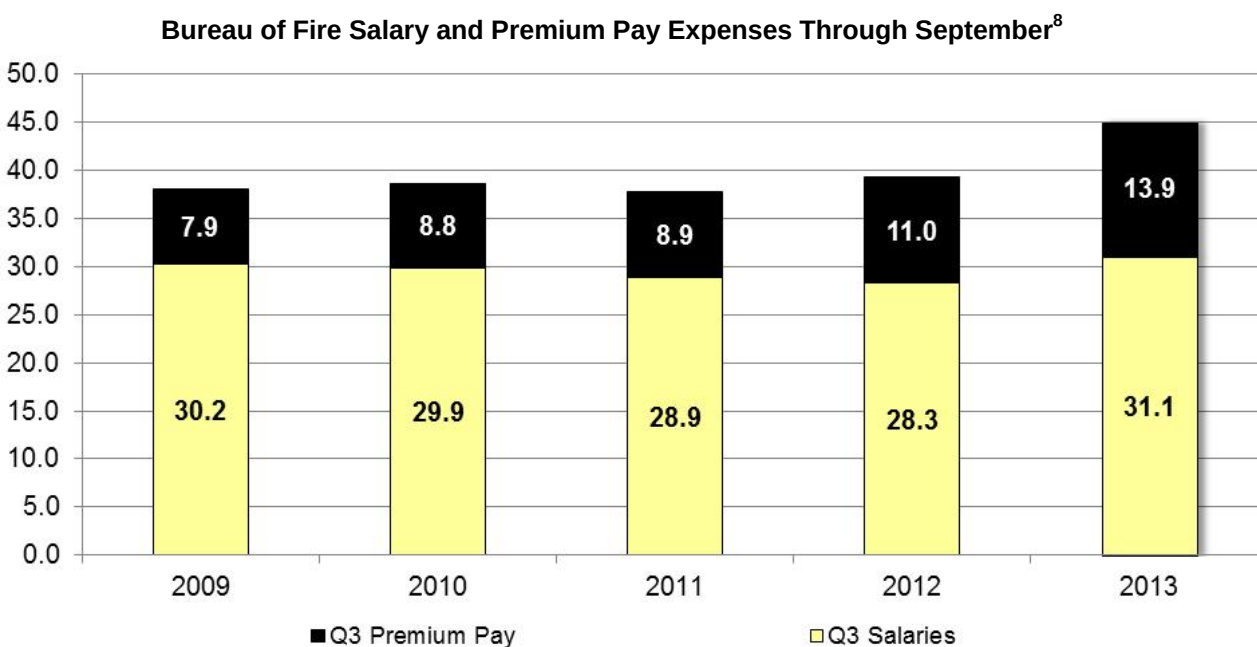
⁶ This total comes from the City's Q4 2012 report, so it is a non-audited figure.

⁷ The City budgeted \$14.5 million for this subclass in 2012. Even with the encumbrances, the City was under budget last year.

explain the apparent surplus spending for Public Safety Administration and the Human Relations Commission.

The City projects it will spend \$5.1 million (or 9.4 percent) more than budgeted in the Bureau of Fire because of higher spending on premium pay. The City projects year-end premium pay spending will be \$18.3 million versus the \$11.5 million budgeted.

Through the third quarter, the City spent \$2.8 million (or 9.9 percent) more on Fire salaries in 2013 than in 2012. Premium Pay through three quarters is up by a larger dollar amount (\$3.0 million) and percentage (14.7) over last year. That trend is even stronger over a longer period. From 2009 to 2013 salary spending increased by 3.0 percent (or \$916,000) versus a 75.9 percent (or \$6.0 million) increase in premium pay.



As the City’s narrative notes, one fire academy class graduated in August and another in November. The additional employees will boost headcount and salary expenditures, though the Bureau will still spend \$668,000 (or 1.8 percent) less than budgeted on base salaries according to the most recent year end projections, since the new firefighters have filled vacant positions.

The recent hiring is also relevant because Bureau of Fire premium pay (overtime) is frequently described as a function of headcount: When there are too many vacant positions, the City has to “call back” off duty firefighters on overtime to fill the open shifts, which increases premium pay spending. However, the large increase in premium pay spending in recent years indicates factors other than headcount may be driving these expenditures.

Consider the chart below that shows the Bureau of Fire’s headcount and spending levels on a quarterly basis for 2011 and 2013. The City had comparable staffing levels in both years, with

⁸ Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

slightly more employees in 2011. But the City spent \$8.9 million on fire premium pay through September 2011 versus \$13.9 million through September 2013, a 56 percent increase. The City spent 75 percent more on premium pay in Q1 2013 and 101 percent more on premium pay in Q2 2013 despite much smaller differences in bureau headcount.

Fire Department Headcount and Premium Pay, 2011 versus 2013

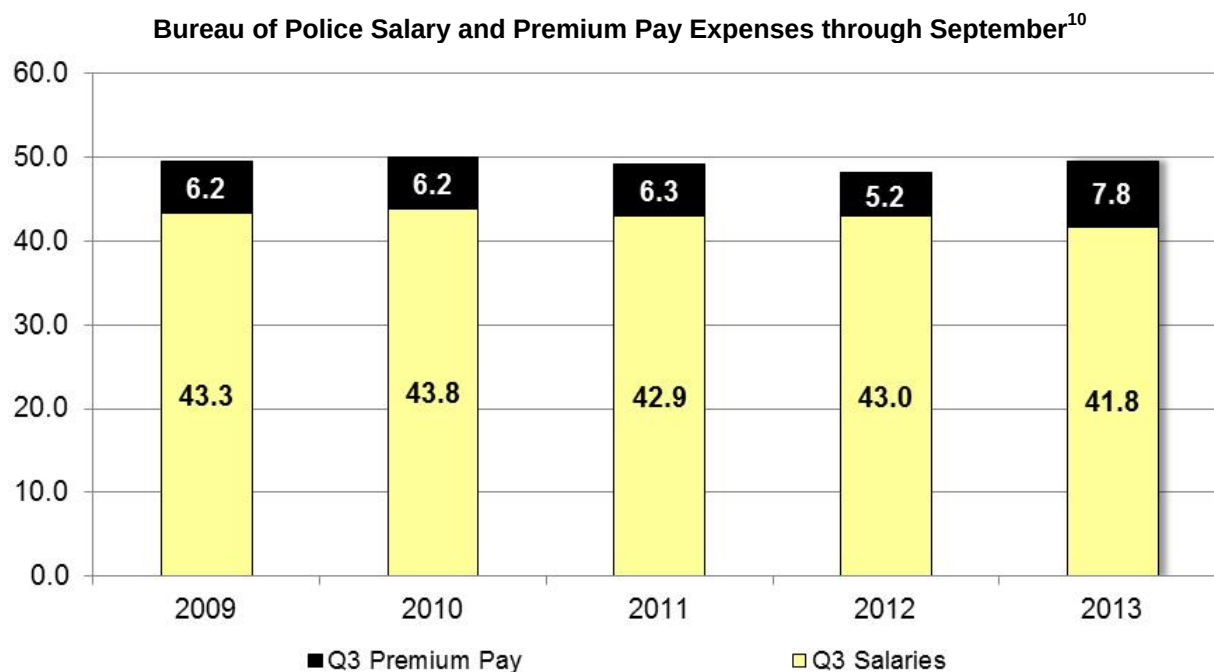
	2011 Headcount	2013 Headcount	%	2011 Premium Pay	2013 Premium Pay	%
First quarter	615	613	0%	2,935,647	5,151,848	75%
Second quarter	634	604	-5%	2,375,917	4,778,381	101%
Third quarter	626	625	0%	3,593,671	3,998,820	11%
Total (Average for headcount)	625	614	-2%	8,905,235	13,929,048	56%

Several factors other than Bureau headcount could account for the large increase in premium pay spending. Some factors, like the number or severity of fires, are beyond the City's direct control in the short term, but Bureau management may be able to affect other factors. If premium pay spending does not decrease significantly in the months following the November 2013 fire academy graduation, the City should take a closer look at factors other than headcount that drive premium pay spending.

Police

The Bureau of Police is the City's largest unit by budget size and headcount, and personnel costs account for the majority of the Bureau's spending. The City spent \$41.8 million on salaries, in-grade pay and longevity through September 2013, which was \$1.2 million (or 2.9 percent) less than through September 2012. Premium pay spending appears to jump by \$2.6 million (or 49.4 percent) from 2012 to 2013. As the City's narrative describes, that's because of the new Secondary Employment Trust Fund and the lag in reimbursements for premium pay related to secondary employment.⁹ Over the longer period, the City's spending on salaries and premium pay through three quarters has been flat since 2009.

⁹ Secondary employment refers to the shifts that police officers work outside of their regular schedule, usually in return for payment from the private entity benefiting from the additional police coverage.



Staffing¹¹

As of the last pay period in Q3 2013, the total active employee head count across all funds was 3,378, which were 34 people (or 1.0 percent) less than in the last pay period in Q2 2013. The table below shows the departments and bureaus that had a net head count change of at least three over this time.

Head Count Change by Department/Bureau

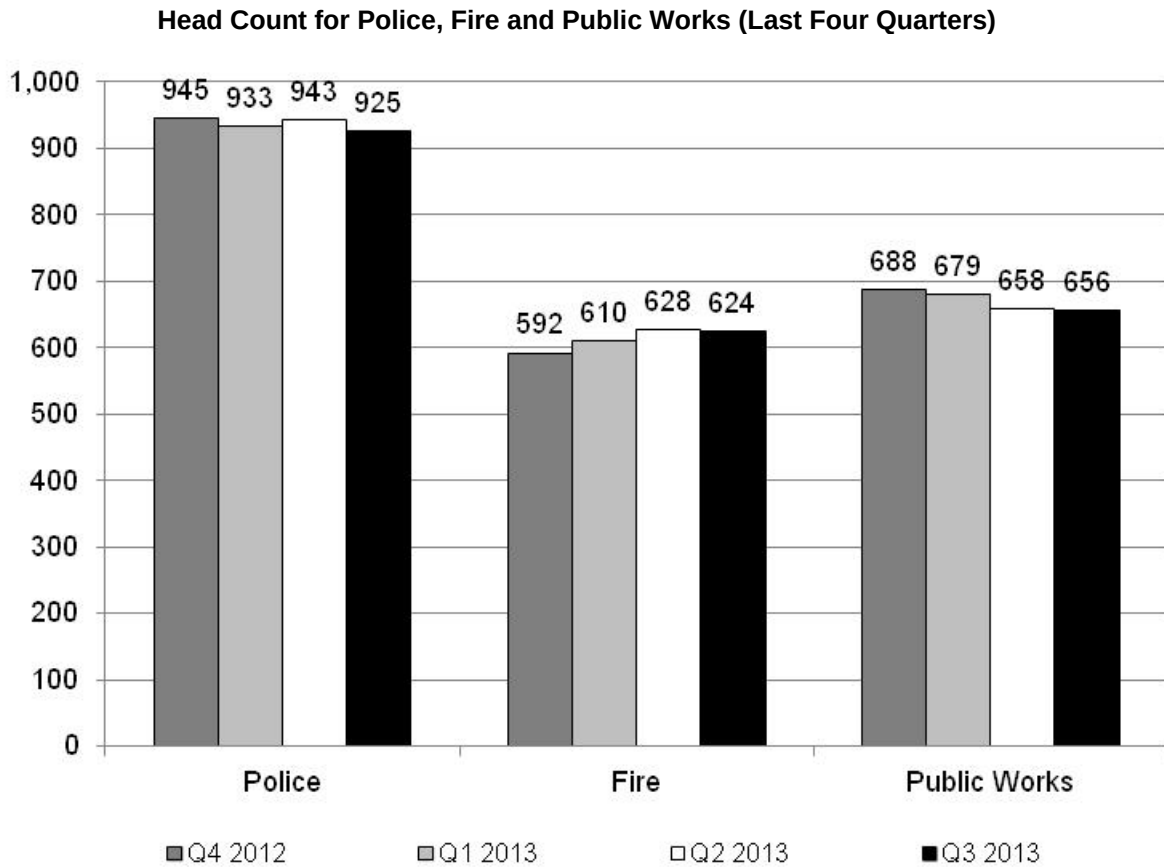
	Q2 2013	Q3 2013	Change	Change (%)
Planning	40	44	+4	10.0%
Fire	628	624	-4	-0.6%
Council/Clerk's Office	47	43	-4	-8.5%
Parks	410	400	-10	-2.4%
Police	943	925	-18	-1.9%
Citywide	3,412	3,378	-34	-1.0%

The Bureau of Police had a higher concentration of employee separations in Q3 2013 than usual. All but three of the employee separations were due to retirements.

