

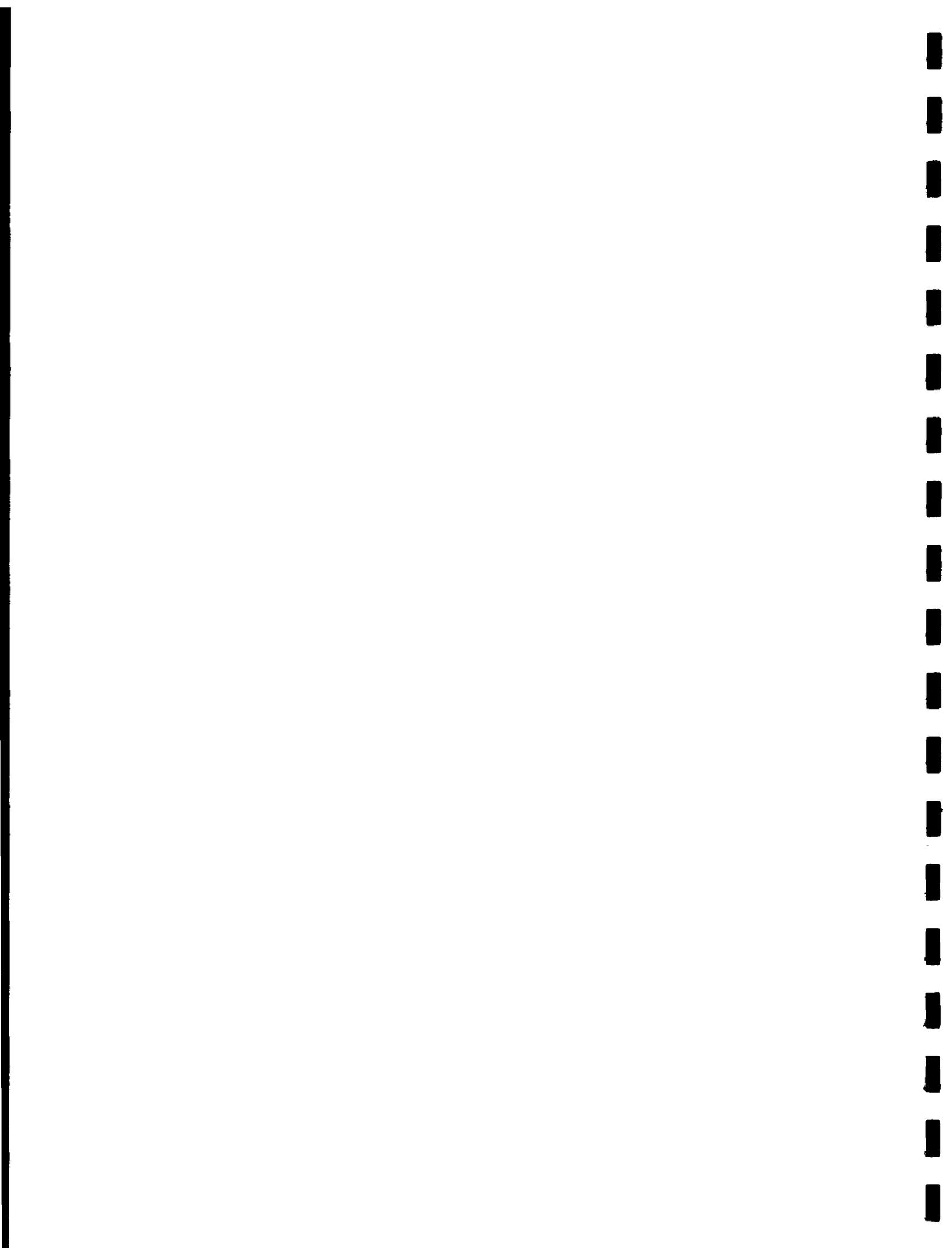
**CITY OF PITTSBURGH
PENNSYLVANIA**

Annual Report

DECEMBER 31, 1982



JOHN E. McGRADY
City Controller



James M. Moley

CITY OF PITTSBURGH, PENNSYLVANIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT

December 31, 1982

Prepared by:
Department of City Controller

John E. McGrady
Controller



CITY OF PITTSBURGH, PENNSYLVANIA
 Comprehensive Annual Financial Report
 Year Ended December 31, 1982

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City of Pittsburgh



Pennsylvania

DEPARTMENT OF CITY CONTROLLER
JOHN E. MCGRADY, CONTROLLER

The Honorable Mayor and Members of Council
of the City of Pittsburgh, Pennsylvania:

The Comprehensive Annual Financial Report of the City of Pittsburgh, Pennsylvania for the year ended December 31, 1982 is submitted herewith. The report was prepared by the Department of the City Controller. In our opinion, the data as presented is accurate in all material respects, presented in a manner designed to fairly set forth the financial position and results of operations of the City as measured by the financial activity of its various funds, and all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been included.

Accounting System and Budgetary Control

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management.

Our evaluation of the controls falls within the above framework. In our opinion, the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control is maintained at the line item level on a departmental basis by the encumbrances of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which would result in an excess of expenditures over budget authorizations on a particular line item are not released until appropriations are transferred from other line items. Open encumbrances are reported as reservations of fund balances at December 31, 1982.

The Reporting Entity and Its Services

The report includes all of the funds and account groups of the City.

The Stadium Authority of the City of Pittsburgh, Public Parking Authority of Pittsburgh, The Public Auditorium Authority of Pittsburgh and Allegheny County, Allegheny County Sanitary Authority, Urban Redevelopment Authority of Pittsburgh and Housing Authority of the City of Pittsburgh are not included in the financial statements because they are considered to be separate entities, have governmental character and are substantially autonomous. Audited financial statements for these authorities are not included in this report. For information purposes, summarized unaudited financial data have been presented in Note 3 of Notes to Financial Statements in the accompanying report. Audited financial statements are available upon request from each of these authorities.

In 1980, the City of Pittsburgh Equipment Leasing Authority was incorporated to serve as financing vehicle by which equipment is leased from the Leasing Authority to the City. Although this authority is separately organized and has governmental character, its operations are not substantially autonomous from those of the City. Accordingly, as described in Note 3 of Notes to Financial Statements, its accounts are included in the attached financial statements.

The City of Pittsburgh School District, substantially all of which is within the boundaries of the City, is a governmental entity separate from the City and receives no funding from the City. Accordingly, financial data for School District is not included in the accompanying financial statements. Audited financial statements are available upon request from the School District.

The City provides the full range of municipal services contemplated by the Pittsburgh Home Rule Charter adopted in 1976. This includes public safety (police, fire, and emergency medical services), highways and streets, sanitation, recreation and cultural, urban redevelopment and housing, and general administrative services.

General Governmental Functions

Revenues for general governmental functions (General Fund, Special Revenue Funds and Debt Service Funds) totaled \$259.5 million in 1982, an increase of 16.0% over 1981. The amount of revenues from various sources and the increase (decrease) over last year are shown in the tabulation on the following page.

The Honorable Mayor and Members of Council - 3

<u>Revenue Source (in millions)</u>	<u>Amount</u>	<u>Percent of total</u>	<u>Increase (Decrease) from 1981</u>
Taxes	\$ 170.7	65.8%	\$ 40.4
Penalties and interest	1.4	.5	(.2)
Interest earnings	16.1	6.2	1.4
Fines and forfeits	3.0	1.2	.5
Licenses	1.8	.7	.3
Rental revenues	2.9	1.1	.3
Zoological Parks Commission	.6	.2	-
Utility tax distribution	2.0	.8	.2
Enterprise Fund administrative charge	1.0	.4	-
Intergovernmental revenues	56.6	21.8	(8.5)
Charges for user services	.9	.3	.5
Miscellaneous	<u>2.5</u>	<u>1.0</u>	<u>.4</u>
TOTAL	<u>\$ 259.5</u>	<u>100.0%</u>	<u>\$ 35.3</u>

Tax rates were increased in 1982 and consisted of the following:

Real Estate	55.047 mills
Earned Income	2.175%
Business Privilege	6.000 mills
Mercantile:	
Wholesale	1.000 mills
Retail	2.000 mills
Amusement	10.000%
Deed Transfer	1.500%
Parking	25.000%

In addition to raising tax rates, a new program requiring the filing of our income tax form, PGH-40, also increased earned income tax revenues. Efforts to collect outstanding tax receivables, both business and individual taxes, also contributed to the increases in tax revenues.

Intergovernmental revenues represented 21.8% of total governmental revenues compared with 29.1% for the preceding year. The decrease was due principally to a decline in federal funding for CETA programs.

Expenditures for general governmental purposes totaled \$273.5 million, an increase of 4.0% over 1981. Changes in levels of expenditures for major functions of the City over the preceding year are shown in the following tabulation:

<u>Functions (in millions)</u>	<u>Amount</u>	<u>Percent of total</u>	<u>Increase (Decrease) from 1981</u>
General government	\$ 13.8	5.1%	\$ 1.9
Public safety	67.0	24.5	6.0
Public works	31.4	11.5	(.2)
Sanitation	10.7	3.9	(1.5)
Debt service subsidation to authorities	1.9	.7	.9
Recreation and cultural programs	17.0	6.2	1.0
Urban redevelopment and housing	7.8	2.9	(15.5)
Employee benefits	58.3	21.2	5.7
Miscellaneous	1.5	.5	.2
Intergovernmental programs	31.3	11.5	7.9
Debt service	<u>32.8</u>	<u>12.0</u>	<u>4.2</u>
	<u>\$ 273.5</u>	<u>100.0%</u>	<u>\$ 10.6</u>

The increase in expenditures was held to 4.0% by maintaining the City's strict control over hiring and non-wage expenditures through monitoring and control procedures carried out in the Department of Finance.

During 1982, the City took several steps to address its unfunded pension liability. Starting in 1982, the City began funding the pension liability for all new police and fire employees hired. Additionally, the City transferred approximately \$3.5 million to its new Pension Reform Trust to fund a portion of the pension liability related to other City employees. This action increased the fund balance of the Pension Reform Trust to \$7.6 million at December 31, 1982. Also in 1982, the City began recording its full annual pension expense in accordance with generally accepted accounting principles.

Unreserved fund balances and retained earnings are maintained at adequate levels and have increased from their 1981 levels.

Debt Administration

At December 31, 1982, the City's debt was as follows:

Gross bonded debt	\$ 236,845,200
Less Debt service fund	<u>6,075,310</u>
Net bonded debt	\$ 230,769,890
Ratio of debt to assessed value	15.22%
Ratio of debt to market value	3.81%
Debt per capita	\$ 544

All debt of the City is general obligation bonds and notes except \$14,500,000 of City of Pittsburgh Equipment Leasing Authority Equipment Revenue Bonds. There are no Special Assessment or Enterprise Fund revenue bonds outstanding. Accordingly, all debt of the City is considered to be net direct tax-supported debt.

During 1982 the City issued the following debt:

	<u>Amount</u>	<u>Maturity</u>	<u>Interest Rate</u>
General Obligation Bonds, 1982			
Series A, B and C	\$ 59,000,000	1983-2007	7.00-12.75%
City of Pittsburgh Equipment			
Leasing Authority Equipment			
Revenue Bonds, Series of 1982	<u>5,275,000</u>	1988	8.25%
	<u>\$ 64,275,000</u>		

A portion of the proceeds of the \$59,000,000 general obligation bonds was used to refund the General Obligation Capital Notes of 1981, Series A and \$4.2 million was attributable to original issue discount. Proceeds of the refunding issue amounting to \$36,690,000 are being held in escrow under an irrevocable trust agreement with a bank and have been invested in United States Government obligations. The principal amounts of such investments, together with interest income earned, will permit the payment of principal and interest on the refunded bond issue. This refunded issue (aggregate principal \$37,000,000 at December 31, 1982) has been treated as having been defeased, because the obligation for the refunded debt has been satisfied in substance.

The \$5,275,000 equipment leasing bonds were issued on October 1, 1982. All proceeds are for the acquisition of capital equipment to be leased by the Leasing Authority to the City. Since the Leasing Authority's only revenue source is lease payments from the City, this indebtedness is included with the City's debt as lease rental debt.

During 1982, the City prepaid the total remaining outstanding balance of \$4,997,500 due in installments in 1983, 1984, 1985, and 1986 to fully retire the \$5,000,000 term loan note which was issued October 26, 1981 to pay unforseen real estate tax refunds.

The City's bonds are presently rated Baa by Moody's Investors Service and A by Standard & Poor's.

Cash Management

Cash temporarily idle during the year is invested in certificates of deposit with local banks. The following tabulation summarizes the City's investment earnings in 1982 and the change when compared with the prior year.

<u>Fund (in millions)</u>	<u>Amount</u>	<u>Increase (Decrease) from 1981</u>
General Fund	\$ 13.5	1.9
Special Revenue Funds	.8	-
Debt Service Funds	1.8	(.5)
Enterprise Fund	<u>.5</u>	<u>.3</u>
	\$ 16.6	1.7
	====	====

Capital Projects Funds

Proceeds of general obligation bond issues to be used for general governmental purposes are accounted for in the Capital Projects Funds until improvement projects are completed. General obligation bond proceeds to be used for Water Department improvements are accounted for as contributed capital in the Enterprise Fund.

During 1982, Capital Projects Funds expenditures totaled \$30.0 million, which represents a \$3.4 million increase over 1981. Of the \$30.0 million in total expenditures, \$17.9 million was related to various public works programs, principally roads, highways and bridge improvements. Such infrastructure projects are not recorded on the City's books when they are completed since the resulting assets are immovable and of value only to the City. Completed projects and uncompleted construction in progress for non-infrastructure assets are capitalized in the General Fixed Assets Account Group. During 1982 projects costing \$10.3 million were capitalized.

At December 31, 1982 cash and short-term investment balances in the Capital Projects Funds totaled \$53.5 million. These funds are expected to be expended or encumbered during 1983.

General Fixed Assets

The general fixed assets of the City are those fixed assets, other than infrastructure and fixed assets of the Enterprise Fund, used in the performance of general governmental functions. The City initiated accountability for its general fixed assets in 1977, recording them at their estimated market value on December 31, 1977. It is not practical to estimate the historical cost of these assets as required by generally accepted accounting principles. Additions since January 1, 1978 have been recorded at their original cost. Total additions in 1982 were \$14.8 million.

Water Department

The City operates the water utility which is accounted for in the Enterprise Fund. The following tabulation summarizes the activity of the City's Water Department for 1982 and 1981.

	(In Millions)	
	<u>1982</u>	<u>1981</u>
Operating revenues	\$ 18.7	14.2
Operating expenses	18.0	15.3
Non-operating revenues, net	1.0	2.5
Operating transfer to General Fund	1.3	.8
Income before cumulative effect of change in accounting	.4	.6
Cumulative effect of change in accounting	<u>-</u>	<u>(.3)</u>
Net Income	\$.4	<u>.3</u>

The increase in revenues of 1982 was a result of a 50% increase in water rates. In 1982 the Water Fund transferred a total of \$4,804,960 to the General Fund to allow the City to realize a fair return on its investment in the water system and also to reimburse the General Fund for its support of the Enterprise Fund through pension and other fringe benefits, debt service and indirect costs.

Independent Audit

The City's financial statements have been audited by Peat, Marwick, Mitchell & Co., whose opinion is included in this report.

Acknowledgments

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Controller's Department. I would like to express my appreciation to all members of the department who assisted and contributed to its preparation. I should also like to thank the Mayor's Office, City Council and the Department of Finance for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Very truly yours,


John E. McGrady
Controller

CITY OF PITTSBURGH

City Officials

December 31, 1982

MAYOR

Richard S. Caliguiri

MEMBERS OF CITY COUNCIL

Eugene P. DePasquale, President
Robert Rade Stone, Esq., Chairman, Finance Committee

Tom Flaherty
Richard E. Givens
Michelle Madoff

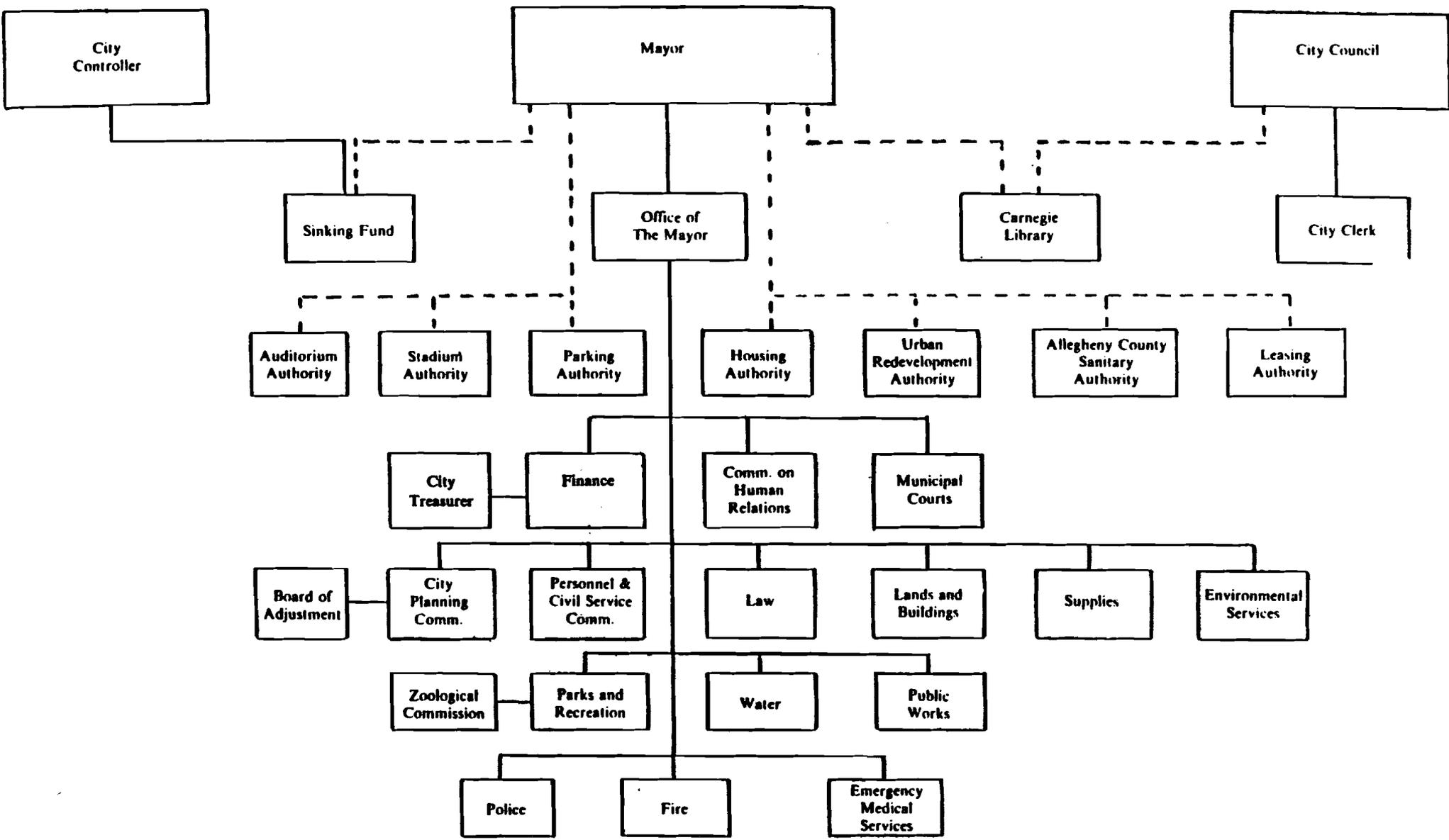
Sophie Masloff
Jim O'Malley
Wm. Russell Robinson
Ben Woods

CONTROLLER

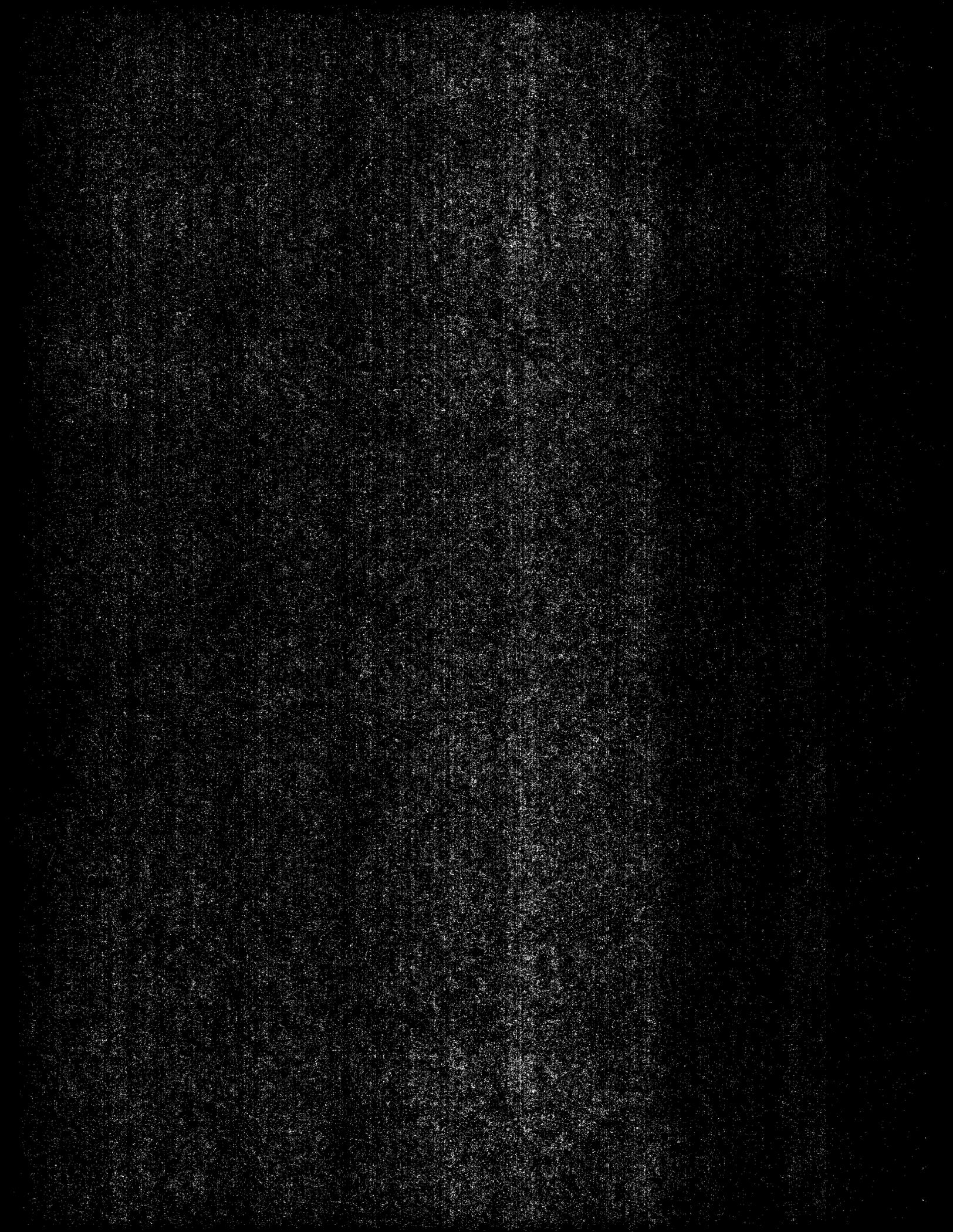
John E. McGrady

DIRECTOR OF FINANCE

Ronald C. Schmeiser



**TABLE OF ORGANIZATION
CITY OF PITTSBURGH**





Peat, Marwick, Mitchell & Co.
Certified Public Accountants
Two Oliver Plaza
Pittsburgh, Pennsylvania 15222

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 and for the year ended December 31, 1982 as listed in the accompanying 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 8, the City has vested pension benefit obligations which are significantly in excess of related available assets.

