

City of Pittsburgh

Quarterly Financial & Performance Report

For the Period Ending December 31, 2013



Department of Finance
Office of Management and Budget

February 11, 2014

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 December 31, 2013

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City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending December 31, 2013

Overview



OVERVIEW

This is the fourth 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 fourth quarter of the City's 2013 fiscal year, for the period of October 1, 2013 through December 31, 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 fourth quarter financial results for the balance of the fiscal year forecast that the City will end the year with revenues over budget by \$3.2 million, or 0.7% and expenditures under the final budget (adopted budget with prior year encumbrances) by \$10.7 million, or 2.3 percent.



REVENUE RESULTS AND PROJECTIONS

The City collected \$97.8 million in revenue during the fourth quarter. This represents 20.1 percent of total revenue budgeted for the year. This is \$14.3 million less than the same period last year, or a 3.0 percent decrease as a percent of annual budgeted revenue collected when compared to the fourth quarter of 2012. In 2012, the City collected \$112.1 million or 23.9 percent of the budgeted revenues through the fourth quarter. The 2013 revenue collections exceed budget by \$3.2 million.

Fourth quarter total revenue collections exceed budget, however, some revenues are slightly under budget. Real Estate Tax collections missed budget by \$7.2 million, or 5.5 percent. This is due to the adjustments needed for the collection of taxes after the re-assessment. Parking Tax missed budget by approximately \$1.9 million, or 3.8 percent. This is due to the National Hockey League lockout and no rate increases in garages. On a positive note, Earned Income Tax exceeded the budgeted amount by \$8.7 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

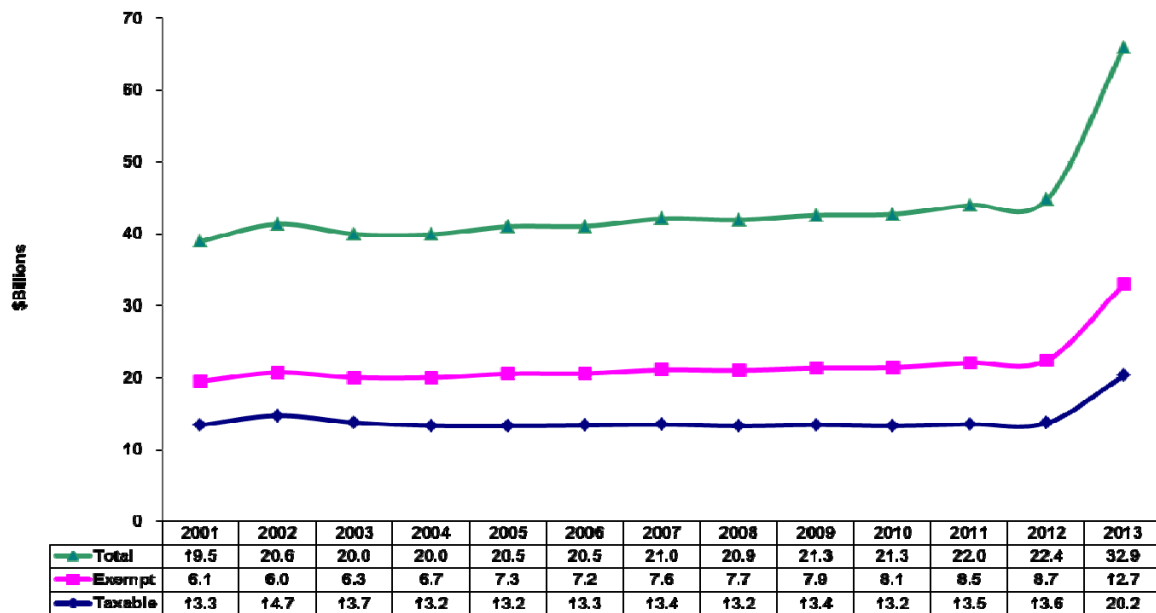
FY 2012 Actual	FY 2013 Budget	4 th Qtr Year End	Budget to Year End
472.2 million	470.2 million	473.4 million	3.2 million



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 missed budget for 2013. Since the County reassessment, the City is reviewing any possible errors in the County-issued file and is currently processing refunds. Real Estate- Prior Year collections have slightly missed budget as well. This total includes all Penalties and Interest.

Real Estate- Current Year

FY 2012 Actual	FY 2013 Budget	4 th Qtr Year End	Budget to Year End
126.5 million	126.1 million	119.3 million	(6.8) million

Real Estate- Prior Year

FY 2012 Actual	FY 2013 Budget	4 th Qtr Year End	Budget to Year End
5.8 million	4.9 million	4.5 million	(0.4) million



Payroll Preparation Tax

The Payroll Preparation Tax is \$0.1 million higher than the same period in 2012. Total revenue for 2013 has slightly exceeded budgetary projections.

FY 2012 Actual	FY 2013 Budget	4 th Qtr Year End	Budget to Year End
52.1 million	54.4 million	54.5 million	0.1 million

Earned Income Tax

Earned Income tax collections were less than the same period last year by \$0.3 million. Total revenue collections for the Earned Income tax has exceeded budget by \$8.7 million.

FY 2012 Actual	FY 2013 Budget	4 th Qtr Year End	Budget to Year End
70.4 million	73.4 million	82.1 million	8.7 million

Local Services Tax

Local Services tax collections remained steady over the same period last year. Revenue has missed budget by \$0.2 million.

FY 2012 Actual	FY 2013 Budget	4 th Qtr Year End	Budget to Year End
13.6 million	14.0 million	13.8 million	(0.2) million

Deed Transfer Tax

Deed Transfer tax collections for the fourth quarter of 2013 increased compared to prior year receipts. Overall, the sale of a large commercial property has increased collections over budgeted amounts. Residential market sales are increasing and are anticipated to continue to be robust. Revenues exceeded budget by \$5.4 million.

FY 2012 Actual	FY 2013 Budget	4 th Qtr Year End	Budget to Year End
14.8 million	15.9 million	21.3 million	5.4 million

Fines and Forfeits

Fines and Forfeits increased by \$0.1 million compared to the same period last year, however, revenues missed budget by 1.2 million.

FY 2012 Actual	FY 2013 Budget	4 th Qtr Year End	Budget to Year End
9.3 million	10.1 million	8.9 million	(1.2) million



City of Pittsburgh Quarterly Financial & Performance Report

Charges for Service- EMS

Charges for Service- EMS revenues decreased by \$0.2 million in fourth quarter collections compared to the prior year. EMS revenue missed budget for 2013.

FY 2012 Actual	FY 2013 Budget	4 th Qtr Year End	Budget to Year End
10.6 million	10.6 million	10.1 million	(0.5) million

Amusement Tax

Amusement Tax receipts for the fourth quarter increased by \$0.5 million over the same prior year period. The increase is attributable to the Pittsburgh Pirates playoff games. Revenues have exceeded budgeted levels.

FY 2012 Actual	FY 2013 Budget	4 th Qtr Year End	Budget to Year End
11.9 million	12.5 million	13.0 million	0.5 million

Parking Tax

Fourth quarter Parking Tax receipts exceeded collections during the same period in 2012. Revenues missed budget by \$1.9 million or 3.8 percent.

FY 2012 Actual	FY 2013 Budget	4 th Qtr Year End	Budget to Year End
47.8 million	51.3 million	49.4 million	(1.9) million

Non-Profit Payment for Services

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

FY 2012 Actual	FY 2013 Budget	4 th Qtr Year End	Budget to Year End
5.0 million	3.1 million	1.9 million	(1.2) million

Act 77

Act 77 fourth quarter collections of the additional 1 percent sales tax were slightly more 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. Act 77 revenue has slightly missed budget for 2013.

FY 2012 Actual	FY 2013 Budget	4 th Qtr Year End	Budget to Year End
12.6 million	12.6 million	12.5 million	(0.1) million



EXPENDITURE RESULTS AND PROJECTIONS

Expenditures for the fourth quarter of 2013 totaled \$103,261,203, or 22 percent of the total adopted operating budget of \$469.8 million. This represents a \$10.9 million increase in expenditures compared to the same period in 2012, in which expenditures totaled \$92.4 million, or 20 percent of budget. The increase this year is primarily due to the timing of pension contributions.

Total expenditures for 2013 were \$461.8 million, which is \$10.7 million below the final budget expenditures of \$472.5 million.

Budget Year 2013 – Expenditure Summary

FY 2012 Actual	FY 2013 Final Budget	4 th Qtr Year End Estimate	Budget to Year End Estimate
459.0 million	472.5 million	461.8 million	(10.7) million

Salaries and Wages Expenditures

Salaries and Wages paid in the 4th quarter totaled \$49.3 million, which is \$2.5 million or 5 percent 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 spent \$189 million on salaries and wages. This represents a budgetary overage of \$0.8 million, or 0.4 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	4 th Qtr Year End Estimate	Budget to Year End Estimate
180.5 million	189.8 million	189.0 million	0.8 million



EXPENDITURE ANALYSIS: POLICE, FIRE, AND PUBLIC WORKS

Bureau of Police

Current Police strength stands at 858. Police Salaries, with longevity and acting pay, this quarter totaled \$17,877,311, which is \$2.7 million, or 18 percent, higher than in 2012. This increase is due to an accounting correction; a \$2,165,956 COPS grant deposit was incorrectly booked to Police salaries in the 3rd quarter and the correction was not made until December.

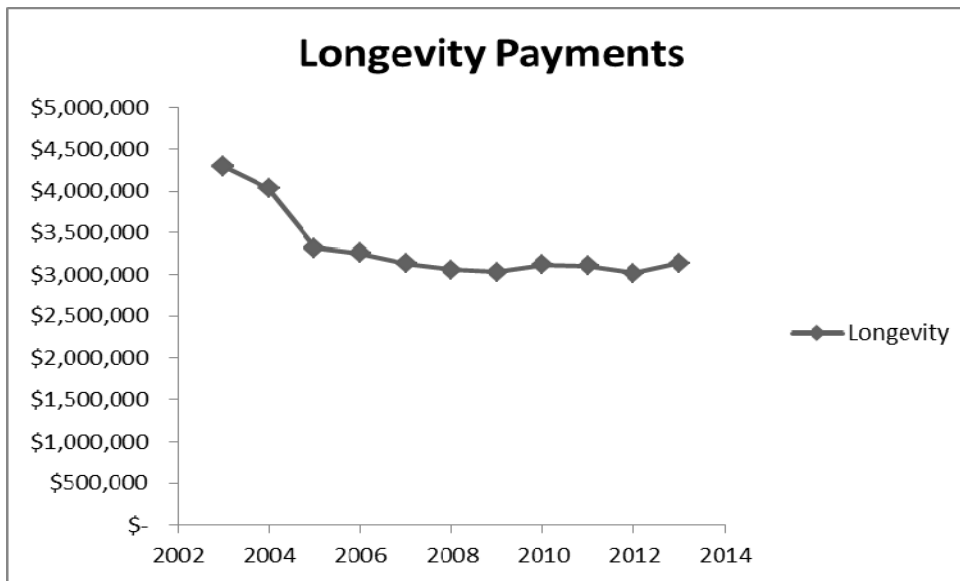
4th Quarter Salaries and Premium Pay

	2013	2012	2011
Salaries	\$ 17,877,311	\$15,152,937	\$ 15,639,427
Premium Pay	\$832,350	\$1,788,860	\$2,195,665

Premium pay expenditures are 53 percent lower this quarter than in 2012 and 62 percent lower than in 2011. As discussed in the previous quarterly reports, premium pay numbers have not been following past patterns due to the changes in Secondary Employment and the creation of the Secondary Employment Trust Fund. Two transfers totaling the amount of \$3,572,716 were made this quarter from the Secondary Employment Trust Fund to Police Premium Pay to offset the amount paid out in 2013 (which totaled \$6.5 million for the year) for details.

Premium Pay due to court appearances ended the year at 76,133 hours and \$3.3 million, or 2.5 percent more than last year but 6.4 percent lower than the \$3.5 million in 2011.

Longevity payments totaled \$3,140,966 for 2013, which is 4 percent higher than the total paid out in 2012. The chart below shows Longevity Pay expenditures from 2003 to now.

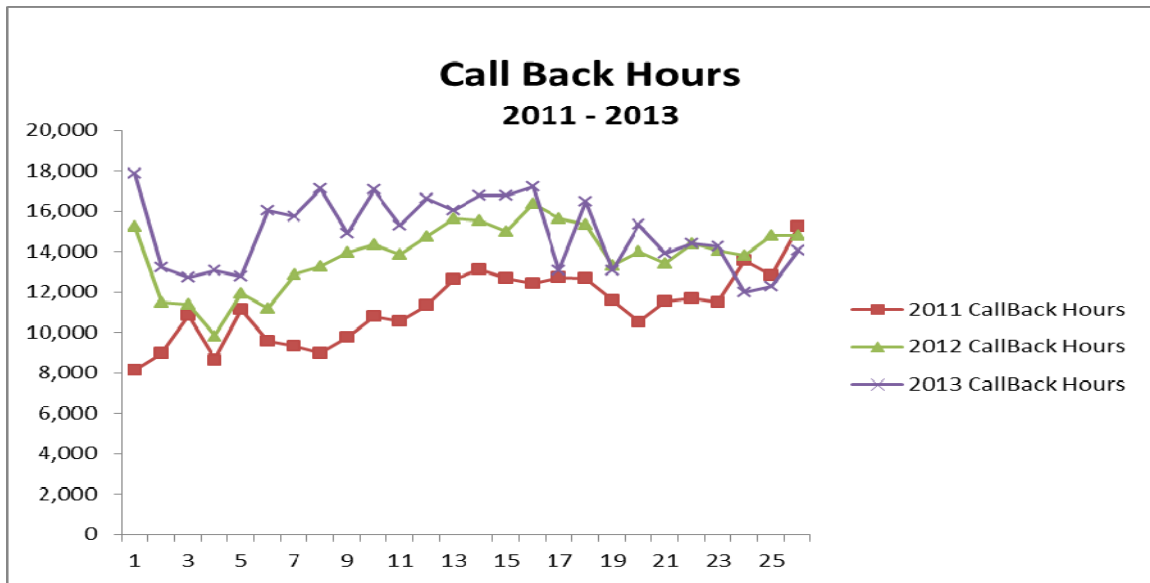


Although all officers with four or more years of service are now eligible for longevity pay, the younger officers receive payments at a flat rate and a lower amount than those more senior officers whose longevity pays were based on a percentage of their salary and grandfathered in from previous contracts.

Bureau of Fire

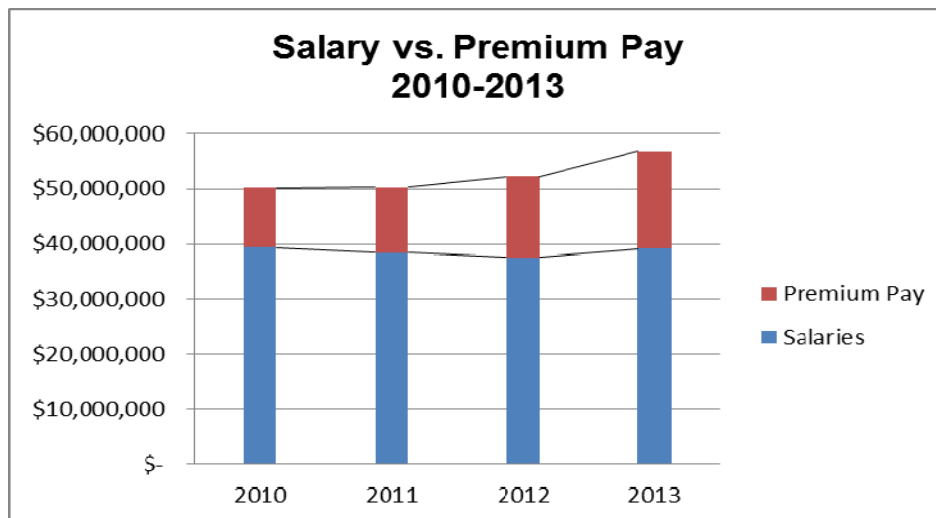
With a class of 26 graduating from the Fire Academy in November, the Bureau of Fire had 616 Firefighters as of 12/31/2013. The number of vacant firefighters at year-end was 51. A class of 28 is also scheduled for April.

