

**CITY OF PITTSBURGH
PENNSYLVANIA**

Annual Report

DECEMBER 31, 1981



JOHN E. McGRADY

City Controller



RETURN TO: MARK GIBBONS

CITY OF PITTSBURGH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
December 31, 1981

Prepared by:
Department of City Controller

John E. McGrady
Controller



CITY OF PITTSBURGH, PENNSYLVANIA
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 Year ended December 31, 1981
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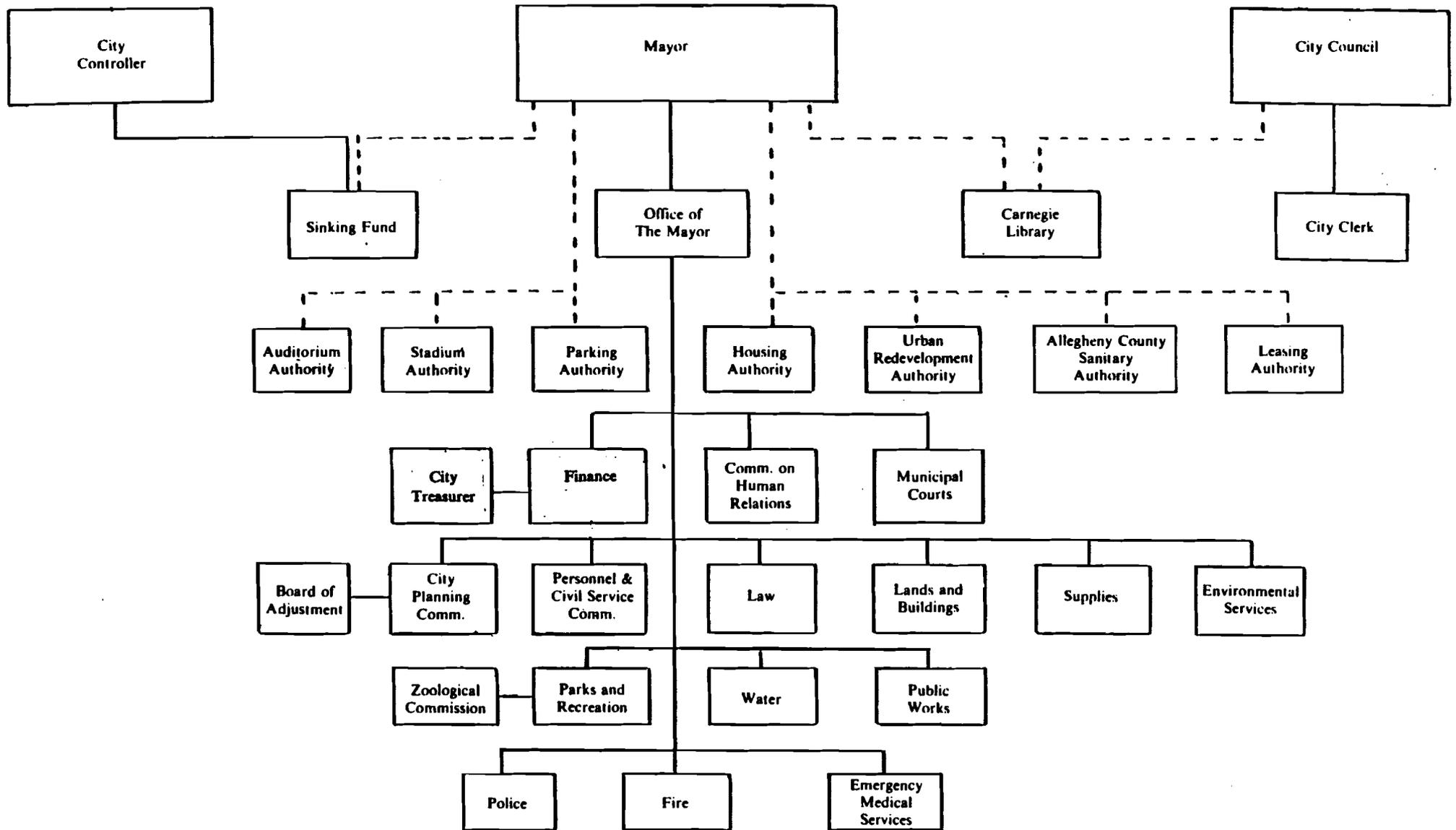
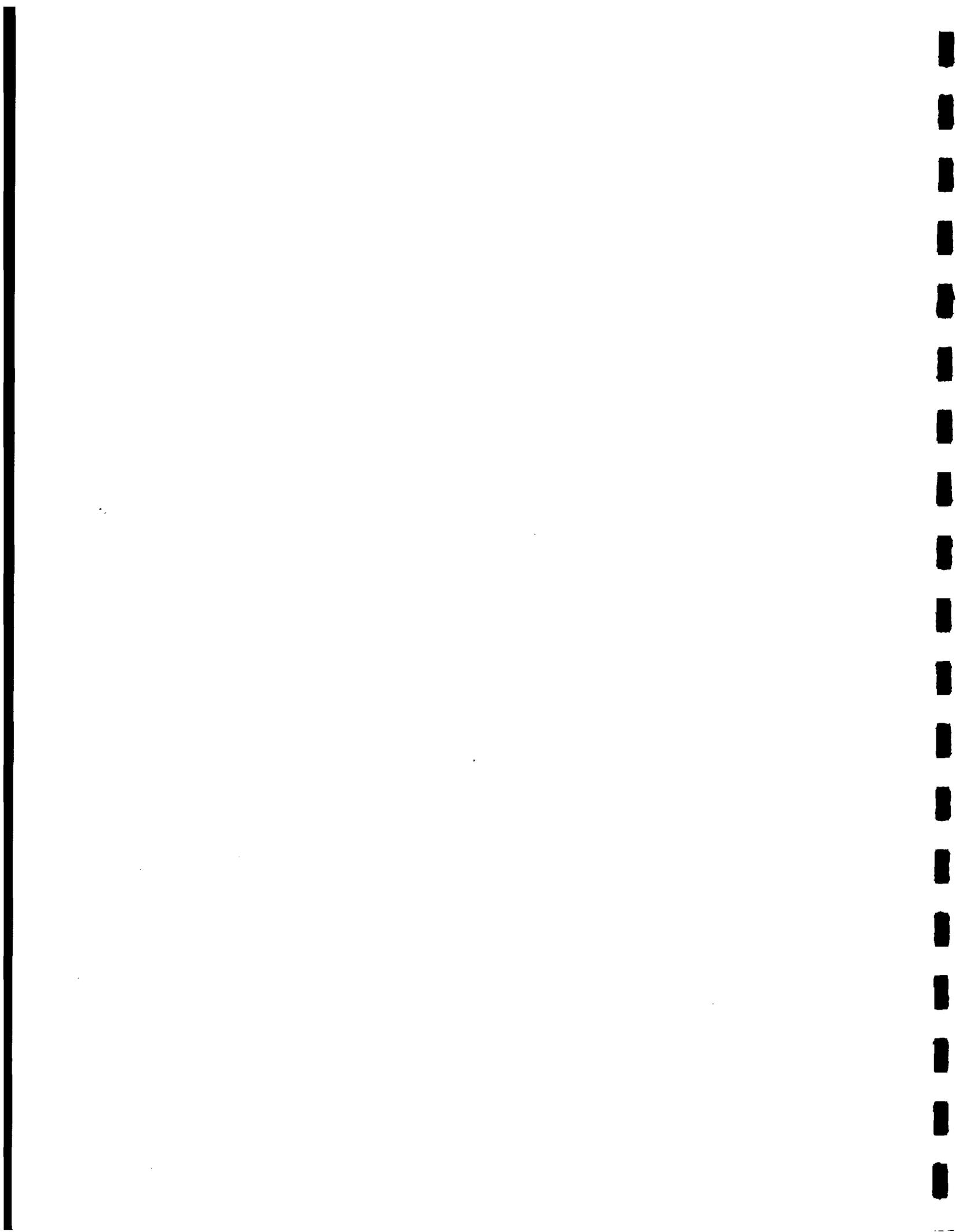


TABLE OF ORGANIZATION
CITY OF PITTSBURGH



To the Honorable Members of Council of
the City of Pittsburgh, Pennsylvania:

We have examined the combined financial statements of the City of Pittsburgh, Pennsylvania as of December 31, 1981 and for the year then ended, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1-C of Notes to Financial Statements, the City has initiated accountability for its general fixed assets by recording them at their estimated market value at December 31, 1977. The estimated historical cost of assets acquired prior to 1978, as required by generally accepted accounting principles, is not reasonably determinable.

As described in Note 10 of Notes to Financial Statements, the City follows the practice of accounting for a substantial portion of its pension expense on a pay-as-you-go basis. This practice is at variance with Opinion 8 of the Accounting Principles Board of the American Institute of Certified Public Accountants which requires that pension expense be accounted for on the accrual basis. If annual pension expense were computed in accordance with generally accepted accounting principles, providing for normal costs, interest on past service costs and amortization of prior service costs over a period of 30 years, 1981 expense would increase by approximately \$18,570,000.

As described in Note 11 of Notes to Financial Statements, the City has not recorded certain liabilities relating to its self-insured worker's compensation program. The City's policy is to account for such obligations when paid.

In our opinion, except for the effects described above of recording general fixed assets at estimated market value and the use of the cash basis of accounting for pension and worker's compensation costs the combined financial statements referred to above present fairly the financial position of the City of Pittsburgh at December 31, 1981 and the results of its operations and changes in financial position

of its Proprietary Fund and Nonexpendable Trust Funds for the year then ended, in conformity with generally accepted accounting principles which, except for the change, with which we concur, in the method of accounting for compensated absences as described in Note 4 of Notes to Financial Statements, have been applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The combining, individual fund, and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the City of Pittsburgh, Pennsylvania. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, except for the effects described above of recording general fixed assets at estimated market value and the use of the cash basis of accounting for pension and worker's compensation costs, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Cooper & Lybrand

Pittsburgh, Pennsylvania
May 14, 1982

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CITY OF PITTSBURGH
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1981

	Governmental Fund Types				
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Special Assessment Funds
Assets:					
Cash and other money market instruments	\$21,767,804	\$7,057,288	\$8,490,320	\$68,595,682	\$ 42,282
Investments					
Accounts receivable:					
Real estate taxes	5,840,734				
Sewage charges	2,303,459				
Personal property taxes	220,134				
Rents	2,186				
Intergovernmental				2,294,649	
Metered water charges					
Flat water charges					
Special assessments					625,143
Other					
Due from other funds	5,056	150,835			
Inventory	72,408				
Property, plant and equipment					
Property, plant and equipment, less accumulated depreciation					
Amount available for retirement of term bonds and notes					
Amount available for retirement of serial bonds and notes					
Amount to be provided for retirement of term bonds and notes					
Amount to be provided for retirement of serial bonds and notes					
Totals	<u>\$30,211,781</u>	<u>\$7,208,123</u>	<u>\$8,490,320</u>	<u>\$70,890,331</u>	<u>\$667,425</u>

Continued

<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>	
		<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	<u>1981</u>	<u>1980</u>
\$ 8,356,537	\$4,468,576 144,000			\$118,778,489 144,000	\$ 70,492,475 144,000
				5,840,734	11,443,195
				2,303,459	1,954,107
				220,134	212,079
				2,186	40,170
3,504,749				2,294,649	2,033,508
927,086				3,504,749	3,043,887
				927,086	834,301
6,370				625,143	629,684
				6,370	23,970
				155,891	248,294
2,425,141				2,497,549	2,446,722
		\$142,529,384		142,529,384	130,104,376
53,121,447				53,121,447	51,417,262
			\$ 7,359,756	7,359,756	83,304
			1,023,024	1,023,024	4,555,190
			110,178,444	110,178,444	47,872,896
			104,193,976	104,193,976	100,192,810
<u>\$68,341,330</u>	<u>\$4,612,576</u>	<u>\$142,529,384</u>	<u>\$222,755,200</u>	<u>\$555,706,470</u>	<u>\$427,772,230</u>

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS,
Continued

	Governmental Fund Types				
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Special Assessment Funds
Liabilities:					
Accounts payable	\$ 1,983,987	\$ 118,776		\$ 60,300	
Contracts payable	728,518	147,339		1,143,167	
Interest payable			\$ 107,540		
Due to other funds		1,621		150,835	
Accrued liabilities	5,355,407	376,699		146,273	
Deposits held in trust					
Term obligations payable					
Serial obligations payable					
Real estate tax refunds					
Deferred revenue, principally real estate taxes	<u>8,366,513</u>				<u>\$584,863</u>
Total liabilities	<u>16,434,425</u>	<u>644,435</u>	<u>107,540</u>	<u>1,500,575</u>	<u>584,863</u>
Commitments and contingent liabilities					
Fund equity:					
Investment in general fixed assets					
Contributed capital					
Retained earnings					
Fund balances:					
Appropriated					
Reserved for Leasing Authority acquisitions	3,087,013				
Reserved for encumbrances	2,505,670				
Reserved for inventory	72,408				
Unreserved:					
Designated for debt service			8,382,780		
Designated for subsequent years' expenditures	743,519			69,389,756	
Undesignated	<u>7,368,746</u>	<u>6,563,688</u>			<u>82,562</u>
Total fund equity	<u>13,777,356</u>	<u>6,563,688</u>	<u>8,382,780</u>	<u>69,389,756</u>	<u>82,562</u>
Total liabilities and fund equity	<u>\$30,211,781</u>	<u>\$7,208,123</u>	<u>\$8,490,320</u>	<u>\$70,890,331</u>	<u>\$667,425</u>

The accompanying notes are an integral part of the financial statements.

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)		
		Enterprise Fund	Trust and Agency Funds	General Fixed Assets	General Long-Term Debt	1981
\$ 37,367	\$ 7,336				\$ 2,207,766	\$ 2,307,568
326,161	52,562				2,397,747	1,333,639
					107,540	107,177
3,435					155,891	248,294
828,866	3,596,386				10,303,631	10,477,826
	388,032				388,032	633,960
				\$117,538,200	117,538,200	47,956,200
				105,217,000	105,217,000	100,748,000
						4,000,000
					8,951,376	14,242,718
<u>1,195,829</u>	<u>4,044,316</u>	<u>-</u>	<u>222,755,200</u>		<u>247,267,183</u>	<u>182,055,382</u>
		\$142,529,384			142,529,384	130,104,376
8,885,052					8,885,052	5,512,072
58,260,449					58,260,449	55,640,329
	568,260				568,260	470,903
					3,087,013	
					2,505,670	814,086
					72,408	96,533
					8,382,780	4,638,494
					70,133,275	44,488,087
					<u>14,014,996</u>	<u>3,951,968</u>
<u>67,145,501</u>	<u>568,260</u>	<u>142,529,384</u>	<u>-</u>		<u>308,439,287</u>	<u>245,716,848</u>
<u>\$68,341,330</u>	<u>\$4,612,576</u>	<u>\$142,529,384</u>	<u>\$222,755,200</u>		<u>\$555,706,470</u>	<u>\$427,772,230</u>

CITY OF PITTSBURGH
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 for the year ended December 31, 1981

	Governmental Fund Types		
	General Fund	Special Revenue Funds	Debt Service Funds
Revenues:			
Taxes	\$130,240,575		
Penalties and interest	1,617,540		
Interest on bank balances	11,611,647	\$ 787,749	\$ 2,288,726
Fines and forfeits	2,538,125		
Licenses	1,512,471		
Rentals	2,569,304	56,876	
Zoological Parks Commission	562,823		
Utility tax distribution	1,773,492		
Enterprise Fund administrative charge	960,000		
Federal grants	716,107	59,810,950	
Pennsylvania grants		4,636,126	
Miscellaneous	2,078,782	432,723	
Total revenues	156,180,866	65,724,424	2,288,726
Expenditures:			
Current operating:			
General government	10,472,612	3,417,864	
Public safety	47,663,679	12,976,535	
Public works	26,724,698	3,676,932	
Sanitation	11,703,495	506,384	
Debt service subsidization to authorities	968,988		
Recreation and cultural programs	13,563,804	1,545,962	
Urban redevelopment and housing	5,425,754	17,879,229	
Employee benefits	33,535,418		
Miscellaneous	1,311,738	452,884	
Intergovernmental programs		23,409,071	
Debt service			28,619,147
Capital outlay			
Total expenditures	151,370,186	63,864,861	28,619,147
Excess (deficiency) of revenues over expenditures	4,810,680	1,859,563	(26,330,421)
Other financing sources (uses):			
Bond sale proceeds	9,003,600		
Reimbursement from Enterprise Fund	842,779		
Transfers from other funds:			
Special Revenue Funds	281,870		
General Fund		415,232	14,034,005
Capital Projects Funds	930,899	42,000	23,040,702
Debt Service Funds	7,000,000		
Special Assessment Funds	5,852		
Transfers to other funds:			
Special Revenue Funds	(415,232)		
Debt Service Funds	(14,034,005)		
Capital Projects Funds		(119,000)	
General Fund		(281,870)	(7,000,000)
Trust and Agency Funds			
Total other financing sources (uses)	3,615,763	56,362	30,074,707
Excess (deficiency) of revenues and other sources over expenditures and other uses	8,426,443	1,915,925	3,744,286
Fund balances, beginning of year	833,581	5,288,738	4,638,494
Transfer to long-term debt group			
Contribution from Public Parking Authority	2,000,000		
Distributions from Enterprise Fund	2,557,221		
Contributions to Enterprise Fund	(39,889)	(640,975)	
Fund balances, end of year	\$ 13,777,356	\$ 6,563,688	\$ 8,382,780

The accompanying notes are an integral part of the financial statements.