As described in note 1 to the financial statements, general fixed assets acquired prior to 1978 are recorded at their estimated market value, rather than at historical cost as required by generally accepted accounting principles.

In our opinion, except for the effect of the matter discussed in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the City of Pittsburgh at December 31, 1982 and the results of its operations and changes in contributed capital and financial position of its proprietary fund type and similar trust fund for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to the changes, with which we concur, in the reporting entity and in the method of accounting for certain items as described in note 12 to the financial statements.

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 listed in the table of contents are presented for purposes of additional analysis. They are not a required part of the combined financial statements of the City of Pittsburgh, Pennsylvania, and, accordingly, our opinion does not relate to the fairness of presentation of the financial position and the results of operations of such funds. The current year's information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, except for the effect of the matter discussed in the second preceding paragraph, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Peat, Marwick, Mitchell & Co.

May 25, 1983

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CITY OF PITTSBURGH

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 1982

	Governmental Fund Types					Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment	Enterprise	Trust and Agency	General Fixed Assets	General Long-Term Debt	1982	1981
Assets:											
Cash and short-term investments at cost, which approximates market	\$ 32,679,765	7,398,456	5,641,654	53,521,204	42,432	4,358,424	12,218,399	-	-	115,860,334	114,061,627
Restricted cash - construction purposes	-	-	-	-	-	8,909,115	-	-	-	8,909,115	6,399,851
Investments, at cost (note 7)	-	-	-	-	-	-	4,955,754	-	-	4,955,754	4,211,097
Receivables:											
Real estate taxes (net of al- lowance for uncollectible accounts of \$8,584,000) (note 12A)	2,941,974	-	-	-	-	-	-	-	-	2,941,974	1,518,592
Sewage charges (net of al- lowance for uncollectible accounts of \$1,550,000)	973,770	-	-	-	-	-	-	-	-	973,770	898,349
Personal property taxes (net of allowance for uncollec- tible accounts of \$114,000)	28,672	-	-	-	-	-	-	-	-	28,672	44,027
Rents	17,024	-	-	-	-	-	-	-	-	17,024	2,186
Water charges (net of allowance for uncollectible accounts of \$2,406,000) (note 12E)	-	-	-	-	-	3,968,388	-	-	-	3,968,388	2,887,835
Special assessments	-	-	-	-	38,065	-	-	-	-	38,065	625,143
Accrued interest	600,408	-	82,327	-	-	-	120,812	-	-	803,547	-
Other	448,206	98,389	-	-	-	55,938	-	-	-	602,533	91,979
Due from other funds (note 9)	983,653	-	458,869	1,530,588	-	156,243	-	-	-	3,129,353	2,951,306
Due from other governments	-	5,793,435	-	3,560,058	-	-	-	-	-	9,353,493	2,294,649
Inventory, at cost	76,117	-	-	-	-	1,518,392	-	-	-	1,594,509	2,497,549
Property, plant and equipment, (net of accumulated depreciation) (note 4)	-	-	-	-	-	55,091,783	-	156,556,696	-	211,648,479	195,650,831
Amount available in Debt Service Fund for retirement of bonds and notes	-	-	-	-	-	-	-	-	6,075,310	6,075,310	8,382,780
Amount to be provided for retirement of bonds and notes	-	-	-	-	-	-	-	-	230,769,890	230,769,890	214,372,420
Amount to be provided for workers' compensation	-	-	-	-	-	-	-	-	47,000,000	47,000,000	48,000,000
Amount available in Pension Reform Trust Fund	-	-	-	-	-	-	-	-	7,632,435	7,632,435	4,740,419
Amount to be provided for accrued unfunded pension expense	-	-	-	-	-	-	-	-	134,379,410	134,379,410	120,794,581
Totals	\$ 38,749,589	13,290,280	6,182,850	58,611,850	80,497	74,058,283	17,294,965	156,556,696	425,857,045	790,682,055	730,425,221

(Continued)

CITY OF PITTSBURGH

Combined Balance Sheet - All Fund Types and Account Groups
(continued)

December 31, 1982

	Governmental Fund Types					Proprietary	Fiduciary	Account Groups		Totals	
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment	Fund Type	Fund Type	General Fixed Assets	General Long-Term Debt	(Memorandum Only)	
						Enterprise	Trust and Agency			1982	1981
Liabilities:											
Accounts payable	\$ 2,304,510	1,256,843	-	1,491,935	-	510,778	1,013,017	-	-	6,577,083	337,766
Contracts payable	534,181	121,020	-	1,476,470	-	603,066	18,330	-	-	2,753,067	2,397,747
Retainage payable	-	-	-	580,710	-	113,155	-	-	-	693,865	-
Matured interest payable	-	-	107,540	-	-	-	-	-	-	107,540	107,540
Accrued liabilities	5,506,073	414,154	-	114,955	-	1,321,268	5,212,838	-	-	12,569,288	12,173,631
Due to other funds (note 9)	458,869	2,411,615	-	156,243	-	-	102,626	-	-	3,129,353	155,891
Due to other governments	1,541,818	60,633	-	-	-	51,009	-	-	-	1,653,460	-
Deposits held in trust	-	-	-	-	-	-	931,928	-	-	931,928	388,032
General bond and note obligations (note 5)	-	-	-	-	-	-	-	-	236,845,200	236,845,200	222,755,200
Accrued pension expense (note 8)	-	-	-	-	-	1,660,000	-	-	142,011,845	143,671,845	126,995,000
Accrued workers' compensation (note 10)	7,000,000	-	-	-	-	-	-	-	47,000,000	54,000,000	55,000,000
Deferred revenue, principally real estate taxes (note 12A)	2,695,586	41,347	-	-	36,785	-	-	-	-	2,773,718	2,189,711
Total liabilities	20,041,037	4,305,612	107,540	3,820,313	36,785	4,259,276	7,278,739	-	425,857,045	465,706,347	422,500,518
Fund equity:											
Investment in general fixed assets	-	-	-	-	-	-	-	156,556,696	-	156,556,696	142,529,384
Contributed capital (including \$8,909,115 restricted for construction purposes)	-	-	-	-	-	13,661,919	-	-	-	13,661,919	8,885,052
Retained earnings	-	-	-	-	-	56,137,088	-	-	-	56,137,088	55,256,449
Fund balances:											
Reserved for:											
Endowments	-	-	-	-	-	-	638,495	-	-	638,495	568,260
Workers' compensation	-	-	-	-	-	-	1,745,296	-	-	1,745,296	1,095,277
Pension reform	-	-	-	-	-	-	7,632,435	-	-	7,632,435	4,740,419
Leasing Authority acquisitions	4,831,272	-	-	-	-	-	-	-	-	4,831,272	3,087,013
Encumbrances	2,676,038	-	-	-	-	-	-	-	-	2,676,038	2,505,670
Inventory	76,117	-	-	-	-	-	-	-	-	76,117	72,408
Unreserved:											
Designated for debt service	-	-	6,075,310	-	-	-	-	-	-	6,075,310	8,382,780
Designated for subsequent years' expenditures	720,434	-	-	54,791,537	-	-	-	-	-	55,511,971	70,133,275
Undesignated	10,404,691	8,984,668	-	-	43,712	-	-	-	-	19,433,071	10,668,716
Total fund equity	18,708,552	8,984,668	6,075,310	54,791,537	43,712	69,799,007	10,016,226	156,556,696	-	324,975,708	307,924,703
Total liabilities and fund equity	\$ 38,749,589	13,290,280	6,182,850	58,611,850	80,497	74,058,283	17,294,965	156,556,696	425,857,045	790,682,055	730,425,221

See accompanying notes to financial statements.

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, 1982

	Governmental Fund Types					Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment		1982	1981
Revenues:								
Taxes	\$ 170,759,756	-	-	-	-	-	170,759,756	130,240,575
Penalties and interest	1,382,771	-	-	-	-	-	1,382,771	1,617,540
Interest and dividend earnings	13,521,771	774,507	1,807,741	-	-	588,614	16,692,633	15,850,167
Fines and forfeits	3,833,743	-	-	-	-	-	3,833,743	2,538,125
Licenses	1,800,845	-	-	-	-	-	1,800,845	1,512,471
Beatal revenues	2,825,499	63,961	-	-	-	6,264	2,895,724	2,626,180
Zoological Parks Commission	557,487	-	-	-	-	-	557,487	562,823
Utility tax distribution	1,997,098	-	-	-	-	-	1,997,098	1,773,492
Public Parking Authority	-	-	-	-	-	-	-	2,000,000
Enterprise Fund administrative charge	1,000,000	-	-	-	-	-	1,000,000	960,000
Intergovernmental revenues	1,844,278	55,636,672	-	5,425,499	-	-	62,106,449	69,803,205
Charges for user services	-	871,981	-	-	-	-	871,981	400,418
Donations	-	25,268	-	50,000	-	107,468	182,736	1,343,950
Sale of land	-	-	-	1,111,596	-	-	1,111,596	-
Miscellaneous	2,413,348	15,142	-	51,224	12,463	167,645	2,659,842	3,337,177
Total revenues	200,336,596	57,387,531	1,807,741	6,638,319	12,463	870,811	267,052,661	234,566,123
Expenditures:								
Current operating:								
General government	10,560,446	3,213,741	-	-	-	-	13,774,187	13,493,069
Public safety	54,044,555	13,035,299	-	-	-	-	67,079,854	61,037,621
Public works	26,249,862	5,104,948	-	-	-	-	31,354,810	30,401,630
Sanitation	10,664,661	-	-	-	-	-	10,664,661	12,209,879
Debt service subsidization to authorities (note 3)	1,904,854	-	-	-	-	-	1,904,854	968,988
Recreation and cultural programs	15,132,060	1,946,396	-	-	-	197,699	17,276,155	15,242,392
Urban redevelopment and housing	4,011,300	3,820,444	-	-	-	-	7,831,744	23,304,983
Employee benefits	58,282,208	-	-	-	-	-	58,282,208	51,895,418
Miscellaneous	1,363,160	159,800	-	-	39,000	1,035,511	2,597,471	1,764,622
Intergovernmental programs	-	31,258,714	-	-	-	-	31,258,714	23,409,071
Debt service:								
Principal retirement	-	-	13,185,000	-	-	-	13,185,000	19,174,000
Interest charges	-	-	19,565,572	-	-	-	19,565,572	9,445,147
Capital projects	-	-	-	29,961,631	-	-	29,961,631	26,646,977
Total expenditures	182,213,106	58,539,342	32,750,572	29,961,631	39,000	1,233,210	304,736,861	288,993,797
Excess (deficiency) of revenues over expenditures	18,123,490	(1,151,811)	(30,942,831)	(23,323,312)	(26,537)	(363,199)	(37,684,200)	(54,427,674)
Other financing sources (uses):								
Bond sale proceeds	5,072,829	-	-	15,955,274	-	-	21,028,103	85,080,596
Operating transfers from other funds	1,307,065	1,180,597	28,635,361	-	-	-	31,113,023	46,712,339
Operating transfers to other funds	(29,458,452)	(42,849)	-	(322,657)	(12,313)	-	(29,836,271)	(45,869,560)
Operating transfer of noncurrent pension obligation to General Long-term Debt Account Group (note 8)	17,486,845	-	-	-	-	-	17,486,845	18,360,000
Total other financing sources (uses)	(5,591,713)	1,145,748	28,635,361	15,632,617	(12,313)	-	39,809,700	104,283,375
Excess (deficiency) of revenues and other sources over expenditures and other uses	12,531,777	(6,063)	(2,307,470)	(7,690,695)	(38,850)	(363,199)	2,125,500	49,855,701
Fund balances, beginning of year, as previously reported	13,777,356	6,563,688	8,382,780	69,389,756	82,562	357,590	98,553,732	54,264,231
Cumulative effect on prior years of a change in accounting for (note 12):								
Property tax revenue	858,305	-	-	-	-	-	858,305	858,305
Federal Revenue Sharing revenues	-	2,795,415	-	-	-	-	2,795,415	2,795,415
Workers' compensation expense	(7,000,000)	-	-	-	-	-	(7,000,000)	(7,000,000)
Pension Reform Trust	-	-	-	-	-	4,740,419	4,740,419	2,622,422
Workers' Compensation Trust	-	-	-	-	-	1,095,277	1,095,277	589,436
Fund balances, beginning of year, as restated	7,635,661	9,359,103	8,382,780	69,389,756	82,562	6,193,286	101,043,148	54,049,809
Equity transfers between funds	(1,458,886)	(368,372)	-	(6,987,524)	-	3,964,865	(4,769,937)	(2,862,362)
Fund balances, end of year	\$ 18,706,552	8,884,668	6,075,310	54,791,537	43,712	9,794,932	98,398,711	101,043,148

See accompanying notes to financial statements.

CITY OF PITTSBURGH

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual Data on the Budgetary
Basis - General and Special Revenue Fund Types

For the Year Ended December 31, 1982

	General Fund			Special Revenue Funds (Federal Revenue Sharing Funds Only)		
	Budget	Actual	Variance - favorable (unfavorable)	Budget	Actual	Variance - favorable (unfavorable)
Revenues:						
Taxes	\$ 164,494,394	170,759,756	6,265,362	-	-	-
Penalties and interest	1,000,000	1,382,771	382,771	-	-	-
Interest earnings	7,700,000	13,521,771	5,821,771	208,000	285,119	77,119
Fines and forfeits	2,665,000	3,033,743	368,743	-	-	-
Licenses	1,575,000	1,800,845	225,845	-	-	-
Rentals	2,620,000	2,825,499	205,499	-	-	-
Zoological Parks Commission	600,000	557,487	(42,513)	-	-	-
Utility tax distribution	1,825,000	1,997,098	172,098	-	-	-
Public Parking Authority	575,000	-	(575,000)	-	-	-
Enterprise Fund administrative charge	1,000,000	1,000,000	-	-	-	-
Intergovernmental revenues	1,617,000	1,044,278	(572,722)	11,182,000	11,313,336	131,336
Miscellaneous	2,420,000	2,413,348	(6,652)	-	-	-
Total revenues	188,091,394	200,336,596	12,245,202	11,390,000	11,598,455	208,455
Expenditures - current operating:						
General government	12,061,511	10,560,446	1,501,065	60,000	60,279	(279)
Public safety	55,365,963	54,044,555	1,321,408	12,430,000	11,753,892	676,108
Public works	25,169,298	26,249,862	(1,080,564)	-	-	-
Sanitation	11,033,251	10,664,661	368,590	-	-	-
Debt service subsidization to authorities (note 3)	2,320,000	1,904,854	415,146	-	-	-
Recreation and cultural programs	15,410,770	15,132,060	278,710	-	-	-
Urban redevelopment and housing	4,225,920	4,011,300	214,620	-	-	-
Employee benefits	46,691,305	40,795,363	5,895,942	-	-	-
Miscellaneous	2,363,606	1,363,160	1,000,446	-	-	-
Total expenditures	174,641,624	164,726,261	9,915,363	12,490,000	11,814,171	675,829
Excess (deficiency) of revenues over expenditures	13,449,770	35,610,335	22,160,565	(1,100,000)	(215,716)	884,284
Other financing sources (uses):						
Proceeds of general obligation bonds	-	5,072,829	5,072,829	-	-	-
Operating transfers from other funds	1,294,752	1,307,065	12,313	-	-	-
Operating transfers to other funds	(25,703,104)	(29,458,452)	(3,755,348)	-	-	-
Total other financing sources (uses)	(24,408,352)	(23,078,558)	1,329,794	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(10,958,582)	12,531,777	23,490,359	(1,100,000)	(215,716)	884,284
Fund balances, beginning of year, as previously reported	13,777,356	13,777,356	-	1,059,567	1,059,567	-
Cumulative effect on prior years of a change in accounting for (note 12):						
Property tax revenue	858,305	858,305	-	-	-	-
Federal Revenue Sharing revenues	-	-	-	2,795,415	2,795,415	-
Workers' compensation expense	(7,000,000)	(7,000,000)	-	-	-	-
Fund balances, beginning of year, as restated	7,635,661	7,635,661	-	3,854,982	3,854,982	-
Transfer from Enterprise Fund	2,510,208	2,510,208	-	-	-	-
Contribution to Enterprise Fund	-	(4,249)	(4,249)	-	-	-
Transfer to Expendable Trust Funds	-	(3,964,845)	(3,964,845)	-	-	-
Fund balances, end of year	\$ (812,713)	18,708,552	19,521,265	2,754,982	3,639,266	884,284

See accompanying notes to financial statements.

CITY OF PITTSBURGH

Combined Statement of Revenues, Expenses and
Changes in Retained Earnings/Fund Balances -
Proprietary Fund Type and Nonexpendable Trust Fund

For the Year Ended December 31, 1982

	Proprietary	Fiduciary	Totals	
	Fund Type	Fund Type	(Memorandum Only)	
	Enterprise	Trust	1982	1981
Operating revenues - water charges	\$ 18,719,986	-	18,719,986	14,214,992
Operating expenses:				
Salaries and wages	4,816,917	-	4,816,917	4,689,842
Utilities	2,493,516	-	2,493,516	2,516,551
Depreciation	945,271	-	945,271	945,565
Purification chemicals	1,890,765	-	1,890,765	1,104,403
Rate equalization payments	2,488,712	-	2,488,712	1,994,680
Water line maintenance	117,041	-	117,041	157,090
Materials and supplies	2,586,676	-	2,586,676	589,309
Administrative charge and other fringe benefits	1,200,000	-	1,200,000	1,170,000
Provision for uncollectible accounts (note 12E)	1,012,000	-	1,012,000	1,544,000
Total operating expense	17,550,898	-	17,550,898	14,711,440
Operating income	1,169,088	-	1,169,088	(496,448)
Nonoperating revenues and (expenses):				
Other revenues	1,261,688	434,766	1,696,454	716,278
Other expenses	(222,811)	(424,142)	(646,953)	(509,755)
Gain on sale of land	-	-	-	2,365,123
Loss on disposal of equipment	(32,574)	-	(32,574)	(19,819)
Total nonoperating revenues and (expenses)	1,006,303	10,624	1,016,927	2,551,827
Income before operating transfers and cumulative effect of a change in accounting	2,175,391	10,624	2,186,015	2,055,379
Operating transfers to General Fund	(1,294,752)	-	(1,294,752)	(842,779)
Income before cumulative effect of a change in accounting	880,639	10,624	891,263	1,212,600
Cumulative effect on prior years of a change in accounting for compensated absences	-	-	-	(331,650)
Net income	880,639	10,624	891,263	880,950
Retained earnings, beginning of year, as previously reported	58,260,449	210,670	58,471,119	55,836,169
Cumulative effect on prior years of:				
Providing for uncollectible receivables (note 12E)	(1,544,000)	-	(1,544,000)	-
Providing for pension expense (note 12B)	(1,460,000)	-	(1,460,000)	(1,250,000)
Retained earnings, beginning of year, as restated	55,256,449	210,670	55,467,119	54,586,169
Retained earnings, end of year	\$ 56,137,088	221,294	56,358,382	55,467,119

See accompanying notes to financial statements.

CITY OF PITTSBURGH
ENTERPRISE FUND

Statement of Changes in Contributed Capital

For the Years Ended December 31, 1982 and 1981

	<u>1982</u>	<u>1981</u>
Balance, beginning of year	\$ 8,885,052	5,512,072
Meter installation charges	6,930	10,618
Contributions from:		
General Fund	4,249	39,889
Special Revenue Funds	220,593	640,975
Capital Projects Funds	<u>7,055,303</u>	<u>5,789,762</u>
Total contributions	<u>7,280,145</u>	<u>6,470,626</u>
	<u>7,287,075</u>	<u>6,481,244</u>
Distributions to:		
General Fund	2,510,208	2,557,221
Capital Projects Funds	-	551,043
Total distributions	<u>2,510,208</u>	<u>3,108,264</u>
Balance, end of year	<u>\$ 13,661,919</u>	<u>8,885,052</u>

See accompanying notes to financial statements.