The following graph shows changes in head count over the last four quarters for the Bureaus of Police and Fire and the Department of Public Works.¹² It shows the impact of the two fire academy classes on Bureau head count in the first half of 2013.

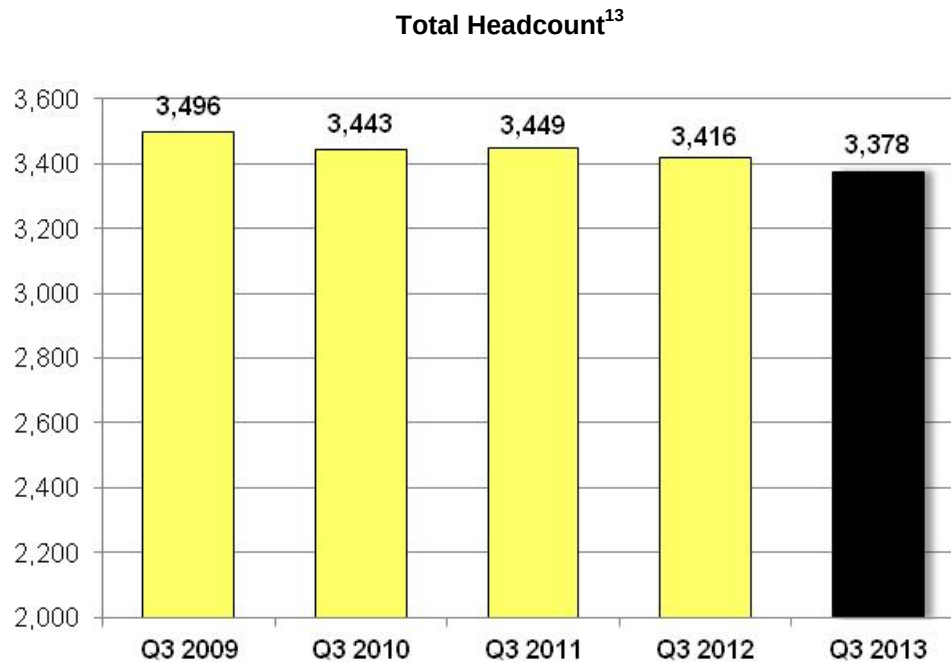
¹⁰ Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

¹¹ The headcount figures used here cover all City funds. They include all active employees, including those on various types of leave.



Over a longer period, the City's total head count has steadily declined since 2009 with a total reduction of 118 positions (or 3.4 percent). The graph below shows head count drops in 2010, 2012 and 2013.

¹² Please note these head count figures include uniform and civilian employees for Police and Fire. For Public Works, the figures include employees in the Bureau of Environmental Services and the Bureau of Transportation and Engineering.



The chart below shows the changes in employee headcount and spending on employee salaries and premium pay over this period for the six largest City departments and bureaus. The head count in individual departments at a specific point in time can be skewed by events occurring right before the measurement is taken (i.e. City fills 10 vacancies right before department head count is recorded). But the overall trend is a decline in City head count across all large departments, except Parks where changes in seasonal employment make it harder to discern a trend.

Changes in Head Count and Salaries/Wages from Q3 2009 to Q3 2013¹⁴

	Head Count		Salaries and Wages	
	Change	Change (%)	Change	Change (%)
Police	-16	-1.7%	+\$90,984	+0.2%
Public Works	-14	-2.1%	+\$875,187	+4.9%
Fire	-11	-1.7%	+\$6,926,557	+18.2%
Parks	+15	+3.9%	-\$210,983	-7.9%
EMS	-17	-9.2%	-\$160,410	-1.7%
Finance	-18	-15.8%	-\$132,164	-4.2%
Citywide	-118	-3.4%	+\$6,900,538	+5.2%

¹³ Count includes all employees in all funds, including employees on different types of leave status

¹⁴ Head count includes all employees in all funds, including employees on different types of leave status. Salaries and wages includes premium pay.

While total City head count has dropped by 3.4 percent over this period, City spending on employee cash compensation has *increased* by 5.2 percent. In some units, like the Bureau of Fire, this dynamic is pronounced. In that bureau head count declined by 1.7 percent and cash compensation increased by 18.2 percent. Even units with larger drops in head count, like the Bureau of EMS or the Department of Finance, have had smaller decreases in cash compensation spending.

The divergence between head count and employee compensation costs is even larger once City spending on employee fringe benefits and pension contributions are taken into account. Spending on active and retired employee fringe benefits (e.g. health insurance, worker's compensation) increased by \$13.4 million (or 23.8 percent) from Q3 2009 to Q3 2013. Contributions to the pension fund have increased by \$18.5 million (or 50.2 percent) over this period.

Overall the City spent \$38.8 million (or 17.1 percent) more on total compensation for active and retired employees in Q3 2013 than in Q3 2009, even though the City has 118 (or 3.4 percent) fewer active employees.

This is the difficult dynamic that Pittsburgh and many other cities face – spending on employee compensation rises, even as the number of active employees drops, because of rising costs in fringe benefits and pension contributions.

Summary

Based on results through September 2013, the City projects year-end revenues (\$475.8 million) will exceed expenditures (\$469.8 million) for a positive operating result of \$6.0 million (or 1.3 percent).

On the revenue side, the City projects earned income tax revenues will exceed budget by \$7.4 million (or 10.0 percent) because of statutorily driven changes in how the tax is collected. Revenues from the deed transfer tax and State pension aid will also surpass the budget targets. The additional revenue in those areas offsets the projected \$3.8 million shortfall in real estate tax revenues and smaller shortfalls elsewhere.

On the expenditure side, the City projects four departments will spend more than budget. For three of those departments, the variance is due to the City tracking encumbrances from 2012 as expenditures in 2013. The City projects the Bureau of Fire will spend \$5.1 million (or 9.4 percent) more than budget because of higher than anticipated premium pay. Even with the encumbrances and Fire premium pay trends, savings in other departments and bureaus keep total spending within budgeted levels.

Sincerely,

James H. Roberts

Dean Kaplan

Historical Revenues Tracked According to Former Categories

	3Q FY2009	3Q FY2010	3Q FY2011	3Q FY2012	3Q FY2013	2013 vs. 2012 Difference (\$)	% Difference
Real Estate - Current	122,424,618	121,520,504	123,377,751	123,852,644	116,661,772	(7,190,872)	-5.8%
Real Estate - Prior	3,461,047	2,004,446	3,242,837	3,846,291	3,485,446	(360,845)	-9.4%
Payroll Prep	35,256,395	35,274,449	38,149,303	39,659,881	41,843,452	2,183,571	5.5%
Amusement Tax	9,341,988	9,258,568	11,840,348	10,287,069	10,889,715	602,646	5.9%
Earned Income	50,689,596	51,510,764	53,684,146	50,239,752	62,362,324	12,122,572	24.1%
Deed Transfer	8,548,164	11,181,140	12,157,296	11,237,231	16,935,810	5,698,579	50.7%
Parking	32,141,567	32,807,738	35,922,287	35,730,134	36,722,540	992,405	2.8%
EST/LST	10,340,240	10,614,617	10,312,975	10,226,029	10,320,292	94,264	0.9%
Business Privilege	8,913,558	463,309	212,168	58,681	27,094	(31,587)	-53.8%
Facility Usage Fee	2,129,980	2,225,778	2,807,079	2,513,566	2,371,146	(142,420)	-5.7%
Other Taxes	1,857,625	1,521,154	1,506,113	1,315,390	1,090,550	(224,840)	-17.1%
Interest Earned	237,551	142,604	48,174	45,096	56,884	11,788	26.1%
Fines & Forfeit	5,304,454	4,909,299	6,977,604	7,018,181	5,598,604	(1,419,578)	-20.2%
Liquor, Bus. & Govt Licenses	911,694	838,762	932,270	875,559	869,500	(6,059)	-0.7%
Rental & Charges	2,596,653	2,905,402	2,598,552	N/A	N/A	N/A	N/A
PSP & POS	2,904,652	2,983,508	5,577,729	3,923,011	3,310,889	(612,121)	-15.6%
Breakeven - BBI	4,720,658	3,688,251	4,278,061	N/A	N/A	N/A	N/A
Breakeven - EMS	5,766,549	7,928,972	7,768,901	8,158,125	7,694,506	(463,619)	-5.7%
Breakeven - Other	4,292,723	3,690,948	3,810,485	3,976,853	2,129,722	(1,847,132)	-46.4%
Federal & State Grants	3,608,188	3,075,124	4,155,041	2,936,679	2,232,052	(704,627)	-24.0%
Liquid Fuels	2,315,000	1,157,500	2,315,000	2,315,000	2,315,000	0	0.0%
State Grant Support	0	0	1,463,500	0	0	0	N/A
State Pension Aid	15,030,106	15,595,175	26,907,639	16,899,566	18,027,000	1,127,434	6.7%
Non-Profit Payment	819,985	152,742	3,393,288	2,933,775	274,384	(2,659,391)	-90.6%
Reimbursement - CDBG	0	292,382	0	509,422	236,588	(272,834)	-53.6%
Authority Payments	3,994,564	3,401,758	3,652,950	3,995,572	3,553,942	(441,630)	-11.1%
State Utility Distribution	0	0	459,192	0	12,637	12,637	N/A
Act 77	7,098,569	7,243,745	7,354,024	7,701,426	7,426,709	(274,717)	-3.6%

	3Q FY2009	3Q FY2010	3Q FY2011	3Q FY2012	3Q FY2013	2013 vs. 2012 Difference (\$)	% Difference
Miscellaneous	65,960	94,674	2,026,043	106,514	163,817	57,304	53.8%
Econ. Dev. Slots Revenue	0	0	0	0	0	0	N/A
2% Local Slots Revenue	0	0	1,344,146	0	7,500,000	7,500,000	N/A
Intergovernmental Fee	579,375	596,756	966,398	1,341,196	1,872,690	531,494	39.6%
Total	345,351,459	337,080,070	379,241,298	360,042,420	375,601,700	15,559,280	4.3%