Callback hours are the main contributor to premium pay. 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:



With the added staffing, callback hours this quarter have shown a decline, averaging 13,755 hours per pay period, down from an average of 15,569 per pay period for the third quarter, 16,115 hours in the second quarter, and 14,289 in the first quarter.

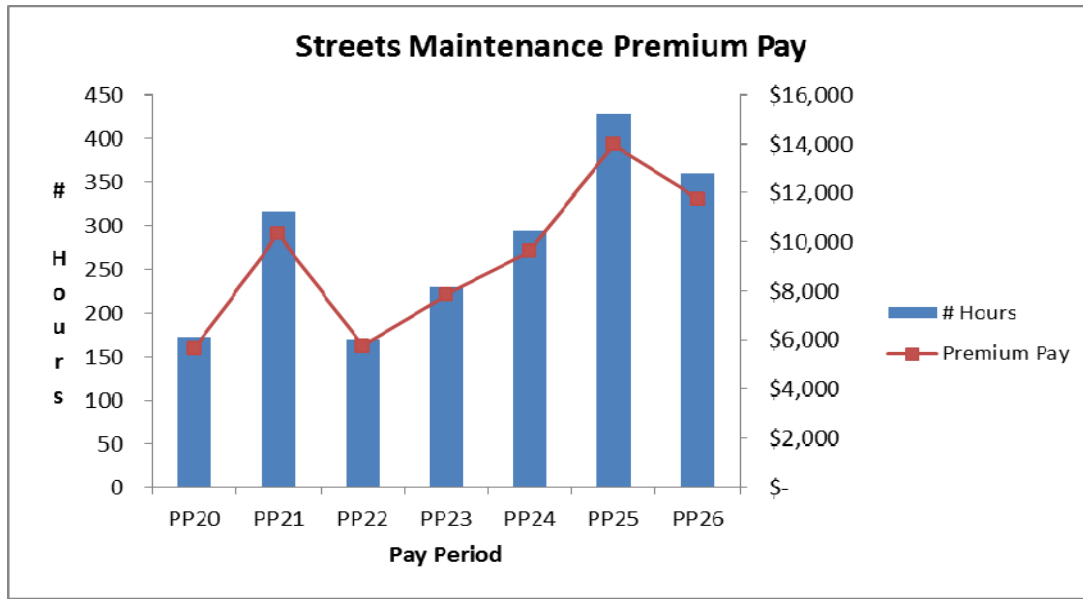
The following graph demonstrates that while salaries expenditures have been declining since 2010, premium pay has increased 13.5 percent since 2010. The percentages of premium pay as a percentage of total salaries and wages has risen from 21.5 percent in 2010 to about 31.3 percent in 2013.



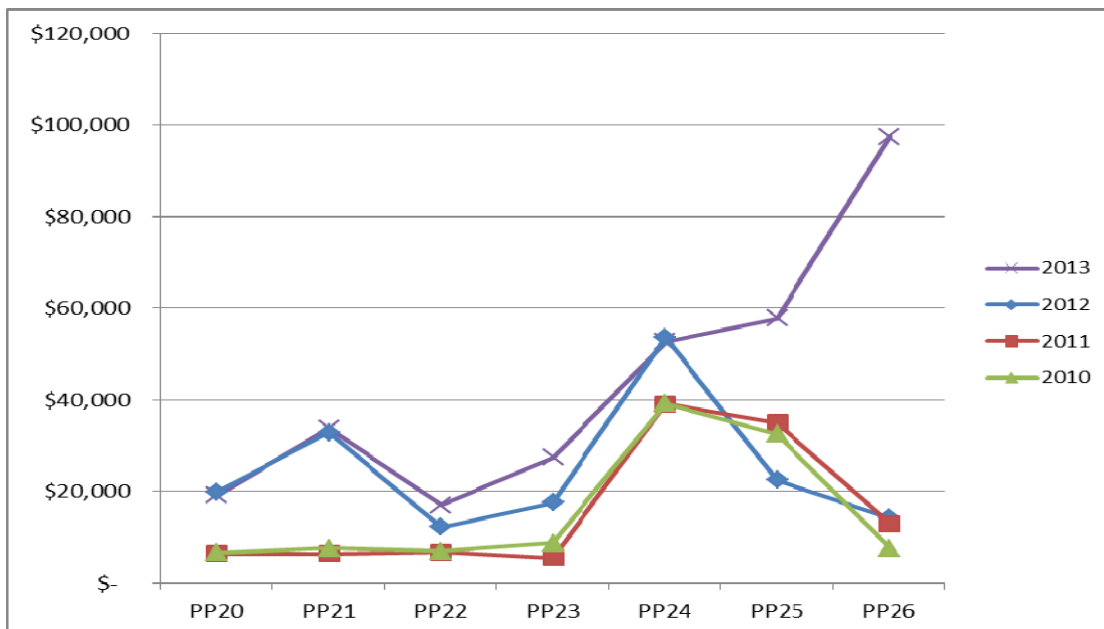


Department of Public Works

The chart below shows the number and dollar amount of hours paid out in Streets Maintenance premium pay by pay period. Spikes in pay periods 25 and 26 are due to the holiday season as well as the small snowstorm we had at the end of December.



Environmental Services premium pay is trending similarly to prior years. Pay Periods 25 and 26 are higher due to the holiday season. New state mandates prohibit trucks to carry loads over ten tons. This forces Environmental Service crews to make more trips to and from the landfills. Any truck caught violating the ten ton limit will be issued a citation.



2013 Net Operating Balance Summary

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual Total	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual Total	Total Actual	Total Budget	Variance Projected to Budget	% Variance Actual to Budget
Revenues											
Real Estate Taxes	77,590,137	29,118,622	13,722,062	254,930	1,305,845	1,863,020	3,423,794	123,854,615	131,128,000	(7,273,385)	-5.55%
Other Taxes	24,701	7,861	7,861	1,334	(13,471)	4,496	(7,640)	42,178	78,400	(36,222)	-46.2%
Amusement Tax	1,586,339	2,442,657	6,864,538	1,070,309	628,370	426,687	2,125,366	13,018,901	12,579,515	439,386	3.5%
Earned Income Tax	20,944,898	21,190,336	20,288,691	2,681,413	12,807,258	4,209,611	19,698,282	82,122,206	73,440,000	8,682,206	11.8%
Deed Transfer Tax	3,198,452	4,215,296	9,522,062	1,511,721	1,192,841	1,688,397	4,392,960	21,328,770	15,989,953	5,338,817	33.4%
Parking Tax	11,349,192	12,763,503	12,617,613	4,682,354	4,015,471	4,019,578	12,717,403	49,447,711	51,397,998	(1,950,287)	-3.8%
Institution and Service Privilege Tax	11,475	472,897	11,726	725	242	-	967	497,065	462,370	34,695	7.5%
Facility Usage Fee	519,960	517,918	1,339,685	1,024,521	315,102	187,208	1,526,831	3,904,395	3,670,107	234,288	6.4%
Payroll Preparation Tax	13,743,730	14,957,014	13,289,427	1,244,428	8,332,000	2,930,998	12,507,426	54,497,598	54,395,534	102,063	0.2%
Local Service Tax	3,464,464	3,531,869	3,385,719	2,036,808	1,243,020	155,408	3,435,235	13,817,287	14,055,585	(238,298)	-1.7%
Public Service Privilege	6,927	858,123	46,686	6,075	13,205	55,734	75,015	986,750	1,501,630	(514,880)	-34.3%
Act 77 - Tax Relief	3,496,716	-	3,929,994	1,705,208	1,757,012	1,671,890	5,134,109	12,560,819	12,636,534	(75,715)	-0.6%
License and Permit	2,269,726	2,532,857	2,943,482	715,437	687,155	712,689	2,115,281	9,861,346	8,580,398	1,280,948	14.9%
Charges for Services	4,300,503	5,980,750	5,449,047	1,966,470	2,551,485	4,872,567	9,390,522	25,120,821	27,358,824	(2,238,003)	-8.2%
Fines and Forfeits	2,127,759	974,928	3,594,166	143,842	1,834,774	174,660	2,153,277	8,850,130	10,091,092	(1,240,962)	-12.3%
Intergovernmental	232,654	3,225,601	30,418,964	1,767,113	1,380,000	14,336,183	17,483,296	51,360,515	49,535,051	1,825,464	3.7%
Interest Earnings	7,295	28,171	21,419	11,739	8,620	5,603	25,961	82,846	22,400	60,446	269.8%
Non-Profit Payment for Services	27,000	78,209	169,176	39,573	1,508,058	126,562	1,674,193	1,948,577	3,190,225	(1,241,648)	-38.9%
Miscellaneous	7,115	63,072	93,630	100	314	600	1,014	164,831	96,556	68,275	70.7%
Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	144,909,042	102,969,079	127,715,946	20,864,100	39,567,302	37,441,891	97,873,293	473,467,359	470,210,172	3,257,187	1%
Expenditures											
Salaries and Wages	46,417,250	50,040,341	43,317,253	13,044,718	20,884,741	15,321,447	49,250,905	189,025,750	189,814,382	(788,632)	-0.4%
Employee Benefits	33,969,883	38,120,260	25,756,304	15,359,615	3,515,115	22,693,104	41,567,834	139,434,281	143,789,090	(4,354,809)	-3.0%
Professional and Technical Services	3,178,425	2,503,839	2,161,163	908,342	792,692	603,265	2,304,299	10,147,726	10,016,237	131,489	1.3%
Property Services	4,344,362	4,821,539	5,057,052	1,406,202	1,299,400	2,282,916	4,988,518	19,211,471	20,988,323	(1,776,852)	-8.5%
Other Services	378,983	345,787	525,778	150,574	156,885	92,273	399,732	1,650,280	1,940,124	(289,844)	-14.9%
Supplies	3,411,058	3,087,317	2,880,859	783,174	1,070,756	1,026,887	2,880,817	12,260,051	12,582,449	(322,398)	-2.6%
Property	131,710	76,627	99,655	34,979	1,279,682	224,155	1,538,816	1,846,808	1,840,633	6,175	0.3%
Miscellaneous	152,392	445,446	448,400	3,958	52,375	27,001	83,334	1,129,572	1,407,348	(277,776)	-19.7%
Debt Service	27,690,146	21,948	59,176,373	-	-	246,948	246,948	87,135,416	87,135,417	(1)	0.0%
Transfers	-	(431)	-	-	-	-	-	(431)	-	(431)	0.0%
Total Expenditures	119,694,210	99,462,673	139,422,836	31,691,562	29,051,646	42,517,995	103,261,203	461,840,923	469,514,003	(7,673,079)	-1.6%
Net Operating Balance	25,214,832	3,506,406	(11,706,891)	(10,827,462)	10,515,657	(5,076,104)	(5,387,910)	11,626,437			

City of Pittsburgh
2013 General Fund Projection - Cash Basis
(\$ Millions)

Actual												Total	Budget
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec		
Revenues													
Opening Cash Balance⁽¹⁾	\$ 72.6												
Real Estate Taxes	\$ 1.0	\$ 4.4	\$ 72.2	\$ 20.4	\$ 2.5	\$ 6.2	\$ 3.8	\$ 6.8	\$ 3.1	\$ 0.3	\$ 1.3	\$ 123.9	\$ 131.1
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	\$ 0.1
Amusement Tax	\$ (0.2)	\$ 1.0	\$ 0.8	\$ 0.8	\$ 0.7	\$ 1.0	\$ 0.9	\$ 5.0	\$ 1.0	\$ 1.1	\$ 0.6	\$ 13.0	\$ 12.6
Earned Income Tax	\$ 4.4	\$ 11.8	\$ 4.7	\$ 3.3	\$ 13.9	\$ 3.9	\$ 3.2	\$ 13.2	\$ 3.9	\$ 2.7	\$ 12.8	\$ 82.1	\$ 73.4
Deed Transfer Tax	\$ 1.5	\$ 1.0	\$ 0.6	\$ 1.7	\$ 1.0	\$ 1.5	\$ 2.4	\$ 2.8	\$ 4.3	\$ 1.5	\$ 1.2	\$ 21.3	\$ 16.0
Parking Tax	\$ 3.8	\$ 3.6	\$ 4.0	\$ 4.0	\$ 4.6	\$ 4.2	\$ 4.1	\$ 4.2	\$ 4.3	\$ 4.7	\$ 4.0	\$ 49.4	\$ 51.4
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	\$ 0.5	\$ 0.5
Facility Usage Fee	\$ 0.2	\$ 0.2	\$ 0.1	\$ 0.0	\$ 0.4	\$ 0.0	\$ 0.8	\$ 0.4	\$ 0.1	\$ 1.0	\$ 0.3	\$ 3.9	\$ 3.7
Payroll Preparation Tax	\$ 1.1	\$ 10.2	\$ 2.5	\$ 1.7	\$ 11.3	\$ 2.0	\$ 2.0	\$ 9.0	\$ 2.3	\$ 1.2	\$ 8.3	\$ 54.5	\$ 54.4
Local Service Tax	\$ 1.7	\$ 1.7	\$ 0.1	\$ 1.7	\$ 1.6	\$ 0.2	\$ 1.9	\$ 1.4	\$ 0.1	\$ 2.0	\$ 1.2	\$ 13.8	\$ 14.1
Public Service Privilege	\$ 0.0	\$ 0.0	\$ -	\$ 0.1	\$ 0.8	\$ 0.0	\$ 0.0	\$ 0.0	\$ -	\$ 0.0	\$ 0.0	\$ 1.0	\$ 1.5
Act 77 - Tax Relief	\$ 1.6	\$ 1.9	\$ -	\$ -	\$ -	\$ -	\$ 0.3	\$ 1.9	\$ 1.7	\$ 1.7	\$ 1.8	\$ 12.6	\$ 12.6
License and Permit	\$ 0.5	\$ 0.7	\$ 1.1	\$ 0.9	\$ 1.0	\$ 0.7	\$ 0.8	\$ 1.5	\$ 0.6	\$ 0.7	\$ 0.7	\$ 9.9	\$ 8.6
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	\$ 25.1	\$ 27.4
Fines and Forfeits	\$ 0.1	\$ 0.7	\$ 1.3	\$ 0.2	\$ 0.2	\$ 0.6	\$ 3.3	\$ 0.2	\$ 0.2	\$ 0.1	\$ 1.8	\$ 8.9	\$ 10.1
Intergovernmental	\$ -	\$ 0.2	\$ -	\$ 0.0	\$ 2.8	\$ 0.4	\$ 7.5	\$ 4.7	\$ 18.3	\$ 1.8	\$ 1.4	\$ 51.4	\$ 49.5
Interest Earnings	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.1	\$ 0.0
Non-Profit Payment for Services	\$ 0.0	\$ 0.0	\$ -	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.1	\$ 0.0	\$ 0.0	\$ 1.5	\$ 1.9	\$ 3.2
Miscellaneous	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.1	\$ -	\$ 0.1	\$ -	\$ -	\$ 0.0	\$ 0.0	\$ 0.2	\$ 0.1
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	17.2	38.5	89.2	37.0	43.9	22.1	32.9	53.6	41.2	20.9	39.6	473.5	470.2
Expenditures													
Salaries and Wages	13.3	18.5	14.6	13.9	21.2	15.0	16.1	14.4	12.8	13.0	20.9	189.1	189.9
Employee Benefits	11.2	7.0	15.8	10.8	8.0	19.3	7.8	9.6	8.4	15.4	3.5	139.5	143.8
Professional and Technical Services	0.5	1.5	1.2	0.5	0.7	1.3	1.2	0.6	0.3	0.9	0.8	10.1	10.0
Property Services	1.3	1.3	1.8	1.6	2.2	1.1	2.1	1.4	1.6	1.4	1.3	19.2	21.0
Other Services	0.2	0.1	0.1	0.1	0.1	0.1	0.3	0.1	0.1	0.2	0.2	1.7	1.9
Supplies	1.2	1.3	0.9	1.2	0.7	1.2	1.2	0.9	0.8	1.2	1.1	12.7	12.2
Property	0.0	0.1	(0.0)	0.0	0.0	0.0	0.0	0.1	0.0	0.0	1.3	1.8	1.8
Miscellaneous	0.1	0.0	0.0	0.4	0.0	0.0	0.1	0.4	0.0	0.0	0.1	1.1	1.7
Debt Service	-	27.7	-	-	-	0.0	-	59.2	-	-	-	87.1	87.1
Transfers	-	-	-	-	-	(0.0)	-	-	-	-	-	(0.0)	-
Total Expenditures	27.8	57.5	34.4	28.5	32.9	38.0	28.8	86.6	24.1	32.1	29.1	462.4	469.5
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	78.3	88.8	73.7	

(1) General Fund Balance (Cash Basis) as of 12/31/2012
(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 December 31, 2013

Act 47

Coordinators'

Report



The PFM Group

Public Financial Management, Inc.
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February 25, 2014

We have reviewed the City of Pittsburgh's Quarterly Financial and Performance Report for the fourth quarter of 2013. This report covers the activity in the General Fund for the final three-month period of the City's 2013 fiscal year, running from October 1, 2013 through December 31, 2013.¹

The primary goal of our review is to assess the City's financial performance and discuss revenue and expenditure trends for the quarter and all of 2013. Since the fourth quarter report shows actual results, not projections, our review highlights factors that caused actual revenues and expenditures to divert from projections made in 2013. Aside from summarizing the past year, this will also flag the revenue and cost drivers that should be monitored in the future.