CITY OF PITTSBURGH

Combined Statement of Changes in Financial Position -
Proprietary Fund Type and Nonexpendable Trust Fund

For the Year Ended December 31, 1982

	Proprietary	Fiduciary	Totals	
	Fund Type	Fund Type	(Memorandum Only)	
	Enterprise	Nonexpendable Trust	1982	1981
Sources of working capital:				
Net income before cumulative effect of a change in accounting	\$ 880,639	10,624	891,263	1,212,600
Add items not affecting working capital:				
Depreciation	945,271	-	945,271	945,565
Provision for unfunded pension expense	200,000	-	200,000	210,000
Loss on disposal of equipment	32,574	-	32,574	19,819
Working capital provided from operations	2,058,484	10,624	2,069,108	2,387,984
Cumulative effect on prior years of a change in accounting for compensated absences	-	-	-	(331,650)
Additions to contributed capital	7,287,075	-	7,287,075	6,481,244
Total working capital provided	\$ 9,345,559	10,624	9,356,183	8,537,578
Uses of working capital:				
Transfers to:				
General Fund	2,510,208	-	2,510,208	2,557,221
Capital Projects Funds	-	-	-	551,043
Additions to property, plant and equipment	2,948,181	-	2,948,181	2,669,569
Increase in working capital	3,887,170	10,624	3,897,794	2,759,745
Total working capital used	\$ 9,345,559	10,624	9,356,183	8,537,578
Changes in the components of working capital:				
Increase (decrease) in current assets:				
Cash	4,911,002	(3,360)	4,907,642	4,432,063
Accounts receivable	1,130,121	-	1,130,121	(1,007,953)
Due from other funds	156,243	-	156,243	-
Inventory	(906,749)	-	(906,749)	74,952
	5,290,617	(3,360)	5,287,257	3,499,062
Increase (decrease) in current liabilities:				
Accounts payable	473,411	2,047	475,458	(63,842)
Contracts payable	276,905	(1,568)	275,337	249,382
Retainage payable	113,155	-	113,155	-
Accrued liabilities	492,402	(14,463)	477,939	551,281
Due to other funds	(3,435)	-	(3,435)	2,496
Due to other governments	51,009	-	51,009	-
	1,403,447	(13,984)	1,389,463	739,317
Increase in working capital	\$ 3,887,170	10,624	3,897,794	2,759,745

See accompanying notes to financial statements.

CITY OF PITTSBURGH

Notes to Financial Statements

December 31, 1982

(1) Summary of Significant Accounting Policies

The City of Pittsburgh (the City) 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 and recreation, education, public improvements, planning and zoning, and general administrative services.

The major accounting principles and practices followed by the City are presented below to assist the reader in evaluating the financial statements and the accompanying notes.

A. Fund Accounting Structure

The City's accounting structure embraces "fund" accounting which is the standard for governmental accounting as promulgated by the National Council on Governmental Accounting (NCGA) and the American Institute of Certified Public Accountants industry audit guide for local governmental units.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or fund balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The fund accounting structure for the City is as follows:

Governmental Fund Types

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.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the Enterprise Fund).

(Continued)

CITY OF PITTSBURGH

Notes to Financial Statements

Special Assessment Funds - Special Assessment Funds are used to account for the financing of improvements deemed to benefit the properties against which special assessments have been levied.

Proprietary Fund Type

Enterprise Fund - The Enterprise Fund is used to account for operations of the City's Water Department which are financed and operated in a manner similar to private business enterprises - where the intent is that the costs of providing water to the general public on a continuing basis are financed or recovered primarily through user charges.

Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. These include Expendable Trust, Nonexpendable Trust and Agency Funds. Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

Account groups are used to establish accounting control and accountability for the City's general fixed assets and general long-term debt. The following are the City's account groups:

General Fixed Assets - This account group is established to account for all fixed assets of the City, other than those accounted for in the Enterprise Fund.

General Long-term Debt - This account group is established to account for all long-term debt of the City represented by outstanding general obligation bonds. The City's liability for accrued unfunded pension expense and workers' compensation expense is also accounted for in this account group.

B. Measurement Focus

All governmental funds are accounted for on a spending or "financial flow" measurement focus. Accordingly, only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current

CITY OF PITTSBURGH

Notes to Financial Statements

assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, these operating statements present a summary of sources and uses of "available spendable resources" during the year. Expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or liabilities.

The proprietary fund type is accounted for on an "income determination" measurement focus. Accordingly, all assets and all liabilities are included on the balance sheet, and the reported fund equity provides an indication of the economic net worth of the fund. Operating statements for proprietary fund types report increases (revenues) and decreases (expenses) in total economic net worth.

C. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Revenues which have been treated as susceptible to accrual include certain property taxes (see note 12A), federal and state revenues and interest earnings. All other revenues are recognized when received in cash. Expenditures are recorded at the time liabilities are incurred, except for interest on long-term debt, which is considered an expenditure when due and accrued annual vacation, sick and other leave benefits which are considered expenditures when, and if, paid.

CITY OF PITTSBURGH

Notes to Financial Statements

The financial statements of the proprietary fund type and the nonexpendable trust funds are presented on the accrual basis of accounting. Under this method of accounting, all revenues are recorded when earned and expenses are recorded at the time liabilities are incurred without regard to receipt or payment of cash. Unbilled accounts receivable are not recorded because they are not material.

D. 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:

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.
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 30 days prior to the day the operating budget is submitted.

(Continued)

CITY OF PITTSBURGH

Notes to Financial Statements

8. Formal budgetary integration is employed as a management control device for the General Fund, Federal Revenue Sharing - Special Revenue Fund, Enterprise Fund and Capital Projects Funds. Formal budgetary integration is not employed for the Debt Service Fund since effective budgetary control is alternatively achieved 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.
10. Appropriations lapse at year-end. City Council can, however, authorize by ordinance the carryover of appropriations to the following year.

Budgets for the General and Federal Revenue Sharing - Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP), except for pension expense which is budgeted on a pay-as-you-go basis (see note 8). 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 and Actual Data on the Budgetary Basis. 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 and Actual Data on the Budgetary Basis includes only the Federal Revenue Sharing Funds.

E. Encumbrances

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.

(Continued)

CITY OF PITTSBURGH

Notes to Financial Statements

F. 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 materials 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 to indicate that a portion of the fund balance is not available for future expenditure.

G. 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. Assets purchased are recorded as expenditures in the 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.

Depreciation of fixed assets owned by the Enterprise Fund is charged as an expense against its operations. Accumulated depreciation is reported on the Enterprise 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

H. Accumulated Unpaid Vacation, Sick and Other Leave Benefits

Accumulated unpaid vacation, sick and other leave benefits are accrued when incurred in the Enterprise Fund (under the accrual basis of accounting). Such amounts have not been accrued in governmental funds (under the modified accrual basis of accounting), but must be accrued in 1983 in conformity with NCGA Statement No. 4. At December 31, 1982, the estimated accumulated vacation pay benefits in the governmental funds was approximately \$7,500,000 and accumulated sick and other leave benefits were approximately \$6,500,000.

(Continued)

CITY OF PITTSBURGH

Notes to Financial Statements

I. Pensions

Pension expense provision is based on actuarial calculations of normal cost plus amortization of past service liability over a thirty-year period. The provision recorded by the City represents such provision less employee contributions and amounts provided by the Commonwealth of Pennsylvania.

J. Enterprise Fund Contributed Capital

Enterprise Fund contributed capital represents federal grants, charges for installation of water meters and other City contributions to the Enterprise Fund activities, principally for construction purposes. Periodic returns of capital are made by the Enterprise Fund to other City funds.

K. 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 1982, rate equalization payments approximated \$2,489,000.

L. Enterprise Fund Operating Transfers

An annual operating transfer is made from the Enterprise Fund to the General Fund to assist in servicing the City's general obligation indebtedness.

M. Administrative Charge

The administrative charge represents charges by the General Fund for certain services performed for the Enterprise Fund by other City operating departments. The charge, amounting to \$1,000,000 in 1982, relates principally to billing and collection of water revenues, legal services, employee benefits, purchasing and equipment repair.

N. 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.

Certain 1981 amounts have been reclassified to conform to classifications adopted in 1982.

(Continued)

CITY OF PITTSBURGH

Notes to Financial Statements

0. Total Columns on Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do 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 aggregation of this data.

(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.

(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

(Continued)

CITY OF PITTSBURGH

Notes to Financial Statements

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 Stadium Authority. The City expended \$1,820,000 in 1982 from the General Fund under this obligation.

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

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 1982, the city remitted \$1,042,000 to the Parking Authority.

The Parking 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 under terms of a lease agreement with an initial term of 50 years. Annual rentals under the lease are equal to the annual debt service requirements on outstanding Auditorium Authority bonds.

(Continued)

CITY OF PITTSBURGH

Notes to Financial Statements

In addition, the Department of General Services of the Commonwealth of Pennsylvania has financed and constructed the David L. Lawrence Convention Center. The Convention Center has been leased to the Auditorium Authority for a term of 30 years at a nominal rent. The City and County have agreed to pay one-half of any operating deficits. In 1982, the City expended approximately \$85,000 from the General Fund for this purpose.

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

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 1982, the City expended \$930,000 to acquire such delinquent receivables. Total collections in 1982 of all such receivables amounted to approximately \$1,060,000.

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 URA 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 Housing 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)

CITY OF PITTSBURGH

Notes to Financial Statements

The following table provides unaudited summary financial data of the authorities based on their most recent available financial statements:

Assets	(In thousands)					
	Stadium Authority	Parking Authority	Auditorium Authority	Alcosan	URA	Housing Authority
Cash and temporary investments	\$ 11,007	16,215	3,634	7,270	79,862	77
Property, plant and equipment	39,924	48,503	60,229	98,221	3,445	168,239
Cost of projects in process	-	-	-	-	164,115	-
Other	3,949	1,423	894	31,622	67,934	20,972
	<u>\$ 54,880</u>	<u>66,141</u>	<u>64,757</u>	<u>137,113</u>	<u>315,356</u>	<u>189,288</u>
<u>Liabilities and Fund Equity</u>						
Bonds and notes payable	40,725	38,335	14,115	34,660	80,108	102,798
Other liabilities	12,875	1,460	3,305	2,031	22,431	3,921
Fund equity	1,280	26,346	47,337	100,422	212,817	82,569
	<u>\$ 54,880</u>	<u>66,141</u>	<u>64,757</u>	<u>137,113</u>	<u>315,356</u>	<u>189,288</u>
Revenues	3,040	9,268	1,988	21,909	202	12,034
Expenses	4,026	8,234	2,995	23,539	3,438	21,830
Excess (deficiency) of revenues over expenses	<u>\$ (986)</u>	<u>1,034</u>	<u>(1,007)</u>	<u>(1,630)</u>	<u>(3,236)</u>	<u>(9,796)</u>

(Continued)

CITY OF PITTSBURGH

Notes to Financial Statements

The City of Pittsburgh Equipment Leasing Authority (Leasing Authority), incorporated in 1980, serves as a financing vehicle by which equipment is leased from the Leasing Authority to the City of Pittsburgh. The Leasing Authority issued \$9,225,000 and \$5,275,000 of Equipment Revenue Bonds in January 1981 and October 1982, respectively, and simultaneously entered into lease agreements with the City pursuant to which the City agreed to make annual rental payments of varying amounts up to \$4,633,000 to the Leasing Authority to cover debt service on the bonds. The following amounts applicable to the Leasing Authority have been included in the 1982 financial statements.

	(In thousands)			
	Governmental		Account Groups	
	Fund Types		General	General
	General	Debt	Fixed	Long-term
	Fund	Service	Assets	Debt
Assets:				
Cash	\$ 6,778	2,535	-	-
Interest receivable	81	59	-	-
Property, plant and equipment	-	-	8,233	-
Amount available for retirement of term bonds and notes	-	-	-	2,594
Amount to be provided for retirement of term bonds and notes	-	-	-	11,906
Totals	<u>\$ 6,859</u>	<u>2,594</u>	<u>8,233</u>	<u>14,500</u>
Liabilities:				
Accounts payable	2	-	-	-
Term obligations payable	-	-	-	14,500
Total liabilities	<u>2</u>	<u>-</u>	<u>-</u>	<u>14,500</u>
Fund equity:				
Investment in general fixed assets	-	-	8,233	-
Fund balances:				
Reserved for encumbrances	2,026	-	-	-
Undesignated	4,831	2,594	-	-
Total fund equity	<u>6,857</u>	<u>2,594</u>	<u>8,233</u>	<u>-</u>
Totals	<u>\$ 6,859</u>	<u>2,594</u>	<u>8,233</u>	<u>14,500</u>

(Continued)

CITY OF PITTSBURGH

Notes to Financial Statements

	(In thousands)	
	<u>Governmental</u>	
	<u>Fund Types</u>	
	General	Debt
	<u>Fund</u>	<u>Service</u>
		<u>Funds</u>
Revenues:		
Interest earnings	\$ 453	110
Sale of equipment	98	-
Miscellaneous	55	-
Total revenues	<u>606</u>	<u>110</u>
Expenditures:		
Public works	3,400	-
Debt service - interest charges	-	853
Total expenditures	<u>3,400</u>	<u>853</u>
Excess (deficiency) of revenues over expenditures	<u>(2,794)</u>	<u>(743)</u>
Other financing sources:		
Bond sale proceeds	5,074	-
Transfers in	-	2,932
Total other financing sources	<u>5,074</u>	<u>2,932</u>
Excess of revenues and other sources over expenditures	2,280	2,189
Fund balances, beginning of year	<u>4,577</u>	<u>405</u>
Fund balances, end of year	<u>\$ 6,857</u>	<u>2,594</u>

(4) Property, Plant and Equipment

A summary of changes in general fixed assets follows:

	Balance			Balance
	<u>Jan. 1, 1982</u>	<u>Additions</u>	<u>Disposals</u>	<u>Dec. 31, 1982</u>
Land and improvements	\$ 64,102,081	3,970,649	127,500	67,945,230
Buildings	60,717,854	5,947,544	622,500	66,042,898
Automobiles and trucks	12,765,120	3,108,792	-	15,873,912
Furniture, fixtures and equipment	<u>4,944,329</u>	<u>1,750,327</u>	<u>-</u>	<u>6,694,656</u>
Total	<u>\$ 142,529,384</u>	<u>14,777,312</u>	<u>750,000</u>	<u>156,556,696</u>

(Continued)

CITY OF PITTSBURGH

Notes to Financial Statements

A summary of Enterprise Fund property, plant and equipment at December 31, 1982 follows:

Land and rights-of-way	\$ 1,116,536
Utility plant	29,864,709
Transmission and distribution lines	43,112,124
Machinery and equipment	1,152,952
Office furniture and fixtures	111,969
Construction in progress	<u>3,828,938</u>
Total	79,187,228
Less accumulated depreciation	(24,095,445)
Net	<u>\$ 55,091,783</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.

(5) Long-term Debt

The City is indebted for bonds and notes outstanding with interest rates ranging from 2.88% to 12.75%. The effective interest rate for 1982 was 8.51%. This indebtedness was authorized as follows:

Public election	\$ 4,948,000
Leasing Authority	14,500,000
Council	<u>217,397,200</u>
	\$ 236,845,200

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>
1983	\$ 8,812,200	21,433,000	30,245,200
1984	18,285,000	20,197,000	38,482,000
1985	9,273,000	18,979,000	28,252,000
1986	9,090,000	18,428,000	27,518,000
1987	17,300,000	17,172,000	34,472,000
1988 - 1992	44,670,000	75,231,000	119,901,000
1993 - 1997	36,550,000	59,576,000	96,126,000
1998 - 2002	37,050,000	40,906,000	77,956,000
2003 - 2007	<u>55,815,000</u>	<u>13,965,000</u>	<u>69,780,000</u>
	\$ 236,845,200	285,887,000	522,732,200

(Continued)

CITY OF PITTSBURGH
Notes to Financial Statements

The following is a summary of debt transactions of the City for the year ended December 31, 1982:

	<u>Total obligations</u>
Payable at January 1, 1982	\$ 222,755,200
New bonds issued:	
General Obligation Bonds	59,000,000
Equipment Leasing Authority Bonds	5,275,000
Bonds retired	<u>(50,185,000)</u>
Payable at December 31, 1982	<u>\$ 236,845,200</u>

The City issued \$59,000,000 par value of General Obligation Bonds in 1982. A portion of the proceeds of this issue was used to refund the General Obligation Capital Notes of 1981, Series A and \$4,200,000 was attributed to original issue discount. Proceeds of the refunding issue amounting to \$36,690,000 are being held in escrow under an irrevocable trust agreement with a bank and have been invested in United States Government obligations. The principal amounts of such investments, together with interest income earned, will permit the payment of principal and interest on the refunded bond issue. This refunded issue (aggregate principal \$37,000,000 at December 31, 1982) has been treated in the accompanying financial statements as having been defeased, because the obligation for the refunded debt has been satisfied in substance.

(6) 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 1982, the City received \$430,000 from the fund. At December 31, 1982, the fund consisted of the following:

	<u>Cost</u>	<u>Market</u>
Principal Funds:		
United States Government obligations	\$ 596,430	674,000
Corporate obligations	365,069	387,000
Mortgages and leases	75,253	75,000
Preferred stocks	93,132	90,000
Common stocks	1,887,623	2,225,000
Short-term investments and cash	<u>519,983</u>	<u>488,000</u>
Total Principal Funds	<u>3,537,490</u>	<u>3,939,000</u>
Income Funds:		
United States Government obligations	698,125	716,000
Short-term investments and cash	<u>224,848</u>	<u>225,000</u>
Total Income Funds	<u>922,973</u>	<u>941,000</u>
Total	<u>\$ 4,460,463</u>	<u>4,880,000</u>

CITY OF PITTSBURGH

Notes to Financial Statements

(7) Investments

Investments of the Expendable Trust Funds at December 31, 1982 were comprised of the following:

	<u>Cost</u>	<u>Market</u>
Pension Reform Trust:		
Corporate obligations	\$ 2,068,238	2,283,000
Common stocks	501,574	492,000
Collective funds	<u>1,499,999</u>	<u>1,644,000</u>
	4,069,811	4,419,000
Workers' Compensation Trust:		
United States Government obligations	<u>885,943</u>	<u>902,000</u>
	<u>\$ 4,955,754</u>	<u>5,321,000</u>

(8) Pension Plans

The City has three defined benefit pension plans (Police, Fire and Municipal) which are administered by pension boards, the majority of whose members are elected by the employees. The Police and the Fire plans cover all employees of the Bureau of Police and the Bureau of Fire, respectively. Each full-time employee not covered under the Police or Fire plans is required to join the Municipal Pension Plan after serving a 90-day probationary period.

Employees are required to contribute to the plans at the rate of 6% of their monthly salary, plus \$1.00 per month for the Policemen's and Firemen's plans and 5% of monthly salary for the municipal plan. The Commonwealth of Pennsylvania also contributes to the Police and Fire plans from taxes collected on non-Commonwealth casualty and fire insurance companies.

The following is a summary of employee and state contributions obtained from each respective plan's most recent actuarial report (amounts in thousands):

<u>Source of contribution</u>	<u>Year ended December 31, 1981</u>		
	<u>Police</u>	<u>Fire</u>	<u>Municipal</u>
Employee	\$ 1,779	1,503	2,050
State	<u>3,139</u>	<u>1,641</u>	<u>-</u>
Total	<u>\$ 4,918</u>	<u>3,144</u>	<u>2,050</u>

(Continued)

CITY OF PITTSBURGH

Notes to Financial Statements

The most recent actuarial reports, as of July 1, 1982, disclosed the following information with respect to the plans:

	(In thousands)		
	<u>Police</u>	<u>Fire</u>	<u>Municipal</u>
Actuarial present value of accumulated plan benefits:			
Vested	\$ 89,088	72,315	100,549
Nonvested	<u>35,031</u>	<u>20,048</u>	<u>5,043</u>
Total	\$ 124,129	92,363	105,592
Assets available for benefits	\$ <u>210</u>	<u>165</u>	<u>7,999</u>
Assumed rate of return used in actuarial calculations	8%	8%	8%

Prior to 1982, the City's pension expense was determined on a pay-as-you-go basis. Pension expense (and amounts funded) represented the amount required to pay current benefits to retirees and related operating expenses, less the aforementioned employee and state contributions. Effective January 1, 1982, the City began to record pension expense in accordance with generally accepted accounting principles based on actuarial calculations of normal cost plus amortization of past service liability over a thirty-year period. Total pension expense recorded in 1982 was \$31,810,000.

The excess of pension expense accrued in the General Fund over contributions of \$14,123,155 made to the plans in 1982 was \$17,486,845. This amount has been transferred to the General Long-term Debt Account Group since it does not represent a current obligation of the General Fund. Additionally, the General Long-term Debt Account Group has been retroactively adjusted as of December 31, 1981 to record \$125,535,000 of General Fund accrued, unfunded pension expense from 1974, the year that the provisions of Accounting Principles Board Opinion No. 8, "Accounting for the Cost of Pension Plans," became effective for local governmental units, through 1981.

An additional \$200,000 of pension expense has been similarly accrued in the Enterprise Fund in 1982 and the retained earnings of the Enterprise Fund have been retroactively adjusted as of December 31, 1981 by \$1,460,000 to record its portion of accrued unfunded pension expense from 1974 through 1981.

Also in 1982, the City began to institute changes in its funding policy to gradually move from pay-as-you-go funding to funding based on normal cost plus amortization of past service liabilities over 30 years. Police and Fire employees hired after December 31, 1981 have been separately classified within their respective plans and annual contributions are being made to advance fund the benefits available to such

(Continued)

CITY OF PITTSBURGH

Notes to Financial Statements

employees. In 1976, a similar modification was made to the Municipal plan for participants hired after January 1, 1975. For these groups of employees there are no prior service costs under the actuarial method used.

The City has established the Pension Reform Trust Fund (the Trust) into which funds in excess of the pay-as-you-go funding requirements have been deposited. During 1982, transfers from the General Fund to the Trust totalled \$3,464,845. At December 31, 1982, assets of the Trust totalled \$8,642,435. Assets of the Trust may be used only for the City's pension plans. Allocations of such assets have not been made to the specific plans except for \$850,000 for the Municipal plan and \$80,000 each for the Police and Fire plans; thus, they are not included in the amount of net assets available for plan benefits in the above table.

(9) Interfund Receivable and Payable Balances

At December 31, 1982, the individual fund interfund receivable and payable balances were as follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 983,653	458,869
Special Revenue Funds:		
CETA	-	261,968
Housing	-	2,001,868
Local Public Works	-	147,779
Debt Service Fund	458,869	-
Capital Projects Funds:		
General	1,025,815	156,243
Public Works	140,191	-
Other	364,582	-
Enterprise Fund	156,243	-
Trust Fund	-	102,626
	<u>\$ 3,129,353</u>	<u>3,129,353</u>

(10) Workers' Compensation

The City is self-insured in regard to workers' compensation. Based on a study performed for the City by an independent self-insurance consultant, the liability for unfunded workers' compensation benefit payments was approximately \$54,000,000 at December 31, 1982, of which \$47,000,000 is estimated to be a noncurrent obligation and is recorded in the General Long-term Debt Account Group.