Source: Revenues shown are year-to-date. Data comes from the third quarter reports for 2009 through 2011 and the Controller's revenue reports for September 2012 and September 2013. Quarterly report numbers are unaudited and subject to change. When the City implemented the new financial management system in 2012, it began tracking the items in the former Breakeven – BBI and Rentals and Charges categories differently so their amounts are not shown for 2012 and 2013.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending September 30, 2013

Revenues

2013 Monthly Revenue Summary

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	Year-to-Date Actual Total	Year-to-Date & Projected	Total Budget	Variance Projected to Budget	% Variance Actual to Budget
Real Estate Taxes	77,590,137	29,126,254	3,790,811	6,811,855	3,119,396	13,722,062	120,438,452	127,328,979	131,128,000	(3,799,021)	-2.90%
Other Taxes	24,701	17,256	349	3,789	3,723	7,861	49,818	66,808	78,400	(11,592)	-14.8%
Amusement Tax	1,586,339	2,442,657	901,692	4,956,982	1,005,864	6,864,538	10,893,535	12,774,154	12,579,515	194,639	1.5%
Earned Income Tax	20,944,898	21,190,336	3,212,265	13,163,953	3,912,473	20,288,691	62,423,924	80,820,007	73,440,000	7,380,007	10.0%
Deed Transfer Tax	3,198,452	4,215,296	2,380,783	2,831,752	4,309,527	9,522,062	16,935,810	19,764,977	15,989,953	3,775,024	23.6%
Parking Tax	11,349,192	12,763,503	4,108,466	4,243,813	4,265,334	12,617,613	36,730,307	49,727,374	51,397,998	(1,670,624)	-3.3%
Institution and Service Privilege Tax	11,475	472,897	8,064	3,657	4	11,726	496,098	499,397	462,370	37,027	8.0%
Facility Usage Fee	519,960	517,918	833,132	372,972	133,581	1,339,685	2,377,564	3,610,366	3,670,107	(59,741)	-1.6%
Payroll Preparation Tax	13,743,730	14,957,014	1,955,747	8,984,421	2,349,262	13,289,429	41,990,173	54,960,343	54,395,534	564,809	1.0%
Local Service Tax	3,464,464	3,531,869	1,929,372	1,367,989	88,358	3,385,719	10,382,052	13,703,037	14,055,585	(352,548)	-2.5%
Public Service Privilege	6,927	858,123	40,894	5,793	-	46,686	911,736	1,143,968	1,501,630	(357,662)	-23.8%
Act 77 - Tax Relief	3,496,716	-	330,283	1,860,790	1,738,921	3,929,994	7,426,709	12,523,371	12,636,534	(113,163)	-0.9%
License and Permit	2,269,726	2,532,857	789,581	1,531,586	622,314	2,943,482	7,746,064	9,355,151	8,580,398	774,753	9.0%
Charges for Services	4,300,503	5,980,750	1,751,296	2,530,106	1,167,645	5,449,047	15,730,299	25,900,326	27,358,824	(1,458,496)	-5.3%
Fines and Forfeits	2,127,759	974,928	3,267,955	1,72,278	153,933	3,594,166	6,696,853	8,903,097	10,091,092	(1,187,995)	-11.8%
Intergovernmental	232,654	3,225,601	7,495,137	4,663,816	18,260,012	30,418,964	33,877,219	52,570,439	49,535,051	3,035,388	6.1%
Investment Earnings	7,295	28,171	5,431	12,628	3,359	21,419	56,884	65,438	22,400	43,038	192.1%
Non-Profit Payment for Services	27,000	78,209	12,500	116,676	40,000	169,176	274,384	1,915,901	3,190,225	(1,274,324)	-39.9%
Miscellaneous	7,115	63,072	93,630	-	-	93,630	163,817	168,058	96,556	71,502	74.1%
Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	144,909,042	102,976,711	32,907,386	53,634,854	41,173,707	127,715,947	375,601,700	475,801,192	470,210,172	5,591,020	1.2%

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending September 30, 2013

Expenditures

2013 Monthly Expenditure Summary

All Departments

	1st Quarter		2nd Quarter		Jul	Aug	Sep	3rd Quarter		Year-to-Date		Year-to-Date & Projected		Adopted		Reapprop. of	Final		(Savings) / Overage
	Actual	Total	Actual	Total	Actual	Actual	Actual	Actual	Total	Actual	Total	Budget	P/Y Enc.	Budget	Budget	P/Y Enc.	Budget		
City Council	325,809	371,000			115,566	97,623	102,791	315,979	1,012,789	1,389,520	1,421,884	-	-	1,421,884	-	1,421,884	1,421,884	(32,364)	
City Clerk	160,980	195,922			53,844	45,373	56,295	155,511	512,413	722,131	786,359	4,993	4,993	791,352	4,993	791,352	791,352	(69,221)	
Mayor's Office	279,130	218,603			63,751	65,950	61,874	191,575	689,308	961,538	1,078,696	-	-	1,078,696	-	1,078,696	1,078,696	(117,158)	
City Information Systems	3,349,761	3,858,642			493,234	789,538	994,761	2,277,533	9,485,936	12,921,324	13,298,238	632	632	13,298,869	632	13,298,869	13,298,869	(377,545)	
Human Relations Commission	57,781	65,819			18,785	18,760	18,523	56,068	179,688	244,955	244,472	9,052	9,052	253,524	9,052	253,524	253,524	(8,568)	
Controller's Office	561,353	649,724			202,031	182,973	188,399	573,403	1,784,480	2,638,980	2,951,599	4,757	4,757	2,956,356	4,757	2,956,356	2,956,356	(317,375)	
Finance	43,252,175	22,692,464			4,511,968	61,163,287	1,756,715	67,431,969	133,376,608	167,975,743	166,884,310	1,841,086	1,841,086	168,725,396	1,841,086	168,725,396	168,725,396	(749,653)	
Law	580,857	914,681			244,223	524,681	190,127	959,031	2,454,569	3,393,569	4,025,840	11,914	11,914	4,037,754	11,914	4,037,754	4,037,754	(644,185)	
OIM	103,088	114,311			34,780	33,700	32,944	101,423	318,822	485,048	584,155	-	-	584,155	-	584,155	584,155	(99,107)	
EORC	61,486	68,360			20,326	19,549	20,326	60,200	190,046	272,746	290,303	2,000	2,000	292,303	2,000	292,303	292,303	(19,557)	
Personnel & CSC	24,959,762	21,479,150			7,090,427	9,482,299	8,300,067	24,872,792	71,311,704	89,868,855	91,072,019	773,356	773,356	91,845,375	773,356	91,845,375	91,845,375	(1,976,519)	
City Planning	414,775	630,509			130,448	136,156	115,501	382,105	1,427,388	1,929,383	2,028,134	13,000	13,000	2,041,134	13,000	2,041,134	2,041,134	(111,751)	
Public Safety Administration	394,475	316,356			113,657	64,440	71,421	249,518	960,349	2,645,439	2,538,513	189,719	189,719	2,728,232	189,719	2,728,232	2,728,232	(82,793)	
Emergency Medical Services	3,160,623	3,276,343			1,122,314	1,020,791	1,048,964	3,192,069	9,629,035	13,124,333	13,280,656	43,033	43,033	13,323,689	43,033	13,323,689	13,323,689	(199,356)	
Police	17,224,628	19,389,815			5,703,512	5,445,779	3,687,754	14,837,044	51,451,487	70,563,386	71,543,006	5,247	5,247	71,548,253	5,247	71,548,253	71,548,253	(984,866)	
Fire	15,006,630	14,993,399			5,468,789	4,220,466	4,443,212	14,132,466	44,132,495	59,267,031	54,187,597	-	-	54,187,597	-	54,187,597	54,187,597	5,079,434	
Bureau of Building Inspection	687,072	808,436			226,795	224,832	227,959	679,586	2,175,094	3,127,971	3,470,706	743	743	3,471,449	743	3,471,449	3,471,449	(343,478)	
Animal Control	175,777	164,128			62,943	59,915	55,371	178,229	518,133	977,310	1,324,960	66,624	66,624	1,391,584	66,624	1,391,584	1,391,584	(414,274)	
Public Works-Administration	173,301	196,839			66,103	61,837	73,332	201,271	571,411	824,911	846,632	-	-	846,632	-	846,632	846,632	(21,721)	
Public Works-Operations	4,542,215	4,178,313			1,287,790	1,307,553	1,237,468	3,832,811	12,553,339	17,221,898	17,529,660	18,771	18,771	17,548,431	18,771	17,548,431	17,548,431	(326,533)	
Public Works-Environmental Services	2,471,466	2,702,262			880,611	810,688	723,210	2,414,509	7,588,236	10,572,360	11,178,729	-	-	11,178,729	-	11,178,729	11,178,729	(606,369)	
Public Works-Transportation & Engineering	417,731	497,006			132,163	132,055	160,989	425,207	1,339,944	1,840,898	1,982,494	-	-	1,982,494	-	1,982,494	1,982,494	(141,596)	
Public Works-Properties	584,812	574,596			172,530	156,959	159,457	488,945	1,648,354	2,196,354	2,282,643	-	-	2,282,643	-	2,282,643	2,282,643	(86,289)	
Parks & Recreation	656,947	1,002,392			518,706	473,550	327,527	1,319,783	2,979,122	4,126,947	4,185,639	13,914	13,914	4,199,553	13,914	4,199,553	4,199,553	(72,606)	
Citizens Police Review Board	91,579	102,961			35,042	29,278	29,486	93,807	288,346	463,562	496,759	10,839	10,839	507,598	10,839	507,598	507,598	(44,036)	
TOTAL	119,694,210	99,462,030			28,770,337	86,568,029	24,084,470	139,422,836	358,579,077	469,756,194	469,514,003	3,009,679	3,009,679	472,523,682	3,009,679	472,523,682	472,523,682	(2,767,488)	

2013 Monthly Expenditure Summary

All Departments - By Subclass

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	Year-to-date	Year-to-Date	Adopted	Reapprop. of	Total	(Savings) /
	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	46,417,250	50,040,341	16,078,183	14,417,440	12,821,631	43,317,253	139,774,845	191,454,221	189,914,382	-	189,914,382	1,539,839
Employee Benefits	33,989,883	38,120,260	7,809,131	9,559,635	8,387,538	25,756,304	97,866,447	142,471,032	143,789,090	404,988	144,194,078	(1,723,046)
Professional and Technical Services	3,178,425	2,503,839	1,245,645	578,448	337,070	2,161,163	7,843,427	11,468,945	10,016,237	2,230,975	12,247,212	(778,266)
Property Services	4,344,362	4,820,896	2,135,577	1,365,004	1,556,471	5,057,052	14,222,310	20,543,321	20,988,323	151,186	21,139,509	(596,189)
Other Services	378,983	345,787	266,444	140,598	118,736	525,778	1,250,548	1,785,952	1,940,124	24,664	1,964,788	(178,836)
Supplies	3,411,058	3,087,317	1,157,041	885,277	838,541	2,880,859	9,379,234	12,282,302	12,232,449	160,849	12,393,298	(110,996)
Property	131,710	76,627	20,186	62,418	17,052	99,655	307,992	1,655,865	1,840,633	37,016	1,877,649	(221,784)
Miscellaneous	152,392	445,446	58,131	382,837	7,432	448,400	1,046,238	1,206,519	1,657,348	-	1,657,348	(450,829)
Debt Service	27,690,146	21,948	-	59,176,373	-	59,176,373	86,888,468	86,888,468	87,135,417	-	87,135,417	(246,949)
Transfers	-	(431)	-	-	-	-	(431)	(431)	-	-	-	(431)
TOTAL	119,694,210	99,462,030	28,770,337	86,568,029	24,084,470	139,422,836	358,579,077	469,756,194	469,514,003	3,009,679	472,523,682	(2,767,488)