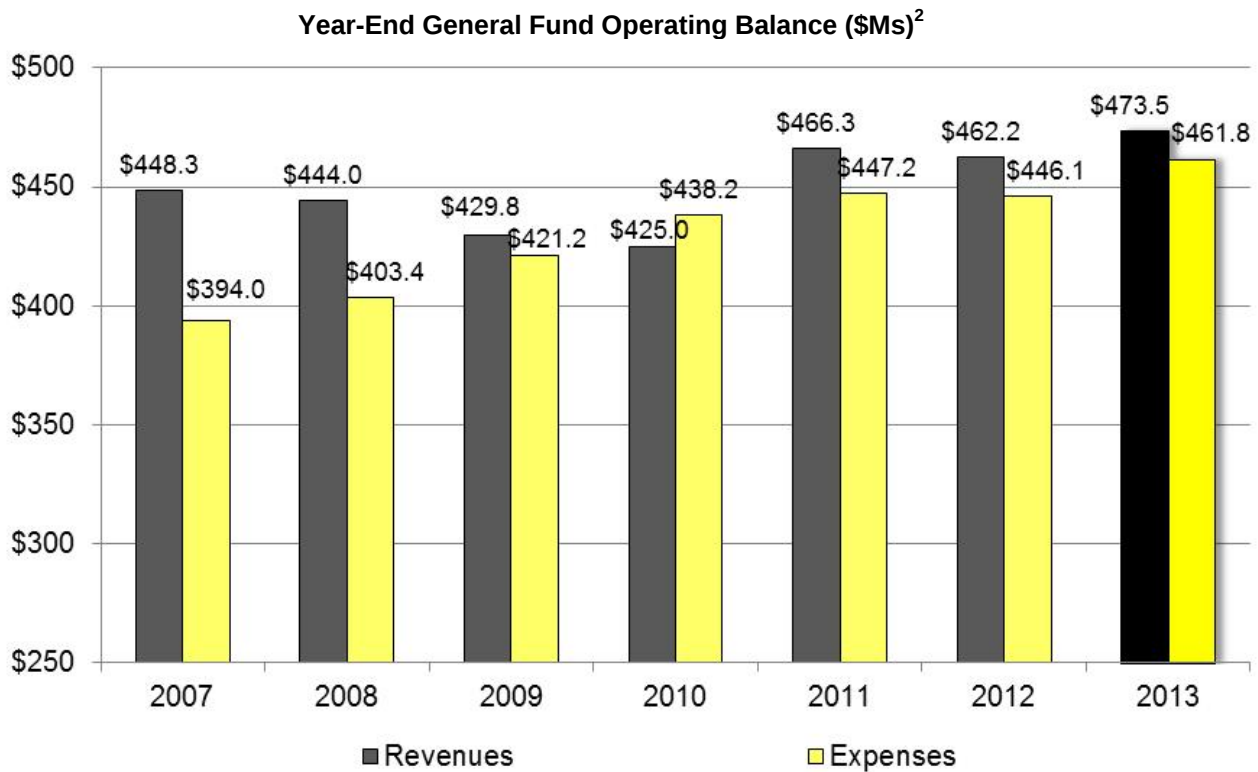
Based on the unaudited results presented in this report, the City finished 2013 with a positive operating result of \$11.6 million in its General Fund, or 2.5 percent of total year-end revenue. The City has had a positive operating result every year except one (2010) since it started issuing these reports in 2005.

The City continued its trend of spending less than budgeted in its General Fund on an annual basis. The City spent \$7.7 million (or 1.6 percent) less than budgeted in 2013, with close to half of the savings in employee benefits. The City spent \$4.4 million less than budgeted on active employee health insurance.

Revenues finished close to budget with a \$3.3 million (or 0.7 percent) positive difference. Mandatory changes in how the earned income tax is collected helped revenue from that source finish \$8.7 million (or 11.8 percent) higher than budget and at the highest level ever since the City began issuing these reports. Deed transfer tax also finished \$5.3 million (or 33.4 percent) ahead of projections. These positive differences countered the shortfalls in real estate tax (-\$7.3 million), charges for service (-\$2.2 million) and the parking tax (-\$2.0 million).

While the annual audit that the City Controller releases will provide a more comprehensive view of the City's 2013 financial performance on an accrual basis, the cash results presented here indicate that the City continues to balance its revenues with its expenditures in the General Fund on an ongoing basis.

¹ Unless otherwise noted, this report covers the financial activity in the City's General Fund and not any additional activity in separate trust funds or special accounts.



In 2012 the City launched a new ERP system that changes how the City tracks revenues in its quarterly reports. At the most basic level, the new system uses 20 revenue subclasses while the old one 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, the revenue from penalties and interest payments for delinquent parking taxes is tracked in the parking tax subclass. Previously all tax-related penalties and interest payments were tracked together in a subclass called “other taxes.”

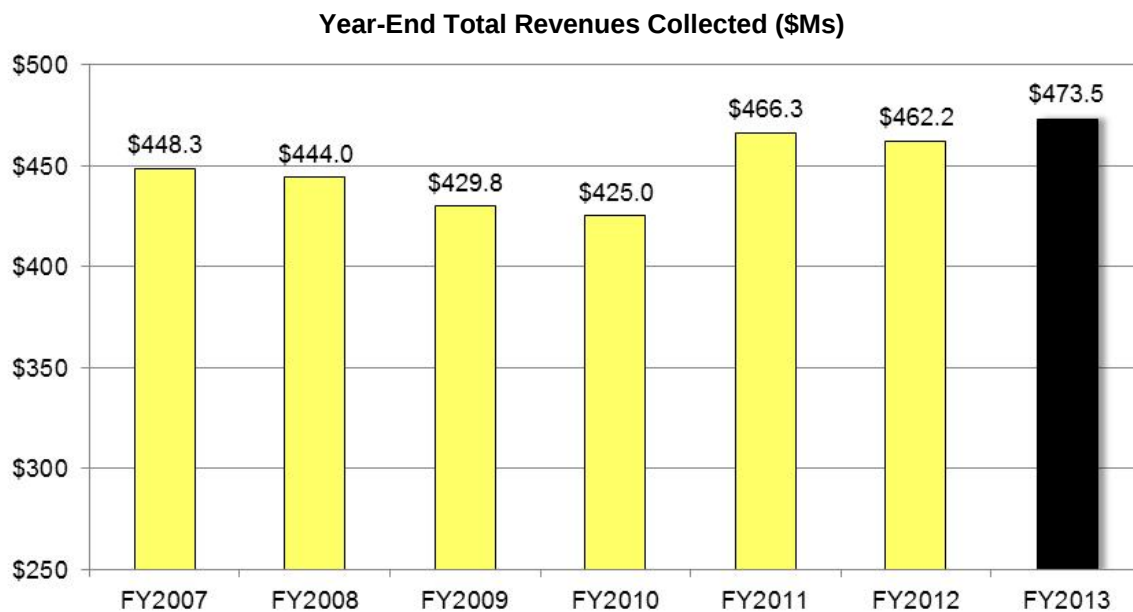
² The 2010 operating deficit was the largely the byproduct of two unique events. On the revenue side, the City budgeted \$7.3 million in local gaming revenue and the ICA released the funds to the City in early 2011 once there was an agreement to use the proceeds to implement the ERP and fund other capital projects. On the expenditure side, with the approval of the ICA and the Act 47 Coordinators, the City transferred all the money in its debt service reserve fund to its pension fund in late 2010 to help meet the December 31 deadline for boosting its aggregate pension funding level to at least 50 percent. This included \$8.2 million for debt service payments in 2010. With the debt service reserve fund empty, the City had to use General Fund money to cover this \$8.2 million payment instead. Those events reduced the General Fund revenues by \$7.3 million and increased General Fund expenditures by \$8.2 million.

- 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 Q4 2013 collections according to the former structure and compares them to the fourth quarter revenues for 2010 through 2012.³ 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 its reported fourth quarter results, the City collected \$473.5 million in year-end revenues, \$11.2 million (or 2.4 percent) more than the 2012 Q4 adjusted total of \$462.2 million. The 2012 total was adjusted to remove the \$10.0 million in prior year fund balance. The following chart compares year-end revenues collected from 2007 through 2013. Over this period, total revenues increased by \$25.1 million or 5.6 percent.



Source: Fourth quarter reports. FY2012 figure does not include \$10 million in prior year fund balance

³ 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 new subclasses in the new ERP system.

Four taxes – current year real estate, earned income, payroll preparation and parking – accounted for almost two-thirds of the City’s 2013 revenues (\$305.1 million or 64.4 percent) in 2013. The share of total revenue collected from these four taxes has varied from 64.0 to 68.0 percent since 2008.

Referring to the revenue categories in the City’s report, four subclasses exceeded 2013 budget targets by at least \$500,000. The largest difference was in **earned income tax**, which has increased with the full implementation of Act 32 of 2008. As described in prior quarterly reports, that Act requires more uniform tax withholdings by employers and more timely tax collection and distribution by designated Tax Officers.⁴

Revenues that Exceeded Budget by at least \$500,000

Revenue	Actual FY2013	Budget FY2013	Surplus (\$)	Surplus (%)
Earned Income Tax	82,122,206	73,440,000	8,682,206	11.8%
Deed Transfer Tax	21,328,770	15,989,953	5,338,817	33.4%
License and Permit	9,861,346	8,580,398	1,280,948	14.9%
Intergovernmental	51,360,515	49,535,051	1,825,464	3.7%
Total	164,672,837	147,545,402	17,127,435	11.6%

Deed transfer tax exceeded budget by \$5.3 million (or 33.4 percent). This revenue fluctuates from year to year depending on the presence or absence of sales involving large commercial properties. The 2013 receipts were the highest in the last five years, surpassing the \$18.3 million mark reached in 2011. For the **license and permit** subclass, while individual line items outperformed budget in 2013, the \$1.3 million surplus is partly attributable to accounting changes. Some revenues are recorded in one subclass but budgeted in others, creating a surplus in this subclass and shortfall in others. For example, building inspection revenues were budgeted under **charges for services** but are recorded in the license and permit subclass.

Eight of the 20 revenue categories had a “variance” in 2013. Variances are defined as an adverse change of at least one percent relative to the budget. Of those eight categories, the six that fell at least \$500,000 short of budget are shown below.⁵

Revenue	Actual FY2013	Budget FY2013	Deficit (\$)	Deficit (%)
Real Estate Taxes	123,854,615	131,128,000	(7,273,385)	-5.5%
Charges for Services	25,120,821	27,358,824	(2,238,003)	-8.2%

⁴ Jordan Tax Services is the designated Tax Officer that collects earned income tax for the City of Pittsburgh.

⁵ The two categories with smaller variances are the local service tax (\$238,000) and other taxes (\$36,000).

Revenue	Actual FY2013	Budget FY2013	Deficit (\$)	Deficit (%)
Parking Tax	49,447,711	51,397,998	(1,950,287)	-3.8%
Non-Profit Payment	1,948,577	3,190,225	(1,241,648)	-38.9%
Fines and Forfeits	8,850,130	10,091,092	(1,240,962)	-12.3%
Public Service Privilege	986,750	1,501,630	(514,880)	-34.3%
Total	210,208,604	224,667,769	(14,459,165)	-6.4%

The largest variance by dollar amount was in **real estate taxes** where current year revenue fell \$6.8 million short of budget as a result of the recent County wide reassessment and the City's response to it.

The County used the new property values generated by the recent reassessment for the first time in 2013. The total value of taxable property increased by 49 percent, so the City reduced its property tax rate from 10.8 to 7.56 mills to avoid a windfall related to reassessment. The City also increased its homestead exemption from \$10,000 to \$15,000. Reassessment spurred more property owners to appeal successfully to have their assessments lowered. So the total assessed value across all properties in Pittsburgh dropped below the amount initially generated by reassessment. The combination of these factors – lower tax rates, higher homestead exemptions and successful appeals of property valuations – combined to leave the City with \$119.3 million in current year revenue, \$7.2 million (or 6.1 percent) less than in 2012. The \$119.3 million was the lowest amount since the City started issuing these reports in 2007. Unless the City successfully appeals for higher assessments on some properties or changes its tax rate, this may be the new base amount of annual revenue.

The **charges for services** category, which had a \$2.2 million projected variance, groups together several revenue lines, the largest being EMS revenues (\$10.6 million budgeted). EMS revenues finished \$634,000 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.

The City's narrative explains the variance in **parking tax revenues**. The shortfall in **non-profit payment for services** is due to the timing of the final payment, which will arrive in 2014.

The variance in revenue from **finances and forfeits** was due to lower than anticipated Parking Authority Ticket revenues. The City had \$1.5 million (or 21.1 percent) less in revenue from that source compared to a year ago. The City reports that compliance with parking regulations has improved after the installation of new parking meters, which reduced the number of violations and associated revenue.

Expenditures

The transition to the new ERP 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 with all other employees 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. The City is aware of that objective and will work toward it as it becomes more accustomed to the new system.