In accordance with the requirements for self-insurance of the Pennsylvania Department of Labor, an irrevocable trust fund has been established which amounted to \$1,745,296 at December 31, 1982, and is included in the City's Trust and Agency Funds (note 12C). During 1982, transfers from the General Fund to this trust fund totalled \$500,000.

(Continued)

CITY OF PITTSBURGH

Notes to Financial Statements

(11) Contingencies

Two lawsuits are pending which challenge the City's authority to collect the patron parking tax. In these two actions, parking lot patrons and an owner are seeking to have the Court of Common Pleas of the County declare the patron parking tax to be illegal and are seeking refunds of the tax. The City Solicitor is of the opinion that the tax is authorized under Commonwealth law and that there are meritorious, substantive and procedural defenses available to the City in both of these lawsuits.

An action has also been filed in the Court of Common Pleas challenging the City's authority to impose taxes under the State Home Rule Charter and Optional Plans Act. If successful, the City's Wage Tax could be reduced to 1% and the Deed Transfer Tax to 1%. The City Solicitor is of the opinion that the taxes are authorized under law and that there are meritorious, substantive and procedural defenses available to the City.

The City has been named as a defendant in a number of other lawsuits arising in the ordinary course of its operations against which the City is not insured. In the opinion of the City Solicitor, adequate provision has been made in the General Fund for such lawsuits.

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) Accounting Changes

Certain adjustments reflecting accounting changes have been made retroactively, as follows:

- A. In 1982, the City adopted the provisions of NCGA Interpretation No. 3, "Revenue Recognition - Property Taxes." Accordingly, the fund balance of the General Fund as of December 31, 1981 and prior years has been restated to reflect the retroactive application of this change. Prior to 1982, revenues from property taxes were recorded based on cash collections. Receivables for uncollected property taxes billed were fully offset by deferred revenues. NCGA Interpretation No. 3 states that property tax receivables are to be considered available to the extent collected within sixty days subsequent to the balance sheet date. The effect of this change was to increase the fund balance of the General Fund by approximately \$858,000 and to accrue property tax revenues that would heretofore have been deferred in 1982 by \$411,000.

(Continued)

CITY OF PITTSBURGH

Notes to Financial Statements

Additionally, based on the City's collection experience, an allowance for uncollectible property tax receivables of \$8,698,000 at December 31, 1982 was established and deferred revenues were concurrently adjusted to amounts estimated to be ultimately realizable.

- B. As discussed more fully in note 8, the City, in 1982, changed its method of accounting for pension expense from the pay-as-you-go method to a method based on actuarial calculations providing for normal cost, interest on past service costs and amortization of prior service costs in accordance with generally accepted accounting principles.

The financial statements of the City's Pension Reform Trust have been included in the Trust and Agency Funds in 1982 for the first time. To retroactively reflect this change in entity, the fund balance of Trust and Agency Funds has been increased as of January 1, 1981 by \$2,622,422 and as of December 31, 1981 by \$4,740,419.

- C. The City, in 1982, changed its method of accounting for workers' compensation expense from the cash basis to the modified accrual basis to recognize its liability for unfunded workers' compensation benefits. The effect of this change was to retroactively decrease the fund balance of the General Fund as of December 31, 1981 and prior years by \$7,000,000 and to record as of December 31, 1981 \$48,000,000 in the Long-term Debt Account Group representing the noncurrent portion of such liability.

As discussed more fully in note 10, the City has established an irrevocable trust fund in connection with its self-insurance for workers' compensation. The financial statements of this trust fund have been included in the City's Trust and Agency Funds in 1982 for the first time. To retroactively reflect this change in entity, the fund balance of Trust and Agency Funds has been increased as of January 1, 1981 by \$509,436 and as of December 31, 1981 by \$1,095,277.

- D. In 1982, the City changed its method of accounting for Federal Revenue Sharing entitlement revenues from the cash basis to the modified accrual basis. The effect of this change was to retroactively increase the Special Revenue Fund's prior years' fund balances by approximately \$2,800,000.

- E. An allowance for uncollectible receivables has been retroactively recorded for Enterprise Fund water charges as of December 31, 1981 of approximately \$1,500,000 with a corresponding decrease in retained earnings. An additional provision of approximately \$1,000,000 has been recorded in 1982 for accounts considered uncollectible.

CITY OF PITTSBURGH

Notes to Financial Statements

(13) Reconciliation of Ordained Budget to that Reported for Financial Statement Purposes

Certain reclassifications for financial statement purposes have been made to the City's revenues, expenditures and transfers. To present the final ordained budget in a comparable manner, similar reclassifications have been made to the budget of the General Fund as follows:

	<u>General Fund</u>
Revenues:	
1982 budgeted revenues including approved budget revisions	\$ 196,152,889
Tax refunds offset against appropriations	(4,256,535)
Revenues reclassified as operating or equity transfers	<u>(3,804,960)</u>
1982 budgeted revenues as reported on the statement of revenues, expenditures and changes in fund balances - budget and actual	<u>\$ 188,091,394</u>
Appropriations:	
1982 operating budget including approved budget revisions	204,601,263
Appropriations for tax refunds offset against revenues	(4,256,535)
Appropriations reclassified as operating transfers	<u>(25,703,104)</u>
1982 budgeted appropriations as reported on the statement of revenues, expenditures and changes in fund balances - budget and actual	<u>\$ 174,641,624</u>
Other financing sources (uses):	
1982 operating budget including approved budget revisions	-
Revenues reclassified as operating transfers	1,294,752
Appropriations reclassified as operating transfers	<u>(25,703,104)</u>
1982 other financing sources (uses) as reported on the statement of revenues, expenditures and changes in fund balances - budget and actual	<u>\$ 24,408,352</u>

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, 1982 and 1981

<u>Assets</u>	<u>1982</u>	<u>1981</u>
Cash and short-term investments at cost, which approximates market	\$ 32,679,765	21,767,804
Receivables:		
Real estate taxes (net of allowance for uncollectible accounts of \$8,584,000 in 1982 and \$4,322,000 in 1981)	2,941,974	1,518,591
Sewage charges (net of allowance for uncollectible accounts of \$1,550,000 in 1982 and \$1,405,000 in 1981)	973,770	898,349
Personal property taxes (net of allowance for uncollectible accounts of \$114,000 in 1982 and \$176,000 in 1981)	28,672	44,027
Rents	17,024	2,186
Accrued interest	600,408	-
Other	448,206	-
Due from other funds	983,653	5,056
Inventory	76,117	72,408
Total assets	\$ 38,749,589	24,308,421
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable	2,304,510	113,987
Contracts payable	534,181	728,518
Accrued liabilities	5,506,073	7,225,407
Due to other funds	458,869	-
Due to other governments	1,541,818	-
Accrued workers' compensation	7,000,000	7,000,000
Deferred revenue, principally real estate taxes	2,695,586	1,604,848
Total liabilities	20,041,037	16,672,760
Fund balance:		
Reserved:		
Leasing Authority acquisitions	4,831,272	3,087,013
Encumbrances	2,676,038	2,505,670
Inventory	76,117	72,408
Unreserved:		
Designated for subsequent years' expenditures	720,434	743,519
Undesignated	10,404,691	1,227,051
Total fund balance	18,708,552	7,635,661
Total liabilities and fund balance	\$ 38,749,589	24,308,421

CITY OF PITTSBURGH
GENERAL FUND

Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Data on the Budgetary Basis

For the Year Ended December 31, 1982
(with comparative totals for the year ended December 31, 1981)

	1982			1981 actual
	Budget	Actual	Variance favorable (unfavorable)	
Revenues:				
Taxes	\$ 164,494,394	170,759,756	6,265,362	130,240,575
Penalties and interest	1,000,000	1,382,771	382,771	1,617,540
Interest earnings	7,700,000	13,521,771	5,821,771	11,611,647
Fines and forfeits	2,665,000	3,033,743	368,743	2,538,125
Licenses	1,575,000	1,800,845	225,845	1,512,471
Rentals	2,620,000	2,825,499	205,499	2,569,304
Zoological Parks Commission	600,000	557,487	(42,513)	562,823
Utility tax distribution	1,825,000	1,997,098	172,098	1,773,492
Public Parking Authority	575,000	-	(575,000)	2,000,000
Enterprise Fund administrative charge	1,000,000	1,000,000	-	960,000
Intergovernmental revenues	1,617,000	1,044,278	(572,722)	716,107
Miscellaneous	2,420,000	2,413,348	(6,652)	2,078,782
Total revenues	<u>188,091,394</u>	<u>200,336,596</u>	<u>12,245,202</u>	<u>158,180,866</u>
Expenditures - current operating:				
General government	12,061,511	10,560,446	1,501,065	10,075,205
Public safety	55,365,963	54,044,555	1,321,408	48,061,086
Public works	25,169,298	26,249,862	(1,080,564)	26,724,698
Sanitation	11,033,251	10,664,661	368,590	11,703,495
Debt service subsidization to authorities	2,320,000	1,904,854	415,146	968,988
Recreation and cultural programs	15,410,770	15,132,060	278,710	13,563,804
Urban redevelopment and housing	4,225,920	4,011,300	214,620	5,425,754
Employee benefits	46,691,305	40,795,363	5,895,942	33,535,418
Miscellaneous	2,363,606	1,363,160	1,000,446	1,311,738
Total expenditures	<u>174,641,624</u>	<u>164,726,261</u>	<u>9,915,363</u>	<u>151,370,186</u>
Excess of revenues over expenditures	<u>13,449,770</u>	<u>35,610,335</u>	<u>22,160,565</u>	<u>6,810,680</u>
Other financing sources (uses):				
Proceeds of general obligation bonds	-	5,072,829	5,072,829	9,003,600
Operating transfers from:				
Enterprise Fund	1,294,752	1,294,752	-	842,779
Special Revenue Funds	-	-	-	281,870
Debt Service Funds	-	-	-	7,000,000
Capital Projects Funds	-	-	-	930,899
Special Assessment Funds	-	12,313	12,313	5,852
Operating transfers to:				
Special Revenue Funds	-	(823,091)	(823,091)	(415,232)
Debt Service Funds	(25,703,104)	(28,635,361)	(2,932,257)	(14,034,005)
Total other financing sources (uses)	<u>(24,408,352)</u>	<u>(23,078,558)</u>	<u>1,329,794</u>	<u>3,615,763</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(10,958,582)</u>	<u>12,531,777</u>	<u>23,490,359</u>	<u>10,426,443</u>
Fund balance, beginning of year as previously reported	13,777,356	13,777,356	-	833,581
Cumulative effect on prior years of a change in accounting for:				
Property tax revenue	858,305	858,305	-	858,305
Workers' compensation expense	(7,000,000)	(7,000,000)	-	(7,000,000)
Fund balance, beginning of year as restated	7,635,661	7,635,661	-	(5,308,114)
Transfer from Enterprise Fund	2,510,208	2,510,208	-	2,557,221
Transfer to Expendable Trust Funds	-	(3,964,845)	(3,964,845)	-
Contribution to Enterprise Fund	-	(4,249)	(4,249)	(39,889)
Fund balance, end of year	<u>\$ (812,713)</u>	<u>18,708,552</u>	<u>19,521,265</u>	<u>7,635,661</u>

CITY OF PITTSBURGH
GENERAL FUND

Statement of Expenditures and Transfers Compared
With Budget (Budgetary Basis)

For the Year Ended December 31, 1982
(with comparative totals for the year ended December 31, 1981)

	1982		Expenditures over (under) budget	1981 Expenditures
	Budget appropriations as amended	Expenditures		
Departmental:				
Council and City Clerk's Office:				
Council	\$ 674,927	629,500	(45,427)	572,909
City Clerk's Office	544,916	473,803	(71,113)	416,115
Total Council and City Clerk's Office	<u>1,219,843</u>	<u>1,103,303</u>	<u>(116,540)</u>	<u>989,024</u>
Mayor's Office:				
Office of the Mayor	872,241	788,635	(83,606)	617,936
Municipal Courts	592,795	564,130	(28,665)	540,515
Housing Clinic	67,080	63,076	(4,004)	60,492
Total Mayor's Office	<u>1,532,116</u>	<u>1,415,841</u>	<u>(116,275)</u>	<u>1,218,943</u>
Commission on Human Relations	312,756	301,616	(11,140)	297,101
City Information System Office	1,650,421	1,401,373	(249,048)	1,411,797
Department of City Controller	1,769,311	1,520,167	(249,144)	1,561,942
Sinking Fund Commission	10,000	6,933	(3,067)	8,656
Department of City Treasurer:				
Administrative Division	2,398,814	2,154,619	(244,195)	1,992,171
Collector of Delinquent City and School Taxes	316,269	274,769	(41,500)	165,150
Total Department of City Treasurer	<u>2,715,083</u>	<u>2,429,388</u>	<u>(285,695)</u>	<u>2,157,321</u>
Department of Law	1,057,929	913,190	(144,739)	808,288
Civil Service Commission	833,675	795,123	(38,552)	743,866
Department of City Planning	860,465	576,451	(284,014)	791,489
Board of Adjustment	109,912	103,994	(5,918)	95,433
Department of Supplies:				
General Office	6,179,960	7,010,373	830,413	6,691,018
Bureau of Automotive Equipment	9,685,873	6,968,017	(2,717,856)	7,718,799
Leasing Authority	-	3,399,763	3,399,763	4,466,085
Total Department of Supplies	<u>15,865,833</u>	<u>17,378,153</u>	<u>1,512,320</u>	<u>18,875,902</u>
Department of Environmental Services:				
General Office	457,315	393,537	(63,778)	382,645
Division of Collection and Disposition	9,288,800	9,032,982	(255,818)	9,206,932
Garbage Refuse and Ash Disposal	721,500	707,114	(14,386)	1,678,255
Animal Control Division	380,585	350,573	(30,012)	292,236
Rodent Control Division	185,051	180,455	(4,596)	88,213
Total Department of Environmental Services	<u>11,033,251</u>	<u>10,664,661</u>	<u>(368,590)</u>	<u>11,648,281</u>
Department of Lands and Buildings:				
General Office and Administration	2,478,158	2,273,772	(204,386)	1,913,268
Bureau of Repairs	1,352,900	1,346,871	(6,029)	1,294,487
Bureau of Operating Maintenance	391,142	389,413	(1,729)	378,085
Bureau of Building Inspection	3,185	1,244	(1,941)	54,959
Total Department of Lands and Buildings	<u>4,225,385</u>	<u>4,011,300</u>	<u>(214,085)</u>	<u>3,640,799</u>
Department of Emergency Medical Services	3,919,798	3,930,897	11,099	3,217,161
Department of Police	29,650,248	28,853,505	(796,743)	26,880,865
Department of Fire	21,795,917	21,260,153	(535,764)	19,309,237

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CITY OF PITTSBURGH
GENERAL FUND

Statement of Expenditures and Transfers Compared
With Budget (Budgetary Basis), Continued

	1982		Expenditures over (under) budget	1981 Expenditures
	Budget appropriations as amended	Expenditures		
Department of Public Works:				
Director's Office	\$ 680,562	613,988	(66,574)	558,167
Bureau of Engineering	1,890,422	1,836,237	(54,185)	509,106
Bureau of Operations	6,346,356	6,118,374	(227,982)	6,704,165
Bureau of Cable Communications	386,125	303,110	(83,015)	77,358
Total Department of Public Works	<u>9,303,465</u>	<u>8,871,709</u>	<u>(431,756)</u>	<u>7,848,796</u>
Department of Parks and Recreation:				
Bureau of Administration	3,321,168	3,297,365	(23,803)	2,764,818
Bureau of Grounds and Buildings	4,872,186	4,801,117	(71,069)	4,063,281
Bureau of Recreational Activities	2,214,701	2,152,404	(62,297)	2,139,664
Total Department of Parks and Recreation	<u>10,408,055</u>	<u>10,250,886</u>	<u>(157,169)</u>	<u>8,967,763</u>
Zoological Parks Commission	1,522,715	1,401,174	(121,541)	1,383,004
Department of City Development	308	-	(308)	146,491
Department of Housing	227	-	(227)	292,288
Total departmental expenditures	<u>119,796,713</u>	<u>117,189,817</u>	<u>(2,606,896)</u>	<u>112,294,447</u>
Nondepartmental:				
Contingent funds	4,000	-	(4,000)	-
Workers' compensation	11,578,313	10,400,930	(1,177,383)	8,767,095
Health insurance	11,171,292	11,171,292	-	8,278,991
Group insurance	600,000	499,879	(100,121)	809,428
Pensions	17,641,700	14,124,026	(3,517,674)	11,466,200
Social security	4,300,000	3,912,654	(387,346)	3,254,262
Severance pay	1,400,000	686,582	(713,418)	959,442
Judgments and insurance claims	1,490,000	532,959	(957,041)	511,625
Department postage	620,000	587,430	(32,570)	528,990
Debt service subsidization:				
Auditorium Authority of Pittsburgh and Allegheny County	500,000	84,854	(415,146)	164,273
Stadium Authority of Pittsburgh	1,820,000	1,820,000	-	804,715
Carnegie Library	3,480,000	3,480,000	-	3,213,037
Sewage charges	-	-	-	55,214
Miscellaneous	239,606	235,838	(3,768)	262,467
Total nondepartmental expenditures	<u>54,844,911</u>	<u>47,536,444</u>	<u>(7,308,467)</u>	<u>39,075,739</u>
Total expenditures	<u>174,641,624</u>	<u>164,726,261</u>	<u>(9,915,363)</u>	<u>151,370,186</u>
Transfers to:				
Special Revenue Funds	-	823,091	823,091	415,232
Debt Service Funds	25,703,104	28,635,361	2,932,257	14,034,005
Total transfers	<u>25,703,104</u>	<u>29,458,452</u>	<u>3,755,348</u>	<u>14,449,237</u>
Total expenditures and transfers	<u>\$ 200,344,728</u>	<u>194,184,713</u>	<u>(6,160,015)</u>	<u>165,819,423</u>

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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, 1982
(with comparative totals for December 31, 1981)

Assets	Federal	Liquid		Law		Local	Civic and	Nonresident	Totals	
	Revenue Sharing	Fuel Tax	CETA	Enforcement	Housing	Public Works	Cultural Enrichment		charges	1982
Cash and short-term investments at cost, which approximates market	\$ 880,104	3,027,364	224,162	149,516	847,913	147,779	2,034,958	86,660	7,398,456	7,057,288
Other receivables	-	-	-	-	-	-	98,389	-	98,389	-
Due from Capital Projects Funds	-	-	-	-	-	-	-	-	-	150,835
Due from other governments	2,927,088	-	203,561	60,090	2,522,332	-	80,364	-	5,793,435	2,795,415
Total assets	\$ 3,807,192	3,027,364	427,723	209,606	3,370,245	147,779	2,213,711	86,660	13,290,280	10,003,538
Liabilities and Fund Balances										
Liabilities:										
Accounts payable	67,786	60,039	70,513	-	976,530	-	81,975	-	1,256,843	118,776
Contracts payable	45,545	40,340	-	-	-	-	35,135	-	121,020	147,339
Accrued liabilities	54,595	230,129	53,895	13,071	12,415	-	50,049	-	414,154	376,699
Due to General Fund	-	-	261,968	-	619,059	-	-	-	881,027	1,621
Due to Capital Projects Fund	-	-	-	-	1,382,809	147,779	-	-	1,530,588	-
Due to other governments	-	-	-	38,982	21,651	-	-	-	60,633	-
Deferred revenue	-	-	41,347	-	-	-	-	-	41,347	-
Total liabilities	167,926	330,508	427,723	52,053	3,012,464	147,779	167,159	-	4,305,612	644,435
Undesignated fund balances	3,639,266	2,696,856	-	157,553	357,781	-	2,046,552	86,660	8,984,668	9,359,103
Total liabilities and fund balances	\$ 3,807,192	3,027,364	427,723	209,606	3,370,245	147,779	2,213,711	86,660	13,290,280	10,003,538

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CITY OF PITTSBURGH
SPECIAL REVENUE FUNDS

Combining Statement of Revenues,
Expenditures and Changes in Fund Balances

For the Year Ended December 31, 1982
(with comparative totals for December 31, 1981)