2013 Monthly Expenditure Summary

City Council

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	Year-to-Date	Year-to-Date	Adopted	Reappropriation	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	324,006	358,791	110,650	98,017	102,713	311,380	994,177	1,360,908	1,381,884	-	1,381,884	(20,976)
Employee Benefits	-	10,104	-	-	-	-	10,104	10,104	-	-	-	10,104
Professional and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	1,803	2,105	4,915	(394)	78	4,600	8,508	18,508	40,000	-	40,000	(21,492)
Property	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	325,809	371,000	115,566	97,623	102,791	315,979	1,012,789	1,389,520	1,421,884	-	1,421,884	(32,364)

2013 Monthly Expenditure Summary

City Clerk's Office

	1st Quarter		2nd Quarter		Jul	Aug	Sep	3rd Quarter	Year-to-Date	Year-to-Date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Total	Actual	Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	130,602	152,506	-	-	43,579	43,579	43,579	130,736	413,844	572,344	582,993	-	582,993	(10,649)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	16,242	25,971	6,874	14,292	7,418	-	7,418	14,292	56,505	101,505	145,682	-	145,682	(44,177)
Property Services	200	1,522	-	2,650	2,650	-	2,650	2,650	4,372	4,572	6,000	-	6,000	(1,428)
Other Services	2,164	6,280	-	272	272	922	2,733	2,733	11,177	12,841	16,300	-	16,300	(3,459)
Supplies	4,464	9,626	1,752	5,000	2,377	872	2,377	5,000	19,090	23,393	28,884	-	28,884	(5,491)
Property	7,258	18	100	100	-	-	-	100	7,376	7,376	6,500	4,993	11,493	(4,117)
Miscellaneous	50	-	-	-	-	-	-	-	50	100	-	-	-	100
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	160,980	195,922	53,844	155,511	56,295	45,373	56,295	155,511	512,413	722,131	786,359	4,993	791,352	(69,221)

2013 Monthly Expenditure Summary

Mayor's Office

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	Year-to-Date	Year-to-Date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	186,995	212,447	62,491	61,702	59,570	183,763	583,204	824,834	897,391	-	897,391	(72,557)
Employee Benefits	1,642	-	-	-	-	-	1,642	1,642	-	-	-	1,642
Professional and Technical Services	85,033	1,374	825	(15)	2,683	3,494	89,901	107,401	152,440	-	152,440	(45,039)
Property Services	-	742	-	-	522	522	1,263	4,163	5,632	-	5,632	(1,469)
Other Services	4,480	255	120	-	-	120	4,855	4,855	-	-	-	4,855
Supplies	-	3,373	315	4,262	(900)	3,677	7,049	16,049	20,000	-	20,000	(3,951)
Property	981	413	-	-	-	-	1,393	2,593	3,233	-	3,233	(640)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	279,130	218,603	63,751	65,950	61,874	191,575	689,308	961,538	1,078,696	-	1,078,696	(117,159)

2013 Monthly Expenditure Summary

City Information Systems

	1st Quarter		2nd Quarter		Jul		Aug		Sep		3rd Quarter		Year-to-Date Actual		Year-to-Date & Projected		Adopted Budget		Reappropriation P/Y Enc.		Final Budget		(Savings)/ Overage	
	Actual	Total	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual		& Projected		Budget		P/Y Enc.		Budget		Overage	
Salaries and Wages	585,656	662,316			192,509		196,630		199,475		588,614		1,836,586		2,607,815		2,967,022		-		2,967,022		(359,207)	
Employee Benefits	6,612	5,414			-		846		2,538		3,395		15,410		15,410		14,522		-		14,522		888	
Professional and Technical Services	476,507	493,297			29,442		35,171		46,894		111,307		1,081,111		1,731,111		1,789,862		558		1,790,420		(59,309)	
Property Services	1,944,877	2,399,290			191,535		474,671		650,234		1,316,440		5,660,608		7,451,767		7,488,138		-		7,488,138		(36,371)	
Other Services	240,493	171,558			44,112		60,933		70,245		175,289		587,341		810,341		870,209		73		870,282		(59,941)	
Supplies	89,295	99,798			31,776		18,007		24,568		74,352		263,444		263,444		168,485		-		168,485		94,959	
Property	6,321	26,969			3,860		3,281		1,005		8,146		41,436		41,436		-		-		-		41,436	
Miscellaneous	-	-			-		-		-		-		-		-		-		-		-		-	
Debt Service	-	-			-		-		-		-		-		-		-		-		-		-	
Transfers	-	-			-		-		-		-		-		-		-		-		-		-	
TOTAL	3,349,761	3,858,642			493,234		789,538		994,761		2,277,533		9,485,936		12,921,324		13,298,238		632		13,298,869		(377,545)	

Property Services

Maintenance	-	4,000			-		-		-		-		4,000		4,000		21,739		-		21,739		(17,739)	
Building-General	9,540	-			-		-		-		-		9,540		19,080		-		-		-		19,080	
Building-Systems	775	-			480		-		890		1,370		2,145		2,920		-		-		-		2,920	
Office Equipment	835	1,770			65		98		502		665		3,269		4,104		16,810		-		16,810		(12,706)	
Machinery & Equipment	8,724	8,911			1,935		4,212		4,607		10,754		28,389		37,113		3,901		-		3,901		33,212	
Electric	1,089,430	1,705,003			132,791		418,405		426,797		977,993		3,772,426		4,897,426		4,975,000		-		4,975,000		(77,574)	
Natural Gas	574,134	475,509			29,813		4,127		31,956		65,895		1,115,538		1,615,538		1,845,000		-		1,845,000		(229,462)	
Sewer	1,285	60			-		-		-		-		1,345		2,630		-		-		-		2,630	
Steam	251,467	165,086			5,557		8,902		7,456		21,916		438,469		538,469		500,000		-		500,000		38,469	
Water	8,687	38,951			20,895		38,927		178,027		237,848		285,486		330,486		125,688		-		125,688		204,799	
Total	1,944,877	2,399,290			191,535		474,671		650,234		1,316,440		5,660,608		7,451,767		7,488,138		-		7,488,138		(36,371)	

2013 Monthly Expenditure Summary

Commission on Human Relations

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	Year-to-Date Actual	Year-to-Date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	54,178	63,491	18,140	18,200	18,260	54,600	172,269	232,307	232,127	-	232,127	180
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	3,469	1,574	645	560	-	1,205	6,248	11,248	10,320	9,000	19,320	(8,072)
Property Services	-	172	-	-	263	263	435	510	974	52	1,026	(516)
Other Services	104	67	-	-	-	-	171	171	-	-	-	171
Supplies	30	515	-	-	-	-	545	720	1,051	-	1,051	(331)
Property	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	57,781	65,819	18,785	18,760	18,523	56,068	179,668	244,955	244,472	9,052	253,524	(8,568)

2013 Monthly Expenditure Summary

Controller's Office

	1st Quarter		2nd Quarter		Jul	Aug	Sep	3rd Quarter	Year-to-Date	Year-to-Date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Total	Actual	Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	544,213		635,557		188,053	187,750	185,592	561,394	1,741,164	2,511,164	2,768,164	-	2,768,164	(257,000)
Employee Benefits	1,260		4,200		1,260	1,260	1,680	4,200	9,660	12,660	12,220	-	12,220	440
Professional and Technical Services	7,870		2,995		2,905	1,019	-	3,924	14,789	74,789	125,000	4,757	129,757	(54,967)
Property Services	-		1,542		-	-	413	413	1,954	16,954	21,500	-	21,500	(4,546)
Other Services	4,434		3,152		124	1,706	760	2,590	10,176	10,176	-	-	-	10,176
Supplies	2,834		2,278		9,689	(8,762)	(45)	882	5,995	10,995	17,076	-	17,076	(6,081)
Property	741		-		-	-	-	-	741	2,241	7,639	-	7,639	(5,398)
Miscellaneous	-		-		-	-	-	-	-	-	-	-	-	-
Debt Service	-		-		-	-	-	-	-	-	-	-	-	-
Transfers	-		-		-	-	-	-	-	-	-	-	-	-
TOTAL	561,353		649,724		202,031	182,973	188,399	573,403	1,784,480	2,638,980	2,951,599	4,757	2,956,356	(317,376)

2013 Monthly Expenditure Summary

Department of Finance

	1st Quarter		2nd Quarter		Jul		Aug		Sep		Year-to-Date Actual		Year-to-Date & Projected		Adopted Budget		Reappropri. of P/Y Enc.		Final Budget		(Savings)/ Overage	
	Actual	Total	Actual	Total	Actual		Actual		Actual		Actual		Actual		Budget		P/Y Enc.		Budget			
Salaries and Wages	703,114	822,504	233,590	231,299	234,056		235,410		235,289		2,224,563		3,274,559		3,800,284		-		3,800,284		(525,725)	
Employee Benefits	9,551,101	17,133,103	861,231	235,289	1,331,930		1,266,841		1,331,930		28,016,133		55,260,318		55,282,500		-		55,282,500		(22,182)	
Professional and Technical Services	1,620,956	1,461,470	968,764	99,039	199,038		1,800		1,266,841		4,349,267		5,144,267		3,087,413		1,566,393		4,653,806		490,461	
Property Services	-	907	-	1,800	-		1,800		1,800		2,707		9,439		29,169		-		29,169		(19,730)	
Other Services	11,008	33,452	27,255	7,313	4,363		7,313		38,931		83,391		173,391		240,000		145		240,145		(66,753)	
Supplies	282,993	52,419	11,043	28,209	18,864		579		58,115		393,528		718,528		1,140,815		129,110		1,269,925		(551,397)	
Property	336	4,668	2,421	-	-		-		3,000		8,003		21,303		42,900		-		42,900		(21,597)	
Miscellaneous	-	-	-	-	-		-		-		-		9,231		40,000		-		40,000		(30,769)	
Debt Service	27,690,146	21,948	-	-	59,176,373		-		59,176,373		86,888,468		86,888,468		87,135,417		-		87,135,417		(246,949)	
Transfers	-	-	-	-	-		-		-		-		-		-		-		-		-	
TOTAL	39,859,654	19,530,471	2,104,303	603,528	59,868,104		62,575,935		62,575,935		121,966,060		151,499,503		150,798,498		1,695,648		152,494,146		(994,641)	