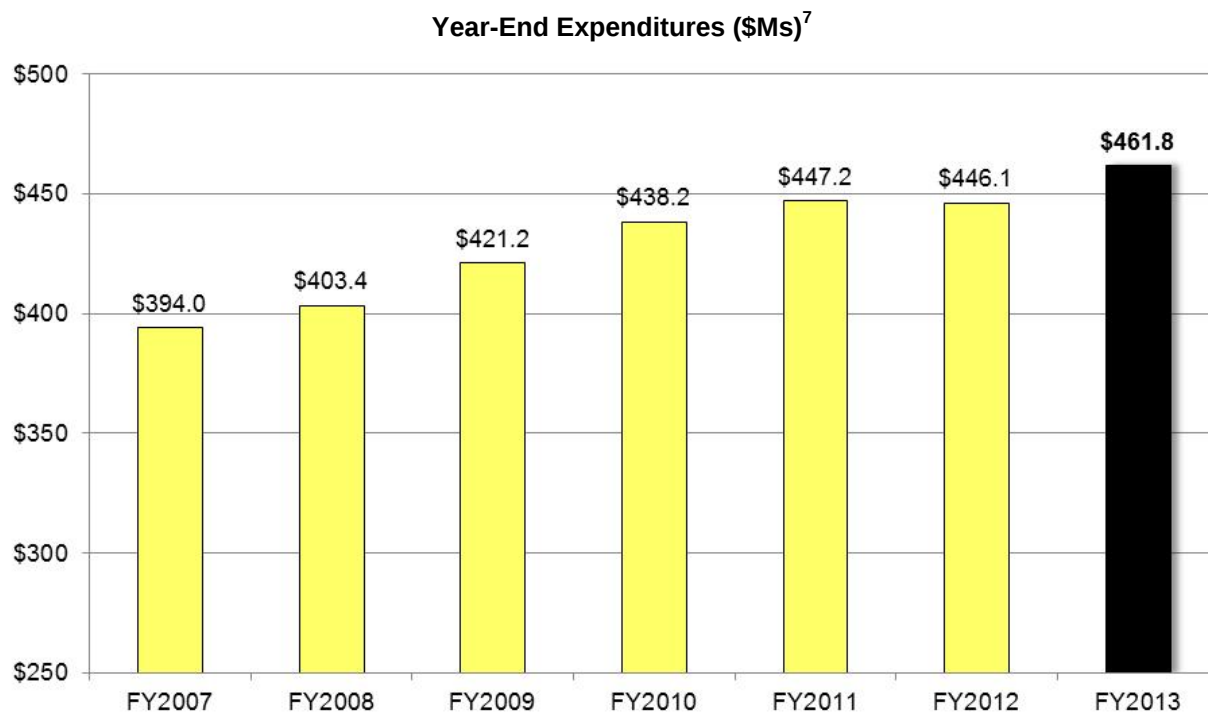
The new system tracks salaries and premium pay (including overtime) in one subclass called salaries and wages. The system maintains detailed information on premium pay spending by

bureau and the City's narrative discusses premium pay expenditures for Police, Fire and Public Works.

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.

Expenditure performance

Based on the fourth quarter results, the City spent \$461.8 million in 2013, which was 1.6 percent (or \$7.7 million) less than budgeted⁶ and 3.5 percent (or \$15.7 million) more than the 2012 year-end expenditures.



Source: Fourth quarter reports for 2005 - 2013

Personnel was the department with the largest year-to-year increase by dollar amount at \$6.0 million (or 7.4 percent). The majority of that increase is due to an apparent increase in spending on retiree medical insurance (\$4.8 million or 25 percent increase over 2012) and worker's compensation (\$3.9 million or 20.8 percent).⁸

⁶ As the City's narrative notes, the City spent 2.3 percent or \$10.7 million less than the City's 2013 budget plus encumbrances from 2012.

⁷ The FY2007 total does not include a net \$41 million transfer related to pay-as-you-go capital projects and debt service payments from the sinking fund. The FY2008 total does not include the \$60 million transferred to pay-as-you-go capital projects.

⁸ The City budgets the retiree medical insurance and worker's compensation expenses for all departments in Personnel.

The increased spending on retiree health insurance is partly the byproduct of when the City made its payments for prior years' coverage. The City paid for 13 months of coverage in 2013, including one month from 2012. That extra month increased the 2013 payments by \$1.4 million and decreased the 2012 payments by the same amount. Backing out that \$2.8 million swing, the 2013 spending levels would be \$2.0 million or 9.8 percent higher than in 2012. The City anticipated this timing-related increase and budgeted accordingly, so there was not a budget shortfall for this item last year.

There is a similar explanation for the apparent increase in worker's compensation expenses. The City transfers money from its General Fund to the Voluntary Employee Benefit Account (VEBA) Trust Fund, which then covers the actual worker's compensation expenses. The City spent \$21.2 million out of the VEBA in 2012 and \$21.1 million in 2013, though the timing of the General Fund transfers make it appear as if the City's spending increased by 20.8 percent from year to year.

The City spent less than budgeted in 2013 in most subclasses with the largest savings-to-budget (\$4.4 million) in **employee benefits**. Most of that savings occurred in health insurance for active employees, where the City budgeted \$30.1 million and spent \$4.4 (or 14.6 percent) less than its allocation. The City also spent \$1.8 million (or 8.5 percent) less than budgeted on **property services** and \$0.8 million (or 0.4 percent) less on **salaries and wages**, which now includes overtime.

The City spent \$131,000 (or 1.3 percent) more than budgeted on **professional and technical services**. That small variance is explained by the encumbrance issue described in prior quarterly reports. In 2012 the City spent \$7.8 million on professional and technical services and incurred another \$2.2 million in encumbrances.⁹ 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 were related to the Enterprise Resource Planning system with payroll processing, actuarial, tax collection and auditing services accounting for the rest. The City did not actually spend that \$2.2 million until 2013, so the expenditures were recorded in 2013 and captured in this report, bringing the total to \$10.1 million for 2013 and accounting for the small variance.

Expenditures by department

All departments and major bureaus except Fire spent less than their original 2013 budget allocation. Comparing year-end expenditures to the City's budget at the beginning of 2013, the largest savings-to-budget were in Personnel (\$4.3 million), Police (\$961,000), Environmental Services (\$944,000) and Law (\$914,000). The aforementioned savings-to-budget for active employee health insurance accounts for most of Personnel's savings. The City spent less than budgeted on salaries in the Bureaus of Police and Environmental Services and judgments in the Law Department.

⁹ The City budgeted \$14.5 million for this subclass in 2012. Even with the encumbrances, the City was under budget last year.

The Bureau of Fire spent \$4.0 million (or 7.4 percent) more than its original budget allocation because premium pay spending was \$6.3 million (or 54.5 percent) over budget. Last year the City spent \$1.5 million (or 4.0 percent) more on Fire salaries than in 2012. But premium pay spending increased by \$3.2 million (or 22.1 percent) over 2012. That trend is even stronger over a longer period. From 2009 to 2013 salary spending dropped by 1.7 percent (or \$683,000) while premium pay increased by 81.5 percent (or \$8.0 million). Department headcount dropped by 2.7 percent (or 17 positions) over this period.



One fire academy class graduated in August 2013 and another in November 2013. The additional employees boosted headcount and salary expenditures, though the Bureau still spent \$1.1 million (or 2.8 percent) less than budgeted on base salaries since the new firefighters have filled vacant positions.

The recent hiring is 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 last year 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 slightly more employees in the first half of 2011. But the City spent \$11.8 million on fire premium pay in 2011 versus \$17.8 million in 2013, a 51 percent increase.

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

Bureau of Fire Headcount and Premium Pay, 2011 versus 2013

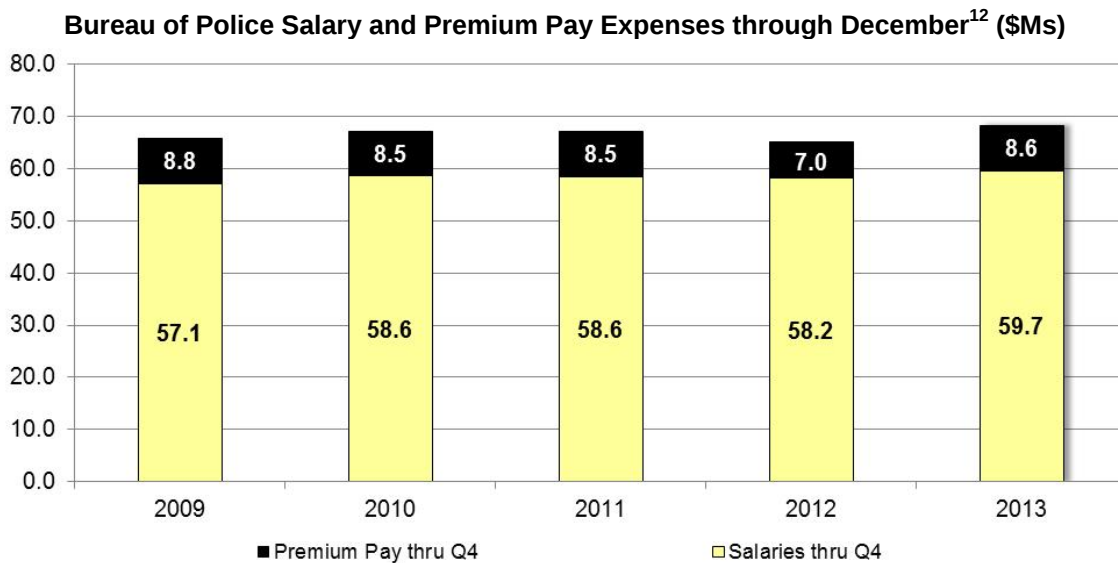
	2011 Headcount	2013 Headcount	%	2011 Premium Pay	2013 Premium Pay	%
First quarter	615	613	0%	2,935,647	5,151,848	75%
Second quarter	634	604	-5%	2,375,917	4,778,381	101%
Third quarter	626	625	0%	3,593,671	3,998,820	11%
Fourth quarter	621	624	0%	2,901,668	3,888,539	34%
Total (Average for headcount)	624	616	-1%	11,806,903	17,817,588	51%

Several factors other than Bureau headcount can impact 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 early 2014 after the academy graduates are fully deployed, the City should take a closer look at factors other than headcount that are driving this trend.

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 \$59.7 million on salaries, in-grade pay and longevity in 2013, which was \$1.5 million (or 2.6 percent) more than in 2012. Premium pay spending appears to jump by \$1.6 million (or 23.1 percent) from 2012 to 2013. As the City's narrative describes, that is because of the new Secondary Employment Trust Fund and the lag in reimbursements for premium pay related to secondary employment.¹¹ Over the longer period, the City's spending on salaries and premium pay has been flat since 2009, growing by less than 1.0 percent per year.

¹¹ 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.



Staffing¹³

The City's total active employee head count as of the last pay period in Q4 2013 was 3,202, which was 176 positions less than in the last pay period of Q3 2013. Most of this change is attributable to the 197-person drop in Parks where seasonal employees left. The table below shows the departments and bureaus that had a headcount change of at least three.

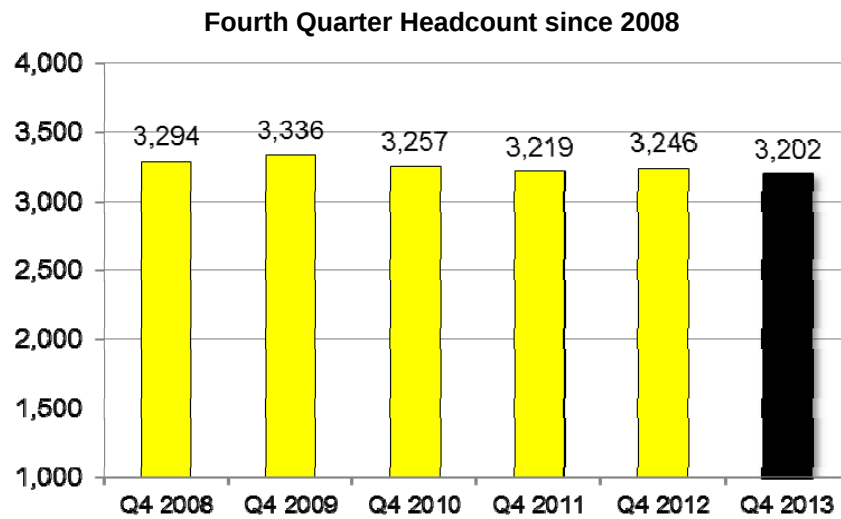
Head Count Change, Q3 2013 – Q4 2013

	Q3 FY2013	Q4 FY2013	Change	Change (%)
Public Works	656	667	11	1.7%
School Guard	102	112	10	9.8%
EMS	167	175	8	4.8%
Building Inspection	64	67	3	4.7%
Finance	96	93	-3	-3.1%
Parks	400	203	-197	-49.3%
City total	3,378	3,202	-176	-5.2%

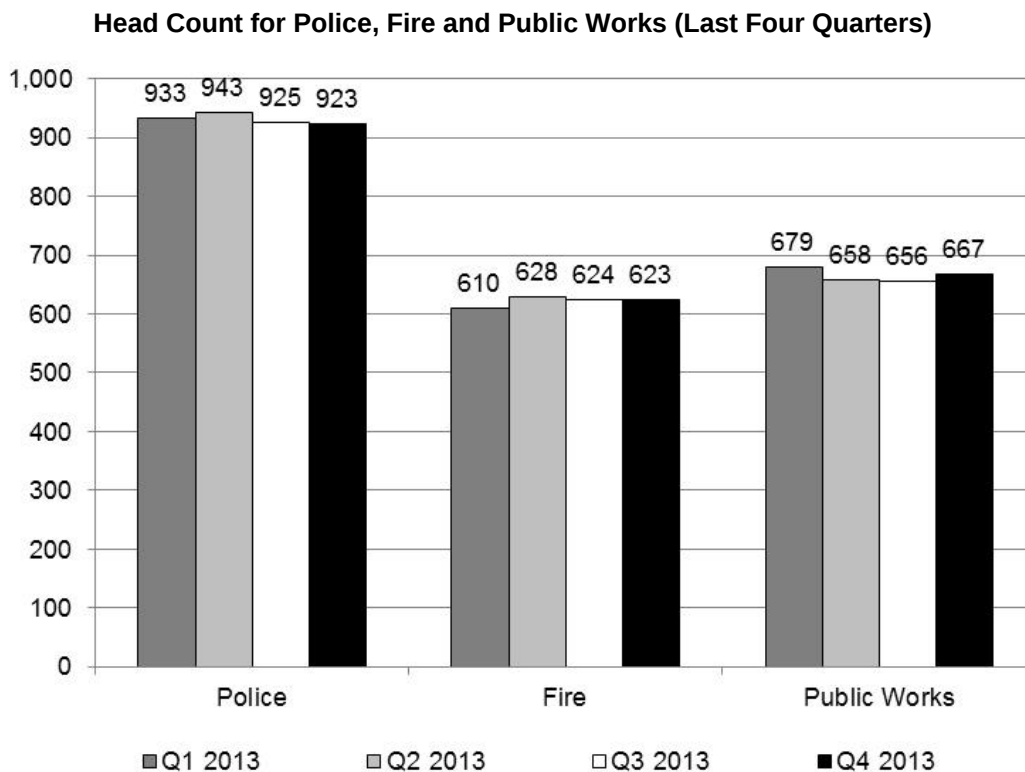
To account for seasonal changes in employment, the following chart compares head count for the fourth quarters of 2008 through 2013. Over this period, total head count decreased by 92 positions or 2.8 percent.

¹² Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

¹³ The headcount figures used here cover all City funds. They include all active employees, including those on various types of leave.



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.¹⁴ Headcount in Public Works and Police has decreased by 1.8 percent and 1.1 percent respectively and increased in Fire by 2.1 percent with the most recent fire academy classes.



¹⁴ 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.

Summary

While the annual audit that the City Controller releases will provide a more comprehensive view of the City's financial performance in 2013 on an accrual basis, the cash results presented here indicate that the City finished last year with a positive annual operating result of \$11.6 million, which is 2.5 percent of total year-end revenues. The City has had a positive operating result every year except one (2010) since it started issuing these reports in 2005.

The City kept its total expenditures \$7.7 million below budget with approximately half the savings in employee benefits. The City received more revenue than budgeted from its earned income tax and deed transfer tax, offsetting the shortfalls in real estate and parking tax revenues.