	Federal Revenue Sharing	Liquid Fuel Tax	CETA	Law Enforcement	Housing	Local Public Works	Civic and Cultural Enrichment	Nonresident charges	Totals	
									1982	1981
Revenues:										
Interest earnings	\$ 285,119	448,930	-	-	-	-	40,458	-	774,507	787,749
Intergovernmental revenues	11,313,336	3,946,377	7,983,007	328,857	31,476,597	-	588,498	-	55,636,672	64,447,076
Rental revenues	-	-	-	-	63,961	-	-	-	63,961	56,876
Charges for user services	-	-	-	-	-	-	741,072	130,909	871,981	400,418
Donations	-	-	-	3,000	-	-	22,268	-	25,268	32,305
Miscellaneous	-	-	-	-	15,142	-	-	-	15,142	-
Total revenues	11,598,455	4,395,307	7,983,007	331,857	31,555,700	-	1,392,296	130,909	57,387,531	65,724,424
Expenditures:										
Department of Parks and Recreation	-	-	-	-	618,331	-	1,328,065	-	1,946,396	2,410,042
Department of Public Works	-	3,753,265	-	-	1,310,470	-	41,213	-	5,104,948	4,423,529
Department of City Planning	-	-	-	-	3,077,560	-	4,420	-	3,081,980	1,708,260
Department of City Treasurer	-	-	-	-	-	-	3,824	-	3,824	-
Department of Lands and Buildings	-	-	-	-	336,387	-	-	-	336,387	511,777
Department of Housing	-	-	-	-	3,484,057	-	-	-	3,484,057	17,367,452
Department of Water	-	-	-	-	113,019	-	-	-	113,019	-
Department of Supplies	-	-	-	-	46,781	-	-	-	46,781	452,884
Department of City Controller	60,279	-	-	-	-	-	8,060	-	68,339	36,557
Department of Environmental Services	-	-	-	-	-	-	-	-	-	506,384
Department of Emergency Medical Services	-	-	-	-	-	-	121,680	108,989	230,669	197,788
Department of Police	6,483,121	-	-	707,510	-	-	-	-	7,190,631	7,778,528
Department of Fire	5,270,771	-	-	-	343,079	-	149	-	5,613,999	5,000,219
Civil Service Commission	-	-	-	-	-	-	2,111	-	2,111	2,762
Commission on Human Relations	-	-	-	-	-	-	57,487	-	57,487	59,608
Intergovernmental programs	-	-	8,291,298	-	22,963,716	-	3,700	-	31,258,714	23,409,071
Total expenditures	11,814,171	3,753,265	8,291,298	707,510	32,293,400	-	1,570,709	108,989	58,539,342	63,864,861
Excess (deficiency) of revenues over expenditures	(215,716)	642,042	(308,291)	(375,653)	(737,700)	-	(178,413)	21,920	(1,151,811)	1,859,563
Other financing sources (uses):										
Transfers from other funds:										
General Fund	-	-	-	195,740	-	-	670,200	-	865,940	415,232
Capital Projects Funds	-	322,657	-	-	-	-	-	-	322,657	42,000
Transfers to other funds:										
Capital Projects Funds	-	-	-	-	-	-	-	-	-	(119,000)
General Fund	-	-	(42,849)	-	-	-	-	-	(42,849)	(281,870)
Total other financing sources (uses)	-	322,657	(42,849)	195,740	-	-	670,200	-	1,145,748	56,362
Excess (deficiency) of revenues and other sources over expenditures and other uses before cumulative effect of a change in accounting	(215,716)	964,699	(351,140)	(179,913)	(737,700)	-	491,787	21,920	(6,063)	1,915,925
Fund balances, beginning of year	1,059,567	1,732,157	351,140	337,466	1,316,074	147,779	1,554,765	64,740	6,563,688	5,288,738
Cumulative effect on prior years of a change in accounting for Federal Revenue Sharing revenues	2,795,415	-	-	-	-	-	-	-	2,795,415	2,795,415
Fund balance, beginning of year as restated	3,854,982	1,732,157	351,140	337,466	1,316,074	147,779	1,554,765	64,740	9,359,103	8,084,153
Contribution to Enterprise Fund	-	-	-	-	(220,593)	-	-	-	(220,593)	(640,975)
Transfers to Capital Projects	-	-	-	-	-	(147,779)	-	-	(147,779)	-
Fund balances, end of year	\$ 3,639,266	2,696,856	-	157,553	357,781	-	2,046,552	86,660	8,984,668	9,359,103

CITY OF PITTSBURGH
FEDERAL REVENUE SHARING FUNDS

Comparative Balance Sheet

December 31, 1982 and 1981

<u>Assets</u>	<u>1982</u>	<u>1981</u>
Cash and short-term investments at cost, which approximates market	\$ 880,104	1,059,567
Due from other governments	<u>2,927,088</u>	<u>2,795,415</u>
Total assets	<u>\$ 3,807,192</u>	<u>3,854,982</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable	67,786	-
Contracts payable	45,545	-
Accrued liabilities	<u>54,595</u>	<u>-</u>
Total liabilities	167,926	-
Undesignated fund balance	<u>3,639,266</u>	<u>3,854,982</u>
Total liabilities and fund balance	<u>\$ 3,807,192</u>	<u>3,854,892</u>

CITY OF PITTSBURGH
FEDERAL REVENUE SHARING FUNDS

Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual

For the Year Ended December 31, 1982
(with comparative totals for the year ended December 31, 1981)

	1982		Variance favorable (unfavorable)	1981 actual
	Budget	Actual		
Revenues:				
Interest earnings	\$ 208,000	285,119	77,119	344,921
Intergovernmental revenues	11,182,000	11,313,336	131,336	12,371,828
Total revenues	11,390,000	11,598,455	208,455	12,716,749
Expenditures:				
Department of City Controller	60,000	60,279	(279)	19,175
Department of Police	7,195,000	6,483,121	711,879	6,848,500
Department of Fire	5,235,000	5,270,771	(35,771)	5,000,000
Total expenditures	12,490,000	11,814,171	675,829	11,867,675
Excess (deficiency) of revenues over expenditures before cumulative effect of a change in accounting	(1,100,000)	(215,716)	884,284	849,074
Fund balance, beginning of year, as previously reported	1,059,567	1,059,567	-	210,493
Cumulative effect on prior years of a change in accounting for Federal Revenue Sharing revenues	2,795,415	2,795,415	-	2,795,415
Fund balance, beginning of year, as restated	3,854,982	3,854,982	-	3,005,908
Fund balance, end of year	\$ 2,754,982	3,639,266	884,284	3,854,982

CITY OF PITTSBURGH
LIQUID FUEL TAX FUNDS

Comparative Balance Sheet

December 31, 1982 and 1981

<u>Assets</u>	<u>1982</u>	<u>1981</u>
Cash and short-term investments at cost, which approximates market	\$ 3,027,364	1,713,421
Due from Capital Projects Funds	-	150,835
Total assets	\$ 3,027,364	1,864,256
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable	60,039	6,691
Contracts payable	40,340	1,373
Accrued liabilities	230,129	124,035
Total liabilities	330,508	132,099
Undesignated fund balance	2,696,856	1,732,157
Total liabilities and fund balance	\$ 3,027,364	1,864,256

CITY OF PITTSBURGH
LIQUID FUEL TAX FUNDS

Statement of Revenues, Expenditures
and Changes in Fund Balance

For the Years Ended December 31, 1982 and 1981

	<u>1982</u>	<u>1981</u>
Revenues:		
Interest earnings	\$ 448,930	431,431
Intergovernmental revenues	<u>3,946,377</u>	<u>2,589,594</u>
Total revenues	4,395,307	3,021,025
Expenditures - Department of Public Works	<u>3,753,265</u>	<u>2,505,109</u>
Excess of revenues over expenditures	642,042	515,916
Other financing sources - transfers from Capital Projects Funds	<u>322,657</u>	<u>-</u>
Excess of revenues and other sources over expenditures	964,699	515,916
Fund balance, beginning of year	<u>1,732,157</u>	<u>1,216,241</u>
Fund balance, end of year	<u>\$ 2,696,856</u>	<u>1,732,157</u>

CITY OF PITTSBURGH
CETA FUNDS

Comparative Balance Sheet

December 31, 1982 and 1981

<u>Assets</u>	<u>1982</u>	<u>1981</u>
Cash and short-term investments at cost, which approximates market	\$ 224,162	512,564
Due from other governments	<u>203,561</u>	<u>-</u>
Total assets	<u>\$ 427,723</u>	<u>512,564</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable	70,513	109
Accrued liabilities	53,895	161,315
Due to General Fund	261,968	-
Deferred revenue	<u>41,347</u>	<u>-</u>
Total liabilities	427,723	161,424
Undesignated fund balance	<u>-</u>	<u>351,140</u>
Total liabilities and fund balance	<u>\$ 427,723</u>	<u>512,564</u>

CITY OF PITTSBURGH
CETA FUNDS

Statement of Revenues, Expenditures
and Changes in Fund Balance

For the Years Ended December 31, 1982 and 1981

	<u>1982</u>	<u>1981</u>
Revenues - intergovernmental revenues	\$ 7,983,007	14,322,685
Expenditures:		
Department of Parks and Recreation	-	412,418
Department of Lands and Buildings	-	2,187
Department of Supplies	-	2,041
Department of Environmental Services	-	506,384
Civil Service Commission	-	2,762
Intergovernmental programs	<u>8,291,298</u>	<u>13,387,018</u>
Total expenditures	<u>8,291,298</u>	<u>14,312,810</u>
Excess (deficiency) of revenues over expenditures	(308,291)	9,875
Other financing sources (uses) - transfers (to) from General Fund	<u>(42,849)</u>	<u>11,528</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(351,140)	21,403
Fund balance, beginning of year	351,140	333,459
Contribution to Enterprise Fund	<u>-</u>	<u>(3,722)</u>
Fund balance, end of year	<u>\$ -</u>	<u>351,140</u>

CITY OF PITTSBURGH
LAW ENFORCEMENT FUNDS

Comparative Balance Sheet

December 31, 1982 and 1981

<u>Assets</u>	<u>1982</u>	<u>1981</u>
Cash and short-term investments at cost, which approximates market	\$ 149,516	469,913
Due from other governments	<u>60,090</u>	<u>-</u>
Total assets	<u>\$ 209,606</u>	<u>469,913</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable	-	2,515
Contracts payable	-	111,705
Accrued liabilities	13,071	18,227
Due to other governments	<u>38,982</u>	<u>-</u>
Total liabilities	52,053	132,447
Undesignated fund balance	<u>157,553</u>	<u>337,466</u>
Total liabilities and fund balance	<u>\$ 209,606</u>	<u>469,913</u>

CITY OF PITTSBURGH
LAW ENFORCEMENT FUNDS

Statement of Revenues, Expenditures
and Changes in Fund Balance

For the Years Ended December 31, 1982 and 1981

	<u>1982</u>	<u>1981</u>
Revenues:		
Intergovernmental revenues	\$ 328,857	426,271
Donations from private organizations	<u>3,000</u>	<u>9,294</u>
Total revenues	331,857	435,565
Expenditures - Department of Police	<u>707,510</u>	<u>930,028</u>
Excess (deficiency) of revenues over expenditures	(375,653)	(494,463)
Other financing sources - transfers from General Fund	<u>195,740</u>	<u>211,704</u>
Excess (deficiency) of revenues and other sources over expenditures	(179,913)	(282,759)
Fund balance, beginning of year	<u>337,466</u>	<u>620,225</u>
Fund balance, end of year	\$ <u><u>157,553</u></u>	<u><u>337,466</u></u>

CITY OF PITTSBURGH
HOUSING FUNDS

Comparative Balance Sheet

December 31, 1982 and 1981

<u>Assets</u>	<u>1982</u>	<u>1981</u>
Cash and short-term investments at cost, which approximates market	\$ 847,913	1,448,818
Due from other governments	<u>2,522,332</u>	<u>-</u>
Total assets	<u>\$ 3,370,245</u>	<u>1,448,818</u>
 <u>Liabilities and Fund Balance</u> 		
Liabilities:		
Accounts payable	976,530	78,952
Contracts payable	-	18,021
Accrued liabilities	12,415	35,771
Due to General Fund	619,059	-
Due to Capital Projects Funds	1,382,809	-
Due to other governments	<u>21,651</u>	<u>-</u>
Total liabilities	3,012,464	132,744
Undesignated fund balance	<u>357,781</u>	<u>1,316,074</u>
Total liabilities and fund balance	<u>\$ 3,370,245</u>	<u>1,448,818</u>

CITY OF PITTSBURGH
HOUSING FUNDS

Statement of Revenues, Expenditures
and Changes in Fund Balance

For the Years Ended December 31, 1982 and 1981

	<u>1982</u>	<u>1981</u>
Revenues:		
Rental revenues	\$ 63,961	56,876
Intergovernmental revenues	31,476,597	33,214,733
Other	15,142	-
Total revenues	<u>31,555,700</u>	<u>33,271,609</u>
Expenditures:		
Department of Parks and Recreation	618,331	864,080
Department of Public Works	1,310,470	1,610,677
Department of City Planning	3,077,560	1,610,717
Department of Lands and Buildings	336,387	509,590
Department of Housing	3,484,057	17,367,452
Department of Water	113,019	-
Department of Supplies	46,781	450,843
Department of Fire	343,079	-
Intergovernmental programs	<u>22,963,716</u>	<u>10,016,047</u>
Total expenditures	<u>32,293,400</u>	<u>32,429,406</u>
Excess (deficiency) of revenues over expenditures	(737,700)	842,203
Other financing uses - transfers to Capital Projects Funds	-	<u>(119,000)</u>
Excess (deficiency) of revenues over expenditures and other uses	(737,700)	723,203
Fund balance, beginning of year	1,316,074	1,230,124
Contribution to Enterprise Fund	<u>(220,593)</u>	<u>(637,253)</u>
Fund balance, end of year	<u>\$ 357,781</u>	<u>1,316,074</u>

CITY OF PITTSBURGH
LOCAL PUBLIC WORKS FUNDS

Comparative Balance Sheet

December 31, 1982 and 1981

<u>Assets</u>	<u>1982</u>	<u>1981</u>
Cash and short-term investments at cost, which approximates market	\$ <u>147,779</u>	<u>147,779</u>
Total assets	<u>\$ 147,779</u>	<u>147,779</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Due to Capital Projects Funds	<u>147,779</u>	<u>-</u>
Total liabilities	<u>147,779</u>	<u>-</u>
Undesignated fund balance	<u>-</u>	<u>147,779</u>
Total liabilities and fund balance	<u>\$ 147,779</u>	<u>147,779</u>

CITY OF PITTSBURGH
LOCAL PUBLIC WORKS FUNDS

Statement of Revenues, Expenditures
and Changes in Fund Balance

For the Years Ended December 31, 1982 and 1981

	<u>1982</u>	<u>1981</u>
Revenues - intergovernmental revenues	\$ -	113,848
Expenditures - Department of Public Works	-	<u>272,925</u>
Excess (deficiency) of revenues over expenditures	-	(159,077)
Fund balance, beginning of year	147,779	306,856
Transfer to Capital Projects Funds	<u>(147,779)</u>	-
Fund balance, end of year	\$ -	<u><u>147,779</u></u>

CITY OF PITTSBURGH
CIVIC AND CULTURAL ENRICHMENT FUNDS

Comparative Balance Sheet

December 31, 1982 and 1981

<u>Assets</u>	<u>1982</u>	<u>1981</u>
Cash and short-term investments at cost, which approximates market	\$ 2,034,958	1,629,679
Other receivables	98,389	-
Due from other governments	<u>80,364</u>	<u>-</u>
Total assets	<u>\$ 2,213,711</u>	<u>1,629,679</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable	81,975	23,302
Contracts payable	35,135	12,640
Accrued liabilities	50,049	37,351
Due to General Fund	<u>-</u>	<u>1,621</u>
Total liabilities	167,159	74,914
Undesignated fund balance	<u>2,046,552</u>	<u>1,554,765</u>
Total liabilities and fund balance	<u>\$ 2,213,711</u>	<u>1,629,679</u>

CITY OF PITTSBURGH
CIVIC AND CULTURAL ENRICHMENT FUNDS

Statement of Revenues, Expenditures
and Changes in Fund Balance

For the Years Ended December 31, 1982 and 1981

	<u>1982</u>	<u>1981</u>
Revenues:		
Interest earnings	\$ 40,458	11,397
Intergovernmental revenues	588,498	1,408,117
Charges for user services	741,072	242,477
Donations from private organizations	<u>22,268</u>	<u>18,674</u>
Total revenues	<u>1,392,296</u>	<u>1,680,665</u>
Expenditures:		
Department of Parks and Recreation	1,328,065	1,133,544
Department of Public Works	41,213	34,818
Department of City Planning	4,420	97,543
Department of City Treasurer	3,824	-
Department of City Controller	8,060	17,382
Department of Emergency Medical Services	121,680	140,250
Department of Fire	149	219
Civil Service Commission	2,111	-
Commission on Human Relations	57,487	59,608
Intergovernmental programs	<u>3,700</u>	<u>6,006</u>
Total expenditures	<u>1,570,709</u>	<u>1,489,370</u>
Excess (deficiency) of revenues over expenditures	(178,413)	191,295
Other financing sources (uses):		
Transfers from other funds:		
General Fund	670,200	192,000
Capital Projects Funds	-	42,000
Transfers to General Fund	<u>-</u>	<u>(281,870)</u>
Total other financing sources (uses)	<u>670,200</u>	<u>(47,870)</u>
Excess of revenues and other sources over expenditures and other uses	491,787	143,425
Fund balance, beginning of year	1,554,765	1,371,340
Intrafund transfers	<u>-</u>	<u>40,000</u>
Fund balance, end of year	<u>\$ 2,046,552</u>	<u>1,554,765</u>

CITY OF PITTSBURGH
NON-RESIDENT CHARGES FUND

Comparative Balance Sheet

December 31, 1982 and 1981

<u>Assets</u>	<u>1982</u>	<u>1981</u>
Cash and short-term investments at cost, which approximates market	\$ <u>86,660</u>	<u>75,547</u>
Total assets	<u>\$ 86,660</u>	<u>75,547</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable	-	7,207
Contracts payable	<u>-</u>	<u>3,600</u>
Total liabilities	-	10,807
Undesignated fund balance	<u>86,660</u>	<u>64,740</u>
Total liabilities and fund balance	<u>\$ 86,660</u>	<u>75,547</u>

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DEBT SERVICE FUND

To account for the payment of principal and interest on long-term debt. These funds are administered by the Sinking Fund Commission. Expenditures relating to the Sinking Fund Commission are accounted for in the General Fund.

CITY OF PITTSBURGH
DEBT SERVICE FUND

Comparative Balance Sheet

December 31, 1982 and 1981

<u>Assets</u>	<u>1982</u>	<u>1981</u>
Cash and short-term investments at cost, which approximates market	\$ 5,641,654	8,490,320
Accrued interest receivable	82,327	-
Due from General Fund	<u>458,869</u>	<u>-</u>
Total assets	<u>\$ 6,182,850</u>	<u>8,490,320</u>
<u>Liabilities and Fund Balance</u>		
Matured interest payable	107,540	107,540
Fund balance designated for debt service	<u>6,075,310</u>	<u>8,382,780</u>
Total liabilities and fund balances	<u>\$ 6,182,850</u>	<u>8,490,320</u>

CITY OF PITTSBURGH
DEBT SERVICE FUND

Comparative Statement of Revenues, Expenditures and
Change in Fund Balance

For the Year Ended December 31, 1982 and 1981

	<u>1982</u>	<u>1981</u>
Revenues - interest earnings	\$ 1,807,741	2,288,726
Expenditures:		
Principal retirement	13,185,000	19,174,000
Interest charges	<u>19,565,572</u>	<u>9,445,147</u>
Total expenditures	<u>32,750,572</u>	<u>28,619,147</u>
Excess (deficiency) of revenues over expenditures	(30,942,831)	(26,330,421)
Other financing sources (uses):		
Transfers from:		
General Fund	28,635,361	14,034,005
Capital Projects Funds	<u>-</u>	<u>23,040,702</u>
	<u>28,635,361</u>	<u>37,074,707</u>
Transfers to General Fund	<u>-</u>	<u>7,000,000</u>
Total other financing sources	<u>28,635,361</u>	<u>30,074,707</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(2,307,470)	3,744,286
Fund balance, beginning of year	<u>8,382,780</u>	<u>4,638,494</u>
Fund balance, end of year	<u>\$ 6,075,310</u>	<u>8,382,780</u>

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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 Balance Sheet

December 31, 1982
(with comparative totals for December 31, 1981)

<u>Assets</u>	<u>General</u>	<u>Lands and Buildings</u>	<u>Parks and Recreation</u>	<u>Public Works</u>	<u>Supply Department</u>	<u>Urban Redevelopment</u>	<u>Other</u>	<u>Totals</u>	
								<u>1982</u>	<u>1981</u>
Cash and short-term investments at cost, which approximates market	\$ 1,537,190	2,265,022	8,701,446	34,470,467	315,024	5,777,812	454,243	53,521,204	68,595,682
Due from Federal Highway Administration	-	-	-	3,560,058	-	-	-	3,560,058	2,294,649
Intrafund receivable (payable)	(1,198,855)	17,755	60,367	1,120,733	-	-	-	-	-
Due from Special Revenue Fund	1,025,815	-	-	140,191	-	-	364,582	1,530,588	-
Total assets	\$ 1,364,150	2,282,777	8,761,813	39,291,449	315,024	5,777,812	818,825	58,611,850	70,890,331
<u>Liabilities and Fund Balances</u>									
Liabilities:									
Accounts payable	339,269	169,930	77,912	623,660	23,373	-	257,791	1,491,935	60,300
Contracts payable	41,591	270,340	207,953	873,405	62,386	-	20,795	1,476,470	1,143,167
Retainage payable	-	23,838	165,994	390,878	-	-	-	580,710	-
Accrued liabilities	-	4,318	12,454	98,183	-	-	-	114,955	146,273
Due to other funds:									
Enterprise Fund	156,243	-	-	-	-	-	-	156,243	-
Special Revenue Funds	-	-	-	-	-	-	-	-	150,835
Total liabilities	537,103	468,426	464,313	1,986,126	85,759	-	278,586	3,820,313	1,500,575
Fund balances designated for subsequent years' expenditures	827,047	1,814,351	8,297,500	37,305,323	229,265	5,777,812	540,239	54,791,537	69,389,756
Total liabilities and fund balances	\$ 1,364,150	2,282,777	8,761,813	39,291,449	315,024	5,777,812	818,825	58,611,850	70,890,331

CITY OF PITTSBURGH
CAPITAL PROJECTS FUNDS

Combining Statement of Revenues,
Expenditures and Changes in Fund Balances

December 31, 1982
(with comparative totals for December 31, 1981)

	General	Lands and Buildings	Parks and Recreation	Public Works	Supply Department	Urban Redevelopment	Other	Totals	
								1982	1981
Revenues:									
Intergovernmental revenues	\$ -	45,542	731,299	4,648,658	-	-	-	5,425,499	4,640,022
Donation from Community Development Organization	-	-	50,000	-	-	-	-	50,000	1,311,645
Sale of land	-	1,111,596	-	-	-	-	-	1,111,596	-
Miscellaneous	-	-	5,969	45,255	-	-	-	51,224	-
Total revenues	-	1,157,138	787,268	4,693,913	-	-	-	6,638,319	5,951,667
Expenditures:									
Capital projects:									
Bond sale expenses	-	-	-	-	-	-	-	-	349,459
Architectural and engineering services	-	271,310	563,582	2,232,010	-	-	342,174	3,409,076	4,817,382
Construction and maintenance	-	1,669,546	3,794,469	14,579,604	-	-	-	20,043,619	19,821,718
Demolition	-	67,484	-	514,920	47,893	-	146,781	777,078	391,283
Supplies and equipment	54,002	2,014	71,587	444,860	1,036,923	-	-	1,609,386	1,251,597
Equipment rental	-	-	-	191,517	-	-	-	191,517	15,538
Land acquisition	-	3,830,290	-	-	-	-	-	3,830,290	-
Other	57,665	-	-	-	-	-	43,000	100,665	-
Total expenditures	111,667	5,840,644	4,429,638	17,962,911	1,084,816	-	531,955	29,961,631	26,646,977
Excess (deficiency) of revenues over expenditures	(111,667)	(4,683,506)	(3,642,370)	(13,268,998)	(1,084,816)	-	(531,955)	(23,323,312)	(20,695,310)
Other financing sources (uses):									
Proceeds of general obligation bonds	7,055,303	717,755	2,760,366	5,421,850	-	-	-	15,955,274	76,076,996
Transfers from:									
Special Revenue Funds	-	-	-	-	-	-	-	-	119,000
Transfers to:									
General Fund	-	-	-	-	-	-	-	-	(930,899)
Special Revenue Funds	-	-	-	(322,657)	-	-	-	(322,657)	(42,000)
Debt Service Funds	-	-	-	-	-	-	-	-	(23,040,702)
Total other financing sources (uses)	7,055,303	717,755	2,760,366	5,099,193	-	-	-	15,632,617	52,182,395
Excess (deficiency) of revenues and other sources over expenditures and other uses	6,943,636	(3,965,751)	(882,004)	(8,169,805)	(1,084,816)	-	(531,955)	(7,690,695)	31,487,085
Fund balances, beginning of year	620,897	2,712,102	9,179,504	54,326,711	1,214,081	1,424,812	(88,351)	69,389,756	43,141,390
Intrafund transfers	170,038	3,068,000	-	(8,851,583)	100,000	4,353,000	1,160,545	-	-
Distributions from Enterprise Fund	-	-	-	-	-	-	-	-	551,043
Transfer from Special Revenue Fund	147,779	-	-	-	-	-	-	147,779	-
Contribution to Enterprise Fund	(7,055,303)	-	-	-	-	-	-	(7,055,303)	(5,789,762)
Fund balances, end of year	\$ 827,047	1,814,351	8,297,500	37,305,323	229,265	5,777,812	540,239	54,791,537	69,389,756

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SPECIAL ASSESSMENT FUNDS

To account for the construction of residential streets, sewers and water lines which are paid for by the benefited property owners.

