

# City of Pittsburgh

## Quarterly Financial & Performance Report

For the Period Ending March 31, 2013



Department of Finance  
Office of Management and Budget

May 15, 2013

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



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

For the Period Ending March 31, 2013

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**City of Pittsburgh**

**Quarterly Financial &  
Performance Report**

For the Period Ending March 31, 2013

**Overview**



## OVERVIEW

This is the first quarterly report of the City of Pittsburgh for 2013, issued pursuant to Act 11 of 2004 and the Cooperation Agreement between the City of Pittsburgh and the Intergovernmental Cooperation Authority for Cities of the Second Class (ICA). This report is also intended to fulfill the reporting requirements of the revised and adopted Municipalities Financial Recovery Act Recovery Plan for the City of Pittsburgh dated June 30, 2009. This report covers the first quarter of the City's 2013 fiscal year, for the period of January 1, 2013 through March 31, 2013.

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

The City's first quarter financial results and projections for the balance of the fiscal year forecast that the City will end the year with revenues under budget by \$9.1 million, or 1.9% and expenditures under the final budget (adopted budget with prior year encumbrances) by \$2.2 million, or .4 percent.



**REVENUE RESULTS AND PROJECTIONS**

The City collected \$144.9 million in revenue during the first quarter. This represents 31.0 percent of total revenue budgeted for the year. This is \$0.5 million more than the same period last year, or less than a 1.0 percent increase as a percent of annual budgeted revenue collected when compared to the first quarter of 2012. In 2012, the City collected \$144.4 million or 31.0 percent of the budgeted revenues through the first quarter. The 2013 revenue collections are projected to fall under budget by \$9.1 million.

Positive economic indicators continue to reflect in revenue collections. Most revenues collected by the City will meet or exceed budget levels. Revenue items for discussion are Real Estate- Prior and Earned Income Tax. Real Estate-Prior is projected to exceed budget by \$0.3 million or 8.0 percent. Current projections show Earned Income Tax exceeding the budgeted amount by \$2.0 million in 2013. Jordan Tax Services began collecting Earned Income Tax in 2012 and collection rates have steadily improved. This line item will be watched carefully to determine whether further revenue adjustments are warranted.

*Budget Year 2013 – Revenue Summary*

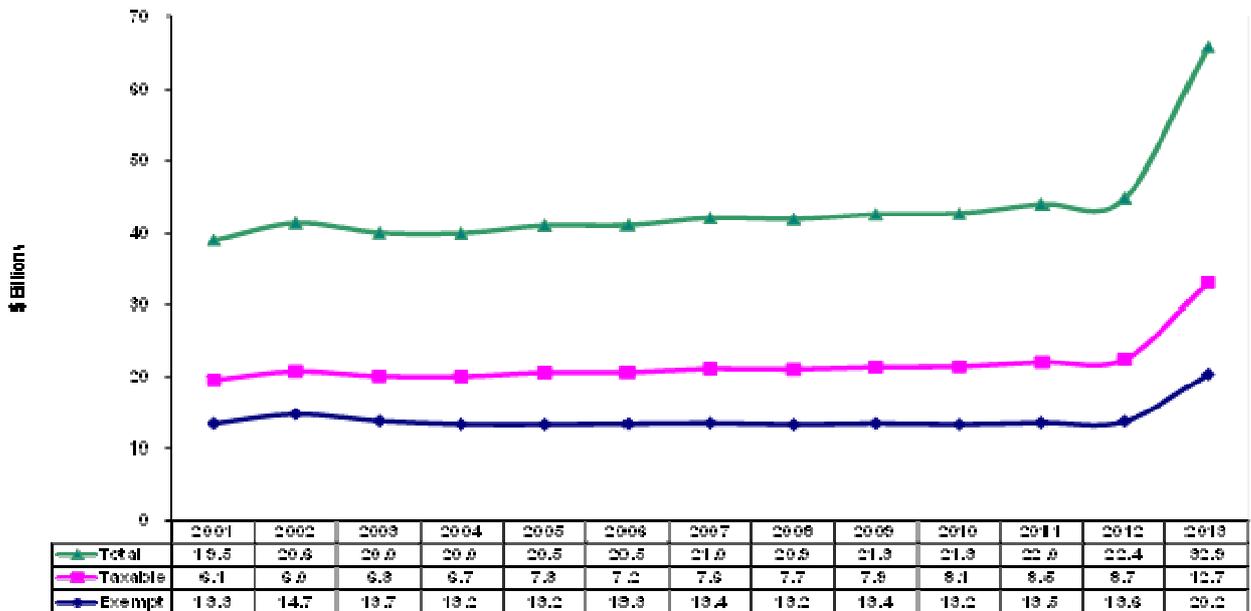
FY 2012 Actual	FY 2013 Budget	1st Qtr Year End Estimate	Budget to Year End Estimate
472.2 million	470.2 million	461.1 million	(9.1) million