<u>Capital Projects Funds</u>	<u>Special Assessment Funds</u>	<u>Fiduciary Fund Type</u> <u>Expendable Trust Funds</u>	<u>Totals (Memorandum Only)</u>	
			<u>1981</u>	<u>1980</u>
				\$ 1,449
			1,618,989	876,790
			14,688,122	7,352,425
			2,538,125	2,468,208
			1,512,471	1,358,141
			2,626,180	2,306,243
			562,823	615,962
			1,773,492	1,269,233
\$ 4,640,022			960,000	938,000
<u>1,311,645</u>		\$211,302	65,167,079	79,513,793
			4,847,428	4,808,404
<u>5,951,667</u>	<u>1,449</u>	<u>211,302</u>	<u>3,823,150</u>	<u>2,246,757</u>
			<u>230,358,434</u>	<u>224,263,546</u>
			13,890,476	11,238,793
			60,640,214	55,533,764
			30,401,630	26,943,989
			12,209,879	11,930,028
			968,988	783,671
		128,775	15,238,541	17,759,393
			23,304,983	29,194,463
			33,535,418	31,112,075
			1,764,622	3,913,626
			23,409,071	26,946,930
			28,619,147	22,611,813
<u>26,646,977</u>			<u>26,646,977</u>	<u>18,319,867</u>
<u>26,646,977</u>	<u>-</u>	<u>128,775</u>	<u>270,629,946</u>	<u>256,288,412</u>
<u>(20,695,310)</u>	<u>1,449</u>	<u>82,527</u>	<u>(40,271,512)</u>	<u>(32,024,866)</u>
76,076,996			85,080,596	33,719,806
			842,779	807,926
119,000			400,870	75,000
			14,449,237	21,125,898
			24,013,601	4,058,693
			7,000,000	
			5,852	14,860
(42,000)			(457,232)	(559,904)
(23,040,702)			(37,074,707)	(24,395,245)
			(119,000)	(75,000)
(930,899)	(5,852)		(8,218,621)	(244,302)
				(50,000)
<u>52,182,395</u>	<u>(5,852)</u>	<u>-</u>	<u>85,923,375</u>	<u>34,477,732</u>
31,487,085	(4,403)	82,527	45,651,863	2,452,866
43,141,390	86,965	275,063	54,264,231	43,830,604
				4,000,000
			2,000,000	1,500,000
551,043			3,108,264	2,646,980
<u>(5,789,762)</u>			<u>(6,470,626)</u>	<u>(166,219)</u>
<u>\$ 69,389,756</u>	<u>\$ 82,562</u>	<u>\$357,590</u>	<u>\$ 98,553,732</u>	<u>\$ 54,264,231</u>

CITY OF PITTSBURGH
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL
 AND SPECIAL REVENUE FUND TYPES
 for the year ended December 31, 1981

	General Fund			Special Revenue Funds (Federal Revenue Sharing Funds Only)		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Taxes	\$131,082,408	\$130,240,575	\$ (841,833)			
Penalties and interest	1,350,000	1,617,540	267,540			
Interest on bank balances	7,100,000	11,611,647	4,511,647	\$ 150,000	\$ 344,921	\$ 194,921
Fines and forfeits	2,491,500	2,538,125	46,625			
Licenses	1,358,795	1,512,471	153,676			
Rentals	2,221,250	2,569,304	348,054			
Zoological Parks Commission	700,000	562,823	(137,177)			
Utility tax distribution	1,550,000	1,773,492	223,492			
Enterprise Fund administrative charge	938,000	960,000	22,000			
Federal grants	1,767,000	716,107	(1,050,893)	11,500,000	12,371,828	871,828
Miscellaneous	1,723,628	2,078,782	355,154			
Total revenues	152,282,581	156,180,866	3,898,285	11,650,000	12,716,749	1,066,749
Expenditures - current operating:						
General government	11,035,576	10,472,612	562,964	41,500	19,175	22,325
Public safety	47,978,847	47,663,679	315,168	11,848,500	11,848,500	
Public works	22,685,220	26,724,698	(4,039,478)			
Sanitation	12,052,044	11,703,495	348,549			
Debt service subsidization to authorities	989,710	968,988	20,722			
Recreation and cultural programs	13,736,627	13,563,804	172,823			
Urban redevelopment and housing	5,502,734	5,425,754	76,980			
Employee benefits	33,154,441	33,535,418	(380,977)			
Miscellaneous	1,815,364	1,311,738	503,626			
Total expenditures	148,950,563	151,370,186	(2,419,623)	11,890,000	11,867,675	22,325
Excess (deficiency) of revenues over expenditures	3,332,018	4,810,680	1,478,662	(240,000)	849,074	1,089,074
Other financing sources (uses):						
Bond sale proceeds		9,003,600	9,003,600			
Reimbursement from Enterprise Fund	842,779	842,779				
Transfers from:						
Special Revenue Funds	281,870	281,870				
Debt Service Funds		7,000,000	7,000,000			
Capital Projects Funds		930,899	930,899			
Special Assessment Funds	5,852	5,852				
Transfers to:						
Special Revenue Funds	(415,232)	(415,232)				
Debt Service Funds	(13,245,496)	(14,034,005)	(788,509)			
Total other financing sources (uses)	(12,530,227)	3,615,763	16,145,990	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(9,198,209)	8,426,443	17,624,652	(240,000)	849,074	1,089,074
Fund balances, beginning of year	833,581	833,581		210,493	210,493	
Contribution from Public Parking Authority	2,000,000	2,000,000				
Contributions from Enterprise Fund	3,247,221	2,557,221	(690,000)			
Contribution to Enterprise Fund		(39,889)	(39,889)			
Fund balances (deficit), end of year	\$ (3,117,407)	\$ 13,777,356	\$16,894,763	\$ (29,507)	\$ 1,059,567	\$1,089,074

The accompanying notes are an integral part of the financial statements.

CITY OF PITTSBURGH
 COMBINED STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS/FUND BALANCES -
 PROPRIETARY FUND TYPE AND NONEXPENDABLE TRUST FUNDS
 for the year ended December 31, 1981

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>	
	<u>Enterprise Fund</u>	<u>Nonexpendable Trust Funds</u>	<u>1981</u>	<u>1980</u>
Operating revenues	<u>\$14,214,992</u>	<u>-</u>	<u>\$14,214,992</u>	<u>\$13,755,128</u>
Operating expenses:				
Salaries and wages	4,689,842		4,689,842	4,664,142
Utilities	2,516,551		2,516,551	1,790,186
Depreciation	945,565		945,565	949,048
Purification chemicals	1,104,403		1,104,403	976,530
Rate equalization payments	1,994,680		1,994,680	1,598,744
Water line maintenance	157,090		157,090	1,116,096
Materials and supplies	589,309		589,309	499,512
Administrative charge expense	<u>960,000</u>		<u>960,000</u>	<u>938,000</u>
Total operating expenses	<u>12,957,440</u>	<u>-</u>	<u>12,957,440</u>	<u>12,532,258</u>
Operating income	<u>1,257,552</u>	<u>-</u>	<u>1,257,552</u>	<u>1,222,870</u>
Nonoperating revenues and (expenses):				
Other revenues	299,133	\$ 417,145	716,278	654,544
Other expenses	(107,440)	(402,315)	(509,755)	(594,954)
Gain on sale of land	2,365,123		2,365,123	
Loss on disposal of equipment	<u>(19,819)</u>		<u>(19,819)</u>	<u>(34,341)</u>
Total nonoperating revenues and (expenses)	<u>2,536,997</u>	<u>14,830</u>	<u>2,551,827</u>	<u>25,249</u>
Income before other financing (uses)	<u>3,794,549</u>	<u>14,830</u>	<u>3,809,379</u>	<u>1,248,119</u>
Other financing (uses) - transfers to General Fund:				
Interest on general obligation indebtedness	<u>(842,779)</u>	<u>-</u>	<u>(842,779)</u>	<u>(807,926)</u>
Income before cumulative effect of change in accounting	2,951,770	14,830	2,966,600	440,193
Cumulative effect on prior years of change in accounting for compensated absences	<u>(331,650)</u>		<u>(331,650)</u>	
Net income after accounting change	2,620,120	14,830	2,634,950	440,193
Retained earnings, beginning of year	55,640,329	195,840	55,836,169	56,046,737
Transfers				<u>(650,761)</u>
Retained earnings, end of year	<u>\$58,260,449</u>	<u>\$ 210,670</u>	<u>\$58,471,119</u>	<u>\$55,836,169</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PITTSBURGH
 ENTERPRISE FUND
 STATEMENT OF CHANGES IN CONTRIBUTIONS-IN-AID OF CONSTRUCTION
 for the years ended December 31, 1981 and 1980

	<u>1981</u>	<u>1980</u>
Balance, beginning of year	\$5,512,072	\$5,483,212
Meter installation charges	<u>10,618</u>	<u>28,860</u>
Contributions from:		
General Fund	39,889	44,660
Special Revenue Funds	640,975	121,559
Capital Projects Funds	<u>5,789,762</u>	<u>1,830,000</u>
Total contributions	<u>6,470,626</u>	<u>1,996,219</u>
Distributions to:		
General Fund	2,557,221	1,281,219
Capital Projects Funds	<u>551,043</u>	<u>715,000</u>
Total distributions	<u>3,108,264</u>	<u>1,996,219</u>
Balance, end of year	<u>\$8,885,052</u>	<u>\$5,512,072</u>

The accompanying notes are an integral
 part of the financial statements.

CITY OF PITTSBURGH
 COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION -
 PROPRIETARY FUND TYPE AND NONEXPENDABLE TRUST FUNDS
 for the year ended December 31, 1981

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)	
	Enterprise Fund	Nonexpendable Trust Funds	1981	1980
Sources of working capital:				
Income before cumulative effect of change in accounting	\$ 2,951,770	\$14,830	\$ 2,966,600	\$ 440,193
Depreciation	945,565		945,565	949,048
Loss on disposal of equipment	19,819		19,819	34,341
Total from operations	3,917,154	14,830	3,931,984	1,423,582
Cumulative effect on prior years of change in accounting for compensated absences	(331,650)		(331,650)	
Contributions-in-aid of construction	6,481,244		6,481,244	2,025,079
Total sources	10,066,748	14,830	10,081,578	3,448,661
Applications of working capital:				
Transfers to:				
General Fund	2,557,221		2,557,221	1,931,980
Capital Projects Funds	551,043		551,043	715,000
Additions to property, plant and equipment	2,669,569		2,669,569	144,888
Total applications	5,777,833	-	5,777,833	2,791,868
Increase in working capital	\$ 4,288,915	\$14,830	\$ 4,303,745	\$ 656,793
Changes in the components of working capital:				
Current assets:				
Cash	4,409,797	22,266	4,432,063	(1,599,002)
Accounts receivable	536,047		536,047	1,156,205
Inventory	74,952		74,952	388,763
	5,020,796	22,266	5,043,062	(54,034)
Current liabilities:				
Accounts payable	64,133	(291)	63,842	(89,550)
Contracts payable	(245,866)	(3,516)	(249,382)	667,330
Due to other funds	(2,496)		(2,496)	284,061
Accrued liabilities	(547,652)	(3,629)	(551,281)	(151,014)
	(731,881)	(7,436)	(739,317)	710,827
Increase in working capital	\$ 4,288,915	\$14,830	\$ 4,303,745	\$ 656,793

The accompanying notes are an integral part of the financial statements.

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CITY OF PITTSBURGH
NOTES TO FINANCIAL STATEMENTS
for the year ended December 31, 1981

1. Summary of Significant Accounting Policies:

The City of Pittsburgh was incorporated on July 20, 1816 and chartered as a home-rule municipality on January 5, 1976. The City operates under a strong mayor form of government and provides the following services as authorized by its charter: public safety (police, fire and emergency medical services), highways and streets, sanitation, culture - recreation, education, public improvements, planning and zoning, and general administrative services.

The accounting policies of the City of Pittsburgh conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

A. Fund Accounting:

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In the financial statements in this report, the various funds are grouped into seven generic fund types and three broad fund categories as follows:

Governmental Funds:

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

1. Summary of Significant Accounting Policies, continued:

C. Fixed Assets and Long-Term Liabilities:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, gutters, streets, drainage systems and lighting systems, are not recorded as they are immovable and of value only to the City. No depreciation has been provided on general fixed assets.

General fixed assets acquired prior to 1978 are stated at their estimated fair market value at December 31, 1977. Subsequent additions to fixed assets are accounted for at cost, if purchased, or at fair market value at the date of gift, if donated.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

These two account groups are not "funds". They are concerned only with the measurement of financial position and are not involved with measurement of results of operations.

Depreciation of all exhaustible fixed assets used by the Proprietary Fund is charged as an expense against its operations. Accumulated depreciation is reported on the Proprietary Fund balance sheet. Depreciation has been provided over the estimated useful lives of the assets using the straight-line method. The estimated useful lives are as follows:

Transmission and distribution lines	75-100 years
Utility plant	40- 70 years
Machinery and equipment	5- 25 years
Office furniture and fixtures	5- 20 years

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

1. Summary of Significant Accounting Policies, continued:

D. Basis of Accounting:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, occupation, business privilege taxes, fines, forfeits and licenses are considered "measurable" when in the hands of the City and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Real estate taxes, penalties, interest, utility tax distribution, rentals, grants and distributions from the Zoological Parks Commission and Public Parking Authority are considered susceptible to accrual.

Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule include: (1) vested accumulated sick leave which is not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

The Proprietary Fund and Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

E. Budgets and Budgetary Accounting:

As required by the Home Rule Charter, the City follows these procedures in establishing the budgetary data reflected in the financial statements:

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

1. Summary of Significant Accounting Policies, continued:

E. Budgets and Budgetary Accounting, continued:

1. On the second Monday of November preceding the fiscal year, the Mayor presents to City Council an operating budget and a capital budget for the succeeding fiscal year, with a message explaining them.
2. Public hearings are conducted to obtain the advice of other officials and citizens as part of the preparation of both budgets.
3. Before the beginning of the fiscal year, City Council adopts, by resolution, both budgets.
4. The adoption of the operating and capital budgets constitutes an appropriation or setting apart of funds from general resources of the City for the purposes set forth in the budgets.
5. City Council may amend, by resolution, the operating budget within five weeks after the beginning of the fiscal year, but not thereafter except with the approval of the Mayor. The capital budget may, by resolution, be amended by Council at any time.
6. City Council at all times may, by resolution, transfer funds from one account to another if the total budget amount is not exceeded. The operating budget shall, in any event, remain balanced at all times.
7. The capital budget is based on a proposed six-year capital program which must be updated each year and submitted to Council by the Mayor at least thirty days prior to the day the operating budget is submitted.
8. Formal budgetary integration is employed as a management control device for the General Fund, Federal Revenue Sharing - Special Revenue Funds, Enterprise Fund and Capital Projects Funds. Formal budgetary integration is not employed for the Debt Service Funds since effective budgetary control is alternatively achieved

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

1. Summary of Significant Accounting Policies, continued:

E. Budgets and Budgetary Accounting, continued:

through general obligation bond indenture provisions, the other Special Revenue Funds since control is achieved through grant provisions, and Special Assessment Funds since activity is limited to collection of prior year assessments.

9. All budgets are prepared on a line item basis. For financial statement purposes, budgets have been summarized on a departmental basis.

Budgets for the General and Federal Revenue Sharing - Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets in Capital Projects Funds are adopted on a basis consistent with GAAP, except that budgets for each project are adopted on a project basis which may encompass a period longer than one year. Accordingly, budgetary comparisons for Capital Projects Funds have been omitted from the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual. Budgets for the Special Revenue Funds, other than Federal Revenue Sharing, are not adopted since revenues and expenditures are controlled by grant provisions. Accordingly, the Special Revenue Funds column on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual includes only the Federal Revenue Sharing Funds.

F. Encumbrances and Appropriations:

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed in all governmental funds of the City. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

Fund balances are appropriated based on ordinances and resolutions passed by Council which authorize the City to make expenditures. Appropriations lapse at year end unless carried over to the following year by ordinance.

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

1. Summary of Significant Accounting Policies, continued:

G. Investments:

Investments are stated at cost which approximates market value.

H. Inventory:

Inventory is valued at the lower of cost (first-in, first-out) or market. Inventory in the General Fund consists of expendable supplies held for consumption. Inventory in the Enterprise Fund consists of all hardware necessary for the maintenance and repair of the City's water purification and distribution system. General Fund inventories are equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

I. Advances to Other Funds:

Interfund loans receivable (reported in "Due from" asset accounts) are considered "available spendable resources".

J. Accumulated Unpaid Sick Pay:

Accumulated unpaid sick pay is accrued when incurred in the Proprietary Fund (using the accrual basis of accounting). Such amounts are not accrued in governmental funds (using the modified accrual basis of accounting). At December 31, 1981, unrecorded General Fund liabilities included approximately \$7,572,000 of vested sick pay. Vested sick pay benefit payments were \$959,000 during fiscal 1981.

The City has budgeted \$1,400,000 for sick payments in 1982.

K. Contributions-in-Aid of Construction:

Contributions-in-aid of construction represent federal grants, charges for installation of water meters and other City contributions to the Enterprise Fund activities.

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

1. Summary of Significant Accounting Policies, continued:

L. Rate Equalization Payments:

Rate equalization payments are made to independent water companies who supply water to certain City residents. Such payments compensate the independent companies for the difference between their normal rates and the comparable City rates. During 1981, rate equalization payments approximated \$1,995,000.

M. Enterprise Fund Interest Expense:

The charge equivalent to interest expense represents an estimate of the interest expense on that portion of the general obligation indebtedness of the City which was used to purchase property, plant and equipment for the Department of Water.

N. Administrative Charge:

The administrative charge represents charges by the General Fund for certain services performed for the Department of Water by other City operating departments. The charge relates principally to billing and collection of water revenues, legal services, employee benefits, purchasing and equipment repair.

O. Comparative Data:

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the City's financial position and operations. However, comparative data has not been presented in each of the statements since its inclusion would make the statements unduly complex and difficult to read.

P. Total Columns on Combined Statements - Overview:

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

2. Property Tax:

The City has the power to levy and collect ad valorem taxes on all taxable real estate within its boundaries. Real estate is assessed by the Board of Property Assessment, Appeals and Review of the County pursuant to the terms of the General County Assessment Law and the Second Class County Assessment Law, which require property to be assessed at actual market value. In practice, property is assessed by the Board at 25% of fair market value. All real property in the County is required to be reassessed every three years.

Two tax levies, based on separate rates for land and buildings, are made and collected by the City. Taxes are payable quarterly, but if paid in the month of January, a 2% discount is permitted. If a quarterly payment is not made by the last day of the calendar quarter, a penalty of 1/2% per month, plus interest at the rate of 1% per month, is imposed on the balance of the tax due for the year.

Properties with delinquent taxes or water and sewage charges are subject to Treasurer's sales, which are held with respect to properties for which taxes or charges are delinquent one year or more.

The City provides programs of tax abatement for new construction and rehabilitation of residential and commercial/industrial properties pursuant to Commonwealth legislative authority. The residential abatement program provides for the abatement of taxes for a period of three years on the increased assessment attributable to new construction or rehabilitation up to an annually indexed average housing construction cost ceiling. The City makes tax abatements available for commercial/industrial properties for the assessment increase attributable to new construction or rehabilitation. There is no ceiling on the value of construction eligible for abatement under this program. The abatement is available for a period of three years from the date of issuance of the building permit for the construction or rehabilitation.

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

3. Related Party Transactions:

The City has created several public authorities as separate governmental units under the laws of the Commonwealth of Pennsylvania. The authorities are separate legal entities having governmental character and sufficient autonomy in the management of their own affairs to distinguish them as separate from the administrative organization of the City. The authorities generally have the right to enter into contracts, to issue debt which is exempt from income tax, to sue or be sued and to acquire and dispose of property. The authorities publish separate audited financial statements annually.

The operations of the authorities are directed by boards whose members are appointed by public officials. The authorities are generally autonomous in the development of their operating budgets, the determination of their organizational structure and the overall management of authority activities.

Specific information on the nature of the individual authorities and a description of their financial transactions affecting the City are provided in the following paragraphs:

The Stadium Authority of the City of Pittsburgh (Stadium Authority):

The Stadium Authority was established to construct and operate Three Rivers Stadium. Rental charges are the principal revenue source. The City has guaranteed the subsidization of operating deficits and debt service requirements on the outstanding debt of the Authority. The City expended \$804,715 in 1981 from the General Fund under this obligation.