CITY OF PITTSBURGH
SPECIAL ASSESSMENT FUNDS

Combining Balance Sheet

December 31, 1982
(with comparative totals for December 31, 1981)

<u>Assets</u>	<u>Streets and sewers</u>	<u>Water line maintenance</u>	<u>Totals</u>	
			<u>1982</u>	<u>1981</u>
Cash and short-term investments at cost, which approximates market	\$ -	42,432	42,432	42,282
Special assessment installments receivable (net of allowance for estimated uncollectible accounts of \$580,000 in 1982)	<u>36,785</u>	<u>1,280</u>	<u>38,065</u>	<u>625,143</u>
Total assets	<u>\$ 36,785</u>	<u>43,712</u>	<u>80,497</u>	<u>667,425</u>
<u>Liabilities and Fund Balances</u>				
Deferred revenue	36,785	-	36,785	584,863
Undesignated fund balances	<u>-</u>	<u>43,712</u>	<u>43,712</u>	<u>82,562</u>
Total liabilities and fund balances	<u>\$ 36,785</u>	<u>43,712</u>	<u>80,497</u>	<u>667,425</u>

CITY OF PITTSBURGH
SPECIAL ASSESSMENT FUNDS

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances

For the Year Ended December 31, 1982
(with comparative totals for the year ended December 31, 1981)

	<u>Streets and sewers</u>	<u>Water line maintenance</u>	<u>Totals</u>	
			<u>1982</u>	<u>1981</u>
Revenue - collections on special assessments	\$ 12,313	150	12,463	1,449
Expenditures - provision for estimated uncollectible accounts	<u>-</u>	<u>39,000</u>	<u>39,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	12,313	(38,850)	(26,537)	1,449
Other financing (uses) - transfers to General Fund	<u>(12,313)</u>	<u>-</u>	<u>(12,313)</u>	<u>(5,852)</u>
Excess (deficiency) of revenues over expenditures and other uses	-	(38,850)	(38,850)	(4,403)
Fund balances, beginning of year	<u>-</u>	<u>82,562</u>	<u>82,562</u>	<u>86,965</u>
Fund balances, end of year	\$ <u>-</u>	<u>43,712</u>	<u>43,712</u>	<u>82,562</u>

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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, 1982 and 1981

<u>Assets</u>	<u>1982</u>	<u>1981</u>
Current assets:		
Cash and short-term investments at cost, which approximates market including \$8,909,115 and \$6,399,851 restricted for construction purposes	\$ 13,267,539	8,356,537
Accounts receivable, net of allowance for uncollectible accounts of \$2,406,000 in 1982 and \$1,544,000 in 1981:		
Water charges	3,968,388	2,887,835
Other	55,938	6,370
	4,024,326	2,894,205
Due from other funds	156,243	-
Inventory, at cost	1,518,392	2,425,141
Total current assets	18,966,500	13,675,883
Property, plant and equipment:		
Land and rights-of-way	1,116,536	1,151,353
Utility plant	29,864,709	29,838,847
Transmission and distribution	43,112,124	41,861,684
Machinery and equipment	1,152,952	1,129,282
Office furniture and fixtures	111,969	109,159
Construction in process	3,828,938	2,260,864
	79,187,228	76,351,189
Less accumulated depreciation	24,095,445	23,229,742
Net property, plant and equipment	55,091,783	53,121,447
	\$ 74,058,283	66,797,330
<u>Liabilities and Fund Equity</u>		
Liabilities:		
Current liabilities:		
Accounts payable	510,778	37,367
Contracts payable	603,066	-
Retainage payable	113,155	326,161
Accrued liabilities	1,321,268	828,866
Due to other funds	-	3,435
Due to other governments	51,009	-
Accrued pension expense	1,660,000	1,460,000
Total current liabilities	4,259,276	2,655,829
Fund equity:		
Contributed capital including \$8,909,115 and \$6,399,851 restricted for construction in 1982 and 1981	13,661,919	8,885,052
Retained earnings	56,137,088	55,256,449
Total fund equity	69,799,007	64,141,501
Total liabilities and fund equity	\$ 74,058,283	66,797,330

CITY OF PITTSBURGH
ENTERPRISE FUND

Comparative Statement of Revenues,
Expenses and Changes in Retained Earnings

For the Years Ended December 31, 1982 and 1981

	<u>1982</u>	<u>1981</u>
Operating revenues - water charges	\$ 18,719,986	14,214,992
Operating expenses:		
Salaries and wages	4,816,917	4,689,842
Utilities	2,493,516	2,516,551
Depreciation	945,271	945,565
Purification chemicals	1,890,765	1,104,403
Rate equalization payments	2,488,712	1,994,680
Water line maintenance	117,041	157,090
Materials and supplies	2,586,676	589,309
Administrative charge and other fringe benefits	1,200,000	1,170,000
Provision for uncollectible accounts	<u>1,012,000</u>	<u>1,544,000</u>
Total operating expenses	17,550,898	14,711,440
Operating income	<u>1,169,088</u>	<u>(496,448)</u>
Nonoperating revenues and (expenses):		
Other revenues	1,261,688	299,133
Other expenses	(222,811)	(107,440)
Gain on sale of land	-	2,365,123
Loss on disposal of equipment	<u>(32,574)</u>	<u>(19,819)</u>
Total nonoperating revenues and (expenses)	1,006,303	2,536,997
Income before operating transfers and cumulative effect of a change in accounting	2,175,391	2,040,549
Operating transfer to General Fund	<u>(1,294,752)</u>	<u>(842,779)</u>
Income before cumulative effect of a change in accounting	880,639	1,197,770
Cumulative effect on prior years of a change in accounting for compensated absences	<u>-</u>	<u>(331,650)</u>
Net income	880,639	866,120
Retained earnings, beginning of year, as previously reported	58,260,449	55,640,329
Cumulative effect on prior years of:		
Providing for uncollectible receivables	(1,544,000)	-
Providing for pension expense	<u>(1,460,000)</u>	<u>(1,250,000)</u>
Retained earnings, beginning of year, as restated	55,256,449	54,390,329
Retained earnings, end of year	<u>\$ 56,137,088</u>	<u>55,256,449</u>

CITY OF PITTSBURGH
ENTERPRISE FUND

Comparative Statement of Changes in Financial Position

For the Years Ended December 31, 1982 and 1981

	<u>1982</u>	<u>1981</u>
Sources of working capital:		
Net income before cumulative effect of a change in accounting	\$ 880,639	1,197,770
Add items not effecting working capital:		
Depreciation	945,271	945,565
Provision for unfunded pension expense	200,000	210,000
Loss on disposal of equipment	<u>32,574</u>	<u>19,819</u>
Working capital provided from operations	2,058,484	2,373,154
Cumulative effect on prior years of change in accounting for compensated absences	-	(331,650)
Additions to contributed capital	<u>7,287,075</u>	<u>6,481,244</u>
Total working capital provided	<u>\$ 9,345,559</u>	<u>8,522,748</u>
Uses of working capital:		
Transfers to:		
General Fund	2,510,208	2,557,221
Capital Projects Funds	-	551,043
Additions to property, plant and equipment	2,948,181	2,669,569
Increase in working capital	<u>3,887,170</u>	<u>2,744,915</u>
Total working capital used	<u>\$ 9,345,559</u>	<u>8,522,748</u>
Changes in the components of working capital:		
Increase (decrease) in current assets:		
Cash	4,911,002	4,409,797
Accounts receivable	1,130,121	(1,007,953)
Due from other funds	156,243	-
Inventory	<u>(906,749)</u>	<u>74,952</u>
	5,290,617	3,476,796
Increase (decrease) in current liabilities:		
Accounts payable	473,411	(64,133)
Contracts payable	276,905	245,866
Retainage payable	113,155	-
Accrued liabilities	492,402	547,652
Due to other funds	(3,435)	2,496
Due to other governments	<u>51,009</u>	<u>-</u>
	1,403,447	731,881
Increase in working capital	<u>\$ 3,887,170</u>	<u>2,744,915</u>

FIDUCIARY FUNDS

TRUST FUNDS

Expendable:

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

Pension Reform - To account for funds transferred from the General Fund to be used for employees' pensions but which have not yet been allocated to the specific years.

Workers' Compensation - To account for the irrevocable trust established by the City in accordance with the requirements of the Pennsylvania Department of Labor for self-insurance in regard to workers' compensation.

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.

CITY OF PITTSBURGH
TRUST AND AGENCY FUNDS

Combining Balance Sheet

December 31, 1982
(with comparative totals for December 31, 1981)

<u>Assets</u>	Trust Funds		Agency Funds	Totals	
	Expendable	Nonexpendable		1982	1981
Cash and short-term investments at cost which approximates market value	\$ 5,733,680	230,901	6,253,818	12,218,399	6,151,566
Investments at cost	4,955,754	-	-	4,955,754	4,211,097
Accrued interest receivable	120,812	-	-	120,812	85,609
Total assets	\$ 10,810,246	230,901	6,253,818	17,294,965	10,448,272
<u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	1,010,000	3,017	-	1,013,017	7,336
Contracts payable	5,314	2,500	10,516	18,330	52,562
Accrued liabilities	-	4,090	5,208,748	5,212,838	3,596,386
Due to General Fund	-	-	102,626	102,626	-
Deposits held in trust	-	-	931,928	931,928	388,032
Total liabilities	1,015,314	9,607	6,253,818	7,278,739	4,044,316
Fund balances:					
Reserved for endowments	417,201	221,994	-	638,495	568,260
Reserved for workers' compensation	1,745,296	-	-	1,745,296	1,095,277
Reserved for pensions	7,632,435	-	-	7,632,435	4,740,419
Total fund balances	9,794,932	221,294	-	10,016,226	6,403,956
Total liabilities and fund balances	\$ 10,810,246	230,901	6,253,818	17,294,965	10,448,272

CITY OF PITTSBURGH

Combining Balance Sheet - All Expendable Trust Funds

December 31, 1982

(with comparative totals for December 31, 1981)

	<u>Gifts and Donations</u>	<u>Workers' Compensation</u>	<u>Pension Reform Trust</u>	<u>Totals</u>	
				<u>1982</u>	<u>1981</u>
Assets:					
Cash and short-term investments	\$ 422,515 ✓	825,727	4,485,438	5,733,680	1,903,380
Investments	-	885,943	4,069,811	4,955,754	4,211,097
Accrued interest receivable	-	33,626	87,186	120,812	85,609
Total assets	<u>422,515</u>	<u>1,745,296</u>	<u>8,642,435</u>	<u>10,810,246</u>	<u>6,200,086</u>
Liabilities and fund balances:					
Accounts payable	-	-	1,010,000	1,010,000	6,366
Contracts payable	5,314	-	-	5,314	434
Total liabilities	<i>14,140.34</i> <u>5,314</u>	<u>-</u>	<u>1,010,000</u>	<u>1,015,314</u>	<u>6,800</u>
Unreserved	<i>408,375.06</i> <u>417,201</u>	<u>-</u>	<u>-</u>	<u>417,201</u>	<u>357,590</u>
Reserved for workers' compensation	-	1,745,296	-	1,745,296	1,095,277
Reserved for Pension Reform	-	-	7,632,435	7,632,435	4,740,419
Total fund balances	<u>417,201</u>	<u>1,745,296</u>	<u>7,632,435</u>	<u>9,794,932</u>	<u>6,193,286</u>
Total liabilities and fund balances	<u>\$ 422,515</u>	<u>1,745,296</u>	<u>8,642,435</u>	<u>10,810,246</u>	<u>6,200,086</u>

CITY OF PITTSBURGH
EXPENDABLE TRUST FUNDS

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances

For the Year Ended December 31, 1982
(with comparative totals for the year ended December 31, 1981)

	<u>Gifts and Donations</u>	<u>Workers' Compensation</u>	<u>Pension Reform Trust</u>	<u>Totals</u>	
				<u>1982</u>	<u>1981</u>
Revenues:					
Interest and dividends	\$ -	155,234	433,380	588,614	1,162,045
Rentals	6,264	-	-	6,264	7,830
Contributions	107,468	-	-	107,468	114,427
Registration fees	115,039	-	-	115,039	59,038
Realized gain on security transactions	-	-	24,087	24,087	1,045,644
Other	<u>28,539</u>	<u>-</u>	<u>-</u>	<u>28,539</u>	<u>30,007</u>
Total revenues	257,310 ✓	155,234	457,467	870,011	2,418,991
Expenditures:					
Community activities	158,085	-	-	158,085	76,067
School services	31,265	-	-	31,265	5,080
Trustee fee	-	5,215	20,296	25,511	3,851
Distribution to employees' pension plans	-	-	1,010,000	1,010,000	-
Other	8,349	-	-	8,349	47,628
Total expenditures	197,699	5,215	1,030,296	(1,233,210)	132,626
Excess (deficiency) of revenues over expenditures	<u>59,611</u>	<u>150,019</u>	<u>(572,829)</u>	<u>(363,199)</u>	<u>2,286,365</u>
Fund balance, beginning of year, as previously reported	357,590	-	-	357,590	275,063
Cumulative effect on prior years of a change in accounting for:					
Pension Reform Trust	-	-	4,740,419	4,740,419	2,622,422
Workers' Compensation Trust	-	1,095,277	-	1,095,277	509,436
Fund balance, beginning of year, as restated	357,590	1,095,277	4,740,419	6,193,286	3,406,921
Transfer from General Fund	-	500,000	3,464,845	3,964,845	500,000
Fund balance, end of year	<u>\$ 417,201</u>	<u>1,745,296</u>	<u>7,632,435</u>	<u>9,794,932</u>	<u>6,193,286</u>

CITY OF PITTSBURGH
NONEXPENDABLE TRUST FUNDS

Comparative Statement of Revenues,
Expenses and Changes in Fund Balance

For the Years Ended December 31, 1982 and 1981

	<u>1982</u>	<u>1981</u>
Nonoperating revenues:		
Endowment income	\$ 430,000	412,825
Interest on bonds	4,320	4,320
Other	446	-
Total nonoperating revenues	434,766	417,145
Nonoperating expenses:		
Wages	378,903	359,035
Utilities	18,275	17,427
Other	26,964	25,853
Total nonoperating expenses	424,142	402,315
Net income	10,624	14,830
Fund balance, beginning of year	210,670	195,840
Fund balance, end of year	\$ 221,294	210,670

CITY OF PITTSBURGH
NONEXPENDABLE TRUST FUNDS

Comparative Statement of Changes in Financial Position

For the Years Ended December 31, 1982 and 1981

	<u>1982</u>	<u>1981</u>
Sources of working capital:		
Net income	\$ <u>10,624</u>	<u>14,830</u>
Increase in working capital	\$ <u>10,624</u>	<u>14,830</u>
Elements of increase in working capital:		
Cash and short-term investments	(3,360)	22,266
Accounts payable	(2,047)	(291)
Contracts payable	1,568	(3,516)
Accrued liabilities	<u>14,463</u>	<u>(3,629)</u>
Increase in working capital	\$ <u>10,624</u>	<u>14,830</u>

CITY OF PITTSBURGH
ALL AGENCY FUNDS

Combining Balance Sheet

December 31, 1982
(with comparative totals for December 31, 1981)

<u>Assets</u>	<u>Employee benefits</u>	<u>Payroll withholding</u>	<u>Parking meter</u>	<u>Unclaimed liabilities</u>	<u>Deposit</u>	<u>Other</u>	<u>Totals</u>	
							<u>1982</u>	<u>1981</u>
Cash and short-term investments at cost, which approximates market	\$ 3,581,420	1,014,325	547,283	126,699	887,905	96,186	6,253,818	4,013,925
Total assets	\$ 3,581,420	1,014,325	547,283	126,699	887,905	96,186	6,253,818	4,013,925
<u>Liabilities</u>								
Contracts payable	-	-	-	-	-	10,516	10,516	48,060
Accrued liabilities	3,581,420	1,014,325	444,657	126,699	-	41,647	5,208,748	3,577,833
Deposits held in trust	-	-	-	-	887,905	44,023	931,928	388,032
Due to General Fund	-	-	102,626	-	-	-	102,626	-
Total liabilities	\$ 3,581,420	1,014,325	547,283	126,699	887,905	96,186	6,253,818	4,013,925

CITY OF PITTSBURGH
ALL AGENCY FUNDS

Combining Statement of Changes in Assets and Liabilities

For the Year Ended December 31, 1982

	Balance January 1, <u>1982</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1982</u>
<u>Employee Benefits</u>				
Assets				
Cash and short-term investments at cost, which approximates market	\$ <u>2,275,176</u>	<u>22,314,821</u>	<u>21,008,577</u>	<u>3,581,420</u>
Liabilities				
Accrued liabilities	\$ <u>2,275,176</u>	<u>22,314,821</u>	<u>21,008,577</u>	<u>3,581,420</u>
<u>Payroll Withholding</u>				
Assets				
Cash and short-term investments at cost, which approximates market	\$ <u>1,002,847</u>	<u>27,367,543</u>	<u>27,356,065</u>	<u>1,014,325</u>
Liabilities				
Accrued liabilities	\$ <u>1,002,847</u>	<u>27,367,543</u>	<u>27,356,065</u>	<u>1,014,325</u>
<u>Parking Meter</u>				
Assets				
Cash and short-term investments at cost, which approximates market	\$ <u>108,756</u>	<u>1,844,395</u>	<u>1,405,868</u>	<u>547,283</u>
Liabilities				
Accrued liabilities	\$ 108,756	1,741,769	1,405,868	444,657
Due to General Fund	-	102,626	-	102,626
Total	\$ <u>108,756</u>	<u>1,844,395</u>	<u>1,405,868</u>	<u>547,283</u>
<u>Unclaimed Liabilities</u>				
Assets				
Cash and short-term investments at cost, which approximates market	\$ <u>180,790</u>	<u>8,579</u>	<u>62,670</u>	<u>126,699</u>
Liabilities				
Accrued liabilities	\$ <u>180,790</u>	<u>8,579</u>	<u>62,670</u>	<u>126,699</u>

(Continued)

CITY OF PITTSBURGH
ALL AGENCY FUNDS

Combining Statement of Changes in Assets and Liabilities
(continued)

	Balance January 1, <u>1982</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1982</u>
<u>Deposit</u>				
Assets				
Cash and short-term investments at cost, which approximates market	\$ <u>358,352</u>	<u>2,336,061</u>	<u>1,806,508</u>	<u>887,905</u>
Liabilities				
Deposits held in trust	\$ <u>358,352</u>	<u>2,336,061</u>	<u>1,806,508</u>	<u>887,905</u>
<u>Other</u>				
Assets				
Cash and short-term investments at cost, which approximates market	\$ <u>88,004</u>	<u>245,569</u>	<u>237,387</u>	<u>96,186</u>
Liabilities				
Contracts payable	48,060	-	37,544	10,516
Accrued liabilities	10,264	207,056	175,673	41,647
Deposits held in trust	<u>29,680</u>	<u>38,513</u>	<u>24,170</u>	<u>44,023</u>
Total	\$ <u>88,004</u>	<u>245,569</u>	<u>237,387</u>	<u>96,186</u>

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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, 1982 and 1981

GENERAL FIXED ASSETS

	<u>1982</u>	<u>1981</u>
Land and improvements	\$ 67,945,230	64,102,081
Buildings	66,042,898	60,717,854
Automobiles and trucks	15,873,912	12,765,120
Furniture, fixtures and equipment	<u>6,694,656</u>	<u>4,944,329</u>
Total general fixed assets	<u>\$ 156,556,696</u>	<u>142,529,384</u>

INVESTMENT IN GENERAL FIXED ASSETS

Investment in general fixed assets at January 1	142,529,384	130,104,376
Additions financed by:		
General obligation bonds	10,424,783	6,972,185
Leasing Authority	3,233,281	5,000,140
General Fund revenues	1,119,248	452,683
Disposals of fixed assets	<u>(750,000)</u>	<u>-</u>
Total investment in general fixed assets	<u>\$ 156,556,696</u>	<u>142,529,384</u>

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 as well as the City's noncurrent obligations for pension and workers' compensation expense.