Sincerely,

James H. Roberts
Act 47 Coordinator

Dean Kaplan
Act 47 Coordinator

Historical Revenues through Q4 Tracked According to Former Categories

	Q4 2009	Q4 2010	Q4 2011	Q4 2012	Q4 2013	Budget 2013	2013 vs. 2012 Difference (\$)	% Difference
Real Estate Tax – Current	123,791,614	123,745,257	125,558,087	126,573,650	119,337,756	126,167,755	(7,235,894)	-6.1%
Real Estate Tax – Prior	3,992,681	2,627,525	4,099,939	5,226,341	4,061,308	4,410,245	(1,165,034)	-28.7%
Payroll Prep Tax	45,742,757	46,627,869	50,355,422	51,850,054	54,262,822	54,065,534	2,412,768	4.4%
Amusement Tax	11,067,271	11,228,945	13,548,674	11,897,082	13,014,865	12,576,640	1,117,784	8.6%
Earned Income Tax	67,277,484	69,857,197	71,868,431	70,397,927	82,046,531	73,228,000	11,648,604	14.2%
Deed Transfer Tax	11,647,258	14,254,704	18,297,658	14,767,101	21,328,770	15,989,953	6,561,670	30.8%
Parking Tax	43,355,592	44,738,782	47,365,202	47,830,012	49,436,846	51,377,998	1,606,834	3.3%
EMST/LST	13,041,449	13,961,232	13,772,837	13,577,720	13,740,699	13,925,585	162,978	1.2%
Business Privilege Tax	9,366,147	647,393	245,252	36,725	29,328	3,400	(7,397)	-25.2%
Facility Usage Fee	3,145,737	3,248,295	3,843,178	3,762,355	3,887,353	3,670,107	124,998	3.2%
Other Taxes	2,412,625	1,850,689	2,084,154	1,690,413	1,559,488	1,970,706	(130,925)	-8.4%
Interest Earned	103,738	162,259	61,525	89,502	82,846	22,400	(6,657)	-8.0%
Fines & Forfeit	7,216,916	7,103,512	9,499,483	9,317,877	7,751,881	10,088,956	(1,565,996)	-20.2%
Liquor, Business & Govt Licenses	1,125,021	974,480	1,099,619	1,030,872	994,864	1,470,333	(36,008)	-3.6%
Rental & Charges	4,704,544	5,723,695	4,346,247	N/A	N/A	N/A	N/A	N/A
PSP & POS	8,161,024	7,072,479	6,848,115	6,538,126	4,585,112	6,103,246	(1,953,014)	-42.6%
Breakeven – BBI	5,711,891	4,656,525	5,375,674	N/A	N/A	N/A	N/A	N/A
Breakeven – EMS	9,069,694	10,604,772	9,793,337	10,690,233	10,056,233	10,643,624	(634,000)	-6.3%
Breakeven – Other	5,775,979	4,980,340	5,214,161	5,361,312	5,456,888	5,294,034	95,576	1.8%
Federal & State Grants	4,300,121	3,752,144	3,170,341	4,434,980	4,570,809	2,966,897	135,829	3.0%
Liquid Fuels	4,272,500	3,472,500	2,315,000	4,630,000	4,630,000	4,630,000	0	0.0%
State Grant Support	0	0	1,463,500	0	0	1,000,000	0	N/A
State Pension Aid	15,030,106	15,595,175	26,907,639	16,899,566	18,027,000	15,473,151	1,127,434	6.3%

	Q4 2009	Q4 2010	Q4 2011	Q4 2012	Q4 2013	Budget 2013	2013 vs. 2012 Difference (\$)	% Difference
Non-Profit Payment	911,026	242,268	3,502,520	4,999,609	1,948,577	3,190,225	(3,051,032)	-156.6%
Reimbursement – CDBG	550,000	792,382	587,885	624,217	236,588	428,175	(387,630)	-163.8%
Authority Payments	9,111,243	8,425,233	8,500,394	8,019,159	8,291,668	9,402,393	272,509	3.3%
State Utility Distribution	467,518	472,495	459,192	472,757	449,450	479,435	(23,307)	-5.2%
Act 77 RAD Sales Tax	11,745,489	12,007,635	12,388,758	12,663,312	12,560,819	12,636,534	(102,494)	-0.8%
Miscellaneous	248,814	280,572	2,114,290	115,808	2,561	96,556	(113,247)	-4421.6%
Econ. Dev. Slots Revenue	5,100,000	5,100,000	5,100,000	5,100,000	5,100,000	5,100,000	0	0.0%
2% Local Share Slots Revenue	635,129	0	2,746,526	11,548,405	10,000,000	10,000,000	(1,548,405)	-15.5%
Intergovernmental Fee	708,125	795,675	1,865,259	1,951,400	2,496,920	2,496,920	545,520	21.8%
Trust Fund/Operating Transfer	0	0	1,905,686	0	0	0	0	N/A
Beginning Fund Balance	0	0	0	10,000,000	0	0	(10,000,000)	N/A
Total	429,789,493	425,002,028	466,303,981	472,220,103	473,467,359	470,210,172	5,916,121	1.3%

Source: Revenues shown are year-to-date through the fourth quarter of each year (i.e. for all 12 months). Data comes from the fourth quarter reports for FY2009 through FY2013. Quarterly report numbers are unaudited and subject to change. The table does not show the 2012 or 2013 revenue for the Rentals and Charges and Breakeven – BBI subclasses. The revenue accounts that were previously tracked in those subclasses are now distributed between several new subclasses in the new accounting structure.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending December 31, 2013

Revenues

2013 Monthly Revenue Summary

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Year-to-Date	Total	Variance	% Variance
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	Budget	Projected to Budget	Actual to Budget
Real Estate Taxes	77,590,137	29,118,622	13,722,062	254,930	1,305,845	1,863,020	3,423,794	123,854,615	131,128,000	(7,273,385)	-5.55%
Other Taxes	24,701	17,256	7,861	1,334	(13,471)	4,496	(7,640)	42,178	78,400	(36,222)	-46.2%
Amusement Tax	1,586,339	2,442,657	6,864,538	1,070,309	628,370	426,687	2,125,366	13,018,901	12,579,515	439,386	3.5%
Earned Income Tax	20,944,898	21,190,336	20,288,691	2,681,413	12,807,258	4,209,611	19,698,282	82,122,206	73,440,000	8,682,206	11.8%
Deed Transfer Tax	3,198,452	4,215,296	9,522,062	1,511,721	1,192,841	1,688,397	4,392,960	21,328,770	15,989,953	5,338,817	33.4%
Parking Tax	11,349,192	12,763,503	12,617,613	4,682,354	4,015,471	4,019,578	12,717,403	49,447,711	51,397,998	(1,950,287)	-3.8%
Institution and Service Privilege Tax	11,475	472,897	11,726	725	242	-	967	497,065	462,370	34,695	7.5%
Facility Usage Fee	519,960	517,918	1,339,685	1,024,521	315,102	187,208	1,526,831	3,904,395	3,670,107	234,288	6.4%
Payroll Preparation Tax	13,743,730	14,957,014	13,289,427	1,244,428	8,332,000	2,930,998	12,507,426	54,497,598	54,395,534	102,063	0.2%
Local Service Tax	3,464,464	3,531,869	3,385,719	2,036,808	1,243,020	155,408	3,435,235	13,817,287	14,055,585	(238,298)	-1.7%
Public Service Privilege	6,927	858,123	46,686	6,075	13,205	55,734	75,015	986,750	1,501,630	(514,880)	-34.3%
Act 77 - Tax Relief	3,496,716	-	3,929,994	1,705,208	1,757,012	1,671,890	5,134,109	12,560,819	12,636,534	(75,715)	-0.6%
License and Permit	2,269,726	2,532,857	2,943,482	715,437	687,155	712,689	2,115,281	9,861,346	8,580,398	1,280,948	14.9%
Charges for Services	4,300,503	5,980,750	5,449,047	1,966,470	2,551,485	4,872,567	9,390,522	25,120,821	27,358,824	(2,238,003)	-8.2%
Fines and Forfeits	2,127,759	974,928	3,594,166	143,842	1,834,774	174,660	2,153,277	8,850,130	10,091,092	(1,240,962)	-12.3%
Intergovernmental	232,654	3,225,601	30,418,964	1,767,113	1,380,000	14,336,183	17,483,296	51,360,515	49,535,051	1,825,464	3.7%
Investment Earnings	7,295	28,171	21,419	11,739	8,620	5,603	25,961	82,846	22,400	60,446	269.8%
Non-Profit Payment for Services	27,000	78,209	169,176	39,573	1,508,058	126,562	1,674,193	1,948,577	3,190,225	(1,241,648)	-38.9%
Miscellaneous	7,115	63,072	93,630	100	314	600	1,014	164,831	96,556	68,275	70.7%
Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	144,909,042	102,969,079	127,715,946	20,864,100	39,567,302	37,441,891	97,873,293	473,467,359	470,210,172	3,257,187	0.7%

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending December 31, 2013

Expenditures

2013 Monthly Expenditure Summary

All Departments

	1st Quarter		2nd Quarter		3rd Quarter		Oct		Nov		Dec		4th Quarter		Year-to-date		Adopted		Reapprop. of		Final		(Savings) / Overage
	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Budget	Budget	P/Y Enc.	Budget	Budget			
City Council	325,809		371,000		315,979		99,843		148,325		102,580		350,749		1,363,537		1,421,884		-		1,421,884		(58,347)
City Clerk	160,980		195,922		155,511		45,507		69,015		58,971		173,494		685,907		786,359		4,993		791,352		(105,445)
Mayor's Office	279,130		218,603		191,575		65,771		107,214		77,709		250,694		940,002		1,003,696		-		1,003,696		(63,694)
City Information Systems	3,349,761		3,858,642		2,277,533		771,484		972,388		1,465,644		3,209,516		12,695,451		12,888,238		632		12,888,869		(193,418)
Human Relations Commission	57,781		65,819		56,068		18,702		27,771		28,693		28,693		208,361		244,472		9,052		253,524		(45,163)
Controller's Office	561,353		649,724		573,403		194,079		304,841		181,516		680,436		2,464,916		2,596,599		4,757		2,601,356		(136,439)
Finance	43,252,175		22,692,464		67,431,969		12,527,168		2,004,582		18,400,499		32,932,249		166,308,857		166,414,310		1,841,086		168,255,396		(1,946,539)
Law	580,857		914,681		959,031		185,787		264,229		207,418		657,434		3,112,003		3,640,840		11,914		3,652,754		(540,751)
OMI	103,088		114,311		101,423		33,350		50,121		30,832		114,303		433,124		524,155		-		524,155		(91,031)
EORC	61,486		68,360		60,200		18,864		23,914		17,792		60,571		250,617		290,303		2,000		292,303		(41,686)
Personnel & CSC	24,959,762		21,479,150		24,872,792		4,762,000		3,579,664		7,089,402		15,431,067		86,742,771		91,017,019		773,356		91,790,375		(5,047,604)
City Planning	414,775		630,509		382,105		134,422		201,944		72,889		409,254		1,836,643		1,953,134		13,000		1,966,134		(129,491)
Public Safety Administration	394,475		316,356		249,518		79,043		1,342,645		84,369		1,506,057		2,466,406		2,503,513		189,719		2,693,232		(226,826)
Emergency Medical Services	3,160,623		3,276,986		3,192,069		1,065,136		1,456,884		1,006,347		3,528,367		13,158,045		13,280,656		43,033		13,323,689		(165,644)
Police	17,224,628		19,389,815		14,837,044		4,342,957		8,433,358		6,353,712		19,130,027		70,581,514		70,968,006		5,247		70,973,253		(391,739)
Fire	15,006,630		14,993,399		14,132,466		4,202,665		5,532,654		4,311,264		14,046,582		58,179,077		58,287,597		-		58,287,597		(108,520)
Bureau of Building Inspection	687,072		808,436		679,586		238,882		355,632		227,341		821,854		2,996,949		3,060,706		743		3,061,449		(64,500)
Animal Control	175,777		164,128		178,229		67,615		117,536		59,385		244,536		762,669		1,229,960		66,624		1,296,584		(533,915)
Public Works-Administration	173,301		196,839		201,271		60,651		127,174		107,701		295,525		866,937		881,632		-		881,632		(14,695)
Public Works-Operations	4,542,215		4,178,313		3,832,811		1,298,728		2,114,435		1,305,477		4,718,641		17,271,980		17,379,660		18,771		17,398,431		(126,452)
Public Works-Environmental Services	2,471,466		2,702,262		2,414,509		859,321		992,274		795,381		2,646,976		10,235,213		10,678,729		-		10,678,729		(443,516)
Public Works-Transportation & Engineering	417,731		497,006		425,207		131,403		196,752		131,274		459,428		1,799,372		1,822,494		-		1,822,494		(23,122)
Public Works-Properties	584,812		574,596		488,945		144,826		203,778		140,582		489,187		2,137,540		2,157,643		-		2,157,643		(20,103)
Parks & Recreation	656,947		1,002,392		1,319,783		290,528		381,583		271,447		943,557		3,922,679		4,010,639		13,914		4,024,553		(101,873)
Citizens Police Review Board	91,579		102,961		93,807		52,830		42,932		36,244		132,006		420,352		471,759		10,839		482,598		(62,246)
TOTAL	119,694,210		99,462,673		139,422,836		31,691,562		29,051,646		42,517,995		103,261,203		461,840,923		469,514,003		3,009,679		472,523,682		(10,682,759)

2013 Monthly Expenditure Summary

All Departments - By Subclass

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Year-to-date	Adopted	Reapprop. of	Total	(Savings) /
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	46,417,250	50,040,341	43,317,253	13,044,718	20,884,741	15,321,447	49,250,905	189,025,750	189,814,382	-	189,814,382	(788,632)
Employee Benefits	33,989,883	38,120,260	25,756,304	15,359,615	3,515,115	22,693,104	41,567,834	139,434,281	143,789,090	404,988	144,194,078	(4,759,798)
Professional and Technical Services	3,178,425	2,503,839	2,161,163	908,342	792,692	603,265	2,304,299	10,147,726	10,016,237	2,230,975	12,247,212	(2,099,486)
Property Services	4,344,362	4,821,539	5,057,052	1,406,202	1,299,400	2,282,916	4,988,518	19,211,471	20,988,323	151,186	21,139,509	(1,928,039)
Other Services	378,983	345,787	525,778	150,574	156,885	92,273	399,732	1,650,280	1,940,124	24,664	1,964,788	(314,509)
Supplies	3,411,058	3,087,317	2,880,859	783,174	1,070,756	1,026,887	2,880,817	12,260,051	12,582,449	160,849	12,743,298	(483,247)
Property	131,710	76,627	99,655	34,979	1,279,682	224,155	1,538,816	1,846,808	1,840,633	37,016	1,877,649	(30,841)
Miscellaneous	152,392	445,446	448,400	3,958	52,375	27,001	83,334	1,129,572	1,407,348	-	1,407,348	(277,776)
Debt Service	27,690,146	21,948	59,176,373	-	-	246,948	246,948	87,135,416	87,135,417	-	87,135,417	(1)
Transfers	-	(431)	-	-	-	-	-	(431)	-	-	-	(431)
TOTAL	119,694,210	99,462,673	139,422,836	31,691,562	29,051,646	42,517,995	103,261,203	461,840,923	469,514,003	3,009,679	472,523,682	(10,682,759)

2013 Monthly Expenditure Summary

City Council

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reappropri. of	Final	(Savings)/
	Actual Total	Actual	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	324,006	358,791	311,380	99,707.89	147,023	97,708	344,439	1,338,616	1,381,884	-	1,381,884	(43,268)
Employee Benefits	-	10,104	-	-	1,302	3,906	5,208	15,312	-	-	-	15,312
Professional and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	1,803	2,105	4,600	135	-	967	1,102	9,610	40,000	-	40,000	(30,390)
Property	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	325,809	371,000	315,979	99,843	148,325	102,580	350,749	1,363,537	1,421,884	-	1,421,884	(58,346)