Employee Benefits

Health Insurance	(178,964)	-	-	-	-		-		-		(178,964)		(178,964)		-		-		-		(178,964)	
Pension Contribution	9,062,582	15,752,500	163,266	162,122	487,792		487,792		24,815,082		49,565,082		49,565,082		31,258,000		-		31,258,000		18,307,082	
Retiree Contribution	499,629	494,327	7,700	7,000	7,000		7,000		1,481,748		2,106,748		2,106,748		2,276,000		-		2,276,000		(169,252)	
Widower Contribution	25,300	24,950	15,110	15,110	15,110		15,110		71,950		153,800		153,800		155,000		-		155,000		(1,200)	
Survivor Contribution	45,329	45,329	-	-	-		-		45,329		135,988		476,098		525,000		-		525,000		(48,902)	
Additional Pension Contribution	-	-	-	-	-		-		-		-		-		18,376,000		-		18,376,000		(18,376,000)	
Early Retirement Healthcare	-	-	-	-	-		-		-		-		-		100,000		-		100,000		-	
Retired Police Officers	3,750	3,750	1,250	1,100	1,150		3,500		11,000		11,000		14,750		26,500		-		26,500		(11,750)	
Retired Firefighters	93,474	187,246	48,906	49,957	49,747		148,609		429,329		522,804		522,804		66,000		-		66,000		456,804	
OPEB Contribution	-	625,000	625,000	-	-		625,000		625,000		1,250,000		2,500,000		2,500,000		-		2,500,000		-	
Total	9,551,101	17,133,103	861,231	235,289	235,410		1,331,930		1,331,930		28,016,133		55,260,318		55,282,500		-		55,282,500		(22,182)	

2013 Monthly Expenditure Summary

Finance - Bureau of Procurement, Fleet & Asset Services

	1st Quarter		2nd Quarter		Jul	Aug		Sep	3rd Quarter		Year-to-Date		Year-to-Date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
	Actual	Total	Actual	Total	Actual	Actual	Actual	Actual	Actual	Total	Actual	Projected					
Salaries and Wages	184,932	-	216,883	-	61,915	62,030	61,964	-	185,909	-	587,723	806,723	-	887,065	-	887,065	(80,342)
Employee Benefits	388,177	-	172,157	-	36,931	190,307	25,237	-	252,475	-	812,809	814,309	-	531,000	16,855	547,855	266,454
Professional and Technical Services	1,391,714	-	1,387,480	-	1,424,241	503,844	587,946	-	2,516,031	-	5,295,226	8,390,114	-	8,367,041	128,479	8,495,520	(105,406)
Property Services	-	-	15	-	154,040	-	-	-	154,040	-	154,055	214,055	-	214,500	-	214,500	(446)
Other Services	1,427,698	-	1,385,047	-	730,538	539,001	478,040	-	1,747,579	-	4,560,629	6,250,629	105	6,082,206	-	6,082,311	168,318
Supplies	-	-	411	-	-	-	-	-	1,747,579	-	411	411	-	4,000	-	4,000	(3,589)
Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,392,521	-	3,161,993	-	2,407,665	1,295,182	1,153,187	-	4,856,035	-	11,410,548	16,476,240	145,439	16,085,812	145,439	16,231,251	244,989
Property Services	115,029	-	128,970	-	89,701	35,518	48,739	-	173,958	-	417,957	588,465	-	617,173	-	617,173	(28,708)
Cleaning	-	-	-	-	-	-	-	-	-	-	-	-	-	7,324	-	7,324	(7,324)
Landscaping	896,837	-	898,767	-	896,756	448,127	448,529	-	1,793,411	-	3,589,014	5,559,014	-	5,644,538	-	5,644,538	(85,524)
Maintenance	15,235	-	13,657	-	2,671	3,153	3,761	-	9,584	-	38,476	58,908	-	75,534	-	75,534	(16,626)
Building-Systems	364,614	-	350,175	-	404,877	-	115,536	-	520,413	-	1,235,202	2,094,150	-	1,909,054	128,479	2,037,533	56,617
Land & Buildings	-	-	(4,089)	-	30,236	17,047	(28,618)	-	18,666	-	14,577	89,577	-	110,000	-	110,000	(20,423)
Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	3,418	-	3,418	(3,418)
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,391,714	-	1,387,480	-	1,424,241	503,844	587,946	-	2,516,031	-	5,295,226	8,390,114	128,479	8,367,041	128,479	8,495,520	(105,406)
Supplies	6,625	-	2,061	-	649	2,065	28	-	2,742	-	11,428	13,538	-	25,040	-	25,040	(11,502)
Office Supplies	(13,718)	-	(13,959)	-	182	(11,427)	175	-	(11,071)	-	(38,748)	(8,731)	-	3,000	-	3,000	(11,731)
Operational Supplies	1,062,077	-	1,040,522	-	481,833	373,153	336,401	-	1,191,387	-	3,293,985	4,352,163	-	4,350,000	-	4,350,000	2,163
Fuel	372,715	-	356,423	-	247,874	175,211	141,785	-	564,870	-	1,294,007	1,894,007	105	1,704,166	-	1,704,271	189,737
Parts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,427,698	-	1,385,047	-	730,538	539,001	478,389	-	1,747,928	-	4,560,673	6,250,978	105	6,082,206	105	6,082,311	168,667

2013 Monthly Expenditure Summary

	Department of Law														Reapprop. of P/Y Enc.	Adopted Budget	Year-to-Date & Projected	Year-to-Date Actual	3rd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	Year-to-Date Actual	Final Budget	(Savings)/ Overage
	1st Quarter		2nd Quarter		3rd Quarter		Jul		Aug		Sep														
	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total													
Salaries and Wages	384,969		442,504	-	402,386	-	134,297	137,199	130,890	-	-	-	1,229,859	1,719,859	1,821,468	-	1,821,468	-	(101,609)						
Employee Benefits	-		-		-		-	-	-	-	-	-	-	-	-	-	-	-	-						
Professional and Technical Services	30,062		9,867		94,695		47,252	4,189	43,255				134,624	419,624	538,661		550,207		(130,583)						
Property Services	-		1,417		2,713		-	-	2,713				4,130	6,130	8,015		8,015		(1,885)						
Other Services	14		625		71		71	-	-				710	710	978		978		(268)						
Supplies	12,420		9,629		8,643		4,532	352	3,759				30,691	37,691	29,897		30,265		7,426						
Property	1,458		2,896		2,182		-	104	2,078				6,536	11,536	16,821		16,821		(5,285)						
Miscellaneous	151,934		447,744		448,340		58,071	382,837	7,432				1,048,018	1,198,018	1,610,000		1,610,000		(411,982)						
Debt Service	-		-		-		-	-	-				-	-	-		-		-						
Transfers	-		-		-		-	-	-				-	-	-		-		-						
TOTAL	580,857		914,681		959,031		244,223	524,681	190,127				2,454,569	3,393,569	4,025,840		4,037,754		(644,186)						

2013 Monthly Expenditure Summary

Office of Municipal Investigations

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	Year-to-Date Actual	Year-to-Date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total						
Salaries and Wages	88,272	102,600	29,384	29,527	29,620	88,530	279,403	405,084	464,133	-	464,133	(59,049)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	9,170	7,868	1,573	3,975	1,869	7,418	24,456	59,456	97,433	-	97,433	(37,977)
Property Services	1,062	3,408	26	26	334	385	4,855	6,951	7,750	-	7,750	(799)
Other Services	4,097	33	2,916	-	22	2,938	7,069	7,069	2,000	-	2,000	5,069
Supplies	485	401	880	173	1,099	2,152	3,038	4,238	5,839	-	5,839	(1,601)
Property	-	-	-	-	-	-	-	2,250	7,000	-	7,000	(4,750)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	103,088	114,311	34,780	33,700	32,944	101,423	318,822	485,048	584,155	-	584,155	(99,107)

2013 Monthly Expenditure Summary

Equal Opportunity Review Commission

	1st Quarter		2nd Quarter		Jul	Aug		Sep	3rd Quarter	Year-to-Date	Year-to-Date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Total	Actual	Total	Actual	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	55,448		64,980		18,566	18,566	18,566	18,566	55,697	176,126	236,326	234,632	-	234,632	1,694
Employee Benefits	1,620		3,380		1,760	-	1,760	1,760	3,520	8,520	8,520	-	-	-	8,520
Professional and Technical Services	-		-		-	625	-	-	625	625	20,625	41,000	2,000	43,000	(22,375)
Property Services	-		-		-	-	-	-	-	-	-	-	-	-	-
Other Services	-		-		-	-	-	-	-	-	-	-	-	-	-
Supplies	4,417		-		-	358	-	-	358	4,775	4,775	7,433	-	7,433	(2,658)
Property	-		-		-	-	-	-	-	-	2,500	7,238	-	7,238	(4,738)
Miscellaneous	-		-		-	-	-	-	-	-	-	-	-	-	-
Debt Service	-		-		-	-	-	-	-	-	-	-	-	-	-
Transfers	-		-		-	-	-	-	-	-	-	-	-	-	-
TOTAL	61,486		68,360		20,326	19,549	20,326	20,326	60,200	190,046	272,746	290,303	2,000	292,303	(19,557)

Department of Personnel

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	Year-to-Date Actual	Year-to-Date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual		Budget		Budget	
Salaries and Wages	341,860	406,526	112,808	107,994	111,983	332,785	1,081,172	1,503,172	1,555,846	-	1,555,846	(52,674)
Employee Benefits	24,403,317	20,936,245	6,941,008	9,316,910	8,142,705	24,400,623	69,740,185	87,085,586	88,424,174	404,988	88,829,162	(1,743,576)
Professional and Technical Services	149,649	67,029	18,402	36,733	22,925	78,060	294,738	994,738	719,354	366,419	1,085,773	(91,036)
Property Services	(63)	574	-	-	969	969	1,480	2,230	8,633	-	8,633	(6,403)
Other Services	50,969	64,170	15,717	16,708	19,939	52,365	167,503	243,503	300,247	1,948	302,195	(58,692)
Supplies	6,907	7,428	1,649	3,953	1,546	7,147	21,482	25,482	29,429	-	29,429	(3,947)
Property	7,123	969	843	-	-	843	8,935	17,935	34,336	-	34,336	(16,401)
Miscellaneous	-	(3,790)	-	-	-	-	(3,790)	(3,790)	-	-	-	(3,790)
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	24,959,762	21,479,150	7,090,427	9,482,299	8,300,067	24,872,792	71,311,704	89,868,855	91,072,019	773,356	91,845,375	(1,976,519)

Employee Benefits

Health Insurance	7,739,401	7,863,076	1,527,710	2,935,803	2,810,259	7,273,772	22,876,249	26,919,323	30,092,994	306,462	30,399,456	(3,480,133)
Other Insurance/Benefits	570,754	429,325	-	536,217	109,028	645,245	1,645,324	2,285,170	2,509,746	2,354	2,512,100	(226,930)
Retiree Health Insurance	8,758,901	5,132,350	2,841,731	2,081,786	1,249,815	6,173,332	20,064,583	25,464,583	19,902,223	-	19,902,223	5,562,360
Medicare Retiree Benefits	-	-	-	-	-	-	-	-	4,000,000	-	4,000,000	(4,000,000)
Social Security	1,682,341	1,873,804	572,971	530,839	534,115	1,637,925	5,194,070	6,812,639	7,877,105	-	7,877,105	(1,064,466)
Unemployment Compensation	51,406	50,871	1,496	92	-	1,588	103,865	108,353	365,453	4,577	370,030	(261,678)
Medical W/C	-	-	-	-	-	-	-	250,000	5,574,876	-	5,574,876	(5,324,876)
Indemnity W/C	4,782,081	4,800,000	1,600,000	3,200,000	3,324,118	8,124,118	17,706,198	22,506,198	13,809,652	-	13,809,652	8,696,546
Legal W/C	98,449	48,499	49,227	10,313	25,458	84,997	231,945	313,489	1,329,860	91,595	1,421,455	(1,107,966)
Workers' Comp- Settlements	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000	(1,000,000)
Personal Leave Buyback	575,875	285,890	194,975	21,861	22,703	239,538	1,101,303	1,332,288	1,212,265	-	1,212,265	120,023
Tuition Reimbursement	2,519	-	-	-	-	-	2,519	2,519	-	-	-	2,519
Retirement Severance	141,591	452,430	152,899	-	67,210	220,109	814,130	1,091,025	750,000	-	750,000	341,025
Total	24,403,317	20,936,245	6,941,008	9,316,910	8,142,705	24,400,623	69,740,185	87,085,586	88,424,174	404,988	88,829,162	(1,743,576)