**Real Estate Tax**

Real Estate tax collections are the largest single source of revenue in the budget, comprising 28 percent of all revenues. This revenue source has been stagnant in recent years with the decision of Allegheny County to institute a base year method for assessing property. However, the Pennsylvania Supreme Court ruled that the base year method for property valuation as applied by Allegheny County violates the uniformity clause of the State Constitution and as such is unconstitutional. A reassessment was ordered by Judge R. Stanton Wettick and the County submitted its plan for a full reassessment to be completed by the 2012 tax year, which was accepted by the Court. However, Judge Wettick finally ruled that the reassessment would not be implemented until the 2013 tax year. Municipalities and school districts continue to appeal recent sales and seek interim assessment increases on applicable properties.

**City of Pittsburgh 2001-2013 Assessed Values**



\* Totals may not equal due to rounding

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

*Current Year Real Estate*

FY 2012 Actual	FY 2013 Budget	1 <sup>st</sup> Qtr Year End Estimate	Budget to Year End Estimate
126.5 million	126.2 million	126.2 million	0.0 million



*Prior Year Real Estate*

FY 2012 Actual	FY 2013 Budget	1 <sup>st</sup> Qtr Year End Estimate	Budget to Year End Estimate
5.8 million	4.4 million	4.8 million	0.3 million

**Payroll Preparation Tax**

The Payroll Preparation Tax is trending \$0.7 million higher than the same period in 2012. Total revenue is projected to meet budgetary projections.

FY 2012 Actual	FY 2013 Budget	1 <sup>st</sup> Qtr Year End Estimate	Budget to Year End Estimate
52.1 million	54.4 million	54.4 million	0.0 million

**Earned Income Tax**

Earned Income tax exceeded the same period last year by \$8.0 million. Due to the Act 32 implementation, Jordan Tax Service is now collecting Earned Income Tax and adjusting to this new process. Total revenue collections for the Earned Income tax are projected to exceed budget by \$2.0 million.

FY 2012 Actual	FY 2013 Budget	1 <sup>st</sup> Qtr Year End Estimate	Budget to Year End Estimate
70.4 million	73.4 million	75.4 million	2.0 million

**Local Services Tax**

Local Services tax collections increased by \$0.1 million over the same period last year. Revenue is projected to miss budget by \$0.2 million.

FY 2012 Actual	FY 2013 Budget	1 <sup>st</sup> Qtr Year End Estimate	Budget to Year End Estimate
13.6 million	14.0 million	13.8 million	(0.2) million

**Deed Transfer Tax**

Deed Transfer tax collections for the first quarter of 2013 increased by \$0.7 million when compared to prior year receipts. However, six large commercial properties are currently on the market, and more sales are anticipated. Although sales prices have decreased in the residential market, sales are anticipated to be modest during 2013. Revenues are projected to meet budget.

FY 2012 Actual	FY 2013 Budget	1 <sup>st</sup> Qtr Year End Estimate	Budget to Year End Estimate
14.8 million	15.6 million	15.6 million	0.0 million



**Fines and Forfeits**

Fines and Forfeits increased by \$0.2 million compared to the same period last year. This is attributable to a one-time settlement received by the City. Revenues are projected to exceed budget by \$0.1 million.

FY 2012 Actual	FY 2013 Budget	1 <sup>st</sup> Qtr Year End Estimate	Budget to Year End Estimate
9.3 million	10.1 million	10.2 million	0.1 million

**Charges for Service- EMS**

Charges for Service- EMS revenues decreased by \$0.3 million in first quarter collections compared to the prior year. Projected revenue for this category is expected to meet budget.

FY 2012 Actual	FY 2013 Budget	1 <sup>st</sup> Qtr Year End Estimate	Budget to Year End Estimate
10.6 million	10.6 million	10.6 million	0.0 million

**Amusement Tax**

Amusement Tax receipts for the first quarter decreased by \$0.3 million over the same prior year period. The decrease is partially attributable to the National Hockey League strike during the beginning of the season. The City projects revenues to miss budget by \$0.8 million or 6.3 percent.

FY 2012 Actual	FY 2013 Budget	1 <sup>st</sup> Qtr Year End Estimate	Budget to Year End Estimate
11.9 million	12.5 million	11.7 million	(0.8) million

**Parking Tax**

First quarter Parking Tax receipts kept pace with the same period in 2012. Revenues are anticipated to miss budget by \$0.6 million or 1.2 percent.

FY 2012 Actual	FY 2013 Budget	1 <sup>st</sup> Qtr Year End Estimate	Budget to Year End Estimate
47.8 million	51.3 million	50.7 million	(0.6) million

**Non-Profit Payment for Services**

Non-Profit Payment for Services first quarter revenue is down by \$0.4 million over the same period last year. The City has signed a contribution agreement with the Pittsburgh



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Foundation earmarking \$2.6 million for 2012 and \$2.6 million for 2013. Revenues are projected to reach budgeted levels.