2013 Monthly Expenditure Summary

City Clerk's Office

	1st Quarter		2nd Quarter		3rd Quarter		Oct	Nov	Dec	4th Quarter	Total	Adopted	Reappropriation	Final	(Savings)/
	Actual	Total	Actual	Total	Actual	Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	130,602		152,506		130,736		39,880	59,841	41,688	141,409	555,253	582,993	-	582,993	(27,740)
Employee Benefits	-		-		-		-	-	-	-	-	-	-	-	-
Professional and Technical Services	16,242		25,971		14,292		3,306	1,715	12,742	17,763	74,268	145,682	-	145,682	(71,414)
Property Services	200		1,522		2,650		-	-	-	-	4,372	6,000	-	6,000	(1,628)
Other Services	2,164		6,280		2,733		804	325	1,448	2,576	13,753	16,300	-	16,300	(2,547)
Supplies	4,464		9,626		5,000		1,373	4,090	2,949	8,412	27,502	28,884	-	28,884	(1,382)
Property	7,258		18		100		145	3,044	145	3,334	10,710	6,500	4,993	11,493	(783)
Miscellaneous	50		-		-		-	-	-	-	50	-	-	-	50
Debt Service	-		-		-		-	-	-	-	-	-	-	-	-
Transfers	-		-		-		-	-	-	-	-	-	-	-	-
TOTAL	160,980		195,922		155,511		45,507	69,015	58,971	173,494	685,907	786,359	4,993	791,352	(105,444)

2013 Monthly Expenditure Summary

Mayor's Office

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reappropriation	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	186,995	212,447	183,763	61,528	96,577	64,149	222,254	805,459	822,391	-	822,391	(16,932)
Employee Benefits	1,642	-	-	-	-	-	-	1,642	-	-	-	1,642
Professional and Technical Services	85,033	1,374	3,494	1,007	9,265	12,500	22,772	112,673	152,440	-	152,440	(39,767)
Property Services	-	742	522	-	-	-	-	1,263	5,632	-	5,632	(4,369)
Other Services	4,480	255	120	56	80	29	165	5,020	-	-	-	5,020
Supplies	-	3,373	3,677	3,180	1,292	1,031	5,503	12,552	20,000	-	20,000	(7,448)
Property	981	413	-	-	-	-	-	1,393	3,233	-	3,233	(1,840)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	279,130	218,603	191,575	65,771	107,214	77,709	250,694	940,002	1,003,696	-	1,003,696	(63,694)

2013 Monthly Expenditure Summary

City Information Systems

	1st Quarter		2nd Quarter		3rd Quarter		Oct	Nov	Dec	4th Quarter		Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Total	Actual	Total	Actual	Total	Actual	Actual	Actual	Actual	Total	Actual	Budget	PIY Enc.	Budget	Overage
Salaries and Wages	585,656	662,316	662,316	588,614	200,663	197,878	298,149	-	197,878	696,690	2,533,275	2,557,022	2,557,022	-	2,557,022	(23,747)
Employee Benefits	6,612	5,414	5,414	3,385	-	-	-	-	-	-	15,410	14,522	14,522	-	14,522	888
Professional and Technical Services	476,507	493,297	493,297	111,307	62,196	242,518	87,231	-	242,518	391,945	1,473,056	1,789,862	1,789,862	558	1,790,420	(317,364)
Property Services	1,944,877	2,399,290	2,399,290	1,316,440	372,457	745,454	471,524	-	745,454	1,589,435	7,250,043	7,488,138	7,488,138	-	7,488,138	(238,094)
Other Services	240,493	171,558	171,558	175,289	73,698	56,685	94,687	-	56,685	225,070	812,411	870,209	870,209	73	870,282	(57,871)
Supplies	89,295	99,798	99,798	74,352	50,441	27,824	11,169	-	27,824	89,434	352,878	168,485	168,485	-	168,485	184,393
Property	6,321	26,969	26,969	8,146	12,029	195,284	9,628	-	195,284	216,942	258,377	-	-	-	-	258,377
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,349,761	3,858,642	3,858,642	2,277,533	771,484	1,465,644	972,388	-	1,465,644	3,209,516	12,695,451	12,888,238	12,888,869	632	12,888,869	(193,418)

Property Services

Cleaning	-	4,000	-	-	-	5,810	-	-	-	5,810	5,810	-	21,739	-	-	5,810
Maintenance	9,540	-	-	-	-	-	640	-	-	640	4,640	-	-	-	-	(17,099)
Building-General	775	-	-	-	-	-	-	-	-	-	2,145	-	-	-	-	9,540
Building-Systems	835	1,770	1,770	665	1,786	65	123	-	-	1,973	5,243	16,810	16,810	-	16,810	2,145
Office Equipment	8,724	8,911	8,911	10,754	2,671	196,791	1,402	-	-	200,865	229,254	3,901	3,901	-	3,901	(11,567)
Machinery & Equipment	1,089,430	1,705,003	1,705,003	977,993	354,725	397,119	431,068	-	-	1,182,911	4,955,338	4,975,000	4,975,000	-	4,975,000	225,353
Electric	574,134	475,509	475,509	65,895	(1,794)	53,336	25,566	-	-	77,108	1,192,645	1,845,000	1,845,000	-	1,845,000	(19,662)
Natural Gas	1,285	60	60	-	12,621	-	-	-	-	-	1,345	-	-	-	-	(652,355)
Sewer	251,467	165,086	165,086	21,916	2,449	14,607	7,575	-	-	34,802	473,272	500,000	500,000	-	500,000	1,345
Steam	8,687	38,951	38,951	237,848	2,449	77,727	5,151	-	-	85,326	370,913	125,688	125,688	-	125,688	(26,728)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,944,877	2,399,290	2,399,290	1,316,440	372,457	745,454	471,524	-	745,454	1,583,625	7,244,233	7,488,138	7,488,138	-	7,488,138	(238,093)

2013 Monthly Expenditure Summary

Commission on Human Relations

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual Total	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual Total	Total Actual	Adopted Budget	Reapprop. of PIY Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	54,178	63,491	54,600	18,260	27,390	(18,242)	27,407	199,677	232,127	-	232,127	(32,450)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	3,469	1,574	1,205	-	350	210	560	6,808	10,320	9,000	19,320	(12,512)
Property Services	-	172	263	-	-	-	-	435	974	52	1,026	(591)
Other Services	104	67	-	-	32	252	283	454	-	-	-	454
Supplies	30	515	-	442	-	-	442	986	1,051	-	1,051	(65)
Property	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	57,781	65,819	56,068	18,702	27,771	(17,781)	28,693	208,361	244,472	9,052	253,524	(45,164)

2013 Monthly Expenditure Summary

Controller's Office

	1st Quarter		2nd Quarter		3rd Quarter		Oct		Nov		Dec		4th Quarter		Total		Adopted		Reappropri. of		Final		(Savings)/	
	Actual	Total	Actual	Total	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual		Budget		P/Y Enc.		Budget		Overage	
Salaries and Wages	544,213		635,557		561,394		187,791		274,154		175,626		637,571		2,378,735		2,413,164		-		2,413,164		(34,429)	
Employee Benefits	1,260		4,200		4,200		-		-		2,604		2,604		12,220		12,220		-		12,220		44	
Professional and Technical Services	7,870		2,995		3,924		2,500		25,208		-		27,708		42,497		125,000		4,757		129,757		(87,260)	
Property Services	-		1,542		413		73		169		-		242		2,197		21,500		-		21,500		(19,303)	
Other Services	4,434		3,152		2,590		157		1,386		164		1,707		11,883		-		-		-		11,883	
Supplies	2,834		2,278		882		-		3,925		557		4,482		10,477		17,076		-		17,076		(6,599)	
Property	741		-		-		3,559		-		2,564		6,123		6,864		7,639		-		7,639		(775)	
Miscellaneous	-		-		-		-		-		-		-		-		-		-		-		-	
Debt Service	-		-		-		-		-		-		-		-		-		-		-		-	
Transfers	-		-		-		-		-		-		-		-		-		-		-		-	
TOTAL	561,353		649,724		573,403		194,079		304,841		181,516		680,436		2,464,916		2,596,599		4,757		2,601,356		(136,439)	

2013 Monthly Expenditure Summary

Department of Finance

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	703,114	822,504	698,945	230,572	343,755	226,877	801,204	3,025,767	3,055,284	-	3,055,284	(29,517)
Employee Benefits	9,551,101	17,133,103	1,331,930	10,768,039	234,279	15,765,773	26,768,092	54,784,225	55,282,500	-	55,282,500	(498,275)
Professional and Technical Services	1,620,956	1,461,470	1,266,841	543,335	137,186	155,330	835,851	5,185,117	3,087,413	1,566,393	4,653,806	531,311
Property Services	-	907	1,800	636	-	-	636	3,343	29,169	-	29,169	(25,826)
Other Services	11,008	33,452	38,931	41,322	14,071	4,066	59,458	142,850	240,000	145	240,145	(97,295)
Supplies	282,993	52,419	58,115	170,276	26,473	14,299	211,047	604,575	1,140,815	129,110	1,269,925	(665,350)
Property	336	4,668	3,000	-	2,077	-	2,077	10,080	42,900	-	42,900	(32,820)
Miscellaneous	-	-	-	-	40,000	-	40,000	40,000	40,000	-	40,000	-
Debt Service	27,690,146	21,948	59,176,373	-	-	246,948	246,948	87,135,416	87,135,417	-	87,135,417	(1)
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	39,859,654	19,530,471	62,575,935	11,764,179	797,841	16,413,293	28,965,313	150,931,374	150,053,498	1,695,648	151,749,146	(817,773)

Employee Benefits

Health Insurance	(178,964)	-	-	9,908,500	-	14,908,500	24,817,000	(178,964)	31,258,000	-	-	(178,964)
Pension Contribution	9,062,582	15,752,500	-	-	-	-	-	49,632,082	2,276,000	-	31,258,000	18,374,082
Retiree Contribution	499,629	494,327	487,792	161,308	160,559	159,188	481,055	1,962,802	2,276,000	-	2,276,000	(313,198)
Widower Contribution	25,300	24,950	21,700	7,000	7,000	6,700	20,700	92,650	155,000	-	155,000	(62,350)
Survivor Contribution	45,329	45,329	45,329	15,110	15,110	15,110	45,329	181,318	525,000	-	525,000	(343,682)
Additional Pension Contribution	-	-	-	-	-	-	-	-	18,376,000	-	18,376,000	(18,376,000)
Early Retirement Healthcare	-	-	-	-	-	-	-	-	100,000	-	100,000	(100,000)
Retired Police Officers	3,750	3,750	3,500	1,000	1,000	1,000	3,000	14,000	26,500	-	26,500	(12,500)
Retired Firefighters	93,474	187,246	148,609	50,121	50,611	50,275	151,007	580,337	66,000	-	66,000	514,337
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	1,331,930	10,768,039	234,279	15,765,773	26,768,092	54,784,225	55,282,500	-	55,282,500	(498,275)

2013 Monthly Expenditure Summary

Finance - Bureau of Procurement, Fleet & Asset Services

	1st Quarter		2nd Quarter		3rd Quarter		Oct	Nov	Dec	4th Quarter		Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total		Actual Total		Actual Total		Actual	Actual	Actual	Actual Total		Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	184,932	-	216,883	-	185,909	-	62,000	92,913	61,969	216,881	-	804,605	812,065	-	812,065	(7,460)
Employee Benefits	388,177	-	172,157	-	252,475	-	74,329	201,288	11,725	287,342	-	1,100,150	531,000	16,855	547,855	552,295
Professional and Technical Services	1,391,714	-	1,387,480	-	2,516,031	-	633,029	523,819	1,200,034	2,356,882	-	7,652,108	8,367,041	128,479	8,495,520	(843,412)
Property Services	-	-	15	-	154,040	-	271	7,173	-	7,444	-	161,499	214,500	-	214,500	(53,001)
Other Services	1,427,698	-	1,385,047	-	1,747,579	-	1,373	381,549	713,478	1,096,400	-	5,656,724	6,432,206	105	6,432,311	(775,587)
Supplies	-	-	411	-	-	-	1,987	-	-	1,987	-	2,398	4,000	-	4,000	(1,602)
Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,392,521	-	3,161,993	-	4,856,035	-	772,989	1,206,742	1,987,206	3,966,936	-	15,377,484	16,360,812	145,439	16,506,251	(1,128,767)
Property Services	115,029	-	128,970	-	173,958	-	47,553	50,795	45,369	143,717	-	561,674	617,173	-	617,173	(55,499)
Cleaning	-	-	-	-	-	-	-	-	-	-	-	-	7,324	-	7,324	(7,324)
Landscaping	896,837	-	898,767	-	1,793,411	-	450,569	450,098	899,234	1,799,901	-	5,388,915	5,644,538	-	5,644,538	(255,623)
Maintenance	15,235	-	13,657	-	9,584	-	1,560	-	7,967	9,527	-	48,003	75,534	-	75,534	(27,531)
Building-Systems	364,614	-	350,175	-	520,413	-	116,707	45	230,883	347,635	-	1,582,837	1,909,054	128,479	2,037,533	(454,696)
Land & Buildings	-	-	(4,089)	-	18,666	-	16,640	22,881	16,581	56,102	-	70,679	110,000	-	110,000	(39,321)
Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	3,418	-	3,418	(3,418)
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,391,714	-	1,387,480	-	2,516,031	-	633,029	523,819	1,200,034	2,356,882	-	7,652,108	8,367,041	128,479	8,495,520	(843,412)
Supplies	6,625	2,061	2,061	2,742	2,742	284	501	3,167	284	3,952	15,380	25,040	25,040	-	25,040	(9,660)
Office Supplies	(13,718)	(13,959)	(13,959)	(11,071)	(11,071)	9	84	(9,941)	(9,941)	(9,848)	(48,596)	3,000	3,000	-	3,000	(51,596)
Operational Supplies	1,062,077	1,040,522	1,040,522	1,191,387	1,191,387	513,526	327,943	388,323	513,526	1,229,791	4,523,777	4,500,000	4,500,000	-	4,500,000	23,777
Fuel	372,715	356,423	356,423	564,870	564,870	199,659	130,679	-	199,659	199,659	1,493,666	1,904,166	1,904,166	105	1,904,271	(410,604)
Parts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,427,698	1,385,047	1,385,047	1,747,928	1,747,928	713,478	459,207	381,549	713,478	1,423,554	5,984,228	6,432,206	6,432,311	105	6,432,311	975,471

Department of Law

City of Pittsburgh Quarterly Financial and Performance Report for the period ending December 31, 2017

2013 Monthly Expenditure Summary

Office of Municipal Investigations

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reappropri. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Actual	P/Y Enc.	Actual	Overage
Salaries and Wages	88,272	102,600	88,530	29,675	44,550	29,751	103,976	383,379	404,133	-	404,133	(20,754)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	9,170	7,868	7,418	3,588	5,547	376	9,510	33,966	97,433	-	97,433	(63,467)
Property Services	1,062	3,408	385	51	13	32	96	4,951	7,750	-	7,750	(2,799)
Other Services	4,097	33	2,938	11	11	11	33	7,102	2,000	-	2,000	5,102
Supplies	485	401	2,152	26	-	622	648	3,686	5,839	-	5,839	(2,153)
Property	-	-	-	-	-	40	40	40	7,000	-	7,000	(6,960)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	103,088	114,311	101,423	33,350	50,121	30,832	114,303	433,124	524,155	-	524,155	(91,031)

2013 Monthly Expenditure Summary

Equal Opportunity Review Commission

	1st Quarter		2nd Quarter		3rd Quarter		Oct		Nov		Dec		4th Quarter		Total		Adopted		Reappropri. of		Final		(Savings)/ Overage
	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Budget	Budget	P/Y Enc.	Budget	Budget		
Salaries and Wages	55,448		64,980		55,697		18,864		22,154		14,385		55,404		231,530		234,632		-		234,632		(3,102)
Employee Benefits	1,620		3,380		3,520		-		1,760		-		1,760		10,280		-		-		-		10,280
Professional and Technical Services	-		-		625		-		-		1,500		1,500		2,125		41,000		2,000		43,000		(40,875)
Property Services	-		-		-		-		-		-		-		-		-		-		-		-
Other Services	-		-		-		-		-		260		260		260		-		-		-		260
Supplies	4,417		-		358		-		-		1,647		1,647		6,422		7,433		-		7,433		(1,011)
Property	-		-		-		-		-		-		-		-		7,238		-		7,238		(7,238)
Miscellaneous	-		-		-		-		-		-		-		-		-		-		-		-
Debt Service	-		-		-		-		-		-		-		-		-		-		-		-
Transfers	-		-		-		-		-		-		-		-		-		-		-		-
TOTAL	61,486		68,360		60,200		18,864		23,914		17,792		60,571		250,617		290,303		2,000		292,303		(41,686)