Early in 1980, a lawsuit was brought against the Stadium Authority by a major tenant seeking to rescind its 40-year lease. The outcome of this suit and the indemnification of the City remains uncertain at this time.

The Authority is administered by a five-member board, all of whom are appointed by the Mayor.

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

3. Related Party Transactions, continued:

Public Parking Authority of Pittsburgh (Parking Authority):

The Parking Authority was created for the purpose of acquiring, developing and maintaining a coordinated system of public parking facilities. The Parking Authority obtains its revenue from user charges and from certain parking meter revenues collected by the City and remitted to the Parking Authority. In 1981, the City remitted \$1,340,000 to the Parking Authority. A court case involving a parking tax dispute between the City and several independent parking lot owners was lost in 1980, requiring the City to refund \$2,318,000 of parking taxes. This obligation was assumed by the Parking Authority and is guaranteed by the City. During 1980, the Parking Authority sold certain property and contributed \$1.5 million and \$2.0 million to the City in 1980 and 1981, respectively.

The Authority is administered by a five-member board, all of whom are appointed by the Mayor.

The Public Auditorium Authority of Pittsburgh and Allegheny County (Auditorium Authority):

The City of Pittsburgh and the County of Allegheny jointly created the Auditorium Authority to build and operate the Pittsburgh Civic Arena. In 1981, the operation of the Civic Arena was turned over to a privately owned company. The principal revenue source is the rental of both facilities. The City and County each guarantee one-half of the debt service requirements of the Auditorium Authority. The City expended \$164,273 in 1981 from the General Fund under this obligation.

In addition, the Department of General Services of the Commonwealth of Pennsylvania has financed and constructed the David L. Lawrence Convention Center. It has been proposed that the Convention Center be leased to the Auditorium Authority for a term of 30 years at a nominal rent. If the lease is signed, the City will agree to pay one-half of any operating deficits.

The Authority is administered by a five-member board. The City and County each appoint two board members. One member is appointed jointly.

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

3. Related Party Transactions, continued:

Allegheny County Sanitary Authority (Alcosan):

Alcosan provides sewage treatment services to the City and numerous other municipalities in the County of Allegheny. Operating expenses and debt service are not guaranteed by the City. The City, however, is charged for its usage of the sewage facilities at the normal rates applicable to other customers. In addition, delinquent sewage charges on properties in the City are purchased by the General Fund for collection because the City has the power to file liens on such properties. In 1981 the City expended \$949,600 to acquire such delinquent receivables.

Urban Redevelopment Authority of Pittsburgh (URA):

The URA administers federal, state and local grants designed to provide a broad range of urban renewal and maintenance programs within the City of Pittsburgh. Operating expenses and debt service are not guaranteed by the City.

The Authority is administered by a five-member board, all of whom are appointed by the Mayor.

Housing Authority of the City of Pittsburgh (Housing Authority):

The Housing Authority was established to acquire and maintain properties for the purpose of providing low-income housing for residents of the City. Rental charges and subsidies from Federal Housing and Urban Development grants are the principal revenue sources. Operating deficiencies and debt service are not guaranteed by the City.

The Authority is administered by a seven-member board, all of whom are appointed by the Mayor. City Council approves five of the seven appointments.

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

3. Related Party Transactions:

Housing Authority of the City of Pittsburgh (Housing Authority), continued:

The following table provides unaudited summary financial data on the authorities based on activity for the twelve months ended December 31, 1981:

	(In thousands)					
	<u>Stadium Authority</u>	<u>Parking Authority</u>	<u>Auditorium Authority</u>	<u>Alcosan</u>	<u>URA</u>	<u>Housing Authority</u>
ASSETS						
Cash and temporary investments	\$ 814	\$ 4,515	\$ 421	\$ 8,468	\$ 78,709	\$ 9,032
Property, plant and equipment	38,602	42,947	60,992	99,258		160,262
Cost of projects in process					223,867	
Other	<u>439</u>	<u>3,028</u>	<u>4,342</u>	<u>31,858</u>	<u>4,983</u>	<u>12,417</u>
	<u>\$39,855</u>	<u>\$50,490</u>	<u>\$65,755</u>	<u>\$139,584</u>	<u>\$307,559</u>	<u>\$181,711</u>
LIABILITIES AND FUND BALANCES						
Bonds and notes payable	32,345	23,802	14,115	35,485	80,108	101,708
Other liabilities	8,096	2,055	644	2,044	14,284	2,074
Fund balances (deficit)	<u>(586)</u>	<u>24,633</u>	<u>50,996</u>	<u>102,055</u>	<u>213,167</u>	<u>77,929</u>
	<u>\$39,855</u>	<u>\$50,490</u>	<u>\$65,755</u>	<u>\$139,584</u>	<u>\$307,559</u>	<u>\$181,711</u>
Revenues	1,767	7,421	3,510	21,441		12,079
Expenses	<u>2,307</u>	<u>5,135</u>	<u>4,372</u>	<u>21,087</u>		<u>13,143</u>
Excess (deficiency) of revenues over expenses	<u>\$ (540)</u>	<u>\$ 2,286</u>	<u>\$ (862)</u>	<u>\$ 354</u>	<u>-</u>	<u>\$ (1,064)</u>

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

3. Related Party Transactions, continued:

The City of Pittsburgh Equipment Leasing Authority (Leasing Authority) was incorporated in 1980 to serve as a financing vehicle by which equipment is leased by the Leasing Authority to the City of Pittsburgh. The Leasing Authority issued \$9,225,000 of Equipment Revenue Bonds in January 1981 and simultaneously entered into a lease agreement with the City pursuant to which the City agreed to make annual rental payments of varying amounts up to \$2,843,000 to the Leasing Authority to cover debt service on the bonds. The following amounts applicable to the Leasing Authority have been included in the 1981 financial statements.

	(In thousands)			
	Governmental		Account Groups	
	Fund Types		General	General
	General	Debt	Fixed	Long-Term
Fund	Service	Assets	Debt	
Funds				
Assets:				
Cash	\$ 4,587	\$ 405		
Property, plant and equipment			\$5,000	
Amount available for retirement of term bonds and notes				\$ 405
Amount to be provided for retirement of term bonds and notes				8,820
Totals	\$ 4,587	\$ 405	\$5,000	\$9,225
Liabilities:				
Accounts payable	10			
Term obligations payable				9,225
Total liabilities	10	-	-	9,225
Fund equity:				
Investment in general fixed assets			5,000	
Fund balances:				
Reserved for encumbrances	1,490			
Undesignated	3,087	405		
Total fund equity	4,577	405	5,000	-
Totals	\$ 4,587	\$ 405	\$5,000	\$9,225

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

3. Related Party Transactions, continued:

	(In thousands)	
	Governmental	
	Fund Types	
	General Fund	Debt Service Funds
Revenues:		
Interest on bank balances	\$ 724	\$ 54
Miscellaneous	104	
Total revenues	828	54
Expenditures:		
Public works	4,466	
Debt service		438
Total expenditures	4,466	438
Excess (deficiency) of revenues over expenditures	(3,638)	(384)
Other financing sources (uses):		
Bond sale proceeds	9,004	
Transfers in		789
Transfers out	(789)	
Total other financing sources (uses)	8,215	789
Excess of revenues and other sources over expenditures and other uses	4,577	405
Fund balances, beginning of year	-	-
Fund balances, end of year	\$ 4,577	\$ 405

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

4. Change in Accounting for Compensated Absences - Proprietary Fund:

Effective December 31, 1981, the Enterprise Fund adopted the provisions of Statement of Financial Accounting Standards No. 43 which specifies the criteria permitting the accrual of compensated absences. Accordingly, vested sick pay benefits totaling approximately \$429,000 were accrued at December 31, 1981. In prior years such benefits were charged to expense when paid.

The effect of this accounting change on the financial statements for years ended prior to December 31, 1981 was \$332,000. This cumulative effect is reflected separately in the December 31, 1981 Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances. The effects on the year ended December 31, 1981 are included in 1981 operating income. The City's financial statements for prior years were not retroactively restated because information was not available to facilitate restatement for the years ended prior to December 31, 1981.

5. Fixed Assets:

A summary of changes in general fixed assets follows:

	Balance <u>Jan 1, 1981</u>	<u>Additions</u>	Balance <u>Dec 31, 1981</u>
Land and improvements	\$ 63,475,647	\$ 626,434	\$ 64,102,081
Buildings	55,457,500	5,260,354	60,717,854
Automobiles and trucks	7,471,325	5,293,795	12,765,120
Furniture, fixtures and equipment	<u>3,699,904</u>	<u>1,244,425</u>	<u>4,944,329</u>
Total	<u>\$130,104,376</u>	<u>\$12,425,008</u>	<u>\$142,529,384</u>

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

5. Fixed Assets, continued:

A summary of Enterprise Fund property, plant and equipment at December 31, 1981 follows:

Land and rights-of-way	\$ 1,151,353
Utility plant	29,838,847
Transmission and distribution lines	41,861,684
Machinery and equipment	1,129,282
Office furniture and fixtures	109,159
Construction in progress	<u>2,260,864</u>
Total	76,351,189
Less accumulated depreciation	<u>23,229,742</u>
Net	<u>\$53,121,447</u>

Major fixed asset additions are financed principally through the issuance of general obligation bonds which are included in the General Long-Term Debt Account Group. Automobiles, trucks, furniture, fixtures, machinery and equipment are financed principally through operating expenditures in the General or Enterprise Fund.

6. Long-Term Debt:

The City is indebted for bonds and notes outstanding with average interest rates ranging from 2.88% to 14.0%. This indebtedness was authorized as follows:

	Term Bonds and Notes	Serial Bonds and Notes
Public election	-	\$ 6,665,000
Leasing Authority	\$ 9,225,000	-
Council	<u>108,313,200</u>	<u>98,552,000</u>
	<u>\$117,538,200</u>	<u>\$105,217,000</u>

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

6. Long-Term Debt, continued:

Amounts required to be paid for the retirement of long-term debt are as follows:

<u>Year Ended</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1982	\$ 8,187,500	\$ 20,328,100	\$ 28,515,600
1983	8,809,700	18,608,900	27,418,600
1984	56,485,000	17,943,600	74,428,600
1985	10,423,000	12,465,300	22,888,300
1986	10,190,000	11,674,800	21,864,800
1987 - 1991	44,930,000	46,703,500	91,633,500
1992 - 1996	29,955,000	34,675,300	64,630,300
1997 - 2001	21,595,000	23,233,300	44,828,300
2002 - 2006	32,180,000	9,881,100	42,061,100
	<u>\$222,755,200</u>	<u>\$195,513,900</u>	<u>\$418,269,100</u>

Pursuant to the legal requirements of certain term bond indentures, the City is making annual sinking fund deposits to provide for the retirement of \$28,200 of term bonds which mature during 1982 and 1983. Such deposits amounted to \$24,790 at December 31, 1981.

The following is a summary of debt transactions of the City for the year ended December 31, 1981:

	<u>(Amounts in thousands)</u>			
	<u>Term</u> <u>Obligations</u>	<u>Serial</u> <u>Obligations</u>	<u>Refund</u> <u>Payable</u>	<u>Total</u>
Payable at January 1, 1981	\$ 47,956	\$100,748	\$ 4,000	\$152,704
New bonds issued	80,510	12,715		93,225
Bonds retired	(10,928)	(8,246)		(19,174)
Refunds paid			(4,000)	(4,000)
Payable at December 31, 1981	<u>\$117,538</u>	<u>\$105,217</u>	<u>-</u>	<u>\$222,755</u>

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

7. Investments:

Investments at December 31, 1981 consist of 3% United States Treasury Bonds maturing in 1995. The bonds were acquired with the proceeds of the Oliver Bath House endowment and, accordingly, the principal and the interest income are restricted for use in connection with the Bath House. On December 31, 1981 the market value of these bonds was approximately \$120,000.

8. Endowment Fund Income:

The City is the beneficiary of a trust established by Henry C. Frick for the maintenance and improvement of Frick Park. Pursuant to the terms of the trust agreement, the City is entitled to use the trust fund income for "maintaining, improving, embellishing and adding to" the park. The Endowment Fund principal is controlled by the Trustee and is not available for use by the City. During 1981 the City received \$413,000 from the fund. At December 31, 1981, the fund consisted of the following:

	<u>Cost</u>	<u>Market</u>
Principal Funds:		
Common stocks	\$1,404,112	\$1,490,466
Corporate obligations	1,186,123	1,036,123
Short-term investments and cash	<u>627,211</u>	<u>592,009</u>
Total Principal Funds	<u>3,217,446</u>	<u>3,118,598</u>
Income Funds:		
United States Government obligations	1,398,805	1,353,435
Short-term investments and cash	<u>65,386</u>	<u>65,386</u>
Total Income Funds	<u>1,464,191</u>	<u>1,418,821</u>
Total	<u><u>\$4,681,637</u></u>	<u><u>\$4,537,419</u></u>

9. Special Assessments:

Two Special Assessment Funds have been established to account for the construction and maintenance of certain residential streets and sewer lines and certain water lines running from the City's lines to the benefited property. The Public Works Department performed the construction work related to the street and sewer projects. Accordingly, all amounts due from the benefited property owners are transferred to the General Fund upon receipt.

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

10. Pension Plans:

The City has three (Police, Fire and Municipal) defined benefit pension plans which are administered by pension boards, the majority of whose members are elected by the employees. The Policemen's Relief and Pension Plan covers all employees of the Bureau of Police. The Firemen's Relief and Pension Plan covers every uniformed employee of the Bureau of Fire. Each full-time employee not covered under the police or fire plan is required to join the Municipal Pension Plan after serving a ninety-day probationary period. Generally, pension expense is determined on a pay-as-you-go basis in which the expense represents the amount required to pay current benefits to retirees and related operating expenses, less employee contributions and amounts provided by the Commonwealth of Pennsylvania. The following is a summary of such contributions obtained from each respective plan's actuary report (amounts in thousands):

<u>Source of Contribution</u>	<u>Calendar Year Ended 1980</u>		<u>Fiscal Year Ended June 30, 1981</u>
	<u>Police</u>	<u>Fire</u>	<u>Municipal</u>
Employee	\$1,638	\$1,397	\$ 2,380
City	1,185,000	1,119	7,815
State	2,420	1,610	_____
Total	<u>\$5,243</u>	<u>\$4,126</u>	<u>\$10,195</u>

The 1981 City pension expense amounted to \$10,967,000 under this method, which is in accordance with statutory requirements. Generally accepted accounting principles require that pension expense be actuarially determined in such a manner as to charge estimated pension expense over the estimated service lives of the participating employees. If pension expense had been computed in accordance with generally accepted accounting principles, providing for normal costs, interest on past service costs and amortization of prior service costs over a 30-year period, pension expense would have increased by approximately \$18,570,000, resulting in a corresponding decrease in undesignated fund balance. The City has budgeted \$15,965,000 for the pay-as-you-go basis for 1982.

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

10. Pension Plans, continued:

The following is a summary of actuarial data for each of the plans as of July 1, 1981, the date of the latest actuarial valuation (amounts in thousands):

	<u>Police</u>	<u>Fire</u>	<u>Municipal</u>
Actuarially required current year contributions:			
Employee	\$ 1,802	\$ 1,368	\$ 1,561
City	10,897	8,030	1,084
State	2,688	1,772	
Total	\$ 15,387	\$ 11,170	\$ 2,645
Unfunded prior service liability	\$137,392	\$100,432	\$106,648
Actuarial present value of accumulated plan benefits:			
Vested	\$ 85,743	\$ 69,576	\$ 97,738
Nonvested	\$ 33,551	\$ 19,974	\$ 14,714
Net assets available for plan benefits	\$ 814	\$ 1,120	\$ 8,093
Assumed rate of return used in the actuarial computations	8%	8%	8%

In 1976, the City modified the pension plan for municipal employees. For all plan participants hired after January 1, 1975, the City is funding the normal cost for these participants. There are no prior service costs under the actuarial method used. At July 1, 1981, the plan had \$3,999,000 in assets. Pension costs for these participants are included in total pension expense.

In 1979 the City contributed a \$4,000,000 note receivable to the pension plans. The note proceeds were invested with a bank to be used for any of the plans as deemed necessary by the City Treasurer. At December 31, 1981, this investment totaled \$4,588,000. This amount is not included in the amount of net assets available for plan benefits in the above table since it cannot be related to a specific plan.

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

11. Contingent Liabilities:

The City is self-insured in regard to worker's compensation. Based on a study performed for the City by an independent self-insurance consultant, the unrecorded liability for unfunded worker's compensation benefit payments was approximately \$55,000,000 at December 31, 1981. During 1981, the City made payments of \$8,800,000 and has budgeted \$10,600,000 for such payments in 1982. Generally accepted accounting principles require that liabilities arising from self-insurance programs be recorded when the losses occur.

The City has been named as a defendant in a number of lawsuits arising in the ordinary course of its operations against which the City is not insured. Provision has been made in the General Fund for the contingent liability as estimated by the City Soliciter.

In addition, the City receives federal and state grants under a number of programs. The expenditures of the City under such programs are subject to audit and possible disallowance. Historically, such audits have not resulted in significant disallowance of project costs, and City management believes that audits of existing programs will not result in significant disallowances.

12. Letters of Credit:

The City participates in several federal grant programs in which drawdowns are made against available letters of credit based upon program expenditures. Available funds and related outstanding contracts at December 31, 1981 were as follows:

	<u>Comprehensive Employment Training Act</u>	<u>Community Development</u>
Available funds	\$15,893,642	\$20,708,343
Available funds committed for uncompleted contracts	<u>7,634,677</u>	<u>17,155,374</u>
Uncommitted funds	<u>\$ 8,258,965</u>	<u>\$ 3,552,969</u>

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

13. Individual Fund Interfund Receivable and Payable Balances:

At December 31, 1981, the individual fund interfund receivable and payable balances were as follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 5,056	
Special Revenue Funds:		
Liquid Fuel Tax Funds	150,835	
Civic and Cultural Enrichment Funds		\$ 1,621
Capital Projects Funds - Public Works		150,835
Enterprise Fund		3,435
	<u>\$155,891</u>	<u>\$155,891</u>

14. Transfer from Debt Service Funds to General Fund:

During 1981, \$7,000,000 of excess funds accumulated in the Debt Service Funds was transferred to the General Fund.

15. Reclassification:

For comparative purposes, certain amounts have been reclassified in the General and Capital Projects Funds for the year ended December 31, 1980.

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

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GENERAL FUND

To account for resources traditionally associated with governments, which are not required to be accounted for in another fund. The fund receives revenue from a variety of sources. These revenues are used to finance the general operations of the City.