FY 2012 Actual	FY 2013 Budget	1 <sup>st</sup> Qtr Year End Estimate	Budget to Year End Estimate
5.0 million	3.1 million	3.1 million	0.0 million

**Act 77**

Act 77 first quarter collections of the additional 1 percent sales tax are \$0.2 million less than the same period in 2012. The City is currently projecting Act 77 revenue to slightly exceed budget.

FY 2012 Actual	FY 2013 Budget	1 <sup>st</sup> Qtr Year End Estimate	Budget to Year End Estimate
12.6 million	12.6 million	12.8 million	0.2 million



**EXPENDITURE RESULTS AND PROJECTIONS**

Expenditures for the first quarter of 2013 totaled \$119,964,210 million, or 25.5 percent of the total adopted operating budget of \$469.5 million. This represents a \$7.7 million decrease in expenditures compared to the same period in 2012, in which expenditures totaled \$109.0 million, or 24.0 percent of budget.

Projected total expenditures for 2013 are currently \$470.4 million, which is \$2.2 million below the **final** budget expenditures of \$472.5 million.

**Budget Year 2012 – Expenditure Summary**

FY 2012 Actual	FY 2013 Final Budget	1 <sup>st</sup> Qtr Year End Estimate	Budget to Year End Estimate
459.0 million	472.5 million	470.4 million	(2.1) million

Salaries and Wages Expenditures

Departments continued to operate with tight controls on spending during the first quarter of 2013. However, regular salaries for the first quarter were \$2.6 million higher than the same period in 2012. Together, salaries and wages comprise 40.4 percent of the operating budget. In 2013, the City of Pittsburgh projects expenditures of \$188.5 million on salaries and wages. This represents a budgetary savings of \$1.4 million, or 0.7 percent. A more detailed analysis of the City’s largest staffed departments, Police, Fire, and Public Works, follows in the next section of this document.

Salaries and Wages

FY 2012 Actual	FY 2013 Budget	1 <sup>st</sup> Qtr Year End Estimate	Budget to Year End Estimate
180.5 million	189.9 million	188.5 million	(1.4) million



**EXPENDITURE ANALYSIS: POLICE, FIRE, AND PUBLIC WORKS**

Bureau of Police

Police officer headcount stood at 865 at the end of the first quarter. Salaries, with longevity and acting pay, this quarter totaled \$15,372,809, which is 4.3 percent above 2012 and 4 percent above 2011. Premium pay for the first quarter totaled \$942,481 which falls in between the \$317,185 of 2012 and \$1,567,180 in 2011. A class of 32 recruits entered the Academy on April 4, 2013 to bring the total to 895.

**1<sup>st</sup> Quarter Salaries and Premium Pay**

	2013	2012	2011
<b>Salaries</b>	\$15,372,809	\$14,741,770	\$14,780,847
<b>Premium Pay</b>	\$942,481	\$317,185	\$1,567,180

Longevity pay for the first quarter totaled \$2.26 million, which is up 17 percent from 2012 and 12 percent from 2011. Officers who have achieved 20 years of service receive their longevity pay in February rather than the first pay period following their anniversary date. This year, an additional 101 officers reached their 20 year anniversary, which accounts for the 37 percent increase expended in February.

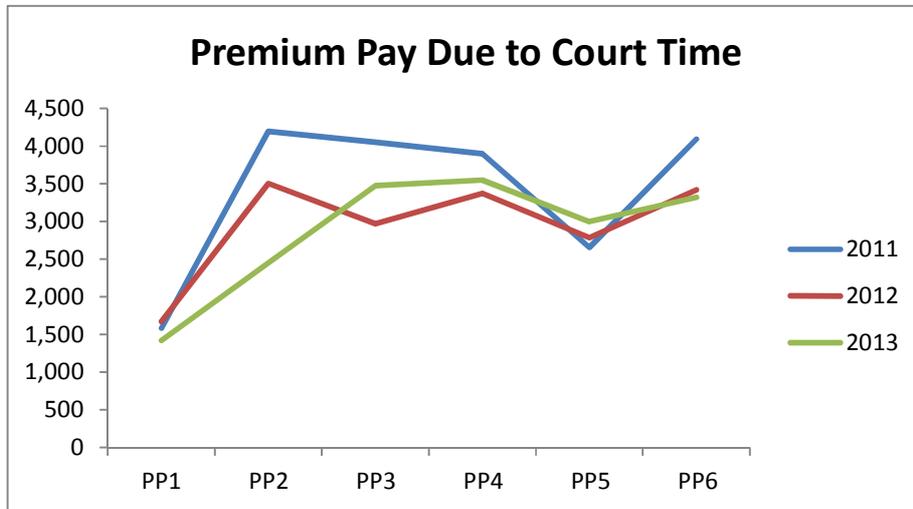
**Police Bureau Longevity Pay**

	2013 Longevity	2012 Longevity	2011 Longevity
January	\$ 303,490	\$ 280,621	\$ 334,621
February	\$ 1,911,020	\$ 1,394,018	\$ 1,273,590
March	\$ 46,155	\$ 251,428	\$ 419,467
<b>Total</b>	<b>\$ 2,260,584</b>	<b>\$ 1,926,067</b>	<b>\$ 2,027,678</b>