2013 Monthly Expenditure Summary

City Planning

	1st Quarter		2nd Quarter		Jul		Aug		Sep		3rd Quarter		Year-to-Date		Year-to-Date		Adopted		Reapprop. of		Final		(Savings)/	
	Actual	Total	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual		& Projected		Budget		P/Y Enc.		Budget		Overage	
Salaries and Wages	370,578		441,666		125,687		129,796		112,317		367,800		1,180,044		1,642,096		1,732,056		-		1,732,056		(89,960)	
Employee Benefits	-		-		-		-		-		-		-		-		-		-		-		-	
Professional and Technical Services	29,181		16,422		2,058		4,342		525		6,924		52,527		77,527		245,067		13,000		258,067		(180,540)	
Property Services	-		477		208		-		1,103		1,311		1,788		7,788		7,699		-		7,699		89	
Other Services	2,142		22		293		-		23		316		2,480		3,632		5,042		-		5,042		(1,410)	
Supplies	12,874		171,627		2,202		2,018		1,534		5,754		190,256		195,956		31,789		-		31,789		164,167	
Property	-		-		-		-		-		-		-		2,091		6,481		-		6,481		(4,390)	
Miscellaneous	-		294		-		-		-		-		294		294		-		-		-		294	
Debt Service	-		-		-		-		-		-		-		-		-		-		-		-	
Transfers	-		-		-		-		-		-		-		-		-		-		-		-	
TOTAL	414,775		630,509		130,448		136,156		115,501		382,105		1,427,388		1,929,383		2,028,134		13,000		2,041,134		(111,750)	

2013 Monthly Expenditure Summary

Department of Public Safety - Administration

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	Year-to-Date	Year-to-Date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	197,205	225,460	63,158.72	64,439.78	63,846.07	191,445	614,109	844,109	874,013	-	874,013	(29,904)
Employee Benefits	-	1,142	-	1,142	1,142	1,142	2,283	2,283	-	-	-	2,283
Professional and Technical Services	66,830	69,754	39,420	-	6,250	45,670	182,254	437,254	455,000	159,939	614,939	(177,685)
Property Services	60,057	19,780	10,590	-	-	10,590	90,427	90,427	5,500	2,600	8,100	82,327
Other Services	-	-	-	-	-	-	-	-	2,000	-	2,000	(2,000)
Supplies	90	221	489	-	183	672	983	1,073	2,000	-	2,000	(927)
Property	70,293	-	-	-	-	-	70,293	1,270,293	1,200,000	27,180	1,227,180	43,113
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	394,475	316,356	113,657	64,440	71,421	249,518	960,349	2,645,439	2,538,513	189,719	2,728,232	(82,793)

2013 Monthly Expenditure Summary

Department of Public Safety - Bureau of EMS

	1st Quarter		2nd Quarter		Jul		Aug		Sep		3rd Quarter		Year-to-Date		Year-to-Date		Adopted		Reappropriation		Final		(Savings)/	
	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Projected	Actual	Projected	Budget	Budget	PIY	Enc.	Budget	Budget	Overage	
Salaries and Wages	3,001,426	3,137,310	3,137,310	3,137,310	1,081,203	952,183	995,169	995,169	995,169	995,169	3,028,555	3,028,555	9,167,290	12,515,088	9,167,290	12,515,088	12,619,138	12,619,138	-	-	12,619,138	12,619,138	(104,050)	
Employee Benefits	7,111	14,514	14,514	14,514	-	-	-	-	-	-	-	-	21,625	21,625	21,625	21,625	3,000	3,000	-	-	3,000	3,000	18,625	
Professional and Technical Services	65,712	6,400	6,400	6,400	1,075	5,266	5,266	5,266	5,266	5,266	6,341	6,341	78,452	78,452	78,452	78,452	178,185	178,185	-	-	179,237	179,237	(100,785)	
Property Services	997	5,368	5,368	5,368	394	3,740	944	944	944	944	5,079	5,079	11,444	11,444	11,444	11,444	9,354	9,354	-	-	9,354	9,354	2,090	
Other Services	944	2,472	2,472	2,472	122	28,312	2,042	2,042	2,042	2,042	30,476	30,476	33,892	63,892	33,892	63,892	31,095	31,095	-	-	53,543	53,543	10,349	
Supplies	104,888	109,591	109,591	109,591	38,584	36,557	45,543	45,543	45,543	45,543	120,683	120,683	335,162	420,162	335,162	420,162	342,603	342,603	-	-	362,136	362,136	58,026	
Property	(20,455)	688	688	688	935	-	-	-	-	-	935	935	(18,831)	13,669	(18,831)	13,669	97,281	97,281	-	-	97,281	97,281	(83,612)	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	3,160,623	3,276,343	3,276,343	3,276,343	1,122,314	1,020,791	1,048,964	1,048,964	1,048,964	1,048,964	3,192,069	3,192,069	9,629,035	13,124,333	9,629,035	13,124,333	13,280,656	13,280,656	43,033	43,033	13,323,689	13,323,689	(199,356)	
Salaries & Wages	2,017,543	2,325,414	2,325,414	2,325,414	651,795	626,125	633,646	633,646	633,646	633,646	1,911,566	1,911,566	6,254,523	8,585,257	6,254,523	8,585,257	9,327,057	9,327,057	-	-	9,327,057	9,327,057	(741,800)	
Regular	27,058	32,786	32,786	32,786	7,254	7,613	7,396	7,396	7,396	7,396	22,263	22,263	82,108	118,128	82,108	118,128	-	-	-	-	-	-	118,128	
In Grade	52,915	20,219	20,219	20,219	26,679	19,532	24,149	24,149	24,149	24,149	70,360	70,360	143,494	235,697	143,494	235,697	241,995	241,995	-	-	241,995	241,995	(6,298)	
Longevity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	322,000	322,000	-	-	322,000	322,000	(322,000)	
Allowances	108,550	650	650	650	394,825	11,050	329,977	329,977	329,977	329,977	11,700	11,700	120,900	111,800	120,900	111,800	120,250	120,250	-	-	120,250	120,250	(8,450)	
Uniform	795,359	758,241	758,241	758,241	394,825	287,863	329,977	329,977	329,977	329,977	1,012,665	1,012,665	2,566,266	3,464,206	2,566,266	3,464,206	2,607,836	2,607,836	-	-	2,607,836	2,607,836	856,370	
Premium Pay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	3,001,426	3,137,310	3,137,310	3,137,310	1,081,203	952,183	995,169	995,169	995,169	995,169	3,028,555	3,028,555	9,167,290	12,515,088	9,167,290	12,515,088	12,619,138	12,619,138	-	-	12,619,138	12,619,138	(104,050)	

2013 Monthly Expenditure Summary

Department of Public Safety - Bureau of Police

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	Year-to-Date	Year-to-Date	Year-to-Date	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Actual	& Projected	P/Y Enc.	Budget	Overage
Salaries and Wages	16,834,665	18,863,365	5,556,541	5,323,130	3,543,161	14,422,831	50,120,861	68,764,247	69,515,988	-	69,515,988	(751,741)
Employee Benefits	8,189	9,499	1,785	5,208	669	7,662	25,350	37,350	43,000	-	43,000	(5,650)
Professional and Technical Services	58,519	83,150	18,252	52,888	17,194	88,334	230,002	361,516	505,440	-	505,440	(143,924)
Property Services	38,464	37,180	8,730	7,974	24,399	41,103	116,747	146,747	215,910	4,048	219,958	(73,210)
Other Services	10,117	28,730	5,281	3,279	2,144	10,704	49,550	54,550	38,500	-	38,500	16,050
Supplies	255,311	368,322	112,924	53,300	100,187	266,410	890,043	1,135,043	1,017,130	141	1,017,271	117,772
Property	19,363	-	-	-	-	-	19,363	64,363	207,038	1,058	208,096	(143,733)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	(431)	-	-	-	-	(431)	(431)	-	-	-	(431)
TOTAL	17,224,628	19,389,815	5,703,512	5,445,779	3,687,754	14,837,044	51,451,487	70,563,386	71,543,006	5,247	71,548,253	(984,866)

Salaries & Wages

Salaries	13,047,975	15,156,433	4,191,344	4,102,633	2,104,224	10,398,201	38,602,608	53,650,994	58,199,672	-	58,199,672	(4,548,678)
Premium Pay	942,481	3,127,699	1,303,527	1,123,144	1,300,391	3,727,061	7,797,242	11,047,242	7,296,441	-	7,296,441	3,750,801
Longevity	2,260,584	496,124	39,000	72,930	100,000	211,930	2,968,637	3,208,637	3,260,414	-	3,260,414	(51,777)
In-grade	64,250	81,860	22,045	24,422	21,046	67,514	213,624	298,624	186,336	-	186,336	112,288
Uniform Allowance	519,375	1,250	625	-	17,500	18,125	538,750	558,750	573,125	-	573,125	(14,375)
Total	16,834,665	18,863,365	5,556,541	5,323,130	3,543,161	14,422,831	50,120,861	68,764,247	69,515,988	-	69,515,988	(751,741)

2013 Monthly Expenditure Summary

Department of Public Safety - Bureau of Fire

	1st Quarter		2nd Quarter		Jul		Aug		Sep		3rd Quarter		Year-to-Date		Year-to-Date		Adopted		Reapprop. of		Final		(Savings)/ Overage
	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Budget	Total	P/Y Enc.	Budget	Total		
Salaries and Wages	14,764,050		14,729,374		5,406,046		4,173,123		4,421,212		14,000,380		43,493,804		58,544,341		53,296,343		-		53,296,343		5,247,998
Employee Benefits	2,063		2,661		2,088		-		1,755		3,843		8,566		8,566		9,000		-		9,000		(434)
Professional and Technical Services	18,902		13,759		10,078		5,484		1,410		16,973		49,634		99,634		138,000		-		138,000		(38,366)
Property Services	25,952		14,776		5,030		1,240		2,955		9,225		49,952		64,952		53,191		-		53,191		11,761
Other Services	-		838		-		1,319		1,974		3,293		4,130		4,130		1,000		-		1,000		3,130
Supplies	169,984		217,627		41,601		37,652		13,907		93,159		480,770		495,770		613,094		-		613,094		(117,325)
Property	25,680		14,365		3,946		1,648		-		5,594		45,638		49,638		76,969		-		76,969		(27,331)
Miscellaneous	-		-		-		-		-		-		-		-		-		-		-		-
Debt Service	-		-		-		-		-		-		-		-		-		-		-		-
Transfers	-		-		-		-		-		-		-		-		-		-		-		-
TOTAL	15,006,630		14,993,399		5,468,789		4,220,466		4,443,212		14,132,466		44,132,495		59,267,031		54,187,597		-		54,187,597		5,079,434