CITY OF PITTSBURGH
GENERAL FUND
COMPARATIVE BALANCE SHEET
December 31, 1981 and 1980

ASSETS	<u>1981</u>	<u>1980</u>
Cash and other money market instruments	\$21,767,804	\$ 7,044,623
Accounts receivable:		
Real estate taxes	5,840,734	11,443,195
Sewage charges	2,303,459	1,954,107
Personal property taxes	220,134	212,079
Rents	2,186	40,170
Due from other funds	5,056	5,698
Inventory	<u>72,408</u>	<u>96,533</u>
Total assets	<u>\$30,211,781</u>	<u>\$20,796,405</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	1,983,987	1,990,175
Contracts payable	728,518	204,659
Accrued liabilities	5,355,407	4,118,439
Deferred revenue, principally real estate taxes	<u>8,366,513</u>	<u>13,649,551</u>
Total liabilities	<u>16,434,425</u>	<u>19,962,824</u>
Fund balance:		
Reserved for Leasing Authority acquisitions	3,087,013	
Reserved for encumbrances	2,505,670	814,086
Reserved for inventory	72,408	96,533
Unreserved:		
Designated for subsequent years' expenditures	743,519	1,346,697
Undesignated	<u>7,368,746</u>	<u>(1,423,735)</u>
Total fund balance	<u>13,777,356</u>	<u>833,581</u>
Total liabilities and fund balance	<u>\$30,211,781</u>	<u>\$20,796,405</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PITTSBURGH
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
for the year ended December 31, 1981
with comparative totals for the year ended December 31, 1980

	1981		Variance Favorable (Unfavorable)	1980 Actual
	Budget	Actual		
Revenues:				
Taxes	\$131,082,408	\$130,240,575	\$ (841,833)	\$120,509,590
Penalties and interest	1,350,000	1,617,540	267,540	872,388
Interest on bank balances	7,100,000	11,611,647	4,511,647	5,729,673
Fines and forfeits	2,491,500	2,538,125	46,625	2,468,208
Licenses	1,358,795	1,512,471	153,676	1,358,141
Rentals	2,221,250	2,569,304	348,054	2,261,798
Zoological Parks Commission	700,000	562,823	(137,177)	615,962
Utility tax distribution	1,550,000	1,773,492	223,492	1,269,233
Enterprise Fund administrative charge	938,000	960,000	22,000	938,000
Federal grants	1,767,000	716,107	(1,050,893)	4,846,312
Miscellaneous	1,723,628	2,078,782	355,154	1,961,388
Total revenues	<u>152,282,581</u>	<u>156,180,866</u>	<u>3,898,285</u>	<u>142,830,693</u>
Expenditures - current operating:				
General government	11,035,576	10,472,612	562,964	10,248,529
Public safety	47,978,847	47,663,679	315,168	42,784,605
Public works	22,685,220	26,724,698	(4,039,478)	19,799,080
Sanitation	12,052,044	11,703,495	348,549	11,453,340
Debt service subsidization to authorities	989,710	968,988	20,722	783,671
Recreation and cultural programs	13,736,627	13,563,804	172,823	12,726,708
Urban redevelopment and housing	5,502,734	5,425,754	76,980	4,580,038
Employee benefits	33,154,441	33,535,418	(380,977)	31,112,075
Miscellaneous	1,815,364	1,311,738	503,626	3,329,855
Total expenditures	<u>148,950,563</u>	<u>151,370,186</u>	<u>(2,419,623)</u>	<u>136,817,901</u>
Excess of revenues over expenditures	<u>3,332,018</u>	<u>4,810,680</u>	<u>1,478,662</u>	<u>6,012,792</u>
Other financing sources (uses):				
Bond sale proceeds		9,003,600	9,003,600	
Reimbursement from Enterprise Fund	842,779	842,779		807,926
Transfers from:				
Special Revenue Funds	281,870	281,870		
Debt Service Funds		7,000,000	7,000,000	
Capital Projects Funds		930,899	930,899	229,442
Special Assessment Funds	5,852	5,852		14,860
Transfers to:				
Special Revenue Funds	(415,232)	(415,232)		(559,904)
Debt Service Funds	(13,245,496)	(14,034,005)	(788,509)	(20,565,994)
Total other financing sources (uses)	<u>(12,530,227)</u>	<u>3,615,763</u>	<u>16,145,990</u>	<u>(20,073,670)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(9,198,209)</u>	<u>8,426,443</u>	<u>17,624,652</u>	<u>(14,060,878)</u>
Fund balance, beginning of year	833,581	833,581		7,507,139
Transfer to long-term debt group				4,000,000
Contribution from Public Parking Authority	2,000,000	2,000,000		1,500,000
Distributions from Enterprise Fund	3,247,221	2,557,221	(690,000)	1,931,980
Contribution to Enterprise Fund		(39,889)	(39,889)	(44,660)
Fund balance (deficit), end of year	<u>\$ (3,117,407)</u>	<u>\$ 13,777,356</u>	<u>\$16,894,763</u>	<u>\$ 833,581</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PITTSBURGH
GENERAL FUND
STATEMENT OF EXPENDITURES AND TRANSFERS COMPARED
WITH BUDGET (GAAP BASIS)
for the year ended December 31, 1981
with comparative totals for the year ended December 31, 1980

	1981		1980	
	Budget Appropriations as Amended	Expenditures	Expenditures Over (Under) Budget	Expenditures
Departmental:				
Council and City Clerk's Office:				
Council	\$ 616,500	\$ 572,909	\$ (43,591)	\$ 543,805
City Clerk's Office	<u>497,155</u>	<u>416,115</u>	<u>(81,040)</u>	<u>468,231</u>
Total Council and City Clerk's Office	<u>1,113,655</u>	<u>989,024</u>	<u>(124,631)</u>	<u>1,012,036</u>
Mayor's Office:				
Office of the Mayor	624,674	617,936	(6,738)	567,258
Municipal Courts	559,673	540,515	(19,158)	470,488
Housing Clinic	<u>58,156</u>	<u>60,492</u>	<u>2,336</u>	<u>54,007</u>
Total Mayor's Office	<u>1,242,503</u>	<u>1,218,943</u>	<u>(23,560)</u>	<u>1,091,753</u>
Commission on Human Relations	<u>303,497</u>	<u>297,101</u>	<u>(6,396)</u>	<u>274,283</u>
City Information System Office	<u>1,575,007</u>	<u>1,411,797</u>	<u>(163,210)</u>	<u>1,616,129</u>
Department of City Controller	<u>1,581,712</u>	<u>1,561,942</u>	<u>(19,770)</u>	<u>1,336,116</u>
Sinking Fund Commission	<u>9,000</u>	<u>8,656</u>	<u>(344)</u>	<u>8,825</u>
Department of City Treasurer:				
Administrative Division	1,600,884	1,587,611	(13,273)	1,471,448
Water Assessor's Division	394,134	404,560	10,426	351,931
Parking Income and Services Division	397,491	397,408	(83)	419,896
Collector of Delinquent City and School Taxes	<u>174,219</u>	<u>165,150</u>	<u>(9,069)</u>	<u>213,411</u>
Total Department of City Treasurer	<u>2,566,728</u>	<u>2,554,729</u>	<u>(11,999)</u>	<u>2,456,686</u>
Department of Law	<u>834,122</u>	<u>808,288</u>	<u>(25,834)</u>	<u>761,051</u>
Civil Service Commission	<u>913,976</u>	<u>743,866</u>	<u>(170,110)</u>	<u>879,105</u>
Department of City Planning	<u>805,288</u>	<u>791,489</u>	<u>(13,799)</u>	<u>720,892</u>
Board of Adjustment	<u>99,088</u>	<u>95,433</u>	<u>(3,655)</u>	<u>100,478</u>
Department of Supplies:				
General Office	6,715,150	6,691,018	(24,132)	5,811,523
Bureau of Tests	106,623	108,752	2,129	97,261
Bureau of Automotive Equipment	7,728,695	7,718,799	(9,896)	6,555,149
Leasing Authority	<u>4,466,085</u>	<u>4,466,085</u>	<u>4,466,085</u>	<u>4,466,085</u>
Total Department of Supplies	<u>14,550,468</u>	<u>18,984,654</u>	<u>4,434,186</u>	<u>12,463,933</u>
Department of Environmental Services:				
General Office	438,325	382,645	(55,680)	412,656
Division of Collection and Disposition	9,301,506	9,206,932	(94,574)	8,738,020
Garbage Refuse and Ash Disposal	1,790,000	1,678,255	(111,745)	1,423,934
Animal Control Division	302,840	292,236	(10,604)	274,581
Rodent Control Division	<u>85,599</u>	<u>88,213</u>	<u>2,614</u>	<u>80,510</u>
Total Department of Environmental Services	<u>11,918,270</u>	<u>11,648,281</u>	<u>(269,989)</u>	<u>10,929,701</u>
Department of Lands and Buildings:				
General Office and Administration	1,959,367	1,913,268	(46,099)	1,674,232
Bureau of Repairs	1,295,040	1,294,487	(553)	1,226,110
Bureau of Operating Maintenance	379,171	378,085	(1,086)	343,759
Bureau of Building Inspection	<u>1,416,634</u>	<u>1,401,135</u>	<u>(15,499)</u>	<u>1,014,710</u>
Total Department of Lands and Buildings	<u>5,050,212</u>	<u>4,986,975</u>	<u>(63,237)</u>	<u>4,258,811</u>
Department of Police	<u>26,980,580</u>	<u>26,483,457</u>	<u>(497,123)</u>	<u>23,411,377</u>
Department of Fire	<u>17,679,886</u>	<u>17,963,061</u>	<u>283,175</u>	<u>16,350,816</u>

Continued

STATEMENT OF EXPENDITURES AND TRANSFERS COMPARED
WITH BUDGET (GAAP BASIS), Continued

	1981		1980	
	Budget Appropriations as Amended	Expenditures	Expenditures Over (Under) Budget	Expenditures
Department of Public Works:				
Director's Office	\$ 663,578	\$ 558,167	\$ (105,411)	\$ 586,995
Bureau of Engineering	408,554	400,354	(8,200)	337,751
Bureau of Operations	6,874,702	6,704,165	(170,537)	6,370,226
Bureau of Cable Communications	<u>187,918</u>	<u>77,358</u>	<u>(110,560)</u>	<u>40,175</u>
Total Department of Public Works	<u>8,134,752</u>	<u>7,740,044</u>	<u>(394,708)</u>	<u>7,335,147</u>
Department of Parks and Recreation:				
Bureau of Administration	2,820,600	2,764,818	(55,782)	2,466,391
Bureau of Grounds and Buildings	4,061,001	4,063,281	2,280	3,999,617
Bureau of Recreational Activities	<u>2,208,170</u>	<u>2,139,664</u>	<u>(68,506)</u>	<u>1,850,029</u>
Total Department of Parks and Recreation	<u>9,089,771</u>	<u>8,967,763</u>	<u>(122,008)</u>	<u>8,316,037</u>
Zoological Parks Commission	<u>1,433,819</u>	<u>1,383,004</u>	<u>(50,815)</u>	<u>1,321,392</u>
Department of City Development	<u>152,330</u>	<u>146,491</u>	<u>(5,839)</u>	<u>130,532</u>
Department of Housing	<u>300,192</u>	<u>292,288</u>	<u>(7,904)</u>	<u>190,695</u>
Department of Emergency Medical Services	<u>3,318,381</u>	<u>3,217,161</u>	<u>(101,220)</u>	<u>3,022,412</u>
Total departmental expenditures	<u>109,653,237</u>	<u>112,294,447</u>	<u>2,641,210</u>	<u>97,988,207</u>
Nondepartmental:				
Contingent funds	2,600		(2,600)	51,291
Worker's compensation	7,761,905	8,767,095	1,005,190	7,330,554
Health insurance	8,230,000	8,278,991	48,991	7,732,000
Judgments and insurance claims	1,004,000	511,625	(492,375)	2,657,423
Departmental postage	535,000	528,990	(6,010)	426,123
Debt service subsidization:				
Auditorium Authority of Pittsburgh and Allegheny County	164,710	164,273	(437)	266,046
Stadium Authority of Pittsburgh	825,000	804,715	(20,285)	517,625
Group insurance	810,000	809,428	(572)	1,375,000
Pensions	11,505,189	11,466,200	(38,989)	10,209,173
Social security	3,857,347	3,254,262	(603,085)	3,237,000
Severance pay	990,000	959,442	(30,558)	1,228,348
Carnegie Library	3,213,037	3,213,037		3,089,279
Sewage charges	133,774	55,214	(78,560)	523,639
Miscellaneous	<u>264,764</u>	<u>262,467</u>	<u>(2,297)</u>	<u>186,193</u>
Total nondepartmental expenditures	<u>39,297,326</u>	<u>39,075,739</u>	<u>(221,587)</u>	<u>38,829,694</u>
Total expenditures	<u>148,950,563</u>	<u>151,370,186</u>	<u>2,419,623</u>	<u>136,817,901</u>
Transfers to:				
Special Revenue Funds	415,232	415,232		559,904
Debt Service Funds	<u>13,245,496</u>	<u>14,034,005</u>	<u>788,509</u>	<u>20,565,994</u>
Total transfers	<u>13,660,728</u>	<u>14,449,237</u>	<u>788,509</u>	<u>21,125,898</u>
Total expenditures and transfers before reimbursement from Department of Water	<u>162,611,291</u>	<u>165,819,423</u>	<u>3,208,132</u>	<u>157,943,799</u>
Less reimbursement from Department of Water:				
Administrative charge	938,000	960,000	22,000	938,000
Interest	<u>842,779</u>	<u>842,779</u>		<u>807,926</u>
Total reimbursement	<u>1,780,779</u>	<u>1,802,779</u>	<u>22,000</u>	<u>1,745,926</u>
Total expenditures and transfers	<u>\$160,830,512</u>	<u>\$164,016,644</u>	<u>\$3,186,132</u>	<u>\$156,197,873</u>

The accompanying notes are an integral
part of the financial statements.

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SPECIAL REVENUE FUNDS

Federal Revenue Sharing Funds - to account for revenue received and expenditures made under the Federal Revenue Sharing Program created by the State and Local Fiscal Assistance Act of 1972, as amended in 1977.

Liquid Fuel Tax Funds - to account for the receipt and expenditure of the City's share of the proceeds from the state's gasoline tax.

CETA Funds - to account for revenue received and expenditures made under the Comprehensive Employment and Training Act.

Law Enforcement Funds - to account for the receipt and expenditure of grants from the Governor's Justice Commission, under the Federal Omnibus Crime Control and Safe Streets Act of 1968, and other sources.

Housing Funds - to account for the cost of neighborhood development and improvement projects. These programs are financed primarily by the Department of Housing and Urban Development (HUD) under the Community Development Block Grant Program. A substantial portion of the funds received under the program have been allocated to the Urban Redevelopment Authority.

Local Public Works Funds - to account for the various public works projects, such as snow removal, road improvements and road maintenance which are financed by state and federal grants.

Civic and Cultural Enrichment Funds - to account for civic and cultural programs which are financed by state and federal grants, private donations and user charges.

Non-Resident Charges Fund - to account for revenues earned from emergency medical services provided to non-City residents.

CITY OF PITTSBURGH
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 1981
with comparative totals for December 31, 1980

ASSETS	<u>Federal Revenue Sharing Funds</u>	<u>Liquid Fuel Tax Funds</u>	<u>CETA Funds</u>	<u>Law Enforcement Funds</u>
Cash and other money market instruments	\$1,059,567	\$1,713,421	\$512,564	\$469,913
Due from Capital Projects Funds	<u> </u>	150,835	<u> </u>	<u> </u>
Total assets	<u>\$1,059,567</u>	<u>\$1,864,256</u>	<u>\$512,564</u>	<u>\$469,913</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable		6,691	109	2,515
Contracts payable		1,373		111,705
Due to General Fund				
Accrued payroll	<u> </u>	124,035	161,315	18,227
Total liabilities	-	132,099	161,424	132,447
Undesignated fund balances	<u>1,059,567</u>	<u>1,732,157</u>	<u>351,140</u>	<u>337,466</u>
Total liabilities and fund balances	<u>\$1,059,567</u>	<u>\$1,864,256</u>	<u>\$512,564</u>	<u>\$469,913</u>

The accompanying notes are an integral
part of the financial statements.

<u>Housing Funds</u>	<u>Local Public Works Funds</u>	<u>Civic and Cultural Enrichment Funds</u>	<u>Non-Resident Charges Fund</u>	<u>Totals</u>	
				<u>1981</u>	<u>1980</u>
\$1,448,818	\$147,779	\$1,629,679	\$75,547	\$7,057,288	\$5,709,636
				150,835	242,596
<u>\$1,448,818</u>	<u>\$147,779</u>	<u>\$1,629,679</u>	<u>\$75,547</u>	<u>\$7,208,123</u>	<u>\$5,952,232</u>
78,952		23,302	7,207	118,776	203,090
18,021		12,640	3,600	147,339	128,939
		1,621		1,621	2,566
<u>35,771</u>		<u>37,351</u>		<u>376,699</u>	<u>328,899</u>
132,744	-	74,914	10,807	644,435	663,494
<u>1,316,074</u>	<u>147,779</u>	<u>1,554,765</u>	<u>64,740</u>	<u>6,563,688</u>	<u>5,288,738</u>
<u>\$1,448,818</u>	<u>\$147,779</u>	<u>\$1,629,679</u>	<u>\$75,547</u>	<u>\$7,208,123</u>	<u>\$5,952,232</u>

CITY OF PITTSBURGH
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
for the year ended December 31, 1981
with comparative totals for the year ended December 31, 1980

	Federal Revenue Sharing Funds	Liquid Fuel Tax Funds	CETA Funds	Law Enforcement Funds
Revenues:				
Federal grants	\$12,371,828		\$14,322,685	
State and local grants		\$2,589,594		\$ 426,271
Donations from private organiza- tions				9,294
Interest on bank balances	344,921	431,431		
User charges				
Property rentals				
Total revenues	<u>12,716,749</u>	<u>3,021,025</u>	<u>14,322,685</u>	<u>435,565</u>
Expenditures:				
Department of Parks and Recreation			412,418	
Department of Public Works		2,505,109		
Department of City Planning				
Department of City Treasurer				
Department of Lands and Buildings			2,187	
Department of Housing				
Department of Water				
Department of Supplies			2,041	
Department of City Controller	19,175			
Department of Environmental Services			506,384	
Department of Emergency Medical Services				
Mayor's Office				
Department of Police	6,848,500			930,028
Department of Fire	5,000,000			
Civil Service Commission			2,762	
Commission on Human Relations				
Intergovernmental programs			<u>13,387,018</u>	
Total expenditures	<u>11,867,675</u>	<u>2,505,109</u>	<u>14,312,810</u>	<u>930,028</u>
Excess (deficiency) of revenues over expenditures	<u>849,074</u>	<u>515,916</u>	<u>9,875</u>	<u>(494,463)</u>
Other financing sources (uses):				
Transfers from other funds:				
General Fund			11,528	211,704
Capital Projects Funds				
Transfers to other funds:				
Capital Projects Funds				
Trust and Agency Funds				
General Fund				
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>11,528</u>	<u>211,704</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	849,074	515,916	21,403	(282,759)
Fund balances, beginning of year	210,493	1,216,241	333,459	620,225
Contribution to Enterprise Fund			(3,722)	
Intrafund transfers				
Fund balances, end of year	<u>\$ 1,059,567</u>	<u>\$1,732,157</u>	<u>\$ 351,140</u>	<u>\$ 337,466</u>

The accompanying notes are an integral
part of the financial statements.