Department of Personnel

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	341,860	406,526	332,785	113,969	174,858	123,525	412,352	1,493,524	1,500,846	-	1,500,846	(7,322)
Employee Benefits	24,403,317	20,936,245	24,400,623	4,589,489	3,275,400	6,917,209	14,782,098	84,522,282	88,424,174	404,988	88,829,162	(4,306,880)
Professional and Technical Services	149,649	67,029	78,060	32,157	98,868	23,914	154,939	449,676	719,354	366,419	1,085,773	(636,097)
Property Services	(63)	574	969	-	(14)	-	(14)	1,466	8,633	-	8,633	(7,167)
Other Services	50,969	64,170	52,365	20,772	27,259	17,850	65,881	233,384	300,247	1,948	302,195	(68,811)
Supplies	6,907	7,428	7,147	7,613	3,293	3,691	14,598	36,080	29,429	-	29,429	6,651
Property	7,123	969	843	-	-	3,213	3,213	12,148	34,336	-	34,336	(22,188)
Miscellaneous	-	(3,790)	-	(2,000)	-	-	(2,000)	(5,790)	-	-	-	(5,790)
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	24,959,762	21,479,150	24,872,792	4,762,000	3,579,664	7,089,402	15,431,067	86,742,771	91,017,019	773,356	91,790,375	(5,047,604)

Employee Benefits

Health Insurance	7,739,401	7,863,076	7,273,772	318,528	(63,446)	2,572,604	2,827,686	25,703,935	30,092,994	306,462	30,399,456	(4,695,521)
Other Insurance/Benefits	570,754	429,325	645,245	124,484	228,665	449,476	802,625	2,447,949	2,509,746	2,354	2,512,100	(64,151)
Retiree Health Insurance	8,758,901	5,132,350	6,173,332	1,779,311	623,985	1,703,301	4,106,597	24,171,180	19,902,223	-	19,902,223	4,268,957
Medicare Retiree Benefits	-	-	-	-	-	-	-	-	4,000,000	-	4,000,000	(4,000,000)
Social Security	1,682,341	1,873,804	1,637,925	540,680	781,457	541,953	1,864,090	7,058,160	7,877,105	-	7,877,105	(818,945)
Unemployment Compensation	51,406	50,871	1,588	-	1,533	49,375	50,908	154,772	365,453	4,577	370,030	(215,258)
Medical W/C	-	-	-	-	-	-	-	-	5,574,876	-	5,574,876	(5,574,876)
Indemnity W/C	4,782,081	4,800,000	8,124,118	1,600,000	1,600,000	1,541,148	4,741,148	22,447,346	13,809,652	-	13,809,652	8,637,694
Legal W/C	98,449	48,499	84,997	30,462	27,180	7,245	64,887	296,831	1,329,860	91,595	1,421,455	(1,124,624)
Workers' Comp- Settlements	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000	(1,000,000)
Personal Leave Buyback	575,875	285,890	239,538	196,025	-	-	220,011	1,321,314	1,212,265	-	1,212,265	109,049
Tuition Reimbursement	2,519	-	-	-	15,204	8,782	-	2,519	-	-	-	2,519
Retirement Severance	141,591	452,430	220,109	-	60,821	43,325	104,147	918,276	750,000	-	750,000	168,276
Total	24,403,317	20,936,245	24,400,623	4,589,489	3,275,400	6,917,209	14,782,098	84,522,282	88,424,174	404,988	88,829,162	(4,306,880)

2013 Monthly Expenditure Summary

City Planning

	1st Quarter		2nd Quarter		3rd Quarter		Oct		Nov		Dec		4th Quarter		Total		Adopted Budget		Reappropri. of PIY Enc.		Final Budget		(Savings)/ Overage	
	Actual	Total	Actual	Total	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual		Budget		PIY Enc.		Budget		Overage	
Salaries and Wages	370,578		441,666		367,800		132,387		195,894		69,939		398,221		1,578,265		1,657,056		-		1,657,056		(78,791)	
Employee Benefits	-		-		-		-		-		-		-		-		-		-		-		-	
Professional and Technical Services	29,181		16,422		6,924		(281)		1,843		378		1,940		54,467		245,067		13,000		258,067		(203,600)	
Property Services	-		477		1,311		-		-		-		-		1,788		7,699		-		7,699		(5,911)	
Other Services	2,142		22		316		345		-		24		369		2,849		5,042		-		5,042		(2,193)	
Supplies	12,874		171,627		5,754		1,970		4,206		623		6,800		197,056		31,789		-		31,789		185,267	
Property	-		-		-		-		-		1,924		1,924		1,924		6,481		-		6,481		(4,557)	
Miscellaneous	-		294		-		-		-		-		-		294		-		-		-		294	
Debt Service	-		-		-		-		-		-		-		-		-		-		-		-	
Transfers	-		-		-		-		-		-		-		-		-		-		-		-	
TOTAL	414,775		630,509		382,105		134,422		201,944		72,889		409,254		1,836,643		1,953,134		13,000		1,966,134		(129,491)	

2013 Monthly Expenditure Summary

Department of Public Safety - Administration

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	197,205	225,460	191,445	65,554	84,692	56,642	206,889	820,998	839,013	-	839,013	(18,015)
Employee Benefits	-	1,142	1,142	-	2,373	2,373	4,746	7,029	-	-	-	7,029
Professional and Technical Services	66,830	69,754	45,670	12,500	55,580	-	68,080	250,334	455,000	159,939	614,939	(364,605)
Property Services	60,057	19,780	10,590	-	-	25,353	25,353	115,781	5,500	2,600	8,100	107,681
Other Services	-	-	-	988	-	-	988	988	2,000	-	2,000	(1,012)
Supplies	90	221	672	-	-	-	-	983	2,000	-	2,000	(1,017)
Property	70,293	-	-	-	1,200,000	-	1,200,000	1,270,293	1,200,000	27,180	1,227,180	43,113
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	394,475	316,356	249,518	79,043	1,342,645	84,369	1,506,057	2,466,406	2,503,513	189,719	2,693,232	(226,826)

2013 Monthly Expenditure Summary

Department of Public Safety - Bureau of EMS

	1st Quarter		2nd Quarter		3rd Quarter		Oct	Nov	Dec	4th Quarter		Total	Year-to-date & Projected		Adopted	Reapprop. of	Final	(Savings)/
	Actual	Total	Actual	Total	Actual	Total	Actual	Actual	Actual	Actual	Total	Actual	Actual	Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	3,001,426	3,137,310	3,137,310	3,028,555	1,003,153	3,398,052	989,086	1,405,813	989,086	3,398,052	12,565,342	15,963,394	12,619,138	12,619,138	12,619,138	-	12,619,138	(53,796)
Employee Benefits	7,111	14,514	14,514	-	-	-	-	-	-	-	21,625	21,625	3,000	3,000	3,000	-	3,000	18,625
Professional and Technical Services	65,712	6,400	6,400	6,341	3,331	7,745	1,612	2,802	1,612	7,745	86,197	93,942	178,185	178,185	179,237	1,052	179,237	(93,040)
Property Services	997	6,011	6,011	5,079	100	270	90	80	90	270	12,357	12,627	9,354	9,354	9,354	-	9,354	3,003
Other Services	944	2,472	30,476	3,488	4	3,488	40,869	31,095	40,869	31,095	342,603	342,603	342,603	342,603	362,136	19,533	362,136	(16,162)
Supplies	104,888	109,591	120,683	935	57,176	116,844	15,559	44,109	15,559	116,844	452,006	568,849	97,281	97,281	97,281	-	97,281	89,870
Property	(20,455)	688	688	-	1,373	1,969	-	596	-	1,969	(16,862)	(14,894)	-	-	-	-	-	(114,143)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,160,623	3,276,986	3,276,986	3,192,069	1,065,136	3,528,367	1,006,347	1,456,884	1,006,347	3,528,367	13,158,045	16,686,413	13,280,656	13,280,656	13,323,689	43,033	13,323,689	3,362,723

Salaries & Wages	Regular	2,017,543	2,325,414	1,911,566	636,115	997,479	661,976	2,295,569	8,550,092	10,845,661	9,327,057	9,327,057	9,327,057	9,327,057	9,327,057	-	9,327,057	(776,965)
	In Grade	27,058	32,786	22,263	7,358	10,238	6,936	24,532	106,640	131,172	-	-	-	-	-	-	-	106,640
	Longevity	52,915	20,219	70,360	22,426	14,553	40,624	77,603	221,097	298,700	241,995	241,995	241,995	241,995	241,995	-	241,995	(20,898)
	Allowances	-	-	-	-	-	-	-	-	-	322,000	322,000	322,000	322,000	322,000	-	322,000	(322,000)
	Uniform	108,550	650	11,700	-	7,800	-	7,800	128,700	136,500	120,250	120,250	120,250	120,250	120,250	-	120,250	8,450
	Premium Pay	795,359	758,241	1,012,665	337,254	375,744	279,551	992,548	3,558,814	4,551,362	2,607,836	2,607,836	2,607,836	2,607,836	2,607,836	-	2,607,836	950,978
Total		3,001,426	3,137,310	3,028,555	1,003,153	1,405,813	989,086	3,398,052	12,565,342	15,963,394	12,619,138	12,619,138	12,619,138	12,619,138	12,619,138	-	12,619,138	(53,795)

2013 Monthly Expenditure Summary

Department of Public Safety - Bureau of Police

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget			
Salaries and Wages	16,834,665	18,863,365	14,422,831	4,145,814	8,314,083	6,251,013	18,710,910	68,831,772	68,940,988	-	68,940,988	(109,216)
Employee Benefits	8,189	9,499	7,662	-	-	-	-	25,350	43,000	-	43,000	(17,650)
Professional and Technical Services	58,519	83,150	88,334	70,985	26,521	37,233	134,738	364,740	505,440	-	505,440	(140,700)
Property Services	38,464	37,180	41,103	8,768	8,814	6,814	24,396	141,143	215,910	4,048	219,958	(78,814)
Other Services	10,117	28,730	10,704	3,055	1,170	1,090	5,316	54,866	38,500	-	38,500	16,366
Supplies	255,311	368,322	266,410	114,335	82,770	57,562	254,667	1,144,710	1,017,130	141	1,017,271	127,439
Property	19,363	-	-	-	-	-	-	19,363	207,038	1,058	208,096	(188,733)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	(431)	-	-	-	-	-	(431)	-	-	-	(431)
TOTAL	17,224,628	19,389,815	14,837,044	4,342,957	8,433,358	6,353,712	19,130,027	70,581,514	70,968,006	5,247	70,973,253	19,738,288

Salaries & Wages

Salaries	13,047,975	15,156,433	10,398,201	4,306,474	6,456,495	6,866,789	17,629,757	56,232,365	57,624,672	-	57,624,672	(1,392,307)
Premium Pay	942,481	3,127,699	3,727,061	(272,100)	1,811,567	(707,117)	832,350	8,629,591	7,296,441	-	7,296,441	1,333,150
Longevity	2,260,584	496,124	211,930	91,000	12,329	69,000	172,329	3,140,966	3,260,414	-	3,260,414	(119,448)
In-grade	64,250	81,860	67,514	19,815	33,068	22,342	75,224	288,848	186,336	-	186,336	102,512
Uniform Allowance	519,375	1,250	18,125	625	625	-	1,250	540,000	573,125	-	573,125	(33,125)
Total	16,834,665	18,863,365	14,422,831	4,145,814	8,314,083	6,251,013	18,710,910	68,831,772	68,940,988	-	68,940,988	(109,216)

2013 Monthly Expenditure Summary

Department of Public Safety - Bureau of Fire

Department of Labor Safety - Bureau of Fire																										
	1st Quarter		2nd Quarter		3rd Quarter		Oct		Nov		Dec		4th Quarter		Total		Year-to-date & Projected		Adopted		Reapprop. of		Final		(Savings)/ Overage	
	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Projected	Budget	P/Y Enc.	Budget					
Salaries and Wages	14,764,050		14,729,374		14,000,380		4,094,597		5,503,485		4,275,662		13,873,744		57,367,548		71,241,292		57,396,343		-		57,396,343		(28,795)	
Employee Benefits	2,063		2,661		3,843		2,088		-		1,239		3,327		11,893		15,219		9,000		-		9,000		2,893	
Professional and Technical Services	18,902		13,759		16,973		3,867		100		1,551		5,518		55,153		60,671		138,000		-		138,000		(82,847)	
Property Services	25,952		14,776		9,225		3,481		4,005		1,418		8,904		58,855		67,759		53,191		-		53,191		5,664	
Other Services	-		838		3,293		1,653		439		322		2,414		6,545		8,959		1,000		-		1,000		5,545	
Supplies	169,984		217,627		93,159		94,759		22,834		31,072		148,664		629,434		778,098		613,094		-		613,094		16,340	
Property	25,680		14,365		5,594		2,220		1,792		-		4,012		49,650		53,662		76,969		-		76,969		(27,319)	
Miscellaneous	-		-		-		-		-		-		-		-		-		-		-		-		-	
Debt Service	-		-		-		-		-		-		-		-		-		-		-		-		-	
Transfers	-		-		-		-		-		-		-		-		-		-		-		-		-	
TOTAL	15,006,630		14,993,399		14,132,466		4,202,665		5,532,654		4,311,264		14,046,582		58,179,077		72,225,659		58,287,597		-		58,287,597		(108,519)	
Salaries & Wages	8,831,892		9,670,051		8,189,756		2,683,239		4,057,458		3,121,976		9,862,672		36,554,372		46,417,044		37,609,970		-		37,609,970		(1,055,598)	
Salaries	75,911		89,950		68,474		23,522		30,170		24,441		78,132		312,468		390,600		243,869		-		243,869		68,599	
In-grade	1,469,626		186,092		588,902		43,000		-		-		43,000		2,287,620		2,330,620		2,609,044		-		2,609,044		(321,424)	
Longevity	387,800		4,900		1,400		700		700		-		1,400		395,500		396,900		468,300		-		468,300		(72,800)	
Uniform Allowance	-		-		-		-		-		-		-		-		-		834,240		-		834,240		(834,240)	
Leave Buyback	3,998,820		4,778,381		5,151,848		1,344,137		1,415,158		1,129,245		3,888,539		17,817,588		21,706,127		15,630,920		-		11,530,920		6,286,668	
Premium Pay	-		-		-		-		-		-		-		-		-		-		-		-		-	
Total	14,764,050		14,729,374		14,000,380		4,094,597		5,503,485		4,275,662		13,873,744		57,367,548		71,241,292		57,396,343		-		57,396,343		4,071,205	