CITY OF PITTSBURGH

Statement of General Long-term Debt

December 31, 1982 and 1981

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

	<u>1982</u>	<u>1981</u>
Amount available in Debt Service Funds for retirement of bonds and notes	\$ 6,075,310	8,382,780
Amount to be provided for retirement of bonds and notes	230,769,890	214,372,420
Amount available in Pension Reform Trust Fund	7,632,435	4,740,419
Amount to be provided for accrued unfunded pension expense	134,379,410	120,794,581
Amount to be provided for workers' compensation	<u>47,000,000</u>	<u>48,000,000</u>
Total available and to be provided	<u>425,857,045</u>	<u>396,290,200</u>

GENERAL LONG-TERM DEBT PAYABLE

General obligation bonds and notes payable	236,845,200	222,755,200
Accrued unfunded pension expense	142,011,845	125,535,000
Workers' compensation payable	<u>47,000,000</u>	<u>48,000,000</u>
Total long-term debt payable	<u>\$ 425,857,045</u>	<u>396,290,200</u>

CITY OF PITTSBURGH
ALL AGENCY FUNDS

Combining Balance Sheet

December 31, 1982
(with comparative totals for December 31, 1981)

<u>Assets</u>	<u>Employee benefits</u>	<u>Payroll withholding</u>	<u>Parking meter</u>	<u>Unclaimed liabilities</u>	<u>Deposit</u>	<u>Other</u>	<u>Totals</u>	
							<u>1982</u>	<u>1981</u>
Cash and short-term investments at cost, which approximates market	\$ 3,581,420	1,014,325	547,283	126,699	887,905	96,186	6,253,818	4,013,925
Total assets	\$ 3,581,420	1,014,325	547,283	126,699	887,905	96,186	6,253,818	4,013,925
 <u>Liabilities</u>								
Contracts payable	-	-	-	-	-	10,516	10,516	48,060
Accrued liabilities	3,581,420	1,014,325	444,657	126,699	-	41,647	5,208,748	3,577,833
Deposits held in trust	-	-	-	-	887,905	44,023	931,928	388,032
Due to General Fund	-	-	102,626	-	-	-	102,626	-
Total liabilities	\$ 3,581,420	1,014,325	547,283	126,699	887,905	96,186	6,253,818	4,013,925

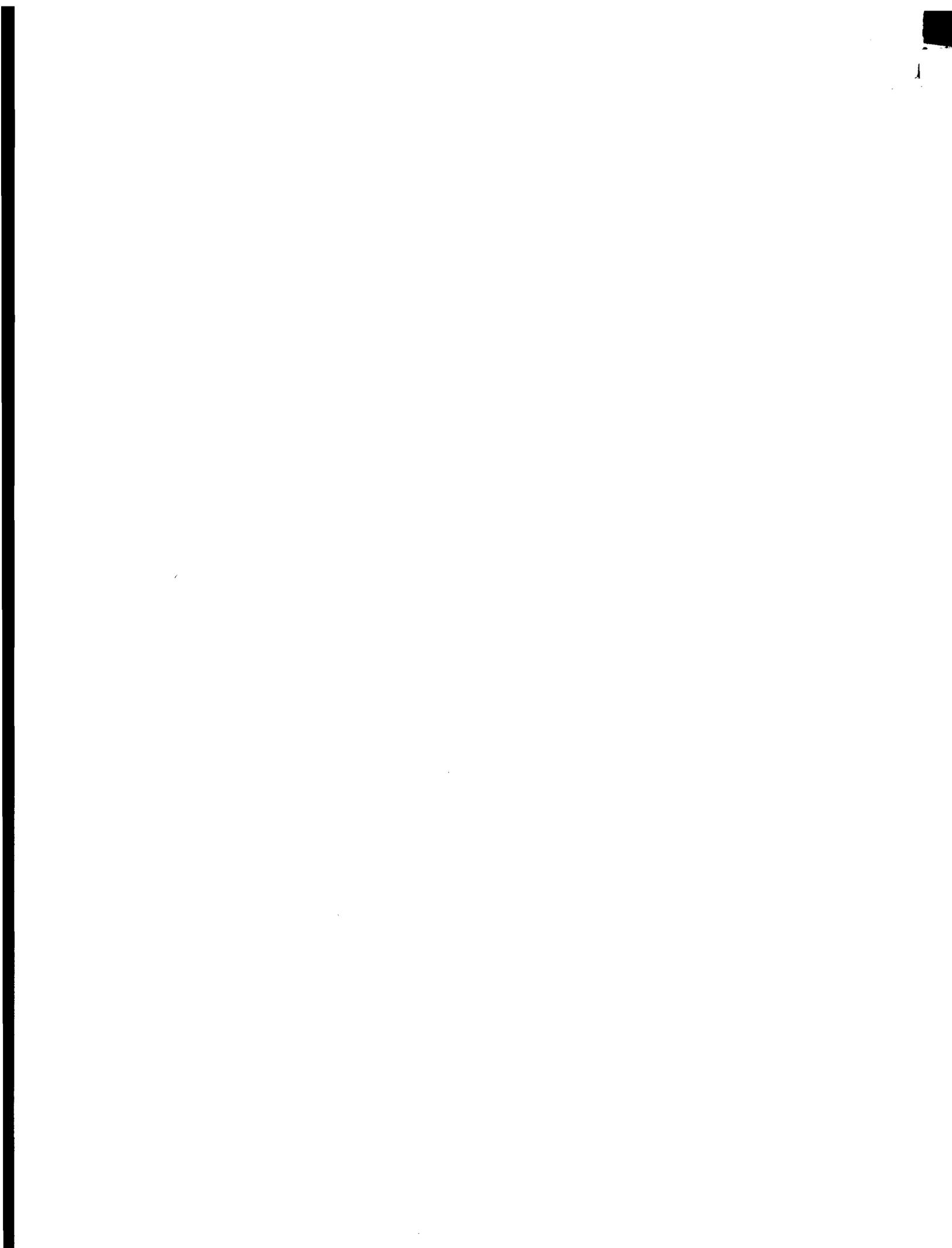


CITY OF PITTSBURGH
ALL AGENCY FUNDS

Combining Balance Sheet

December 31, 1982
(with comparative totals for December 31, 1981)

<u>Assets</u>	<u>Employee benefits</u>	<u>Payroll withholding</u>	<u>Parking meter</u>	<u>Unclaimed liabilities</u>	<u>Deposit</u>	<u>Other</u>	<u>Totals</u>	
							<u>1982</u>	<u>1981</u>
Cash and short-term investments at cost, which approximates market	\$ 3,581,420	1,014,325	547,283	126,699	887,905	96,186	6,253,818	4,013,925
Total assets	\$ 3,581,420	1,014,325	547,283	126,699	887,905	96,186	6,253,818	4,013,925
<u>Liabilities</u>								
Contracts payable	-	-	-	-	-	10,516	10,516	48,060
Accrued liabilities	3,581,420	1,014,325	444,657	126,699	-	41,647	5,208,748	3,577,833
Deposits held in trust	-	-	-	-	887,905	44,023	931,928	388,032
Due to General Fund	-	-	102,626	-	-	-	102,626	-
Total liabilities	\$ 3,581,420	1,014,325	547,283	126,699	887,905	96,186	6,253,818	4,013,925



CITY OF PITTSBURGH

General Fund Revenues and Other Financing Sources

Last Ten Fiscal Years

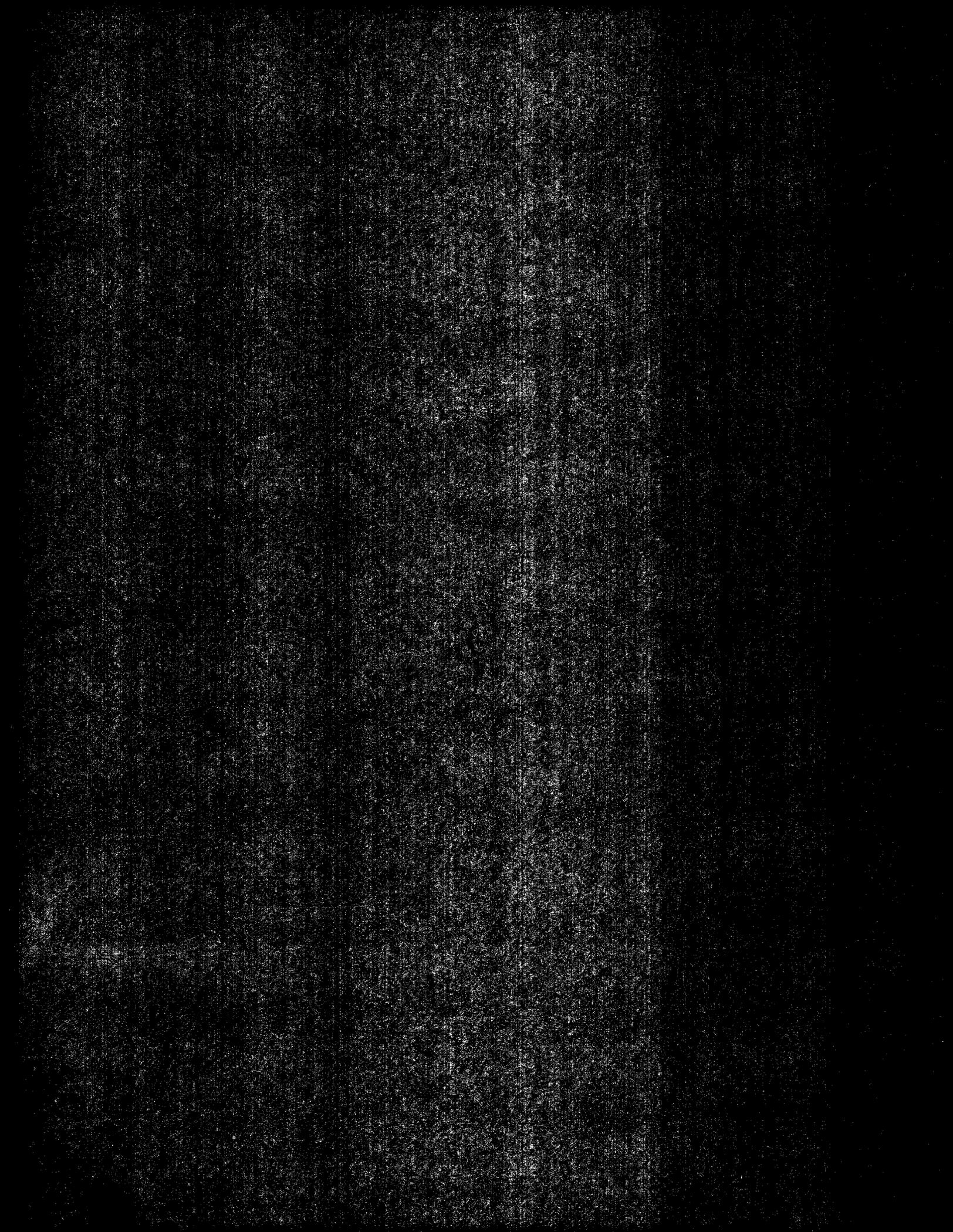
	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973
Taxes	\$ 170,759,756	130,240,575	120,509,590	113,999,878	88,537,067	81,962,322	76,554,932	64,670,052	64,184,469	67,848,161
Penalties and interest	1,382,771	1,617,540	872,388	745,765	477,305	518,365	550,464	783,041	671,724	584,579
Interest on bank balances	13,521,771	11,611,647	5,729,673	6,020,286	4,200,210	3,123,871	2,531,848	3,790,871	6,141,555	3,920,251
Fines and forfeits	3,033,743	2,538,125	2,468,208	2,289,557	2,613,609	2,593,131	2,394,169	2,009,351	1,769,528	1,713,970
Licenses	1,800,845	1,512,471	1,358,141	1,197,384	1,149,077	1,134,712	1,142,806	1,159,519	1,173,885	1,181,236
Rental revenues	2,825,499	2,569,304	2,261,798	1,679,700	2,478,732	1,326,274	1,407,144	1,786,565	962,350	1,123,431
Zoological Parks Commission	557,487	562,823	615,962	867,004	861,471	888,748	850,669	-	-	-
Utility tax distribution	1,997,098	1,773,492	1,269,233	1,088,746	923,194	826,737	721,949	640,768	676,876	654,134
Enterprise Fund administrative charge	1,000,000	960,000	-	-	-	-	561,000	561,000	561,000	-
Public Parking Authority	-	2,000,000	1,500,000	-	2,000,000	3,500,000	2,000,000	-	-	-
Intergovernmental revenues	1,044,278	716,107	4,846,312	-	-	1,597,273	1,629,773	1,773,206	1,321,368	4,264,802
Miscellaneous	2,413,348	2,078,782	1,961,388	2,152,552	113,227	1,581,503	1,481,096	1,969,365	-	-
Other financing sources:										
Bond sale proceeds	5,072,829	9,003,600	-	-	-	-	-	-	-	-
Transfers from:										
Enterprise Fund	1,294,752	842,779	1,931,980	4,076,953	5,490,720	5,356,504	5,000,000	4,400,000	4,500,000	-
Special Revenue Funds	-	281,870	-	365,537	-	326,531	123,079	-	-	-
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	1,165,299	46,370	553,521	527,406	71,068
Special Assessment Funds	12,313	5,852	14,860	-	-	12,436	12,162	25,259	20,902	6,211
Transfer of noncurrent pension obligation to General Long-term Debt Account Group	17,486,845	18,360,000	20,580,000	17,194,000	17,545,000	16,036,000	16,144,000	10,628,000	9,048,000	-
Total revenues and transfers	\$ 224,203,335	194,605,866	166,148,975	158,219,941	126,893,661	121,949,706	113,151,461	94,750,518	91,559,063	81,367,843

CITY OF PITTSBURGH

General Fund Expenditures and Operating Transfers by Function

Last Ten Fiscal Years

	<u>1982</u>	<u>1981</u>	<u>1980</u>	<u>1979</u>	<u>1978</u>	<u>1977</u>	<u>1976</u>	<u>1975</u>	<u>1974</u>	<u>1973</u>
General government	\$ 10,560,446	10,075,205	10,248,529	8,200,341	6,420,957	5,648,281	5,210,427	5,362,294	5,011,329	4,926,227
Public safety	54,044,555	48,061,086	42,784,605	36,197,594	26,917,887	23,591,502	22,603,853	20,162,915	16,694,090	16,354,847
Public works	26,249,862	26,724,698	19,799,080	16,517,211	15,792,144	15,010,457	22,428,618	22,003,734	19,384,330	20,266,282
Sanitation	10,664,661	11,703,495	11,453,340	9,852,330	8,496,499	8,286,733	816,247	724,619	673,846	673,523
Debt service subsidization to authorities	1,904,854	968,988	783,671	921,025	991,226	1,059,489	1,050,411	1,071,755	1,153,139	1,132,924
Recreation and cultural programs	15,132,060	13,563,804	12,726,708	10,857,316	10,136,594	9,487,230	9,505,851	8,600,393	7,997,004	7,959,289
Urban redevelopment and housing	4,011,300	5,425,754	4,580,038	3,892,847	3,922,895	3,527,967	3,108,590	2,404,297	2,308,818	2,434,331
Other, principally employee benefits	59,645,368	53,207,156	53,276,004	45,757,584	42,316,137	37,709,214	38,625,488	29,529,315	26,677,868	17,875,185
Transfers to:										
Special Revenue Funds	823,091	415,232	559,904	1,636,367	1,197,083	664,657	633,973	1,089,824	775,966	5,034,034
Debt Service Funds	28,635,361	14,034,005	20,565,994	22,715,335	14,018,792	12,529,390	12,845,522	11,949,644	9,609,064	7,537,867
Trust and Agency Funds	-	-	-	-	-	1,250	1,250	1,250	1,250	1,250
Total expenditures and transfers	\$ 211,671,558	184,179,423	176,777,873	156,547,950	130,210,214	117,516,170	116,830,230	102,900,040	90,286,704	84,195,759



CITY OF PITTSBURGH

Assessed Value, Tax Rates, Levy and Collections

Last Ten Fiscal Years

Fiscal year	Assessed valuation of land and buildings	Year of Original Levy							Delinquent Taxes		
		Land	Buildings	Original net levy	Budget	Receipts	Percent of levy collected	Percent of budget collected	Collections		Percent of budget collected
									Budget	Receipts	
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	\$ 1,839,556	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	1,758,597	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
1982	1,515,564,971	133.0 mills	32.00 mills	82,883,365	76,325,804	76,729,597	92.6	100.5	2,400,000	3,354,719	139.8

CITY OF PITTSBURGH

Property Tax Rates - All Overlapping Governments

Last Ten Fiscal Years

Fiscal year	City			School district	County	Total
	Land	Buildings	Average*			
1973	51.0 mills	25.5 mills	32.600	23.000 mills	15.500 mills	71.100 mills
1974	51.0 mills	25.5 mills	32.430	23.000 mills	15.500 mills	70.930 mills
1975	49.5 mills	24.75 mills	31.430	23.000 mills	15.500 mills	69.930 mills
1976	49.5 mills	24.75 mills	31.510	29.000 mills	15.500 mills	76.010 mills
1977	49.5 mills	24.75 mills	31.530	29.000 mills	21.375 mills	81.905 mills
1978	49.5 mills	24.75 mills	31.500	29.000 mills	21.375 mills	81.875 mills
1979	97.5 mills	24.75 mills	44.500	29.000 mills	19.365 mills	92.865 mills
1980	125.5 mills	24.75 mills	50.540	29.000 mills	23.000 mills	102.540 mills
1981	125.5 mills	24.75 mills	49.660	41.000 mills	28.000 mills	118.660 mills
1982	133.0 mills	32.0 mills	55.047	36.000 mills	29.000 mills	120.047 mills

* 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, 1982

	<u>Principal type of business</u>	<u>Assessed valuation</u>	<u>Percentage of total tax assessments</u>
State of California Public Employees Retirement System & State Teachers Retirement Board of Ohio	Pension Funds	\$ 43,750,000	2.85%
Equitable Life Assurance Society of the United States	Insurance	35,236,800	2.29
Mellon Bank, N.A.	Commercial Banking	22,991,600	1.50
Prudential Insurance Co. of America	Insurance	19,414,375	1.26
Pittsburgh and Lake Erie Railroad Company	Railroading	15,209,385	.99
Pittsburgh National Bank	Commercial Banking	12,329,140	.80
Jones and Laughlin Steel Corporation	Metal Manufacturing	12,139,900	.79
New York Life Insurance Company	Insurance	9,500,000	.62
Aluminum Company of America	Metal Manufacturing	8,683,200	.57
PPG Industries	Paint and Plate Glass Manufacturing	<u>8,149,100</u>	<u>.53</u>
		<u>\$ 187,403,500</u>	<u>12.20%</u>

CITY OF PITTSBURGH
Special Assessments Collections
Last Ten Fiscal Years

<u>Fiscal year</u>	<u>Total collections</u>
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	7,078

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>
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	577,785	40,280

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

CITY OF PITTSBURGH
 Schedule of Bonds and Notes Payable
 December 31, 1982

<u>Term bonds and notes</u>	<u>Date of issue</u>	<u>Amount sold</u>	<u>Amount outstanding</u>	<u>Maturity information</u>	<u>Average rate of interest</u>	<u>1983 Debt Service Requirements</u>	
						<u>Interest</u>	<u>Principal</u>
General Obligation Term Bonds, 1976, Series A	8/01/76	\$ 3,200	\$ 3,200	Due August 1, 1983	6.30 %	\$ 202	\$ 452 (A)
General Obligation Capital Note of 1981, Series B	3/25/81	9,000,000	9,000,000	Due July 1, 1984	9.50	855,000	-
City of Pittsburgh Equipment Leasing Authority Equipment Revenue Bonds, Series of 1981-A	3/01/81	9,225,000	9,225,000	Due March 1, 1987	9.50	876,375	-
City of Pittsburgh Equipment Leasing Authority Equipment Revenue Bonds, Series of 1982	10/01/82	5,275,000	5,275,000	Due October 1, 1988	8.25	435,188	-
General Obligation Term Bonds, 1981, Series A	7/01/81	25,105,000	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	2,761,550	-
General Obligation Term Bonds, 1981, Series A	7/01/81	10,000,000	10,000,000	\$3,000,000 in 2002 \$3,000,000 in 2003 \$4,000,000 in 2004	9.125	912,500	-
General Obligation Term Bonds, 1981, Series A	7/01/81	22,180,000	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	2,595,060	-
General Obligation Term Bonds, 1982, Series A, B and C	8/01/82	14,720,000	14,720,000	\$1,605,000 in 1995 \$1,830,000 in 1996 \$2,080,000 in 1997 \$2,370,000 in 1998 \$2,700,000 in 1999 \$3,070,000 in 2000 \$1,065,000 in 2001	12.75	2,033,200	-
General Obligation Term Bonds, 1982, Series A, B and C	8/01/82	10,000,000	10,000,000	\$1,510,000 in 2005 \$1,515,000 in 2006 \$6,975,000 in 2007	7.00	758,333	-
General Obligation Term Bonds, 1982, Series A, B and C	8/01/82	25,000,000	25,000,000	\$2,410,000 in 2001 \$3,940,000 in 2002 \$4,465,000 in 2003 \$5,060,000 in 2004 \$4,225,000 in 2005 \$4,900,000 in 2006	12.00	3,250,000	-
Total term bonds and notes			<u>130,508,200</u>	Total 1983 term debt requirements		<u>14,477,408</u>	<u>452</u>

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

(Continued)

CITY OF PITTSBURGH

Schedule of Bonds and Notes Payable
(continued)