<u>Housing Funds</u>	<u>Local Public Works Funds</u>	<u>Civic and Cultural Enrichment Funds</u>	<u>Non- Resident Charges Fund</u>	<u>Totals</u>	
				<u>1981</u>	<u>1980</u>
\$33,002,589 212,144	\$ 113,848	\$1,408,117		\$59,810,950 4,636,126	\$74,638,481 4,534,148
		18,674	\$ 4,337	32,305	89,274
		11,397		787,749	583,354
		242,477	157,941	400,418	146,095
<u>56,876</u>				<u>56,876</u>	<u>44,445</u>
<u>33,271,609</u>	<u>113,848</u>	<u>1,680,665</u>	<u>162,278</u>	<u>65,724,424</u>	<u>80,035,797</u>
		1,133,544		1,545,962	4,982,216
864,080	272,925	34,818		3,676,932	7,144,909
1,610,677		97,543		1,708,220	721,694
1,610,717				1,610,717	92,330
509,590				511,777	1,535,077
17,367,452				17,367,452	23,079,348
					218,521
450,843				452,884	365,250
		17,382		36,557	8,443
				506,384	476,688
		140,250	57,538	197,788	
					32,429
				7,778,528	7,725,094
		219		5,000,219	5,024,065
		59,608		2,762	92,556
<u>10,016,047</u>		<u>6,006</u>		<u>23,409,071</u>	<u>26,946,930</u>
<u>32,429,406</u>	<u>272,925</u>	<u>1,489,370</u>	<u>57,538</u>	<u>63,864,861</u>	<u>78,488,362</u>
<u>842,203</u>	<u>(159,077)</u>	<u>191,295</u>	<u>104,740</u>	<u>1,859,563</u>	<u>1,547,435</u>
		192,000		415,232	559,904
		42,000		42,000	
(119,000)				(119,000)	(75,000)
		(281,870)		(281,870)	(50,000)
(119,000)	-	(47,870)	-	56,362	434,904
723,203	(159,077)	143,425	104,740	1,915,925	1,982,339
1,230,124	306,856	1,371,340		5,288,738	3,427,958
(637,253)				(640,975)	(121,559)
		40,000	(40,000)		
<u>\$ 1,316,074</u>	<u>\$ 147,779</u>	<u>\$1,554,765</u>	<u>\$ 64,740</u>	<u>\$ 6,563,688</u>	<u>\$ 5,288,738</u>

CITY OF PITTSBURGH
 FEDERAL REVENUE SHARING FUNDS
 COMPARATIVE BALANCE SHEET
 December 31, 1981 and 1980

ASSETS	<u>1981</u>	<u>1980</u>
Cash and other money market instruments	<u>\$1,059,567</u>	<u>\$223,318</u>
Total assets	<u>\$1,059,567</u>	<u>\$223,318</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Contracts payable	<u> </u>	<u>12,825</u>
Total liabilities	-	12,825
Undesignated fund balance	<u>1,059,567</u>	<u>210,493</u>
Total liabilities and fund balance	<u>\$1,059,567</u>	<u>\$223,318</u>

The accompanying notes are an integral
 part of the financial statements.

CITY OF PITTSBURGH
 FEDERAL REVENUE SHARING FUNDS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 for the year ended December 31, 1981
 with comparative totals for the year ended December 31, 1980

	<u>1981</u>			
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>1980 Actual</u>
Revenues:				
Federal grants	\$11,500,000	\$12,371,828	\$ 871,828	\$11,625,060
Interest on bank balances	<u>150,000</u>	<u>344,921</u>	<u>194,921</u>	<u>222,493</u>
Total revenues	<u>11,650,000</u>	<u>12,716,749</u>	<u>1,066,749</u>	<u>11,847,553</u>
Expenditures:				
Department of Parks and Recreation				1,804
Department of City Controller	41,500	19,175	22,325	25,825
Department of Police	6,848,500	6,848,500		6,924,660
Department of Fire	<u>5,000,000</u>	<u>5,000,000</u>		<u>5,014,340</u>
Total expenditures	<u>11,890,000</u>	<u>11,867,675</u>	<u>22,325</u>	<u>11,966,629</u>
Excess (deficiency) of revenues over expenditures	(240,000)	849,074	1,089,074	(119,076)
Fund balance, beginning of year	<u>210,493</u>	<u>210,493</u>		<u>329,569</u>
Fund balance, end of year	<u>\$ (29,507)</u>	<u>\$ 1,059,567</u>	<u>\$1,089,074</u>	<u>\$ 210,493</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PITTSBURGH
LIQUID FUEL TAX FUNDS
COMPARATIVE BALANCE SHEET
December 31, 1981 and 1980

ASSETS	<u>1981</u>	<u>1980</u>
Cash and other money market instruments	\$1,713,421	\$1,281,644
Due from Capital Projects Funds	<u>150,835</u>	<u>242,596</u>
Total assets	<u>\$1,864,256</u>	<u>\$1,524,240</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	6,691	184,582
Contracts payable	1,373	
Accrued payroll	<u>124,035</u>	<u>123,417</u>
Total liabilities	132,099	307,999
Undesignated fund balance	<u>1,732,157</u>	<u>1,216,241</u>
Total liabilities and fund balance	<u>\$1,864,256</u>	<u>\$1,524,240</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PITTSBURGH
LIQUID FUEL TAX FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE
for the years ended December 31, 1981 and 1980

	<u>1981</u>	<u>1980</u>
Revenues:		
State and local grants	\$2,589,594	\$2,877,021
Interest on bank balances	<u>431,431</u>	<u>360,861</u>
Total revenues	3,021,025	3,237,882
Expenditures - Department of Public Works	<u>2,505,109</u>	<u>2,749,515</u>
Excess of revenues over expenditures	515,916	488,367
Fund balance, beginning of year	<u>1,216,241</u>	<u>727,874</u>
Fund balance, end of year	<u><u>\$1,732,157</u></u>	<u><u>\$1,216,241</u></u>

The accompanying notes are an integral part of the financial statements.

CITY OF PITTSBURGH
 CETA FUNDS
 COMPARATIVE BALANCE SHEET
 December 31, 1981 and 1980

ASSETS	<u>1981</u>	<u>1980</u>
Cash and other money market instruments	\$512,564	\$454,066
Total assets	<u>\$512,564</u>	<u>\$454,066</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	109	1,182
Due to General Fund		690
Accrued payroll	<u>161,315</u>	<u>118,735</u>
Total liabilities	161,424	120,607
Undesignated fund balance	<u>351,140</u>	<u>333,459</u>
Total liabilities and fund balance	<u>\$512,564</u>	<u>\$454,066</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PITTSBURGH
 CETA FUNDS
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 for the years ended December 31, 1981 and 1980

	<u>1981</u>	<u>1980</u>
Revenues - federal grants	<u>\$14,322,685</u>	<u>\$19,328,189</u>
Expenditures:		
Department of Parks and Recreation	412,418	1,772,316
Department of Public Works		627,606
Department of City Planning		31,960
Department of City Treasurer		92,330
Department of Lands and Buildings	2,187	313,182
Department of Water		74,564
Department of Supplies	2,041	214,713
Department of Environmental Services	506,384	476,688
Mayor's Office		32,429
Department of Police		227,640
Department of Fire		9,725
Civil Service Commission	2,762	92,556
Intergovernmental programs	<u>13,387,018</u>	<u>15,361,451</u>
Total expenditures	<u>14,312,810</u>	<u>19,327,160</u>
Excess of revenues over expenditures	9,875	1,029
Other financing sources - transfers from General Fund	<u>11,528</u>	<u>216,800</u>
Excess of revenues and other sources over expenditures	21,403	217,829
Fund balance, beginning of year	333,459	57,393
Contribution to Enterprise Fund	(3,722)	
Intrafund transfers		<u>58,237</u>
Fund balance, end of year	<u>\$ 351,140</u>	<u>\$ 333,459</u>

The accompanying notes are an integral
 part of the financial statements.

CITY OF PITTSBURGH
LAW ENFORCEMENT FUNDS
COMPARATIVE BALANCE SHEET
December 31, 1981 and 1980

ASSETS	<u>1981</u>	<u>1980</u>
Cash and other money market instruments	<u>\$469,913</u>	<u>\$672,060</u>
Total assets	<u>\$469,913</u>	<u>\$672,060</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	2,515	1,583
Contracts payable	111,705	33,309
Accrued payroll	<u>18,227</u>	<u>16,943</u>
Total liabilities	132,447	51,835
Undesignated fund balance	<u>337,466</u>	<u>620,225</u>
Total liabilities and fund balance	<u>\$469,913</u>	<u>\$672,060</u>

The accompanying notes are an integral
part of the financial statements.

CITY OF PITTSBURGH
LAW ENFORCEMENT FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE
for the years ended December 31, 1981 and 1980

	<u>1981</u>	<u>1980</u>
Revenues:		
Federal grants		\$ 94,283
State and local grants	\$ 426,271	355,495
Donations from private organizations	<u>9,294</u>	<u>5,410</u>
Total revenues	435,565	455,188
Expenditures - Department of Police	<u>930,028</u>	<u>565,166</u>
Excess (deficiency) of revenues over expenditures	(494,463)	(109,978)
Other financing sources - transfers from General Fund	<u>211,704</u>	<u>189,404</u>
Excess (deficiency) of revenues and other sources over expenditures	(282,759)	79,426
Fund balance, beginning of year	<u>620,225</u>	<u>540,799</u>
Fund balance, end of year	<u>\$ 337,466</u>	<u>\$ 620,225</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PITTSBURGH
HOUSING FUNDS
COMPARATIVE BALANCE SHEET
December 31, 1981 and 1980

ASSETS	<u>1981</u>	<u>1980</u>
Cash and other money market instruments	<u>\$1,448,818</u>	<u>\$1,307,305</u>
Total assets	<u>\$1,448,818</u>	<u>\$1,307,305</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	78,952	1,712
Contracts payable	18,021	32,144
Due to General Fund		1,660
Accrued payroll	<u>35,771</u>	<u>41,665</u>
Total liabilities	132,744	77,181
Undesignated fund balance	<u>1,316,074</u>	<u>1,230,124</u>
Total liabilities and fund balance	<u>\$1,448,818</u>	<u>\$1,307,305</u>

The accompanying notes are an integral
part of the financial statements.

CITY OF PITTSBURGH
HOUSING FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
for the years ended December 31, 1981 and 1980

	<u>1981</u>	<u>1980</u>
Revenues:		
Federal grants	\$33,002,589	\$42,276,295
State and local grants	212,144	376,312
Property rentals	<u>56,876</u>	<u>44,445</u>
Total revenues	<u>33,271,609</u>	<u>42,697,052</u>
Expenditures:		
Department of Parks and Recreation		2,514,749
Department of Public Works	864,080	2,827,683
Department of City Planning	1,610,677	618,166
Department of City Treasurer	1,610,717	
Department of Lands and Buildings	509,590	1,221,895
Department of Housing	17,367,452	23,079,348
Department of Water		143,957
Department of Supplies	450,843	150,537
Department of Police		7,628
Intergovernmental programs	<u>10,016,047</u>	<u>11,434,013</u>
Total expenditures	<u>32,429,406</u>	<u>41,997,976</u>
Excess of revenues over expenditures	842,203	699,076
Other financing sources (uses):		
Transfers from General Fund		75,000
Transfers to other funds:		
Capital Projects Funds	(119,000)	(75,000)
Trust and Agency Funds		<u>(50,000)</u>
Total other financing sources (uses)	<u>(119,000)</u>	<u>(50,000)</u>
Excess of revenues and other sources over expenditures and other uses	723,203	649,076
Fund balance, beginning of year	1,230,124	568,791
Contribution to Enterprise Fund	(637,253)	(39,506)
Intrafund transfers		<u>51,763</u>
Fund balance, end of year	<u>\$ 1,316,074</u>	<u>\$ 1,230,124</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PITTSBURGH
 LOCAL PUBLIC WORKS FUNDS
 COMPARATIVE BALANCE SHEET
 December 31, 1981 and 1980

ASSETS	<u>1981</u>	<u>1980</u>
Cash and other money market instruments	<u>\$147,779</u>	<u>\$306,856</u>
Total assets	<u>\$147,779</u>	<u>\$306,856</u>
LIABILITIES AND FUND BALANCE		
Undesignated fund balance	<u>147,779</u>	<u>306,856</u>
Total liabilities and fund balance	<u>\$147,779</u>	<u>\$306,856</u>

The accompanying notes are an integral
 part of the financial statements.

CITY OF PITTSBURGH
 LOCAL PUBLIC WORKS FUNDS
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 for the years ended December 31, 1981 and 1980

	<u>1981</u>	<u>1980</u>
Revenues - federal grants	\$ 113,848	\$1,036,564
Expenditures - Department of Public Works	<u>272,925</u>	<u>940,105</u>
Excess (deficiency) of revenues over expenditures	(159,077)	96,459
Fund balance, beginning of year	306,856	292,450
Contribution to Enterprise Fund	<u> </u>	<u>(82,053)</u>
Fund balance, end of year	<u>\$ 147,779</u>	<u>\$ 306,856</u>

The accompanying notes are an integral
part of the financial statements.

CITY OF PITTSBURGH
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET

December 31, 1981
with comparative totals for December 31, 1980

ASSETS	<u>Term</u> <u>Obligations</u>	<u>Serial</u> <u>Obligations</u>	<u>Totals</u>	
			<u>1981</u>	<u>1980</u>
Cash and other money market instruments	\$7,359,756	\$1,130,564	\$8,490,320	\$4,745,671
Total assets	<u>\$7,359,756</u>	<u>\$1,130,564</u>	<u>\$8,490,320</u>	<u>\$4,745,671</u>
LIABILITIES AND FUND BALANCES				
Interest payable		107,540	107,540	107,177
Fund balances designated for debt service	<u>7,359,756</u>	<u>1,023,024</u>	<u>8,382,780</u>	<u>4,638,494</u>
Total liabilities and fund balances	<u>\$7,359,756</u>	<u>\$1,130,564</u>	<u>\$8,490,320</u>	<u>\$4,745,671</u>

The accompanying notes are an integral
part of the financial statements.

CITY OF PITTSBURGH
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES
for the year ended December 31, 1981
with comparative totals for the year ended December 31, 1980

	Term Obligations	Serial Obligations	Totals	
			1981	1980
Revenues - interest on bank balances	\$ 54,602	\$ 2,234,124	\$ 2,288,726	\$ 1,039,398
Expenditures:				
Redemption of serial bonds		8,246,000	8,246,000	10,197,000
Redemption of term bonds	10,928,000		10,928,000	5,665,100
Interest	4,017,624	5,427,523	9,445,147	6,749,713
Total expenditures	<u>14,945,624</u>	<u>13,673,523</u>	<u>28,619,147</u>	<u>22,611,813</u>
Excess (deficiency) of revenues over expenditures	<u>(14,891,022)</u>	<u>(11,439,399)</u>	<u>(26,330,421)</u>	<u>(21,572,415)</u>
Other financing sources (uses):				
Operating transfers in	26,570,474	10,504,233	37,074,707	24,395,245
Operating transfers out	<u>(4,403,000)</u>	<u>(2,597,000)</u>	<u>(7,000,000)</u>	
Total other financing sources (uses)	<u>22,167,474</u>	<u>7,907,233</u>	<u>30,074,707</u>	<u>24,395,245</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	7,276,452	(3,532,166)	3,744,286	2,822,830
Fund balances, beginning of year	<u>83,304</u>	<u>4,555,190</u>	<u>4,638,494</u>	<u>1,815,664</u>
Fund balances, end of year	<u>\$ 7,359,756</u>	<u>\$ 1,023,024</u>	<u>\$ 8,382,780</u>	<u>\$ 4,638,494</u>

The accompanying notes are an integral part of the financial statements.

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CAPITAL PROJECTS FUNDS

To account for City construction projects. Such projects are financed principally through the issuance of general obligation debt which is recorded in the Long-Term Debt Account Group.

CITY OF PITTSBURGH
CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES

for the year ended December 31, 1981
with comparative totals for the year ended December 31, 1980

	<u>General</u>	<u>Lands and Buildings</u>	<u>Parks and Recreation</u>
Revenues:			
Donation from Community Development Organization			\$ 3,600
Grant from Commonwealth of Pennsylvania			
Reimbursement from Federal Highway Authority			415,000
Total revenues	<u>-</u>	<u>-</u>	<u>418,600</u>
Expenditures:			
Bond sale expenses	\$ 349,459 ✓		
Architectural and engineering services		\$ 169,390	735,969
Construction and maintenance		332,339	2,452,590
Demolition		22,916	
Supplies and equipment		23,412	351,545
Equipment rental		14,338	
Total expenditures	<u>349,459</u>	<u>562,395</u>	<u>3,540,104</u>
Excess (deficiency) of revenues over expenditures	<u>(349,459)</u>	<u>(562,395)</u>	<u>(3,121,504)</u>
Other financing sources (uses):			
Bond sale proceeds	20,159,496	2,541,000	7,092,000
Transfers from:			
Special Revenue Funds		119,000	
Enterprise Fund			
Transfers to:			
General Fund	(677,012)		
Special Revenue Funds			
Debt Service Funds	<u>(15,100,453)</u>	<u>(59,458)</u>	<u>(594,969)</u>
Total other financing sources (uses)	<u>4,382,031</u>	<u>2,600,542</u>	<u>6,497,031</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	4,032,572	2,038,147	3,375,527
Fund balances, beginning of year	19,808,131	395,362	4,434,906
Intrafund transfers	(17,430,044)	278,593	1,369,071
Distributions from Enterprise Fund			
Contribution to Enterprise Fund	<u>(5,789,762)</u>		
Fund balances, end of year	<u>\$ 620,897</u>	<u>\$2,712,102</u>	<u>\$ 9,179,504</u>

The accompanying notes are an integral part of the financial statements.