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

	1st Quarter		2nd Quarter		3rd Quarter		Oct		Nov		Dec		4th Quarter		Total		Adopted		Reappropri. of		Final		(Savings)/	
	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Budget	Budget	P/Y Enc.	P/Y Enc.	Budget	Budget	Overage	Overage
Salaries and Wages	671,142		777,514		663,829		221,334		339,357		224,873		785,565		2,898,050		2,916,860		-		2,916,860		(18,811)	
Employee Benefits	-		-		-		-		-		-		-		-		-		-		-		-	
Professional and Technical Services	5,220		4,671		2,796		1,947		1,928		30		3,905		16,593		49,440		-		49,440		(32,848)	
Property Services	248		12,444		1,900		1,150		1,173		112		2,436		17,028		16,328		693		17,021		7	
Other Services	6,255		6,720		6,163		2,202		2,272		1,909		6,384		25,521		39,900		50		39,950		(14,429)	
Supplies	3,515		7,087		4,898		10,427		2,816		416		13,659		29,159		23,139		-		23,139		6,020	
Property	692		-		-		1,821		8,085		-		9,906		10,598		12,691		-		12,691		(2,093)	
Miscellaneous	-		-		-		-		-		-		-		-		2,348		-		2,348		(2,348)	
Debt Service	-		-		-		-		-		-		-		-		-		-		-		-	
Transfers	-		-		-		-		-		-		-		-		-		-		-		-	
TOTAL	687,072		808,436		679,586		238,882		355,632		227,341		821,854		2,996,949		3,060,706		743		3,061,449		(64,502)	

2013 Monthly Expenditure Summary

Department of Public Safety - Bureau of Animal Care and Control

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reappropri. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	138,071	148,351	146,072	50,862.85	73,209.47	47,342.42	171,415	603,908	615,960	-	615,960	(12,052)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	37,706	12,330	30,716	16,142	44,937	6,920	67,999	148,751	602,000	66,624	668,624	(519,873)
Property Services	-	113	130	-	-	24	24	267	-	-	-	267
Other Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	3,253	1,231	530	(530)	5,098	5,098	9,583	3,000	-	3,000	6,583
Property	-	80	80	80	(80)	-	-	160	9,000	-	9,000	(8,840)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	175,777	164,128	178,229	67,615	117,536	59,385	244,536	762,669	1,229,960	66,624	1,296,584	(533,915)

2013 Monthly Expenditure Summary

Public Works - Bureau of Administration

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reappropriation	Final	(Savings)/
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	156,954	160,346	160,181	54,443	81,387	53,828	189,658	667,139	670,825	-	670,825	(3,686)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	337	4,661	107	1,027	31	716	1,774	6,879	16,000	-	16,000	(9,121)
Property Services	4,792	20,240	33,391	5,082	5,640	52,697	63,419	121,843	110,000	-	110,000	11,843
Other Services	2,673	355	487	-	-	-	-	3,515	7,000	-	7,000	(3,485)
Supplies	3,724	5,757	744	99	32,379	460	32,937	43,163	47,807	-	47,807	(4,644)
Property	4,822	5,480	6,360	-	7,737	-	7,737	24,399	30,000	-	30,000	(5,601)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	173,301	196,839	201,271	60,651	127,174	107,701	295,525	866,937	881,632	-	881,632	(14,694)

2013 Monthly Expenditure Summary

Public Works - Bureau of Operations

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	3,616,996	3,685,392	3,136,742	1,045,001	1,543,016	1,172,457	3,760,474	14,199,604	14,261,993	-	14,261,993	(62,389)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	13,395	12,158	2,999	2,150	12,689	4,084	18,923	47,474	81,000	-	81,000	(33,526)
Property Services	77,141	85,928	338,881	29,548	118,947	9,420	157,914	659,864	1,200,000	-	1,214,924	(555,060)
Other Services	16,864	17,696	18,100	4,402	3,784	4,196	12,383	65,042	62,000	14,924	62,000	3,042
Supplies	812,961	374,768	283,965	208,388	396,480	115,319	720,187	2,191,881	1,756,667	62	1,756,729	435,151
Property	4,859	2,372	52,123	9,241	39,519	-	48,760	108,114	18,000	3,785	21,785	86,329
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	4,542,215	4,178,313	3,832,811	1,298,728	2,114,435	1,305,477	4,718,641	17,271,980	17,379,660	18,771	17,398,431	(126,453)

2013 Monthly Expenditure Summary

Public Works - Bureau of Environmental Services

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	1,664,343	1,874,865	1,658,554	526,816	828,284	554,290	1,909,389	7,107,152	7,182,601	-	7,182,601	(75,449)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	673	2,500	1,340	-	4,538	1,731	6,269	10,781	33,000	-	33,000	(22,219)
Property Services	740,740	769,686	698,834	310,357	148,485	229,193	688,035	2,897,295	3,187,628	-	3,187,628	(290,333)
Other Services	10,032	-	12,926	-	112	-	112	23,070	38,000	-	38,000	(14,930)
Supplies	54,950	52,418	35,883	21,197	10,855	9,418	41,470	184,321	225,000	-	225,000	(40,679)
Property	719	1,594	6,972	952	-	750	1,702	10,987	7,500	-	7,500	3,487
Miscellaneous	-	1,198	-	-	-	-	-	1,606	5,000	-	5,000	(3,394)
Debt Service	408	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	2,471,466	2,702,262	2,414,509	859,321	992,274	795,381	2,646,976	10,235,213	10,678,729	-	10,678,729	(443,517)

2013 Monthly Expenditure Summary

Public Works - Bureau of Transportation & Engineering

	1st Quarter		2nd Quarter		3rd Quarter		Oct		Nov		Dec		4th Quarter		Total		Year-to-date & Projected		Adopted		Reappropri. of P/Y Enc.		Final		(Savings)/ Overage	
	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Budget	Total	P/Y Enc.	Total	Budget	Total	(Savings)/ Overage	Total
Salaries and Wages	410,762		466,812		395,013		131,403		196,752		131,274		459,428		1,732,016		2,191,444		1,757,494		-		1,757,494		(25,478)	
Employee Benefits	6,969		-		-		-		-		-		-		6,969		6,969		-		-		-		6,969	
Professional and Technical Services	-		30,194		30,194		-		-		-		-		60,387		60,387		65,000		-		65,000		(4,613)	
Property Services	-		-		-		-		-		-		-		-		-		-		-		-		-	
Other Services	-		-		-		-		-		-		-		-		-		-		-		-		-	
Supplies	-		-		-		-		-		-		-		-		-		-		-		-		-	
Property	-		-		-		-		-		-		-		-		-		-		-		-		-	
Miscellaneous	-		-		-		-		-		-		-		-		-		-		-		-		-	
Debt Service	-		-		-		-		-		-		-		-		-		-		-		-		-	
Transfers	-		-		-		-		-		-		-		-		-		-		-		-		-	
TOTAL	417,731		497,006		425,207		131,403		196,752		131,274		459,428		1,799,372		2,258,800		1,822,494		-		1,822,494		(23,122)	

2013 Monthly Expenditure Summary

Public Works - Bureau of Properties

	1st Quarter		2nd Quarter		3rd Quarter		Oct	Nov	Dec	4th Quarter		Total	Adopted Budget	Reappropriation of FY Enc.	Final Budget	(Savings)/ Overage
	Actual	Total	Actual	Total	Actual	Total	Actual	Actual	Actual	Actual	Total	Actual	Budget		Budget	
Salaries and Wages	412,192		487,696		383,308		120,779	188,634	128,011	437,424	1,720,619	1,738,749		-	1,738,749	(18,130)
Employee Benefits	-		-		-		-	-	-	-	-	-		-	-	-
Professional and Technical Services	75,106		21,151		24,856		5,860	3,033	6,296	15,189	136,303	151,000		-	151,000	(14,697)
Property Services	7,789		-		4,350		-	-	-	-	12,139	6,000		-	6,000	6,139
Other Services	-		-		-		-	-	-	-	-	2,000		-	2,000	(2,000)
Supplies	89,725		65,651		73,467		18,187	12,111	6,276	36,573	265,417	258,894		-	258,894	6,523
Property	-		98		2,964		-	-	-	-	3,062	1,000		-	1,000	2,062
Miscellaneous	-		-		-		-	-	-	-	-	-		-	-	-
Debt Service	-		-		-		-	-	-	-	-	-		-	-	-
Transfers	-		-		-		-	-	-	-	-	-		-	-	-
TOTAL	584,812		574,596		488,945		144,826	203,778	140,582	489,187	2,137,540	2,157,643			2,157,643	(20,103)

2013 Monthly Expenditure Summary

Department of Parks & Recreation

	1st Quarter		2nd Quarter		3rd Quarter		Oct		Nov		Dec		4th Quarter		Total		Adopted		Reapprop. of		Final		(Savings)/ Overage
	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Budget	P/Y Enc.	Budget				
Salaries and Wages	528,143		823,174		1,101,025		240,929		326,354		205,590		772,874		3,225,215		3,243,158		-	3,243,158		(17,943)	
Employee Benefits	-		-		-		-		-		-		-		-		674		-	674		(674)	
Professional and Technical Services	16,115		(23,634)		67,109		(8,984)		13,236		14,751		19,003		78,593		162,412		2,393	164,805		(86,212)	
Property Services	34,911		47,336		48,661		36,262		11,537		12,273		60,072		190,980		170,785		-	170,785		20,195	
Other Services	8,074		5,751		13,056		833		602		3,666		5,101		31,982		58,553		-	58,553		(26,571)	
Supplies	68,186		137,630		79,519		20,726		29,662		17,283		67,671		353,005		330,051		11,521	341,572		11,433	
Property	1,518		12,135		10,355		761		193		17,883		18,836		42,845		45,006		-	45,006		(2,161)	
Miscellaneous	-		-		60		-		-		-		-		60		-		-	-		60	
Debt Service	-		-		-		-		-		-		-		-		-		-	-		-	
Transfers	-		-		-		-		-		-		-		-		-		-	-		-	
TOTAL	656,947		1,002,392		1,319,783		290,528		381,583		271,447		943,557		3,922,679		4,010,639		13,914	4,024,553		(101,873)	

2013 Monthly Expenditure Summary

Citizen Police Review Board

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reappropriation	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	66,480	77,909	66,779	22,260	33,389	22,260	77,909	289,076	291,195	-	291,195	(2,119)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	3,595	6,722	2,468	24,840	3,061	12,949	40,849	53,634	96,528	10,438	106,966	(53,333)
Property Services	15,481	10,513	21,412	5,208	5,208	-	10,417	57,822	63,076	392	63,468	(5,645)
Other Services	4,119	3,596	1,181	-	-	299	299	9,195	10,800	-	10,800	(1,605)
Supplies	1,903	748	1,968	522	1,274	736	2,532	7,151	10,160	9	10,169	(3,018)
Property	-	3,474	-	-	-	-	-	3,474	-	-	-	3,474
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	91,579	102,961	93,807	52,830	42,932	36,244	132,006	420,352	471,759	10,839	482,598	(62,246)

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending December 31, 2013

Capital Improvement Program

Capital Summary by Department

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
City Council	-	-	-	-	-	-	-	-	1,232,500	(1,232,500)
City Clerk	-	6,179	3,167	-	5,029	-	5,029	14,375	20,000	(5,625)
Mayor's Office	-	-	-	-	-	-	-	-	675,000	(675,000)
City Information Systems	-	-	-	-	-	-	-	-	500,000	(500,000)
Human Relations Commission	-	-	-	-	-	-	-	-	35,000	(35,000)
Finance	-	61,579	-	(10,367)	-	-	(10,367)	51,212	900,000	(848,788)
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	-	-	-	-	-	40,615	5,363,400	(5,322,785)
Public Safety Administration	-	1,930,223	14,069	15,124	-	23,816	38,940	1,983,231	2,000,000	(16,769)
Bureau of Emergency Medical Services	-	36,222	-	7,868	2,653	4,218	14,740	50,962	150,000	(99,039)
Bureau of Police	-	-	-	-	-	-	-	-	460,000	(460,000)
Bureau of Fire	-	198,326	-	-	-	-	-	198,326	650,000	(451,674)
Bureau of Building Inspection	-	549,958	528,763	134,435	164,090	178,170	476,695	1,555,416	3,000,000	(1,444,584)
Public Works	-	2,119,307	4,586,470	1,481,385	846,765	989,487	3,317,637	10,023,414	32,327,500	(22,304,086)
Parks & Recreation	-	-	-	-	441,487	58,513	500,000	500,000	2,840,000	(2,340,000)
Urban Redevelopment Authority	-	-	-	225,000	725,000	275,000	1,225,000	1,225,000	8,669,666	(7,444,666)
TOTAL	-	4,942,409	5,132,469	1,853,445	2,185,024	1,529,204	5,567,673	15,642,551	65,673,066	(50,030,514)

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 infrastructure and the public's assets.

PROJECT STATUS

The following is a status update for major projects for the fourth quarter. Much of the work performed in the fourth quarter utilized prior years' funding, and therefore, will not be included in the attached summary report.

Street Resurfacing 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. During the fourth quarter, the City of Pittsburgh has paved approximately 5.58 miles of road.

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. Other funding is distributed by the Allegheny Regional Asset District (ARAD) for work that the City is completing in the regional park located in the City. During the fourth quarter, work was done in the following parks: Riverview, Highland Park, and Schenley.

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. During the fourth quarter, various components for MovePGH, ArtPGH, DesignPGH, WorkPGH, PreservePGH and OpenSpacePGH moved to the final stages. 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 in 2014, which includes an education and outreach component. The City has completed 1.5 miles of bike lanes in the fourth quarter.

Public Safety Radios During the fourth quarter, the City was close to completion of the purchase and installation of radios for all Public Safety Bureaus. 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 December 31, 2013

Staffing Summary

CITY OF PITTSBURGH
Employee Headcount Summary (1)

DEPARTMENT	10/4/2013	10/18/2013	11/1/2015	11/15/2013	11/27/2013	12/13/2013	12/27/2013
COUNCIL/CLERK'S OFFICE	43	43	43	43	44	43	44
MAYOR'S OFFICE	10	10	10	10	10	10	10
CIS	54	54	54	54	54	54	53
HUMAN RELATIONS	7	7	7	7	7	7	7
CONTROLLER	46	46	45	45	44	44	44
FINANCE	96	96	96	96	94	93	93
LAW	33	33	34	34	34	34	34
OMI	8	8	8	8	8	8	8
EQUAL OPPORTUNITY REVIEW COMMISSION	5	4	4	4	4	4	4
PERSONNEL & CIVIL SERVICE	34	34	35	35	36	36	36
WORKFORCE INVESTMENT ACT	20	19	19	19	19	19	19
CITY PLANNING	45	45	45	45	45	44	44
PUBLIC SAFETY ADMINISTRATION	16	15	15	15	15	15	15
EMS	167	167	177	177	177	175	175
POLICE	925	925	926	927	923	923	923
SCHOOL GUARDS	102	101	102	102	104	106	112
FIRE	624	624	624	624	623	623	623
BUILDING INSPECTION	65	65	66	66	66	67	67
PUBLIC WORKS	428	427	427	428	431	430	439
ENVIRONMENTAL SERVICES	197	197	196	197	195	195	195
ENG. & CONSTRUCTION	33	33	33	33	33	33	33
ANIMAL CONTROL	15	15	15	15	15	15	15
PARKS	348	263	214	217	199	203	203
CITIZENS' POLICE REVIEW BOARD	6	6	6	6	6	6	6
TOTAL	3,324	3,235	3,201	3,207	3,186	3,187	3,198

(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>10/4/2013</u>	<u>10/18/2013</u>	<u>11/1/2013</u>	<u>11/15/2013</u>	<u>11/27/2013</u>	<u>12/13/2013</u>	<u>12/27/2013</u>
NO REPRESENTATION	710	621	576	578	559	562	572
FRATERNAL ORDER OF POLICE	848	848	848	848	844	844	844
FIREFIGHTERS	615	615	615	615	614	614	614
PJCBC BLUE COLLAR	345	345	346	349	352	350	351
TEAMSTERS/REFUSE	186	186	184	185	183	183	183
AFSCME FOREMAN	43	43	44	43	43	44	44
SEIU REC TEACHERS	60	60	59	59	59	59	60
SEIU SCHOOL GUARDS	100	99	100	100	102	104	104
AFSCME WHITE COLLAR	268	269	270	271	271	270	269
FRATERNAL ASSOC. OF PROF. PARAMEDICS	149	149	159	159	159	157	157
TOTAL	3,324	3,235	3,201	3,207	3,186	3,187	3,198

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