Serial bonds and notes	Date of issue	Amount sold	Amount outstanding	Maturity information	Average rate of interest	1983 Debt Service Requirements	
						Interest	Principal
General Public Improvement People's Bonds, 1963, Series A	10/01/63	\$ 280,000	\$ 14,000	\$14,000 annually through 1983	3.00 %	\$ 420	\$ 14,000
General Public Improvement People's Bonds, 1963, Series B	10/01/63	3,840,000	192,000	\$192,000 annually through 1983	3.00	5,760	192,000
General Public Improvement Bonds, 1963, Series A	10/01/63	560,000	28,000	\$28,000 annually through 1983	3.00	840	28,000
General Public Improvement People's Bonds, 1964, Series A	9/01/64	210,000	12,000	\$11,000 annually through 1983; 1,000 in 1984	3.125	375	11,000
General Public Improvement People's Bonds, 1964, Series B	9/01/64	5,220,000	522,000	\$261,000 annually through 1984	3.125	16,312	261,000
General Public Improvement Bonds, 1964, Series A	9/01/64	1,500,000	150,000	\$75,000 annually through 1984	3.125	4,687	75,000
General Public Improvement People's Bonds, 1965, Series A	9/01/65	7,920,000	1,188,000	\$396,000 annually through 1985	3.125	37,125	396,000
General Public Improvement Bonds, 1965, Series B	9/01/65	2,540,000	381,000	\$127,000 annually through 1985	3.125	11,906	127,000
General Public Improvement Bonds, 1966, Series A	10/01/66	1,100,000	220,000	\$55,000 annually through 1986	4.00	8,800	55,000
General Public Improvement People's Bonds, 1966, Series A	10/01/66	3,100,000	620,000	\$155,000 annually through 1986	4.00	24,800	155,000
Refunding Bonds, 1966, Series A	10/01/66	2,100,000	420,000	\$105,000 annually through 1986	4.00	16,800	105,000
Refunding Bonds, 1966, Series B	10/01/66	7,000,000	1,400,000	\$350,000 annually through 1986	4.00	56,000	350,000
Refunding Bonds, 1967, Series A	10/01/67	5,400,000	1,350,000	\$270,000 annually through 1987	4.00	54,000	270,000
Refunding Bonds, 1967, Series B	10/01/67	3,200,000	800,000	\$160,000 annually through 1987	4.00	32,000	160,000
General Public Improvement Bonds, 1967, Series A	10/01/67	3,000,000	750,000	\$150,000 annually through 1987	4.00	30,000	150,000
General Public Improvement People's Bonds, 1967, Series A	10/01/67	800,000	200,000	\$40,000 annually through 1987	4.00	8,000	40,000
Funding Bonds, 1967, Series A	10/01/67	500,000	125,000	\$25,000 annually through 1987	4.00	5,000	25,000
General Public Improvement Bonds, 1968, Series A	10/01/68	5,700,000	1,710,000	\$285,000 annually through 1988	4.25	72,675	285,000
General Public Improvement Bonds, 1969, Series A	3/01/69	3,700,000	1,295,000	\$185,000 annually through 1989	4.875	58,622	185,000
General Public Improvement Bonds, 1970, Series A	3/01/70	7,500,000	3,000,000	\$375,000 annually through 1990	6.00	168,750	375,000
General Public Improvement Bonds, 1970, Series B	11/01/70	10,500,000	4,200,000	\$525,000 annually through 1990	5.625	236,250	525,000
General Public Improvement Bonds, 1971, Series A	10/01/71	9,300,000	4,185,000	\$465,000 annually through 1991	5.00	209,250	465,000
General Public Improvement Bonds, 1972, Series A	5/01/72	11,400,000	5,700,000	\$570,000 annually through 1992	5.25	284,288	570,000
Carried forward			28,462,000			1,342,660	4,819,000

(Continued)

CITY OF PITTSBURGH

Schedule of Bonds and Notes Payable
(continued)

<u>Serial bonds and notes, continued</u>	<u>Date of issue</u>	<u>Amount sold</u>	<u>Amount outstanding</u>	<u>Maturity information</u>	<u>Average rate of interest</u>	<u>1983 Debt Service Requirements</u>	
						<u>Interest</u>	<u>Principal</u>
Brought forward			\$ 28,462,000			\$ 1,342,660	\$ 4,819,000
General Public Improvement Bonds, 1973, Series A	04/01/73	\$ 14,000,000	9,635,000	\$675,000 in 1983 \$710,000 in 1984 \$745,000 in 1985 \$780,000 in 1986 \$820,000 in 1987 \$860,000 in 1988 \$905,000 in 1989 \$950,000 in 1990 \$1,000,000 in 1991 \$1,050,000 in 1992 \$1,140,000 in 1993	5.20 % 5.20 5.20 5.20 5.20 5.20 5.20 5.20 5.20 5.20 5.20	483,470	675,000
General Public Improvement Bonds, 1974, Series A	04/01/74	14,350,000	10,660,000	\$650,000 in 1983 \$690,000 in 1984 \$720,000 in 1985 \$765,000 in 1986 \$805,000 in 1987 \$850,000 in 1988 \$895,000 in 1989 \$945,000 in 1990 \$1,000,000 in 1991 \$1,050,000 in 1992 \$1,110,000 in 1993 \$1,180,000 in 1994	5.375 5.00 5.00 5.10 5.10 5.20 5.25 5.30 5.40 5.40 5.50 5.00	540,061	650,000
General Public Improvement Bonds, 1975, Series A	06/01/75	5,310,000	2,515,000	\$580,000 in 1983 \$610,000 in 1984 \$650,000 in 1985 \$675,000 in 1986	5.90 6.10 6.10 6.10	135,145	580,000
General Obligation Bonds of 1976, Series A	08/01/76	10,300,000	8,875,000	\$415,000 in 1983 \$440,000 in 1984 \$470,000 in 1985 \$500,000 in 1986 \$530,000 in 1987 \$560,000 in 1988 \$595,000 in 1989 \$635,000 in 1990 \$675,000 in 1991 \$715,000 in 1992 \$760,000 in 1993 \$810,000 in 1994 \$860,000 in 1995 \$910,000 in 1996	6.30 6.30 6.30 6.30 6.30 6.30 6.45 6.61 6.70 6.80 6.90 7.00 7.00 7.00	590,817	415,000
Carried forward			60,147,000			3,092,153	7,139,000

(Continued)

CITY OF PITTSBURGH

Schedule of Bonds and Notes Payable
(continued)

<u>Serial bonds and notes, continued</u>	<u>Date of issue</u>	<u>Amount sold</u>	<u>Amount outstanding</u>	<u>Maturity information</u>	<u>Average rate of interest</u>	<u>1983 Debt Service Requirements</u>	
						<u>Interest</u>	<u>Principal</u>
Brought forward			\$ 60,147,000			\$ 3,092,153	\$ 7,139,000
General Obligation Bonds of 1977, Series A	6/01/77	\$ 13,200,000	11,490,000	\$495,000 in 1983 \$525,000 in 1984 \$555,000 in 1985 \$590,000 in 1986 \$625,000 in 1987 \$660,000 in 1988 \$700,000 in 1989 \$740,000 in 1990 \$785,000 in 1991 \$835,000 in 1992 \$885,000 in 1993 \$935,000 in 1994 \$995,000 in 1995 \$1,050,000 in 1996 \$1,115,000 in 1997	7.00 % 7.00 7.00 4.90 5.00 5.10 5.30 5.40 5.50 5.60 5.70 5.80 5.875 5.875 5.875	633,000	495,000
General Obligation Bonds of 1978, Series A	7/01/78	14,000,000	12,710,000	\$490,000 in 1983 \$525,000 in 1984 \$565,000 in 1985 \$605,000 in 1986 \$635,000 in 1987 \$670,000 in 1988 \$705,000 in 1989 \$745,000 in 1990 \$785,000 in 1991 \$830,000 in 1992 \$880,000 in 1993 \$930,000 in 1994 \$990,000 in 1995 \$1,050,000 in 1996 \$1,120,000 in 1997 \$1,185,000 in 1998	9.25 9.25 8.90 5.80 5.90 6.00 6.10 6.20 6.30 6.40 6.50 6.50 6.50 6.50 6.50 6.50	848,772	490,000
Carried forward			<u>84,347,000</u>			<u>4,573,925</u>	<u>8,124,000</u>

(Continued)

CITY OF PITTSBURGH

Schedule of Bonds and Notes Payable
(continued)

Serial bonds and notes, continued	Date of issue	Amount sold	Amount outstanding	Maturity information	Average rate of interest	1983 Debt Service Requirements	
						Interest	Principal
Brought forward			\$ 84,347,000			\$ 4,573,925	\$ 8,124,000
General Obligation Bonds, 1981, Series A	7/01/81	\$ 12,715,000	12,710,000	\$680,000 in 1983 \$745,000 in 1984 \$815,000 in 1985 \$895,000 in 1986 \$985,000 in 1987 \$1,085,000 in 1988 \$1,200,000 in 1989 \$1,335,000 in 1990 \$1,480,000 in 1991 \$1,650,000 in 1992 \$1,840,000 in 1993	8.60 % 8.90 9.20 9.50 9.75 10.00 10.25 10.50 10.75 10.90 11.00	1,264,613	680,000
General Obligation Bonds, 1982, Series A, B and C	8/01/82	9,280,000	9,280,000	\$5,000 in 1983 \$465,000 in 1984 \$515,000 in 1985 \$565,000 in 1986 \$625,000 in 1987 \$700,000 in 1988 \$780,000 in 1989 \$875,000 in 1990 \$980,000 in 1991 \$1,105,000 in 1992 \$1,250,000 in 1993 \$1,415,000 in 1994	8.25 8.50 9.00 9.40 9.75 10.25 10.75 11.40 11.70 12.00 12.20 12.40	1,116,608	5,000
Total serial bonds and notes			106,337,000	Total 1983 serial debt requirements		6,955,146	8,809,000
Total bonds and notes payable			\$ 236,845,200	Total 1983 requirement		\$ 21,432,554	8,809,452

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>	<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>
1973	506,706	\$ 1,456,905,577	\$ 98,608,100	\$ 2,459,362	\$ 96,148,738	6.60%	\$ 190
1974	500,973	1,437,615,380	105,759,100	1,150,544	104,608,556	7.28	209
1975	500,447	1,462,576,458	108,505,100	1,152,092	107,353,008	7.34	215
1976	497,835	1,424,610,941	119,104,300	2,381,770	116,722,530	8.19	234
1977	494,601	1,404,329,355	124,764,300	6,495,980	118,268,320	8.42	239
1978	490,601	1,406,658,944	130,898,300	2,328,750	128,569,550	9.14	262
1979	490,601	1,415,132,908	127,566,300	1,815,664	125,750,636	8.89	256
1980	423,938	1,488,936,892	148,704,200	4,638,494	144,065,706	9.68	340
1981	423,938	1,461,618,118	222,755,200	8,490,320	214,264,880	14.66	505
1982	423,938	1,515,564,971	236,845,200	6,075,310	230,769,890	15.22	544

CITY OF PITTSBURGH

Net Debt and Remaining Debt Incurring Margin
in Accordance with Act No. 52, Approved April 28, 1978

"Local Government Unit Debt Act"

December 31, 1982

	<u>Electoral Debt</u>	<u>Nonelectoral Debt</u>	<u>Lease Rental Debt</u>
Gross debt:			
Principal amount of bonds and notes issued and outstanding	\$ 4,948,000	217,397,200	48,763,500
Bonds authorized and unsold	-	-	-
Leases evidencing acquisition of a capital asset	-	1,301,913	-
Total gross debt	<u>\$ 4,948,000</u>	<u>218,699,113</u>	<u>48,763,500</u>
Items deductible from gross debt:			
Cash and legal investments held in sinking fund for payment of bonds and notes		3,107,050	-
Cash in bond fund applicable to debt		45,214,179	-
Amount due from 1982 appropriations		-	415,147
Public improvement assessments receivable		639,736	-
Delinquent real estate taxes for the years 1967 to 1978 inclusive		5,072,826	-
Delinquent water rents for the years 1967 to 1978 inclusive		2,026,359	-
Self-liquidating and subsidized debt		-	2,194,500
Total deductions		<u>56,060,150</u>	<u>2,609,647</u>
Gross debt less deductions		162,638,963	46,153,853
Add: current year's interest on debt		-	-
Net debt		<u>\$ 162,638,963</u>	<u>46,153,853</u>

(Continued)

CITY OF PITTSBURGH

Net Debt and Remaining Debt Incurring Margin
in Accordance with Act No. 52, Approved April 28, 1978
(continued)

ALLOCATION OF TOTAL NET DEBT

Electoral debt		\$ <u>4,948,000</u>
Net nonelectoral debt	162,638,963	
Net lease rental debt	<u>46,153,853</u>	
Net nonelectoral and lease rental debt		\$ <u>208,792,816</u>

DEBT INCURRING MARGIN

	<u>1979</u>	<u>1980</u>	<u>1981</u>
Total net revenues of the City	\$ <u>183,199,069</u>	\$ <u>190,602,468</u>	\$ <u>194,158,725</u>
Borrowing base (arithmetic average of total net revenues for said three full fiscal years)			\$ <u>189,320,087</u>
		Net Nonelectoral debt (Borrowing Base x 250%)	Net Nonelectoral and lease rental debt (Borrowing Base x 350%)
Debt limitations		473,300,218	662,620,304
Less existing net debt		<u>162,638,963</u>	<u>208,792,816</u>
Remaining debt incurring margin		<u>\$ 310,661,255</u>	<u>453,827,488</u>

CITY OF PITTSBURGH

Territorial Growth of Pittsburgh
(continued)

Ordinance approval date	Entry date	Annexed		Total to Date	
		Acres	Square miles	Acres	Square miles
	1/02/1905	203	0.3172	18,155	28.368
	1/08/1906	180	0.2812	18,335	28.649
	1/08/1906	310	0.4844	18,645	29.133
	1/07/1907	73	0.1141	18,718	29.247
	11/21/1907	621	0.9703	19,339	30.217
	12/06/1907	5,165	8.0703	24,504	38.287
	1/06/1908	1,751	2.7359	26,255	41.023
	10/30/1908	207	0.3234	26,462	41.346
	1/04/1909	210	0.3281	26,672	41.674
	1/04/1909	58.21	0.0910	26,730.21	41.765
	1/01/1912	151.712	0.2371	26,881.92	42.002
	12/19/1916	10.167	0.0159	26,892.09	42.018
	1/05/1920	123.363	0.1928	27,015.45	42.211
	6/28/1920	0.949	0.0015	27,016.40	42.213
	10/04/1920	11.38	0.0178	27,027.78	42.231
	1/01/1921	2,190.22	3.4222	29,218	45.653
	10/31/1922	160	0.25	29,378	45.903
	1/01/1923	618.83	0.9669	29,996.83	46.870
	2/07/1924	52.82	0.0825	30,049.65	46.952
	11/27/1925	20.773	0.0325	30,070.42	46.985
	1/03/1927	1,020.11	1.5939	31,090.53	48.579
	1/03/1927	193.52	0.3024	31,284.05	48.881
	1/03/1927	190	0.2969	31,474.05	49.178
4/16/1927	1/02/1928	600	0.9375	32,074.05	50.116
6/29/1928	6/29/1928	39.909	0.0624	32,113.96	50.178
	1/07/1929	476.31	0.7442	32,590.27	50.922
2/15/1929	2/15/1929	589.91	0.9217	33,180.18	51.844
7/24/1928	4/22/1929	17.112	0.0267	33,197.29	51.871

(Continued)

Name and title of official	Annual salary	Amount of Surety Bond
Richard S. Caligultri, Mayor	\$57,000	\$ 10,000
Members of City Council	4 at \$32,500	None
	5 at \$27,500	
John E. McGrady, Controller	\$22,098	\$ 10,000
Ronald C. Schweiser, Director of		

CITY OF PITTSBURGH
Salaries and Surety Bonds of Principal Officials
For the Year Ended December 31, 1982

CITY OF PITTSBURGH

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		1/02/1905	203	0.3172	18,155	28.368
Esplen Boro		1/08/1906	180	0.2812	18,335	28.649
Sterrett Township		1/08/1906	310	0.4844	18,645	29.133
Montooth Boro		1/07/1907	73	0.1141	18,718	29.247
Sheraden Boro		11/21/1907	621	0.9703	19,339	30.217
City of Allegheny		12/06/1907	5,165	8.0703	24,504	38.287
West Liberty Boro		1/06/1908	1,751	2.7359	26,255	41.023
O'Hara Township		10/30/1908	207	0.3234	26,462	41.346
Beechview Boro		1/04/1909	210	0.3281	26,672	41.674
Part of Union Township		1/04/1909	58.21	0.0910	26,730.21	41.765
Part of Baldwin Township		1/01/1912	151.712	0.2371	26,881.92	42.002
Part of Ross Township		12/19/1916	10.167	0.0159	26,892.09	42.018
Spring Garden Boro		1/05/1920	123.363	0.1928	27,015.45	42.211
Part of Penn Township		6/28/1920	0.949	0.0015	27,016.40	42.213
Part of Chartiers Township		10/04/1920	11.38	0.0178	27,027.78	42.231
Remainder of Chartiers Township		1/01/1921	2,190.22	3.4222	29,218	45.653
Part of Reserve Township		10/31/1922	160	0.25	29,378	45.903
St. Clair Boro		1/01/1923	618.83	0.9669	29,996.83	46.870
Parts of Lower St. Clair Township		2/07/1924	52.82	0.0825	30,049.65	46.952
Parts of Swissvale Boro		11/27/1925	20.773	0.0325	30,070.42	46.985
Carrick Boro		1/03/1927	1,020.11	1.5939	31,090.53	48.579
Knoxville Boro		1/03/1927	193.52	0.3024	31,284.05	48.881
Westwood Boro		1/03/1927	190	0.2969	31,474.05	49.178
Union Township	4/16/1927	1/02/1928	600	0.9375	32,074.05	50.116
Part of Ross Township	6/29/1928	6/29/1928	39.909	0.0624	32,113.96	50.178
Hays Boro		1/07/1929	476.31	0.7442	32,590.27	50.922
Part of Mifflin Township	2/15/1929	2/15/1929	589.91	0.9217	33,180.18	51.844
Part of Ross Township	7/24/1928	4/22/1929	17.112	0.0267	33,197.29	51.871

(Continued)

CITY OF PITTSBURGH

Territorial Growth of Pittsburgh

December 31, 1982

<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		3/05/1804				
City of Pittsburgh		3/18/1816	320	0.5000	320	0.500
Northern Liberties Boro		3/01/1837	110	0.1719	430	0.672
City Districts Nos. 8 and 17		7/07/1845	108	0.1687	538	0.841
Part of Pitt Township		11/04/1846				
Part of Pitt Township		12/04/1846	592	0.9250	1,130	1.766
Part of Pitt Township		12/12/1846				
Remainder of Pitt Township						
Peebles Township						
Liberty Township						
Collins Township		6/30/1868	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		4/02/1872	2,684	4.1938	17,472	27.301
Allentown Boro						
Birmingham Boro						
East Birmingham Boro						
St. Clair Borough						
Ormsby Boro						
Brushton Boro		12/01/1894	290	0.4531	17,762	27.754
Beltzhoover Boro		3/01/1898	190	0.2969	17,952	28.051

(Continued)

CITY OF PITTSBURGH

Salaries and Surety Bonds of Principal Officials

For the Year Ended December 31, 1982

<u>Name and title of official</u>	<u>Annual salary</u>	<u>Amount of Surety Bond</u>
Richard S. Caliguiri, Mayor	\$57,000	\$ 10,000
Members of City Council	4 at \$32,500	None
	5 at \$27,500	
John E. McGrady, Controller	\$22,098	\$ 10,000
Ronald C. Schmeiser, Director of Finance	\$46,473	\$200,000

CITY OF PITTSBURGH

Schedule of Insurance in Force

For the Year Ended December 31, 1982

<u>Type of coverage and name of company</u>	<u>Details of coverage</u>	<u>Policy number</u>	<u>Policy Period</u>		<u>Co-Insurance</u>	<u>Liability limits</u>	<u>1982 annual premium</u>
			<u>From</u>	<u>To</u>			
Fire Insurance American Motorists Insurance Company	Fire and extended coverage on property owned by the City	F-396-18-24	1/01/81	1/01/83	90%	\$10,000 deductible \$95,409,000	\$ 56,481
Police Professional Liability Insurance Atlanta International Insurance Co.	Point State Park Detail	PPL-68-55	9/17/82	9/17/83		\$250,000 each person \$500,000 each incident \$750,000 annual aggregate	900
Midland Insurance Company		CC-005869	9/17/82	9/17/83		\$150,000 per claim \$300,000 aggregate \$1,000,000 per claim \$1,000,000 aggregate	2,990
Personal & Property Great Southwest Surplus Line Insurance Co.	Senior citizen program for the City of Pittsburgh Department of Parks and Recreation	GGL154030	6/30/82	6/30/83		\$1,000,000 bodily injury and/or property damage, CLS, \$100,000 each occurrence	1,000
Ambulance Attendants Errors and Omissions Guaranty National Insurance Co.	Emergency medical services division	GLA139241	5/02/82	5/02/83		\$500,000 aggregate \$500,000 per claim	13,357
General Boiler and Machinery American Motorists Insurance Company	Blanket	2XM-32400	6/01/82	6/01/85		\$100,000 per accident	9,040

CITY OF PITTSBURGH

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	4/25/1929	4/25/1929	85.956	0.1343	33,283.25	52.005
Part of Ross Township	6/03/1929	6/03/1929	6.606	0.0103	33,289.86	52.015
Part of Ross Township	7/01/1929	7/01/1929	1.095	0.0017	33,290.95	52.017
Part of Mifflin Township	7/22/1929	7/22/1929	2.049	0.0032	33,293	52.020
Part of Penn Township	9/20/1929	1/02/1930	21.86	0.0342	33,314.86	52.054
Part of Penn Township	10/05/1928	1/22/1930	11.55	0.0180	33,326.41	52.072
Overbrook Boro		1/06/1930	790.193	1.2346	34,116.60	53.307
Part of Baldwin Township		1/05/1931	49.095	0.0767	34,165.70	53.384
Part of Mifflin Township	2/27/1931	2/27/1931	486.743	0.7605	34,652.44	54.144
Part of Reserve Township	3/20/1931	3/20/1931	96.8	0.1513	34,749.24	54.295
Part of Baldwin Township	9/30/1947	12/01/1947	39.782	0.0622	34,789.02	54.357
Part of Ross Township	1/30/1948	4/28/1948	10.88	0.0155	34,799.90	54.373
Part of Baldwin Township	12/11/1950	2/05/1951	691	1.0797	35,490.90	55.454
Part of Baldwin Township	6/30/1950	3/13/1951	23	0.0359	35,513.90	55.490
Part of Robinson Township	4/22/1955	8/19/1955	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>
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
1982	5,491	5,212