<u>Public Works</u>	<u>Supply Department</u>	<u>Urban Redevelopment</u>	<u>Other</u>	<u>Totals</u>	
				<u>1981</u>	<u>1980</u>
\$ 1,308,045				\$ 1,311,645	\$ 50,000
					168,248
<u>4,225,022</u>				<u>4,640,022</u>	<u>29,000</u>
<u>5,533,067</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,951,667</u>	<u>247,248</u>
				349,459	15,000
3,510,861			\$ 401,162	4,817,382	2,135,150
16,878,842			157,947	19,821,718	15,387,248
			368,367	391,283	114,868
236,606	\$ 640,034			1,251,597	594,716
1,200				15,538	72,885
<u>20,627,509</u>	<u>640,034</u>	<u>-</u>	<u>927,476</u>	<u>26,646,977</u>	<u>18,319,867</u>
<u>(15,094,442)</u>	<u>(640,034)</u>	<u>-</u>	<u>(927,476)</u>	<u>(20,695,310)</u>	<u>(18,072,619)</u>
44,589,500	1,270,000		425,000	76,076,996	33,719,806
				119,000	75,000
					715,000
(253,887)				(930,899)	(229,442)
(35,000)			(7,000)	(42,000)	
<u>(7,285,822)</u>				<u>(23,040,702)</u>	<u>(3,829,251)</u>
<u>37,014,791</u>	<u>1,270,000</u>	<u>-</u>	<u>418,000</u>	<u>52,182,395</u>	<u>30,451,113</u>
21,920,349	629,966		(509,476)	31,487,085	12,378,494
16,072,939	584,115	\$1,424,812	421,125	43,141,390	30,762,896
15,782,380					
551,043				551,043	
				<u>(5,789,762)</u>	
<u>\$ 54,326,711</u>	<u>\$1,214,081</u>	<u>\$1,424,812</u>	<u>\$ (88,351)</u>	<u>\$ 69,389,756</u>	<u>\$ 43,141,390</u>

CITY OF PITTSBURGH
SPECIAL ASSESSMENT FUNDS
COMBINING STATEMENT OF REVENUES
AND CHANGE IN FUND BALANCES
for the year ended December 31, 1981
with comparative totals for the year ended December 31, 1980

	<u>Streets and Sewers</u>	<u>Water Line Maintenance</u>	<u>Totals</u>	
			<u>1981</u>	<u>1980</u>
Revenue - interest on special assessments receivable	\$ 1,449		\$ 1,449	\$ 4,402
Other financing (uses) - transfers to General Fund	(5,852)		(5,852)	(14,860)
Fund balances, beginning of year	<u>4,403</u>	<u>\$82,562</u>	<u>86,965</u>	<u>97,423</u>
Fund balances, end of year	<u>-</u>	<u>\$82,562</u>	<u>\$82,562</u>	<u>\$ 86,965</u>

ENTERPRISE FUND

To account for the provision of water services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations and distribution.

CITY OF PITTSBURGH
ENTERPRISE FUND
COMPARATIVE BALANCE SHEET
December 31, 1981 and 1980

ASSETS	<u>1981</u>	<u>1980</u>
Current assets:		
Cash	\$ 8,356,537	\$ 3,946,740
Accounts receivable:		
Metered water charges	3,504,749	3,043,887
Flat water charges	927,086	834,301
Other	6,370	23,970
Inventory, at cost	<u>2,425,141</u>	<u>2,350,189</u>
Total current assets	<u>15,219,883</u>	<u>10,199,087</u>
Property, plant and equipment:		
Land and rights-of-way	1,151,353	1,186,230
Utility plant	29,838,847	29,834,896
Transmission and distribution lines	41,861,684	40,490,259
Machinery and equipment	1,129,282	1,120,224
Office furniture and fixtures	109,159	108,247
Construction in process	2,260,864	1,001,794
Less accumulated depreciation	<u>(23,229,742)</u>	<u>(22,324,388)</u>
Net property, plant and equipment	<u>53,121,447</u>	<u>51,417,262</u>
Total assets	<u>\$ 68,341,330</u>	<u>\$ 61,616,349</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Current liabilities (payable from current assets):		
Accounts payable	37,367	101,500
Contracts payable	326,161	80,295
Due to other funds	3,435	939
Accrued liabilities	<u>828,866</u>	<u>281,214</u>
Total current liabilities	<u>1,195,829</u>	<u>463,948</u>
Fund equity:		
Contributed capital	8,885,052	5,512,072
Retained earnings	<u>58,260,449</u>	<u>55,640,329</u>
Total fund equity	<u>67,145,501</u>	<u>61,152,401</u>
Total liabilities and fund equity	<u>\$ 68,341,330</u>	<u>\$ 61,616,349</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PITTSBURGH
 ENTERPRISE FUND
 COMPARATIVE STATEMENT OF REVENUES,
 EXPENSES AND CHANGES IN RETAINED EARNINGS
 for the years ended December 31, 1981 and 1980

	<u>1981</u>	<u>1980</u>
Operating revenues	\$14,214,992	\$13,755,128
Operating expenses:		
Salaries and wages	4,689,842	4,664,142
Utilities	2,516,551	1,790,186
Depreciation	945,565	949,048
Purification chemicals	1,104,403	976,530
Rate equalization payments	1,994,680	1,598,744
Water line maintenance	157,090	1,116,096
Materials and supplies	589,309	499,512
Administrative charge expense	960,000	938,000
Total operating expenses	<u>12,957,440</u>	<u>12,532,258</u>
Operating income	<u>1,257,552</u>	<u>1,222,870</u>
Nonoperating revenues and (expenses):		
Other revenues	299,133	367,452
Other expenses	(107,440)	(250,687)
Gain on sale of land	2,365,123	
Loss on disposal of equipment	(19,819)	(34,341)
Total nonoperating revenues and (expenses)	<u>2,536,997</u>	<u>82,424</u>
Income before other financing (uses)	<u>3,794,549</u>	<u>1,305,294</u>
Other financing (uses) - transfers to General Fund:		
Interest on general obligation indebtedness	<u>(842,779)</u>	<u>(807,926)</u>
Income before cumulative effect of change in accounting	2,951,770	497,368
Cumulative effect on prior years of change in accounting for com- pensated absences	<u>(331,650)</u>	
Net income after accounting change	2,620,120	497,368
Retained earnings, beginning of year	55,640,329	55,793,722
Transfers		<u>(650,761)</u>
Retained earnings, end of year	<u>\$58,260,449</u>	<u>\$55,640,329</u>

The accompanying notes are an integral
part of the financial statements.

CITY OF PITTSBURGH
 ENTERPRISE FUND
 COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
 for the years ended December 31, 1981 and 1980

	<u>1981</u>	<u>1980</u>
Sources of working capital:		
Income before cumulative effect of change in accounting	\$ 2,951,770	\$ 497,368
Depreciation	945,565	949,048
Loss on disposal of equipment	<u>19,819</u>	<u>34,341</u>
Total from operations	3,917,154	1,480,757
Cumulative effect on prior years of change in accounting for compensated absences	(331,650)	
Contributions-in-aid of construction	<u>6,481,244</u>	<u>2,025,079</u>
Total sources	<u>10,066,748</u>	<u>3,505,836</u>
Applications of working capital:		
Transfers to:		
General Fund	2,557,221	1,931,980
Capital Projects Funds	551,043	715,000
Additions to property, plant and equipment	<u>2,669,569</u>	<u>144,888</u>
Total applications	<u>5,777,833</u>	<u>2,791,868</u>
Increase in working capital	<u>\$ 4,288,915</u>	<u>\$ 713,968</u>
Changes in the components of working capital:		
Current assets:		
Cash	4,409,797	(1,542,852)
Accounts receivable	536,047	1,156,205
Inventory	<u>74,952</u>	<u>388,763</u>
	5,020,796	2,116
Current liabilities:		
Accounts payable	64,133	(89,050)
Contracts payable	(245,866)	664,216
Due to other funds	(2,496)	284,061
Accrued liabilities	<u>(547,652)</u>	<u>(147,375)</u>
	(731,881)	711,852
Increase in working capital	<u>\$ 4,288,915</u>	<u>\$ 713,968</u>

The accompanying notes are an integral part of the financial statements.

FIDUCIARY FUNDS

TRUST FUNDS

Expendable - To account for gifts received for the operation of various civic and cultural programs.

Nonexpendable - To account for the proceeds from endowments for the maintenance and operation of Frick Park and the Oliver Bath House.

AGENCY FUNDS

Employee Benefits Funds - To account for the collection and payment of various employee benefit programs, such as pensions, medical insurance, life insurance and social security, from and on behalf of City employees.

Payroll Withholding Funds - To account for the collection and payment of various payroll taxes withheld from and on behalf of City employees.

Parking Meter Funds - To account for the collection of revenues from City-owned parking meters and the subsequent distribution of these revenues to the General Fund and the Public Parking Authority of Pittsburgh pursuant to the terms of an agreement between the City and the Public Parking Authority.

Unclaimed Liabilities Funds - To account for the City's liabilities for payroll checks or services rendered for which the City is unable to locate the payees.

Deposit Funds - To account for refundable deposits, overpaid taxes and water charges and monies confiscated which are returnable.

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CITY OF PITTSBURGH
 TRUST AND AGENCY FUNDS
 COMBINING BALANCE SHEET
 December 31, 1981
 with comparative totals for December 31, 1980

ASSETS	Trust Funds			Totals	
	Gift and Donations		Agency Funds	1981	1980
	Expendable	Nonexpendable			
Cash and other money market instruments	\$364,390	\$ 90,261	\$4,013,925	\$4,468,576	\$6,579,705
Investments, at cost	<u> </u>	144,000	<u> </u>	144,000	144,000
Total assets	<u>\$364,390</u>	<u>\$234,261</u>	<u>\$4,013,925</u>	<u>\$4,612,576</u>	<u>\$6,723,705</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	6,366	970		7,336	1,013
Contracts payable	434	4,068	48,060	52,562	844
Accrued liabilities		18,553	3,577,833	3,596,386	5,616,985
Deposits held in trust	<u> </u>	<u> </u>	388,032	388,032	633,960
Total liabilities	6,800	23,591	4,013,925	4,044,316	6,252,802
Appropriated fund balances	<u>357,590</u>	<u>210,670</u>	<u> </u>	568,260	470,903
Total liabilities and fund balances	<u>\$364,390</u>	<u>\$234,261</u>	<u>\$4,013,925</u>	<u>\$4,612,576</u>	<u>\$6,723,705</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PITTSBURGH
 COMBINING BALANCE SHEET - ALL AGENCY FUNDS
 December 31, 1981
 with comparative totals for December 31, 1980

ASSETS	<u>Employee Benefits</u>	<u>Payroll Withholding</u>
Cash and other money market instruments	<u>\$2,275,176</u>	<u>\$1,002,847</u>
Total assets	<u><u>\$2,275,176</u></u>	<u><u>\$1,002,847</u></u>
LIABILITIES		
Contracts payable		
Accrued liabilities	2,275,176	1,002,847
Deposits held in trust		
Total liabilities	<u><u>\$2,275,176</u></u>	<u><u>\$1,002,847</u></u>

The accompanying notes are an integral
 part of the financial statements.

<u>Parking Meter</u>	<u>Unclaimed Liabilities</u>	<u>Deposit</u>	<u>Other</u>	<u>Totals</u>	
				<u>1981</u>	<u>1980</u>
<u>\$108,756</u>	<u>\$180,790</u>	<u>\$358,352</u>	<u>\$88,004</u>	<u>\$4,013,925</u>	<u>\$6,236,021</u>
<u>\$108,756</u>	<u>\$180,790</u>	<u>\$358,352</u>	<u>\$88,004</u>	<u>\$4,013,925</u>	<u>\$6,236,021</u>
			48,060	48,060	
108,756	180,790		10,264	3,577,833	5,602,061
		<u>358,352</u>	<u>29,680</u>	<u>388,032</u>	<u>633,960</u>
<u>\$108,756</u>	<u>\$180,790</u>	<u>\$358,352</u>	<u>\$88,004</u>	<u>\$4,013,925</u>	<u>\$6,236,021</u>

CITY OF PITTSBURGH
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 ALL AGENCY FUNDS

for the year ended December 31, 1981

	<u>Balance, January 1, 1981</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, December 31, 1981</u>
<u>Employee Benefits</u>				
Assets				
Cash	<u>\$3,802,362</u>	<u>\$20,932,442</u>	<u>\$22,459,628</u>	<u>\$2,275,176</u>
Liabilities				
Accrued liabilities	<u>\$3,802,362</u>	<u>\$20,932,442</u>	<u>\$22,459,628</u>	<u>\$2,275,176</u>
<u>Payroll Withholding</u>				
Assets				
Cash	<u>\$1,395,117</u>	<u>\$25,671,299</u>	<u>\$26,063,569</u>	<u>\$1,002,847</u>
Liabilities				
Accrued liabilities	<u>\$1,395,117</u>	<u>\$25,671,299</u>	<u>\$26,063,569</u>	<u>\$1,002,847</u>
<u>Parking Meter</u>				
Assets				
Cash	<u>\$ 206,525</u>	<u>\$ 1,384,837</u>	<u>\$ 1,482,606</u>	<u>\$ 108,756</u>
Liabilities				
Accrued liabilities	<u>\$ 206,525</u>	<u>\$ 1,384,837</u>	<u>\$ 1,482,606</u>	<u>\$ 108,756</u>
<u>Unclaimed Liabilities</u>				
Assets				
Cash	<u>\$ 182,412</u>	<u>\$ 18,155</u>	<u>\$ 19,777</u>	<u>\$ 180,790</u>
Liabilities				
Accrued liabilities	<u>\$ 182,412</u>	<u>\$ 18,155</u>	<u>\$ 19,777</u>	<u>\$ 180,790</u>

Continued

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS, Continued

	<u>Balance, January 1, 1981</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, December 31, 1981</u>
<u>Deposit</u>				
Assets				
Cash	\$ 248,386	\$ 5,658,680	\$ 5,548,714	\$ 358,352
Liabilities				
Accrued liabilities	4,664		4,664	
Deposits held in trust	<u>243,722</u>	<u>5,658,680</u>	<u>5,544,050</u>	<u>358,352</u>
Total	<u>\$ 248,386</u>	<u>\$ 5,658,680</u>	<u>\$ 5,548,714</u>	<u>\$ 358,352</u>
<u>Other</u>				
Assets				
Cash	\$ 401,219	\$ 820,775	\$ 1,133,990	\$ 88,004
Liabilities				
Contracts payable		48,060		48,060
Accrued liabilities	10,981	7,510	8,227	10,264
Deposits held in trust	<u>390,238</u>	<u>765,205</u>	<u>1,125,763</u>	<u>29,680</u>
Total	<u>\$ 401,219</u>	<u>\$ 820,775</u>	<u>\$ 1,133,990</u>	<u>\$ 88,004</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PITTSBURGH
NONEXPENDABLE TRUST FUNDS
COMPARATIVE STATEMENT OF REVENUES,
EXPENSES AND CHANGE IN FUND BALANCE
for the years ended December 31, 1981 and 1980

	<u>1981</u>	<u>1980</u>
Nonoperating revenues:		
Endowment income	\$412,825	\$282,168
Interest on bonds	4,320	4,320
Rentals	<u> </u>	<u>604</u>
Total nonoperating revenues	<u>417,145</u>	<u>287,092</u>
Nonoperating expenses:		
Wages	359,035	298,046
Utilities	17,427	16,803
Other	<u>25,853</u>	<u>29,418</u>
Total nonoperating expenses	<u>402,315</u>	<u>344,267</u>
Net income (loss)	14,830	(57,175)
Fund balance, beginning of year	<u>195,840</u>	<u>253,015</u>
Fund balance, end of year	<u>\$210,670</u>	<u>\$195,840</u>

The accompanying notes are an integral
part of the financial statements.

CITY OF PITTSBURGH
 NONEXPENDABLE TRUST FUNDS
 COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
 for the years ended December 31, 1981 and 1980

	<u>1981</u>	<u>1980</u>
Sources of working capital:		
Net income (loss)	\$14,830	\$(57,175)
Increase (decrease) in working capital	<u>\$14,830</u>	<u>\$(57,175)</u>
Elements of increase (decrease) in working capital:		
Cash	22,266	(56,150)
Accounts payable	(291)	(500)
Contracts payable	(3,516)	3,114
Accrued liabilities	<u>(3,629)</u>	<u>(3,639)</u>
Increase (decrease) in working capital	<u>\$14,830</u>	<u>\$(57,175)</u>

The accompanying notes are an integral part of the financial statements.

CITY OF PITTSBURGH
EXPENDABLE TRUST FUNDS
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
for the years ended December 31, 1981 and 1980

	<u>1981</u>	<u>1980</u>
Revenues:		
Contributions	\$114,427	\$ 47,022
Registration fees	59,038	30,009
Rentals	7,830	1,975
Other	<u>30,007</u>	<u>27,002</u>
Total revenues	<u>211,302</u>	<u>106,008</u>
Expenditures:		
Tree planting	49,907	
Great Race	26,160	16,411
School services	5,080	518
Other	<u>47,628</u>	<u>31,540</u>
Total expenditures	<u>128,775</u>	<u>50,469</u>
Excess of revenues over expenditures	82,527	55,539
Fund balance, beginning of year	<u>275,063</u>	<u>219,524</u>
Fund balance, end of year	<u>\$357,590</u>	<u>\$275,063</u>

The accompanying notes are an integral
part of the financial statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

CITY OF PITTSBURGH
STATEMENT OF GENERAL FIXED ASSETS
December 31, 1981 and 1980

GENERAL FIXED ASSETS

	<u>1981</u>	<u>1980</u>
Land and improvements	\$ 64,102,081	\$ 63,475,647
Buildings	60,717,854	55,457,500
Automobiles and trucks	12,765,120	7,471,325
Furniture, fixtures and equipment	<u>4,944,329</u>	<u>3,699,904</u>
Total general fixed assets	<u>\$142,529,384</u>	<u>\$130,104,376</u>

INVESTMENT IN GENERAL FIXED ASSETS

Investment in general fixed assets at January 1	130,104,376	125,213,767
Additions financed by:		
General obligation bonds	6,972,185	4,022,000
Leasing Authority	5,000,140	
General Fund revenues	<u>452,683</u>	<u>868,609</u>
Total investment in general fixed assets	<u>\$142,529,384</u>	<u>\$130,104,376</u>

The accompanying notes are an integral
part of the financial statements.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for the outstanding general long-term indebtedness backed by the full faith and credit of the City.

CITY OF PITTSBURGH
STATEMENT OF GENERAL LONG-TERM DEBT
December 31, 1981 and 1980

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF
GENERAL LONG-TERM DEBT

	<u>1981</u>	<u>1980</u>
Term bonds and notes:		
Amount available in Debt Service Funds	\$ 7,359,756	\$ 83,304
Amount to be provided	<u>110,178,444</u>	<u>47,872,896</u>
Total term obligations	<u>117,538,200</u>	<u>47,956,200</u>
Serial bonds and notes:		
Amount available in Debt Service Funds	1,023,024	4,555,190
Amount to be provided	<u>104,193,976</u>	<u>100,192,810</u>
Total serial obligations	<u>105,217,000</u>	<u>104,748,000</u>
Total available and to be provided	<u>\$222,755,200</u>	<u>\$152,704,200</u>

GENERAL LONG-TERM DEBT PAYABLE

Term obligations payable	117,538,200	47,956,200
Serial obligations payable	105,217,000	100,748,000
Real estate tax refunds payable	<u> </u>	<u>4,000,000</u>
	<u>\$222,755,200</u>	<u>\$152,704,200</u>

The accompanying notes are an integral
part of the financial statements.