Salaries & Wages

Salaries	8,831,892		9,670,051		2,740,013		2,733,510		2,716,233		8,189,756		26,691,700		36,941,700		37,609,970		-		37,609,970		(668,271)	
In-grade	75,911		89,950		20,466		23,731		24,278		68,474		234,336		382,422		243,869		-		243,869		138,553	
Longevity	1,469,626		186,092		233,902		113,000		242,000		588,902		2,244,620		2,519,620		2,609,044		-		2,609,044		(89,424)	
Uniform Allowance	387,800		4,900		700		700		-		1,400		394,100		396,550		468,300		-		468,300		(71,750)	
Leave Buyback	-		-		-		-		-		-		-		-		834,240		-		834,240		(834,240)	
Premium Pay	3,998,820		4,778,381		2,410,965		1,302,183		1,438,700		5,151,848		13,929,048		18,304,048		11,530,920		-		11,530,920		6,773,128	
Total	14,764,050		14,729,374		5,406,046		4,173,123		4,421,212		14,000,380		43,493,804		58,544,341		53,296,343		-		53,296,343		5,247,996	

2013 Monthly Expenditure Summary
Department of Public Safety - Bureau of Building Inspection

	1st Quarter		2nd Quarter		Jul	Aug	Sep	3rd Quarter	Year-to-Date	Year-to-Date	Adopted	Reappropriation	Final	(Savings)/
	Actual Total		Actual Total		Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	671,142		777,514		220,664	220,145	223,020	663,829	1,448,656	3,035,229	3,326,860	-	3,326,860	(291,631)
Employee Benefits	-		-		-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	5,220		4,671		896	966	934	2,796	9,891	22,692	49,440	-	49,440	(26,748)
Property Services	248		12,444		1,183	1,144	(428)	1,900	12,692	18,087	16,328	-	17,021	1,067
Other Services	6,255		6,720		2,196	1,985	1,982	6,163	12,975	25,976	39,900	693	39,950	(13,975)
Supplies	3,515		7,087		1,856	592	2,450	4,898	10,602	21,295	23,139	50	23,139	(1,844)
Property	692		-		-	-	-	-	692	3,692	12,691	-	12,691	(8,999)
Miscellaneous	-		-		-	-	-	-	-	1,000	2,348	-	2,348	(1,348)
Debt Service	-		-		-	-	-	-	-	-	-	-	-	-
Transfers	-		-		-	-	-	-	-	-	-	-	-	-
TOTAL	687,072		808,436		226,795	224,832	227,959	679,586	1,495,508	3,127,971	3,470,706	743	3,471,449	(343,478)

2013 Monthly Expenditure Summary
Department of Public Safety - Bureau of Animal Care and Control

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	Year-to-Date	Year-to-Date	Adopted	Reappropriation	Final	(Savings)/
	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	138,071	148,351	47,563.99	47,587.07	50,920.77	146,072	432,494	610,670	710,960	-	710,960	(100,290)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	37,706	12,330	15,379	11,017	4,320	30,716	80,752	360,752	602,000	66,624	668,624	(307,872)
Property Services	-	113	-	-	130	130	243	243	-	-	-	243
Other Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	3,253	-	1,231	-	1,231	4,485	5,485	3,000	-	3,000	2,485
Property	-	80	-	80	-	80	160	160	9,000	-	9,000	(8,840)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	175,777	164,128	62,943	59,915	55,371	178,229	518,133	977,310	1,324,960	66,624	1,391,584	(414,274)

2013 Monthly Expenditure Summary

Public Works - Bureau of Administration

	1st Quarter		2nd Quarter		Jul	Aug	Sep	3rd Quarter	Year-to-Date	Year-to-Date	Adopted	Reappropriation	Final	(Savings)/
	Actual	Total	Actual	Total	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	PY Enc.	Budget	Overage
Salaries and Wages	156,954		160,346		53,988	52,567	53,625	160,181	477,481	665,481	635,825	-	635,825	29,656
Employee Benefits	-		-		-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	337		4,661		33	35	38	107	5,105	5,105	16,000	-	16,000	(10,895)
Property Services	4,792		20,240		10,096	3,994	19,302	33,391	58,423	98,423	110,000	-	110,000	(11,577)
Other Services	2,673		355		-	387	100	487	3,515	3,515	7,000	-	7,000	(3,485)
Supplies	3,724		5,757		42	437	266	744	10,226	20,726	47,807	-	47,807	(27,081)
Property	4,822		5,480		1,944	4,416	-	6,360	16,662	31,662	30,000	-	30,000	1,662
Miscellaneous	-		-		-	-	-	-	-	-	-	-	-	-
Debt Service	-		-		-	-	-	-	-	-	-	-	-	-
Transfers	-		-		-	-	-	-	-	-	-	-	-	-
TOTAL	173,301		196,839		66,103	61,837	73,332	201,271	571,411	824,911	846,632	-	846,632	(21,720)

2013 Monthly Expenditure Summary

Public Works - Bureau of Operations

	1st Quarter		2nd Quarter		Jul		Aug		Sep		3rd Quarter		Year-to-Date		Year-to-Date		Adopted		Reappropriation		Final		(Savings)/	
	Actual	Total	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual	Projected	Actual	Projected	Budget	Budget	PY	Enc.	Budget		Overage	
Salaries and Wages	3,616,996		3,685,392		1,058,788		1,041,341		1,036,613		3,136,742		10,439,130	14,306,689	14,411,993		14,411,993		-		14,411,993		(105,304)	
Employee Benefits	-		-		-		-		-		-		-	-	-		-		-		-		-	
Professional and Technical Services	13,395		12,158		3,741		1,188		(1,930)		2,999		28,551	118,551	81,000		81,000		-		81,000		37,551	
Property Services	77,141		85,928		130,326		99,399		109,156		338,881		501,950	901,950	1,200,000		1,214,924		-		1,214,924		(312,974)	
Other Services	16,864		17,696		7,007		5,138		5,955		18,100		52,660	53,660	62,000		62,000		-		62,000		(8,340)	
Supplies	812,961		374,768		87,820		112,176		83,969		283,965		1,471,694	1,781,694	1,756,667		1,756,667		62		1,756,729		24,964	
Property	4,859		2,372		108		48,312		3,704		52,123		59,354	59,354	18,000		18,000		3,785		21,785		37,569	
Miscellaneous	-		-		-		-		-		-		-	-	-		-		-		-		-	
Debt Service	-		-		-		-		-		-		-	-	-		-		-		-		-	
Transfers	-		-		-		-		-		-		-	-	-		-		-		-		-	
TOTAL	4,542,215		4,178,313		1,287,790		1,307,553		1,237,468		3,832,811		12,553,339	17,221,898	17,529,660		17,548,431		18,771		17,548,431		(326,534)	

2013 Monthly Expenditure Summary

Public Works - Bureau of Environmental Services

	1st Quarter		2nd Quarter		Jul		Aug		Sep		3rd Quarter		Year-to-Date		Year-to-Date		Adopted		Reappropri. of		Final		(Savings)/	
	Actual	Total	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual		& Projected		Budget		P/Y Enc.		Budget		Overage	
Salaries and Wages	1,664,343		1,874,865		554,865		536,558		567,131		1,658,554		5,197,763		7,236,887		7,682,601		-		7,682,601		(445,714)	
Employee Benefits	-		-		-		-		-		-		-		-		-		-		-		-	
Professional and Technical Services	673		2,500		319		-		1,021		1,340		4,513		24,513		33,000		-		33,000		(8,487)	
Property Services	740,740		769,686		311,621		249,299		137,914		698,834		2,209,260		3,059,260		3,187,628		-		3,187,628		(128,368)	
Other Services	10,032		-		-		11,410		1,516		12,926		22,958		27,958		38,000		-		38,000		(10,042)	
Supplies	54,550		52,418		13,706		12,371		9,806		35,883		142,851		212,851		225,000		-		225,000		(12,149)	
Property	719		1,594		100		1,050		5,822		6,972		9,285		9,285		7,500		-		7,500		1,785	
Miscellaneous	408		1,198		-		-		-		-		1,606		1,606		5,000		-		5,000		(3,394)	
Debt Service	-		-		-		-		-		-		-		-		-		-		-		-	
Transfers	-		-		-		-		-		-		-		-		-		-		-		-	
TOTAL	2,471,466		2,702,262		880,611		810,688		723,210		2,414,509		7,589,236		10,572,360		11,178,729		-		11,178,729		(606,369)	

2013 Monthly Expenditure Summary

Public Works - Bureau of Transportation & Engineering

	1st Quarter		2nd Quarter		3rd Quarter		Year-to-Date		Adopted		Reappropriation		Final		(Savings)/ Overage
	Actual	Total	Budget	Total	Actual	Total	Actual	Projected	Budget	PY Enc.	Budget	Final	Budget	Overage	
Salaries and Wages	410,762		466,812		132,163	132,055	130,796	1,272,588	1,773,542	1,917,494	-	1,917,494	1,917,494	(143,952)	
Employee Benefits	6,969		-		-	-	-	6,969	-	-	-	-	-	6,969	
Professional and Technical Services	-		30,194		-	-	30,194	60,387	65,000	65,000	-	65,000	65,000	(4,613)	
Property Services	-		-		-	-	-	-	-	-	-	-	-	-	
Other Services	-		-		-	-	-	-	-	-	-	-	-	-	
Supplies	-		-		-	-	-	-	-	-	-	-	-	-	
Property	-		-		-	-	-	-	-	-	-	-	-	-	
Miscellaneous	-		-		-	-	-	-	-	-	-	-	-	-	
Debt Service	-		-		-	-	-	-	-	-	-	-	-	-	
Transfers	-		-		-	-	-	-	-	-	-	-	-	-	
TOTAL	417,731		497,006		132,163	132,055	160,989	1,339,944	1,840,898	1,982,494	-	1,982,494	1,982,494	(141,596)	

2013 Monthly Expenditure Summary

Public Works - Bureau of Properties

	1st Quarter		2nd Quarter		Jul	Aug		Sep	3rd Quarter	Year-to-Date	Year-to-Date	Adopted	Reappropriation	Final	(Savings)/
	Actual	Total	Budget	Total	Actual	Actual	Actual	Actual	Actual Total	Actual	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	412,192		487,696		136,095	124,164	123,050		383,308	1,283,195	1,783,195	1,863,749	-	1,863,749	(80,554)
Employee Benefits	-		-		-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	75,106		21,151		12,777	5,710	6,370		24,856	121,114	146,114	151,000	-	151,000	(4,886)
Property Services	7,789		-		-	-	4,350		4,350	12,139	12,139	6,000	-	6,000	6,139
Other Services	-		-		-	-	-		-	-	-	2,000	-	2,000	(2,000)
Supplies	89,725		65,651		22,867	25,060	25,540		73,467	228,844	249,844	258,894	-	258,894	(9,050)
Property	-		98		791	2,025	148		2,964	3,062	5,062	1,000	-	1,000	4,062
Miscellaneous	-		-		-	-	-		-	-	-	-	-	-	-
Debt Service	-		-		-	-	-		-	-	-	-	-	-	-
Transfers	-		-		-	-	-		-	-	-	-	-	-	-
TOTAL	584,812		574,596		172,530	156,959	159,457		488,945	1,648,354	2,196,354	2,282,643	-	2,282,643	(86,289)