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CITY OF PITTSBURGH
GENERAL FUND EXPENDITURES AND TRANSFERS BY FUNCTION
last ten fiscal years

	<u>1981</u>	<u>1980</u>	<u>1979</u>	<u>1978</u>
General government	\$ 10,472,612	\$ 10,248,529	\$ 8,200,341	\$ 6,420,957
Public safety	47,663,679	42,784,605	36,197,594	26,917,887
Public works	26,724,698	19,799,080	16,517,211	15,792,144
Sanitation	11,703,495	11,453,340	9,852,330	8,496,499
Debt service subsidization to authorities	968,988	783,671	921,025	991,226
Recreation and cultural programs	13,563,804	12,726,708	10,857,316	10,136,594
Urban redevelopment and housing	5,425,754	4,580,038	3,892,847	3,922,895
Other, principally employee benefits	33,044,377	32,696,004	28,563,584	24,771,137
Transfers to:				
Special Revenue Funds	415,232	559,904	1,636,367	1,197,083
Debt Service Funds	14,034,005	20,565,994	22,715,335	14,018,792
Trust and Agency Funds				
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures and transfers	<u>\$164,016,644</u>	<u>\$156,197,873</u>	<u>\$139,353,950</u>	<u>\$112,665,214</u>

<u>1977</u>	<u>1976</u>	<u>1975</u>	<u>1974</u>	<u>1973</u>	<u>1972</u>
\$ 5,648,281	\$ 5,210,427	\$ 5,362,294	\$ 5,011,329	\$ 4,926,227	\$ 5,016,953
23,591,502	22,603,853	20,162,915	16,694,090	16,354,847	31,287,960
15,010,457	22,428,618	22,003,734	19,384,330	20,266,282	20,401,415
8,286,733	816,247	724,619	673,846	673,523	718,995
1,059,489	1,050,411	1,071,755	1,153,139	1,132,924	1,140,173
9,487,230	9,505,851	8,600,393	7,997,004	7,959,289	7,700,669
3,527,967	3,108,590	2,404,297	2,308,818	2,434,331	2,321,305
21,673,214	22,481,488	18,901,315	17,629,868	17,875,185	14,410,123
664,657	633,973	1,089,824	775,966	5,034,034	393,984
12,529,390	12,845,522	11,949,644	9,609,064	7,537,867	8,084,510
<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>
<u>\$101,480,170</u>	<u>\$100,686,230</u>	<u>\$92,272,040</u>	<u>\$81,238,704</u>	<u>\$84,195,759</u>	<u>\$91,477,337</u>

CITY OF PITTSBURGH
 GENERAL FUND REVENUES AND TRANSFERS BY SOURCE
 last ten fiscal years

	<u>1981</u>	<u>1980</u>	<u>1979</u>	<u>1978</u>
Taxes	\$130,240,575	\$120,509,590	\$113,999,878	\$ 88,537,067
Penalties and interest	1,617,540	872,388	745,765	477,305
Interest on bank balances	11,611,647	5,729,673	6,020,286	4,200,210
Fines and forfeits	2,538,125	2,468,208	2,289,557	2,613,609
Licenses	1,512,471	1,358,141	1,197,384	1,149,077
Rentals	2,569,304	2,261,798	1,679,700	2,478,732
Zoological Parks Commission	562,823	615,962	867,004	861,471
Pennsylvania grant				
Utility tax distribution	1,773,492	1,269,233	1,088,746	923,194
Federal grants	716,107	4,846,312		
Miscellaneous	2,078,782	1,961,388	2,152,552	113,227
Transfers from:				
Bond sale proceeds	9,003,600			
Special Revenue Funds	281,870		365,537	
Debt Service Funds	7,000,000		1,822,216	
Capital Projects Funds	930,899	229,442	4,143,174	
Trust and Agency Funds			577,189	504,049
Special Assessment Funds	5,852	14,860		
	<u>5,852</u>	<u>14,860</u>	<u> </u>	<u> </u>
Total revenues and transfers	<u>\$172,443,087</u>	<u>\$142,136,995</u>	<u>\$136,948,988</u>	<u>\$101,857,941</u>

<u>1977</u>	<u>1976</u>	<u>1975</u>	<u>1974</u>	<u>1973</u>	<u>1972</u>
\$81,962,322	\$76,554,932	\$64,670,052	\$64,184,469	\$67,848,161	\$79,252,478
518,365	550,464	783,041	671,724	584,579	570,983
3,123,871	2,531,848	3,790,871	6,141,555	3,920,251	1,697,302
2,593,131	2,394,169	2,009,351	1,769,528	1,713,970	1,434,140
1,134,712	1,142,806	1,159,519	1,173,885	1,181,236	1,182,362
1,326,274	1,407,144	1,786,565	962,350	1,123,431	1,054,682
888,748	850,669				
1,597,273	1,629,773	1,433,749	53,391	941,543	92,435
826,737	721,949	640,768	676,876	654,134	795,373
		339,457	1,267,977	3,323,259	3,505,420
1,581,503	1,481,096	1,969,365			
326,531	123,079				
1,165,299	46,370	553,521	527,406	71,068	452,980
<u>12,436</u>	<u>12,162</u>	<u>25,259</u>	<u>20,902</u>	<u>6,211</u>	<u>11,050</u>
<u>\$97,057,202</u>	<u>\$89,446,461</u>	<u>\$79,161,518</u>	<u>\$77,450,063</u>	<u>\$81,367,843</u>	<u>\$90,049,205</u>

CITY OF PITTSBURGH
 ASSESSED VALUE, TAX RATES, LEVY AND COLLECTIONS
 last ten fiscal years

Fiscal Year	Assessed Valuation of Land and Buildings	Land	Buildings	Original Net Levy	Year of Original Levy				Delinquent Taxes		
					Budget	Receipts	Percent of Levy Collected	Percent of Budget Collected	3/31/82 Budget	Collections Receipts	Percent of Budget Collected
1972	\$1,451,221,965	53.0 mills	26.50 mills	\$49,165,401	\$44,550,000	\$44,315,516	90.1	99.5	\$1,750,000	\$1,131,826	64.7
1973	1,456,905,577	51.0 mills	25.50 mills	47,491,398	44,300,000	42,352,934	89.2	95.6	1,150,000	1,859,556	160.0
1974	1,437,615,380	51.0 mills	25.50 mills	46,628,786	42,335,000	42,526,356	91.2	100.5	1,300,000	1,520,251	116.9
1975	1,462,576,458	49.5 mills	24.75 mills	45,966,274	42,226,000	41,628,359	90.6	98.6	1,700,000	2,031,860	119.5
1976	1,424,610,941	49.5 mills	24.75 mills	44,885,431	41,500,000	41,322,767	92.1	99.6	1,750,000	1,182,933	67.6
1977	1,404,329,355	49.5 mills	24.75 mills	44,285,332	41,400,000	41,617,307	94.0	100.5	1,350,000	1,089,458	80.7
1978	1,406,658,944	49.5 mills	24.75 mills	44,314,658	41,900,000	42,074,461	94.9	100.4	1,651,000	1,627,932	98.6
1979	1,415,132,908	97.5 mills	24.75 mills	62,980,792	59,230,000	58,612,083	93.1	99.0	1,500,000	1,660,699	110.7
1980	1,488,936,892	125.5 mills	24.75 mills	75,253,195	69,511,177	69,167,000	91.9	99.5	1,600,000	1,755,597	109.9
1981	1,461,618,118	125.5 mills	24.75 mills	73,065,576	69,700,000	65,317,908	89.4	93.7	1,750,000	3,122,812	178.4

CITY OF PITTSBURGH
PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
last ten fiscal years

Fiscal Year	City		Average*	School District	County	Total
	Land	Buildings				
1972	53 mills	26.5 mills	33.880	23.000 mills	15.500 mills	72.380 mills
1973	51 "	25.5 "	32.600	23.000 "	15.500 "	71.100 "
1974	51 "	25.5 "	32.430	23.000 "	15.500 "	70.930 "
1975	49.5 "	24.75 "	31.430	23.000 "	15.500 "	69.930 "
1976	49.5 "	24.75 "	31.510	29.000 "	15.500 "	76.010 "
1977	49.5 "	24.75 "	31.530	29.000 "	21.375 "	81.905 "
1978	49.5 "	24.75 "	31.500	29.000 "	21.375 "	81.875 "
1979	97.5 "	24.75 "	44.500	29.000 "	19.365 "	92.865 "
1980	125.5 "	24.75 "	50.540	29.000 "	23.000 "	102.540 "
1981	125.5 "	24.75 "	49.660	41.000 "	28.000 "	118.660 "

*Determined by multiplying the respective assessed valuation by the millage rate and dividing by the total assessed valuation.

CITY OF PITTSBURGH
 PRINCIPAL TAXPAYERS
 December 31, 1981

	<u>Principal Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Tax Levies</u>
Equitable Life Assurance Society of the United States	Insurance	\$1,527,062	2.09%
United States Steel Corporation	Metal Manufacturing	1,380,932	1.89
Mellon Bank, N.A.	Commercial Banking	1,220,188	1.67
Jones and Laughlin Steel Corporation	Metal Manufacturing	1,030,219	1.41
Pittsburgh National Bank	Commercial Banking	657,587	.90
Prudential Insurance Co. of America	Insurance	606,441	.83
Joseph Horne Company	Retailing	423,778	.58
Baltimore and Ohio Railroad Co.	Railroading	379,939	.52
Aluminum Company of America	Metal Manufacturing	365,326	.50
Gimbel Brothers	Retailing	<u>328,793</u>	<u>.45</u>
		<u>\$7,920,265</u>	<u>10.84%</u>

CITY OF PITTSBURGH
 SPECIAL ASSESSMENTS COLLECTIONS
 last ten fiscal years

<u>Fiscal Year</u>	<u>Total Collections</u>
1972	\$ 7,927
1973	4,341 ✓
1974	12,099
1975	15,932
1976	8,253
1977	37,253
1978	10,236
1979	10,176
1980	4,580
1981	4,541
1982	8818.00

*SDS
AND WLMAF*

Note: Collections do not include interest received on outstanding balances.

CITY OF PITTSBURGH
 SPECIAL ASSESSMENTS OUTSTANDING
 last ten fiscal years

<u>Fiscal Year</u>	<u>Total Outstanding Assessments</u>	
	<u>Streets and Sewers</u>	<u>Water Line Maintenance</u>
1972	\$666,285	\$66,269
1973	665,093	63,120
1974	652,994	63,120
1975	638,231	61,951
1976	629,978	61,951
1977	610,594	44,082
1978	601,298	43,142
1979	593,167	41,097
1980	589,229	40,455
1981	584,863	40,280
1982	576,195	40,130

Note: There were no significant assessments during the last ten years.

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CITY OF PITTSBURGH
 SCHEDULE OF BONDS AND NOTES PAYABLE
 December 31, 1981

<u>Term Bonds and Notes</u>	<u>Date of Issue</u>	<u>Amount Sold</u>
General Public Improvement Term Bonds, 1972, Series A	May 1, 1972	\$ 25,000
General Obligation Term Bonds, 1976, Series A	Aug 1, 1976	3,200
General Obligation Capital Notes of 1981, Series A	Jan 1, 1981	37,000,000
General Obligation Capital Note of 1981, Series B	Mar 25, 1981	9,000,000
City of Pittsburgh Equipment Leasing Authority Equipment Revenue Bonds, Series of 1981-A	Mar 1, 1981	9,225,000
General Obligation Term Bonds, 1981, Series A	Jul 1, 1981	25,105,000
General Obligation Term Bonds, 1981, Series A	Jul 1, 1981	10,000,000
General Obligation Term Bonds, 1981, Series A	Jul 1, 1981	22,180,000
General Obligation Term Loan Note, 1981	Oct 26, 1981	5,000,000

Total term bonds and notes

(A) Transfers to Debt Service Funds to fulfill sinking fund requirements

Continued

<u>Amount Outstanding</u>	<u>Maturity Information</u>	<u>Average Rate of Interest</u>	<u>1982 Debt Service Requirements</u>	
			<u>Interest</u>	<u>Principal</u>
\$ 25,000	Due May 1, 1982	5.25 %	\$ 1,312	\$ 2,500 (A)
3,200	Due Aug 1, 1983	6.30	202	458 (A)
37,000,000	Due Jul 1, 1984	11.00	4,070,000	- (A)
9,000,000	Due Jul 1, 1984	9.50	855,000	-
9,225,000	Due Mar 1, 1987	9.50	876,375	-
25,105,000	\$2,055,000 in 1994 2,300,000 in 1995 2,575,000 in 1996 2,880,000 in 1997 3,220,000 in 1998 3,590,000 in 1999 4,010,000 in 2000 4,475,000 in 2001	11.00	3,221,808	-
10,000,000	3,000,000 in 2002 3,000,000 in 2003 4,000,000 in 2004	9.13	1,064,583	-
22,180,000	2,015,000 in 2002 2,645,000 in 2003 2,350,000 in 2004 7,140,000 in 2005 8,030,000 in 2006	11.70	3,027,570	-
5,000,000	2,500 in 1982 2,500 in 1983 1,665,000 in 1984 1,665,000 in 1985 1,665,000 in 1986	Floating 14.00 cap.	700,000	2,500
<u>117,538,200</u>	Total 1982 term debt require- ment		<u>13,816,850</u>	<u>5,458</u>

SCHEDULE OF BONDS AND NOTES PAYABLE, Continued

<u>Serial Bonds and Notes</u>	<u>Date of Issue</u>	<u>Amount Sold</u>
General Public Improvement People's Bonds, 1962, Series A	Oct 1, 1962	\$ 820,000
General Public Improvement Bonds, 1962, Series A	Oct 1, 1962	1,560,000
General Public Improvement People's Bonds, 1962, Series B	Oct 1, 1962	1,940,000
General Public Improvement People's Bonds, 1963, Series A	Oct 1, 1963	280,000
General Public Improvement People's Bonds, 1963, Series B	Oct 1, 1963	3,840,000
General Public Improvement Bonds, 1963, Series A	Oct 1, 1963	560,000
General Public Improvement People's Bonds, 1964, Series A	Sep 1, 1964	210,000
General Public Improvement People's Bonds, 1964, Series B	Sep 1, 1964	5,220,000
General Public Improvement Bonds, 1964, Series A	Sep 1, 1964	1,500,000
General Public Improvement People's Bonds, 1965, Series A	Sep 1, 1965	7,920,000
General Public Improvement Bonds, 1965, Series B	Sep 1, 1965	2,540,000
General Public Improvement Bonds, 1966, Series A	Oct 1, 1966	1,100,000
General Public Improvement People's Bonds, 1966, Series A	Oct 1, 1966	3,100,000

Forward

Continued

<u>Amount Outstanding</u>	<u>Maturity Information</u>	<u>Average Rate of Interest</u>	<u>1982 Debt Service Requirements</u>	
			<u>Interest</u>	<u>Principal</u>
\$ 41,000	\$ 41,000 annually through 1982	2.88 %	\$ 1,179	\$ 41,000
78,000	78,000 annually through 1982	2.88	2,243	78,000
97,000	97,000 annually through 1982	2.88	2,789	97,000
28,000	14,000 annually through 1983	3.00	840	14,000
384,000	192,000 annually through 1983	3.00	11,520	192,000
56,000	28,000 annually through 1983	3.00	1,680	28,000
23,000	11,000 annually through 1983 1,000 in 1984	3.13	718	11,000
783,000	261,000 annually through 1984	3.13	24,469	261,000
225,000	75,000 annually through 1984	3.13	7,031	75,000
1,584,000	396,000 annually through 1985	3.13	49,500	396,000
508,000	127,000 annually through 1985	3.13	15,875	127,000
275,000	55,000 annually through 1986	4.00	11,000	55,000
775,000	155,000 annually through 1986	4.00	31,000	155,000
<u>4,857,000</u>			<u>159,844</u>	<u>1,530,000</u>

SCHEDULE OF BONDS AND NOTES PAYABLE, Continued

<u>Serial Bonds and Notes</u> , continued	<u>Date of Issue</u>	<u>Amount Sold</u>
Forward		
Refunding Bonds, 1966, Series A	Oct 1, 1966	\$ 2,100,000
Refunding Bonds, 1966, Series B	Oct 1, 1966	7,000,000
Refunding Bonds, 1967, Series A	Oct 1, 1967	5,400,000
Refunding Bonds, 1967, Series B	Oct 1, 1967	3,200,000
General Public Improvement Bonds, Series A	Oct 1, 1967	3,000,000
General Public Improvement People's Bonds, 1967, Series A	Oct 1, 1967	800,000
Funding Bonds, 1967, Series A	Oct 1, 1967	500,000
General Public Improvement Bonds, 1968, Series A	Oct 1, 1968	5,700,000
General Public Improvement Bonds, 1969, Series A	Mar 1, 1969	3,700,000
General Public Improvement Bonds, 1970, Series A	Mar 1, 1970	7,500,000
General Public Improvement Bonds, 1970, Series B	Nov 1, 1970	10,500,000
General Public Improvement Bonds, 1971, Series A	Oct 1, 1971	9,300,000
General Public Improvement Bonds, 1972, Series A	May 1, 1972	11,400,000

Forward

Continued

<u>Amount Outstanding</u>	<u>Maturity Information</u>	<u>Average Rate of Interest</u>	<u>1982 Debt Service Requirements</u>	
			<u>Interest</u>	<u>Principal</u>
\$ 4,857,000			\$ 159,844	\$1,530,000
525,000	\$105,000 annually through 1986	4.00 %	21,000	105,000
1,750,000	350,000 annually through 1986	4.00	70,000	350,000
1,620,000	270,000 annually through 1987	4.00	64,800	270,000
960,000	160,000 annually through 1987	4.00	38,400	160,000
900,000	150,000 annually through 1987	4.00	36,000	150,000
240,000	40,000 annually through 1987	4.00	9,600	40,000
150,000	25,000 annually through 1987	4.00	6,000	25,000
1,995,000	285,000 annually through 1988	4.25	84,788	285,000
1,480,000	185,000 annually through 1989	4.88	67,640	185,000
3,375,000	375,000 annually through 1990	6.00	191,250	375,000
4,725,000	525,000 annually through 1990	5.63	265,781	525,000
4,650,000	465,000 annually through 1991	5.00	232,500	465,000
6,270,000	570,000 annually through 1992	5.25	314,213	570,000
<u>33,497,000</u>			<u>1,561,816</u>	<u>5,035,000</u>

SCHEDULE OF BONDS AND NOTES PAYABLE, Continued

<u>Serial Bonds and Notes, continued</u>	<u>Date of Issue</u>	<u>Amount Sold</u>
Forward		
General Public Improvement Bonds, 1973, Series A	Apr 1, 1973	\$14,000,000
General Public Improvement Bonds, 1974, Series A	Apr 1, 1974	14,350,000
General Public Improvement Bonds, 1975, Series A	Jun 1, 1975	5,310,000
Forward		

Continued

<u>Amount Outstanding</u>	<u>Maturity Information</u>	<u>Average Rate of Interest</u>	<u>1982 Debt Service Requirements</u>	
			<u>Interest</u>	<u>Principal</u>
\$ 33,497,000			\$ 1,561,816	\$5,035,000
10,280,000	\$ 645,000 in 1982	5.20 %	517,790	645,000
	675,000 in 1983	5.20		
	710,000 in 1984	5.20		
	745,000 in 1985	5.20		
	780,000 in 1986	5.20		
	820,000 in 1987	5.20		
	860,000 in 1988	5.20		
	905,000 in 1989	5.20		
	950,000 in 1990	5.20		
	1,000,000 in 1991	5.20		
	1,050,000 in 1992	5.20		
	1,140,000 in 1993	5.20		
11,275,000	615,000 in 1982	6.00	575,980	615,000
	650,000 in 1983	5.375		
	690,000 in 1984	5.00		
	720,000 in 1985	5.00		
	765,000 in 1986	5.10		
	805,000 in 1987	5.10		
	850,000 in 1988	5.20		
	895,000 in 1989	5.25		
	945,000 in 1990	5.30		
	1,000,000 in 1991	5.40		
	1,050,000 in 1992	5.40		
	1,110,000 in 1993	5.50		
	1,180,000 in 1994	5.00		
3,060,000	545,000 in 1982	5.75	167,923	545,000
	580,000 in 1983	5.90		
	610,000 in 1984	6.10		
	650,000 in 1985	6.10		
	675,000 in 1986	6.10		
<hr/> 58,112,000			<hr/> 2,823,509	<hr/> 6,840,000

<u>Amount Outstanding</u>	<u>Maturity Information</u>	<u>Average Rate of Interest</u>	<u>1982 Debt Service Requirements</u>	
			<u>Interest</u>	<u>Principal</u>
\$ 58,112,000			\$ 2,823,509	\$6,840,000
9,265,000	\$ 390,000 in 1982	7.50 %	620,068	390,000
	415,000 in 1983	6.30		
	440,000 in 1984	6.30		
	470,000 in 1985	6.30		
	500,000 in 1986	6.30		
	530,000 in 1987	6.30		
	560,000 in 1988	6.30		
	595,000 in 1989	6.45		
	635,000 in 1990	6.61		
	675,000 in 1991	6.70		
	715,000 in 1992	6.80		
	760,000 in 1993	6.90		
	810,000 in 1994	7.00		
	860,000 in 1995	7.00		
	910,000 in 1996	7.00		
11,955,000	465,000 in 1982	7.00	666,600	465,000
	495,000 in 1983	7.00		
	525,000 in 1984	7.00		
	555,000 in 1985	7.00		
	590,000 in 1986	4.90		
	625,000 in 1987	5.00		
	660,000 in 1988	5.10		
	700,000 in 1989	5.30		
	740,000 in 1990	5.40		
	785,000 in 1991	5.50		
	835,000 in 1992	5.60		
	885,000 in 1993	5.70		
	935,000 in 1994	5.80		
	995,000 in 1995	5.875		
	1,050,000 in 1996	5.875		
	1,115,000 in 1997	5.875		
<hr/> 79,332,000			<hr/> 4,110,177	<hr/> 7,695,000

SCHEDULE OF BONDS AND NOTES PAYABLE, Continued

<u>Serial Bonds and Notes, continued</u>	<u>Date of Issue</u>	<u>Amount Sold</u>
Forward		
General Obligation Bonds of 1978, Series A	Jul 1, 1978	\$14,000,000
General Obligation Bonds, 1981, Series A	Jul 1, 1981	12,715,000
Total serial bonds and notes		
Total bonds and notes payable		

<u>Amount Outstanding</u>	<u>Maturity Information</u>	<u>Average Rate of Interest</u>	<u>1982 Debt Service Requirements</u>	
			<u>Interest</u>	<u>Principal</u>
\$ 79,332,000			\$ 4,110,177	\$7,695,000
13,170,000	\$ 460,000 in 1982	9.25 %	891,323	460,000
	490,000 in 1983	9.25		
	525,000 in 1984	9.25		
	565,000 in 1985	8.90		
	605,000 in 1986	5.80		
	635,000 in 1987	5.90		
	670,000 in 1988	6.00		
	705,000 in 1989	6.10		
	745,000 in 1990	6.20		
	785,000 in 1991	6.30		
	830,000 in 1992	6.40		
	880,000 in 1993	6.50		
	930,000 in 1994	6.50		
	990,000 in 1995	6.50		
	1,050,000 in 1996	6.50		
	1,120,000 in 1997	6.50		
	1,185,000 in 1998	6.50		
12,715,000	5,000 in 1982	8.30	1,509,771	5,000
	680,000 in 1983	8.60		
	745,000 in 1984	8.90		
	815,000 in 1985	9.20		
	895,000 in 1986	9.50		
	985,000 in 1987	9.75		
	1,085,000 in 1988	10.00		
	1,200,000 in 1989	10.25		
	1,335,000 in 1990	10.50		
	1,480,000 in 1991	10.75		
	1,650,000 in 1992	10.90		
	1,840,000 in 1993	11.00		
<u>105,217,000</u>	Total 1982 serial debt require- ment		<u>6,511,271</u>	<u>8,160,000</u>
<u>\$222,755,200</u>	Total 1982 requirement		<u>\$20,328,121</u>	<u>\$8,165,458</u>

CITY OF PITTSBURGH
 RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE
 AND NET BONDED DEBT PER CAPITA

last ten fiscal years

<u>Fiscal Year</u>	<u>* Population</u>	<u>Assessed Value</u>
1981	423,938	\$1,461,618,118
1980	423,938	1,488,936,892
1979	490,601	1,415,132,908
1978	490,601	1,406,658,944
1977	494,601	1,404,329,355
1976	497,835	1,424,610,941
1975	500,447	1,462,576,458
1974	500,973	1,437,615,380
1973	506,706	1,456,905,577
1972	512,631	1,451,221,965

*The population for the years 1972 to 1978 inclusive is based on estimates of the Port Authority of Allegheny County, the local transit agency serving the City and its surrounding suburbs. These estimates are based on various statistical surveys, including telephone indexing and patronage. No such study was done during 1979 in anticipation of the official census for 1980. Accordingly, the population for 1979 was estimated to be the same as in 1978. The population for fiscal year 1980 is based on the official census for the year. No study was done in 1981. Therefore, the population was estimated to be the same as in 1980.

<u>Gross Bonded Debt</u>	<u>Less Debt Service Funds</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
\$222,755,200	\$8,490,320	\$214,264,880	14.66%	\$505
148,704,200	4,638,494	144,065,706	9.68	340
127,566,300	1,815,664	125,750,636	8.89	256
130,898,300	2,328,750	128,569,550	9.14	262
124,764,300	6,495,980	118,268,320	8.42	239
119,104,300	2,381,770	116,722,530	8.19	234
108,505,100	1,152,092	107,353,008	7.34	215
105,759,100	1,150,544	104,608,556	7.28	209
98,608,100	2,459,362	96,148,738	6.60	190
92,052,100	2,019,760	90,032,340	6.20	176

CITY OF PITTSBURGH
NET DEBT AND REMAINING DEBT INCURRING MARGIN
IN ACCORDANCE WITH ACT NO. 185, APPROVED JULY 1972
"LOCAL GOVERNMENT UNIT DEBT ACT"
December 31, 1981

	Electoral Debt	Nonelectoral Debt	Lease Rental Debt
Gross debt:			
Principal amount of bonds and notes issued and outstanding	\$6,665,000	\$206,865,200	\$49,690,000
Bonds authorized and unsold	-	-	-
Leases evidencing acquisition of a capital asset	-	1,670,607	-
Total gross debt	<u>\$6,665,000</u>	<u>208,535,807</u>	<u>49,690,000</u>
Items deductible from gross debt:			
Cash and legal investments held in sinking fund for payment of bonds and notes		8,085,426	-
Cash in bond fund applicable to debt		60,658,402	-
Amount due from 1981 appropriations		-	20,722
Public improvement assessments receivable		646,815	-
Delinquent real estate taxes for the years 1967 to 1978 inclusive		2,386,688	-
Delinquent water rents for the years 1967 to 1978 inclusive		319,183	-
Self-liquidating and subsidized debt		-	2,194,500
Total deductions		<u>72,096,514</u>	<u>2,215,222</u>
Gross debt less deductions		136,439,293	47,474,778
Add: current year's interest on debt		-	-
Net debt		<u>\$136,439,293</u>	<u>\$47,474,778</u>

Continued

NET DEBT AND REMAINING DEBT INCURRING MARGIN
IN ACCORDANCE WITH ACT NO. 185, APPROVED JULY 1972, Continued

ALLOCATION OF TOTAL NET DEBT

Electoral debt		<u>\$ 6,665,000</u>
Net nonelectoral debt	\$136,439,293	
Net lease rental debt	<u>47,474,778</u>	
Net nonelectoral and lease rental debt		<u>\$183,914,071</u>

DEBT INCURRING MARGIN

	<u>1978</u>	<u>1979</u>	<u>1980</u>
Total net revenues of the City	<u>\$159,961,071</u>	<u>\$183,199,069</u>	<u>\$190,602,468</u>
Borrowing base (arithmetic average of total net revenues for said three full fiscal years)			<u>\$177,920,869</u>
		Net Nonelectoral Debt (Borrowing Base x 250%)	Net Nonelectoral and Lease Rental Debt (Borrowing Base x 350%)
Debt limitations		444,802,172	622,723,041
Less existing net debt		<u>136,439,293</u>	<u>183,914,071</u>
Remaining debt incurring margin		<u>\$308,362,879</u>	<u>\$438,808,970</u>

CITY OF PITTSBURGH
 COMPUTATION OF DIRECT AND OVERLAPPING DEBT
 December 31, 1981

<u>Name of Government</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to City of Pittsburgh</u>	<u>City of Pittsburgh Share of Debt</u>
City of Pittsburgh	\$214,264,880	100	\$214,264,880
Pittsburgh School District	108,889,530	100	108,889,530
Allegheny County	332,157,810*	27	89,682,609
Stadium Authority	32,345,000	30	9,703,500
Auditorium Authority	14,115,000	50	<u>7,057,500</u>
Total direct and overlapping debt			<u><u>\$429,598,019</u></u>

*As of March 1, 1982.

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CITY OF PITTSBURGH
 SCHEDULE OF INSURANCE IN FORCE
 for the year ended December 31, 1981

<u>Type of Coverage and Name of Company</u>	<u>Details of Coverage</u>
Fire Insurance American Motorist Insurance Company	Fire and extended coverage on property owned by City
Police Professional Liability Insurance Northeastern Fire Insurance Company	Point State Park Detail
Guaranty National Insurance Company	
Personal and Property Sphere Insurance Company	Senior Citizen Program for the City of Pittsburgh Department of Parks and Recreation
Ambulance Attendants Errors and Omissions Guaranty National Insurance Company	Emergency Medical Services Division
General Boiler and Machinery American Motorist Insurance Company	Blanket

<u>Policy Number</u>	<u>Policy Period</u>		<u>Co-Insurance</u>	<u>Liability Limits</u>	<u>1981 Annual Premium</u>
	<u>From</u>	<u>To</u>			
F-396-18-24	1/ 1/81	12/31/81	90%	\$10,000 deductible \$95,409,000	\$55,926
PSL-02148	8/17/80	9/17/81	-	\$150,000 per claim \$300,000 aggregate	542
	9/17/81	9/17/82	-	\$500,000 per claim \$500,000 aggregate	2,600
XGL-35763	8/17/80	9/17/81	-	\$850,000 per claim \$700,000 aggregate	4,093
SGL-36415	9/17/81	9/17/82	-	\$500,000 per claim \$500,000 aggregate	3,500
SGL-002322	12/31/80	6/30/81	-	Bodily injury, \$1,000,000 each occurrence Property damage, \$100,000	500
GL-98851	6/30/81	6/30/82	-	\$1,000,000 bodily injury and/or property damage, each occurrence	1,000
AJL-800268	5/ 2/81	5/ 2/82	-	\$500,000 aggregate \$500,000 per claim	14,614
9XM-32400	6/ 1/79	6/ 1/82	-	\$100,000 per accident	7,824

CITY OF PITTSBURGH
 SALARIES AND SURETY BONDS OF PRINCIPAL OFFICIALS
 for the year ended December 31, 1981

<u>Name and Title of Official</u>	<u>Annual Salary</u>	<u>Amount of Surety Bond</u>
Richard S. Caliguiri, Mayor	\$45,000	\$10,000
Members of City Council	4 at \$22,500 5 at \$27,500	None
John E. McGrady, Controller	\$22,098	None
Ronald C. Schmeiser, Director of Finance	\$37,590	\$200,000

CITY OF PITTSBURGH
TERRITORIAL GROWTH OF PITTSBURGH
December 31, 1981

<u>Territory Annexed</u>	<u>Ordinance Approval Date</u>	<u>Entry Date</u>	<u>Annexed</u>		<u>Total to Date</u>	
			<u>Acres</u>	<u>Square Miles</u>	<u>Acres</u>	<u>Square Miles</u>
Borough of Pittsburgh		Mar 5, 1804				
City of Pittsburgh		Mar 18, 1816	320.	0.5000	320.	0.500
Northern Liberties Boro		Mar 1, 1837	110.	0.1719	430.	0.672
City Districts Nos. 8 and 17		Jul 7, 1845	108.	0.1687	538.	0.841
Part of Pitt Township		Nov 4, 1846				
Part of Pitt Township		Dec 4, 1846	592.	0.9250	1,130.	1.766
Part of Pitt Township		Dec 12, 1846				
Remainder of Pitt Township						
Peebles Township						
Liberty Township						
Collins Township		Jun 30, 1868	13,658.	21.3406	14,788.	23.107
Oakland Township						
Lawrenceville Boro						
Union Borough						
Temperanceville Boro						
Mt. Washington Boro						
West Pittsburgh Boro						
Monongahela Boro						
South Pittsburgh Boro		Apr 2, 1872	2,684.	4.1938	17,472.	27.301
Allentown Boro						
Birmingham Boro						
East Birmingham Boro						
St. Clair Borough						
Ormsby Boro						
Brushton Boro		Dec 1, 1894	290.	0.4531	17,762.	27.754
Beltzhoover Boro		Mar 1, 1898	190.	0.2969	17,952.	28.051

Continued

TERRITORIAL GROWTH OF PITTSBURGH, Continued

<u>Territory Annexed</u>	<u>Ordinance Approval Date</u>	<u>Entry Date</u>	<u>Annexed</u>		<u>Total to Date</u>	
			<u>Acres</u>	<u>Square Miles</u>	<u>Acres</u>	<u>Square Miles</u>
Elliott Boro		Jan 2, 1905	203.	0.3172	18,155.	28.368
Esplen Boro		Jan 8, 1906	180.	0.2812	18,335.	28.649
Sterrett Township		Jan 8, 1906	310.	0.4844	18,645.	29.133
Montooth Boro		Jan 7, 1907	73.	0.1141	18,718.	29.247
Sheraden Boro		Nov 21, 1907	621.	0.9703	19,339.	30.217
City of Allegheny		Dec 6, 1907	5,165.	8.0703	24,504.	38.287
West Liberty Boro		Jan 6, 1908	1,751.	2.7359	26,255.	41.023
O'Hara Township		Oct 30, 1908	207.	0.3234	26,462.	41.346
Beechview Boro		Jan 4, 1909	210.	0.3281	26,672.	41.674
Part of Union Township		Jan 4, 1909	58.21	0.0910	26,730.21	41.765
Part of Baldwin Township		Jan 1, 1912	151.712	0.2371	26,881.92	42.002
Part of Ross Township		Dec 19, 1916	10.167	0.0159	26,892.09	42.018
Spring Garden Boro		Jan 5, 1920	123.363	0.1928	27,015.45	42.211
Part of Penn Township		Jun 28, 1920	0.949	0.0015	27,016.40	42.213
Part of Chartiers Township		Oct 4, 1920	11.38	0.0178	27,027.78	42.231
Remainder of Chartiers Township		Jan 1, 1921	2,190.22	3.4222	29,218.	45.653
Part of Reserve Township		Oct 31, 1922	160.	0.25	29,378.	45.903
St. Clair Boro		Jan 1, 1923	618.83	0.9669	29,996.83	46.870
Parts of Lower St. Clair Township		Feb 7, 1924	52.82	0.0825	30,049.65	46.952
Parts of Swissvale Boro		Nov 27, 1925	20.773	0.0325	30,070.42	46.985
Carrick Boro		Jan 3, 1927	1,020.11	1.5939	31,090.53	48.579
Knoxville Boro		Jan 3, 1927	193.52	0.3024	31,284.05	48.881
Westwood Boro		Jan 3, 1927	190.	0.2969	31,474.05	49.178
Union Township	Apr 16, 1927	Jan 2, 1928	600.	0.9375	32,074.05	50.116
Part of Ross Township	Jun 29, 1928	Jun 29, 1928	39.909	0.0624	32,113.96	50.178
Hays Boro		Jan 7, 1929	476.31	0.7442	32,590.27	50.922
Part of Mifflin Township	Feb 15, 1929	Feb 15, 1929	589.91	0.9217	33,180.18	51.844
Part of Ross Township	Jul 24, 1928	Apr 22, 1929	17.112	0.0267	33,197.29	51.871

Continued

TERRITORIAL GROWTH OF PITTSBURGH, Continued

<u>Territory Annexed</u>	<u>Ordinance Approval Date</u>	<u>Entry Date</u>	<u>Annexed</u>		<u>Total to Date</u>	
			<u>Acres</u>	<u>Square Miles</u>	<u>Acres</u>	<u>Square Miles</u>
Part of Ross Township	Apr 25, 1929	Apr 25, 1929	85.956	0.1343	33,283.25	52.005
Part of Ross Township	Jun 3, 1929	Jun 3, 1929	6.606	0.0103	33,289.86	52.015
Part of Ross Township	Jul 1, 1929	Jul 1, 1929	1.095	0.0017	33,290.95	52.017
Part of Mifflin Township	Jul 22, 1929	Jul 22, 1929	2.049	0.0032	33,293.	52.020
Part of Penn Township	Sep 20, 1929	Jan 2, 1930	21.86	0.0342	33,314.86	52.054
Part of Penn Township	Oct 5, 1928	Jan 22, 1930	11.55	0.0180	33,326.41	52.072
Overbrook Boro		Jan 6, 1930	790.193	1.2346	34,116.60	53.307
Part of Baldwin Township		Jan 5, 1931	49.095	0.0767	34,165.70	53.384
Part of Mifflin Township	Feb 27, 1931	Feb 27, 1931	486.743	0.7605	34,652.44	54.144
Part of Reserve Township	Mar 20, 1931	Mar 20, 1931	96.8	0.1513	34,749.24	54.295
Part of Baldwin Township	Sep 30, 1947	Dec 1, 1947	39.782	0.0622	34,789.02	54.357
Part of Ross Township	Jan 30, 1948	Apr 28, 1948	10.88	0.0155	34,799.90	54.373
Part of Baldwin Township	Dec 11, 1950	Feb 5, 1951	691.00	1.0797	35,490.90	55.454
Part of Baldwin Township	Jun 30, 1950	Mar 13, 1951	23.00	0.0359	35,513.90	55.490
Part of Robinson Township	Apr 22, 1955	Aug 19, 1955	19.9168	0.03112	35,533.82	55.521

CITY OF PITTSBURGH
CITY EMPLOYMENT
last ten fiscal years

<u>Fiscal Year</u>	<u>Regular Budgeted Positions</u>	<u>Actual January Payroll</u>
1972	6,019	\$5,834
1973	6,250	5,703
1974	5,848	5,463
1975	5,696	5,224
1976	5,513	5,279
1977	5,252	4,921
1978	5,441	5,086
1979	5,624	5,038
1980	5,749	5,317
1981	5,783	5,339

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Contributions
in Aid of Construction