2013 Monthly Expenditure Summary

Department of Parks & Recreation

	1st Quarter		2nd Quarter		Jul		Aug		Sep		3rd Quarter		Year-to-Date		Year-to-Date & Projected		Adopted		Reapprop. of		Final		(Savings)/ Overage
	Actual Total		Actual Total		Actual		Actual		Actual		Actual Total		Actual		Projected		Budget		P/Y Enc.		Budget		
Salaries and Wages	528,143		823,174		413,179		402,843		285,003		1,101,025		2,452,341	3,385,883	3,418,158		3,418,158		-		3,418,158	(32,275)	
Employee Benefits	-		-		-		-		-		-		-	-	674		674		-		674	(674)	
Professional and Technical Services	16,115		(23,634)		27,099		24,434		15,575		67,109		59,591	109,591	162,412		164,805		2,393		164,805	(55,214)	
Property Services	34,911		47,336		30,803		14,466		3,392		48,661		130,908	175,908	170,785		170,785		-		170,785	5,123	
Other Services	8,074		5,751		5,100		3,507		4,448		13,056		26,881	59,631	58,553		58,553		-		58,553	1,078	
Supplies	68,186		137,630		37,327		26,799		15,393		79,519		285,334	362,334	330,051		330,051		11,521		341,572	20,762	
Property	1,518		12,135		5,138		1,502		3,716		10,355		24,008	33,540	45,006		45,006		-		45,006	(11,466)	
Miscellaneous	-		-		60		-		-		60		60	60	-		-		-		-	60	
Debt Service	-		-		-		-		-		-		-	-	-		-		-		-	-	
Transfers	-		-		-		-		-		-		-	-	-		-		-		-	-	
TOTAL	656,947		1,002,392		518,706		473,550		327,527		1,319,783		2,979,122	4,126,947	4,185,639		4,185,639		13,914		4,199,553	(72,606)	

2013 Monthly Expenditure Summary

Citizen Police Review Board

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	Year-to-Date Actual	Year-to-Date & Projected	Adopted Budget	Reappropri. of P/Y Enc.	Final Budget	(Savings)/ Overage
	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total						
Salaries and Wages	66,480	77,909	22,260	22,260	22,260	66,779	211,168	291,668	316,195	-	316,195	(24,527)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	3,595	6,722	906	781	781	2,468	12,784	87,784	96,528	-	106,966	(19,182)
Property Services	15,481	10,513	10,792	5,208	5,412	21,412	47,406	63,122	63,076	10,438	106,966	(346)
Other Services	4,119	3,596	550	631	-	1,181	8,896	11,896	10,800	-	10,800	1,096
Supplies	1,903	748	535	399	1,034	1,968	4,619	5,619	10,160	9	10,169	(4,550)
Property	-	3,474	-	-	-	-	3,474	3,474	-	-	-	3,474
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	91,579	102,961	35,042	29,278	29,486	93,807	288,346	463,562	496,759	10,839	507,598	(44,035)

City of Pittsburgh
**Quarterly Financial &
Performance Report**

For the Period Ending September 30, 2013

Capital Improvement Program

Department Capital Summary

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	Year-to-Date	Year-to-Date	Total	(Savings)/
	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
City Council	-	-	-	-	-	-	-	-	1,232,500	(1,232,500)
City Clerk	-	6,179	-	-	3,166	3,166	9,345	9,345	20,000	(10,655)
Mayor's Office	-	-	-	-	-	-	-	-	675,000	(675,000)
City Information Systems	-	-	-	-	-	-	-	-	500,000	(500,000)
Human Relations Commission	-	-	-	-	-	-	-	-	35,000	(35,000)
Finance	-	61,579	-	-	-	-	61,579	61,579	900,000	(838,421)
Equal Opportunity Review Commission	-	-	-	-	-	-	-	-	50,000	(50,000)
Equipment Leasing Authority	-	-	-	-	-	-	-	-	6,000,000	(6,000,000)
Personnel & CSC	-	-	-	-	-	-	-	-	800,000	(800,000)
City Planning	-	40,615	-	16,652	-	16,652	57,267	57,267	5,363,400	(5,306,133)
Public Safety Administration	-	1,930,223	-	-	14,069	14,069	1,944,292	1,944,292	2,000,000	(55,708)
Bureau of Emergency Medical Services	-	36,222	-	-	10,520	10,520	46,742	46,742	150,000	(103,258)
Bureau of Police	-	-	-	-	-	-	-	-	460,000	(460,000)
Bureau of Fire	-	198,326	-	-	-	-	198,326	198,326	650,000	(451,674)
Bureau of Building Inspection	-	549,958	217,459	254,804	56,500	528,763	1,078,721	1,078,721	3,000,000	(1,921,279)
Public Works	-	2,119,307	1,452,069	1,997,494	1,238,683	4,688,246	6,807,553	6,807,553	32,327,500	(25,519,947)
Parks & Recreation	-	-	-	-	-	-	-	-	2,840,000	(2,840,000)
Urban Redevelopment Authority	-	-	-	-	-	-	-	-	8,669,666	(8,669,666)
TOTAL	-	4,942,409	1,669,528	2,268,950	1,322,938	5,261,416	10,203,826	10,203,826	65,673,066	(55,469,241)



CAPITAL IMPROVEMENT PROGRAM

The following is a quarterly status of approved Capital Improvement Program (CIP) projects being administered by the City of Pittsburgh. This report references all projects which are approved with funding allocated in budget year 2013.

Projects within the Capital program are multi-year projects, and are supported by various funding sources such as Community Development Block Grant (CDBG), Capital bond, City (PAYGO) funds, grants, and Federal and State support. The City's 2013 CIP project allocation has been maximized by the issuance of a Capital bond. The City currently has 90 projects approved for 2013 valued at \$65.6 million. Bond funds account for 56 percent (\$36.8 million) and CDBG funds are 20 percent (\$13.3 million) of the total Capital funding. Other funds including City (PAYGO) funds, Federal funds, and private funding make up 24 percent (\$15.8 million) of the Capital program funding.

The City of Pittsburgh effectively maintains a robust Capital program, provides transparency and efficiency, and provides stewardship of our infrastructure and maintenance of the public's assets.

PROJECT STATUS

The following is a status update by Department for the second quarter. Along with the warmer weather, construction and the rehabilitation of the City's assets has begun. Much of the work performed in the second quarter utilized prior years' funding, and thus, will not be included in the attached report. In addition, the City's Community Development Block Grant (CDBG) has not yet been approved or distributed by the Federal government.

Paving Program The City of Pittsburgh maintains over 861 miles of asphalt streets. The Department of Public Works publishes the annual paving list for residents to view where street paving will occur in City neighborhoods. Through the second quarter, the City of Pittsburgh has paved approximately 15.84 miles of road.

Swimming Pools and Spray Parks The City of Pittsburgh maintains 18 public swimming pools located throughout the City. Pools are managed by the Department of Parks and Recreation (Citiparks) and maintained by the Department of Public Works from the beginning of the summer until Labor Day. The Department of Parks and Recreation has cleared permitting hurdles in order to complete the construction of the Arlington Spray Park and begin construction on two more spray parks.

Park Reconstruction Program The City's parks are a tremendous asset and much work goes in to maintaining and enhancing their features. There are 167 parks in the City of Pittsburgh. These funds are used to renovate over 180 courts, 105 fields, over 100 miles of sidewalks and trails, and an extensive amount of fencing. Another part of this funding is distributed by the Allegheny Regional Asset District (ARAD) for work that the City is completing on the fountain and other projects in Point State Park.



Comprehensive Plan PLANPGH is the City of Pittsburgh's first ever comprehensive long-range plan. It is the City's policy guide in order to provide a better framework for logical and efficient decision as it relates to land and financial resources. There are 12 key components to the City's Comprehensive Plan. For a complete list of components and the timeline, please visit www.planpgh.com.

Transit and Bike Facility Improvements The City of Pittsburgh is continually improving and expanding bicycle and pedestrian infrastructure. At the beginning of 2013, the City initiated a comprehensive bike share program to be completed by 2014, which includes an education and outreach component.

Public Safety Radios Public Safety Radios were the City's largest Capital expenditure in the second quarter. The Federal Communications Commission (FCC) has mandated that all public safety bureaus operate on a narrow band frequency, and therefore, the City was required to purchase new radios for personnel and vehicles.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending September 30, 2013

Staffing Summary

CITY OF PITTSBURGH
Employee Headcount Summary (1)

DEPARTMENT	4/5/2013	4/19/2013	5/3/2013	5/17/2013	5/31/2013	6/14/2013	6/28/2013
COUNCIL/CLERK'S OFFICE	48	48	48	46	47	47	47
MAYOR'S OFFICE	11	11	11	11	10	10	10
CIS	52	51	51	52	52	52	52
HUMAN RELATIONS	7	7	7	7	7	7	7
CONTROLLER	44	44	44	45	44	43	45
FINANCE	100	98	98	98	98	98	98
LAW	35	33	32	32	34	35	36
OMI	8	8	8	8	8	8	8
EQUAL OPPORTUNITY REVIEW COMMISSION	5	5	5	5	5	5	5
PERSONNEL & CIVIL SERVICE	32	33	33	33	33	33	33
WORKFORCE INVESTMENT ACT	21	21	21	21	21	21	21
CITY PLANNING	39	40	40	40	40	40	40
PUBLIC SAFETY ADMINISTRATION	17	17	17	17	17	16	16
EMS	171	170	169	170	169	168	168
POLICE	963	961	955	951	950	946	943
SCHOOL GUARDS	108	108	107	106	106	105	102
FIRE	636	636	635	635	632	630	628
BUILDING INSPECTION	65	64	64	65	64	64	64
PUBLIC WORKS	450	446	431	431	433	430	430
ENVIRONMENTAL SERVICES	195	194	195	194	196	195	195
ENG. & CONSTRUCTION	33	33	33	33	32	32	33
ANIMAL CONTROL	15	15	15	15	15	15	15
PARKS	186	189	186	192	215	338	410
CITIZENS' POLICE REVIEW BOARD	6	6	6	6	6	6	6
TOTAL	3,248	3,238	3,211	3,213	3,232	3,343	3,409

(1) Includes headcount for General Fund and all other City funds. Also includes all active City employees, including those on various leave status that have not yet been terminated. As a result, the headcount shown here differ from the headcount shown by departments in the Performance Reports herein and the Headcount by Bargaining Unit table herein.

CITY OF PITTSBURGH
Employee Headcount Summary By Union (1)

<u>BARGAINING UNIT</u>	<u>4/5/2013</u>	<u>4/19/2013</u>	<u>5/3/2013</u>	<u>5/17/2013</u>	<u>5/31/2013</u>	<u>6/14/2013</u>	<u>6/28/2013</u>
NO REPRESENTATION	571	572	557	565	587	707	779
FRATERNAL ORDER OF POLICE	888	887	882	878	876	872	869
FIREFIGHTERS	628	627	626	625	623	621	619
PJBCB BLUE COLLAR	356	352	350	350	350	348	348
TEAMSTERS/REFUSE	182	181	182	181	183	183	183
AFSCME FOREMAN	45	45	45	45	45	44	44
SEIU REC TEACHERS	51	51	50	50	50	51	51
SEIU SCHOOL GUARDS	106	106	105	104	104	104	102
AFSCME WHITE COLLAR	267	264	262	262	263	263	264
FRATERNAL ASSOC. OF PROF. PARAMEDICS	154	153	152	153	151	150	150
TOTAL	3,248	3,238	3,211	3,213	3,232	3,343	3,409

(1) Does not include employees on leave status who are not receiving City paychecks. Includes headcount for General Fund and all other City funds.