Court overtime continues to go down, both in number of hours and amount paid. The charts below shows the number of hours of premium pay due to court time has been trending compared to 2011 and 2012. Although a few pay periods have shown slightly more hours in 2013 than in 2012, overall court premium pay is down 16 percent.

**Premium Pay Due to Court Overtime  
(By Hours and Amount)**

	2013	2012	2011
<b>1st Quarter Totals</b>	17,207	17,716	20,478
	\$744,491	\$ 759,785	\$ 863,228
<b>1st Quarter Averages</b>	2,868	2,953	3,413
	\$124,082	\$ 126,631	\$ 143,871



Bureau of Fire

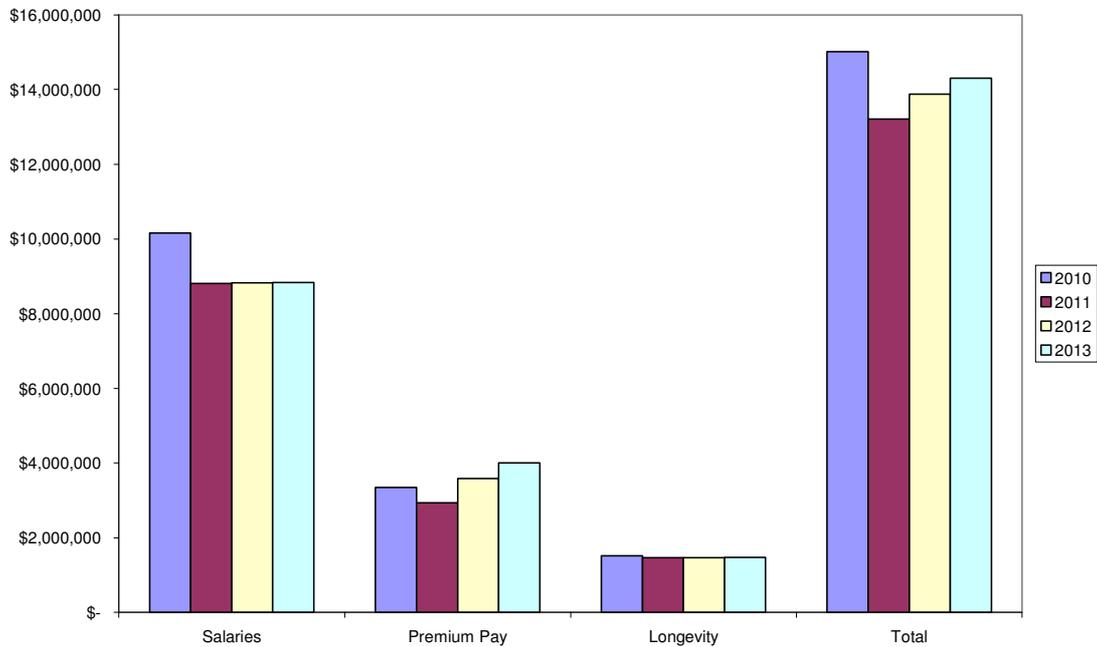
Two classes entered the Fire Academy this quarter- a class of 28 in January and a class of 29 in March, bringing the total number of firefighters to 630. These were the first classes since August of 2008. Although overall salary categories have been down since 2010, the amount paid out in premium pay has continued to increase over the past 3 years, and a decision was made to hire additional firefighters. When the recruits graduate in the summer, the premium pay should show a corresponding decrease beginning the second half of 2013.

Aside from dips from 2010 to 2011, salaries and longevity pay have remained steady.

The following table detail the salaries, premium pay, and longevity pay comparisons to prior years:



**1st Quarter Comparisons to Prior Years**



Callback hours are the main contributor to premium pay. Due to headcount and minimum staffing requirements for the Fire Bureau, callback hours totaled 85,732 this quarter, which is nearly twice the number of 2010, 50 percent more than 2011, and 21 percent more than 2012. Callback hours should peak next quarter and then begin to decrease in the third quarter of 2013.

The following table shows the number of callback hours for the first quarter of years 2010 through 2013:

**Callback Hours**

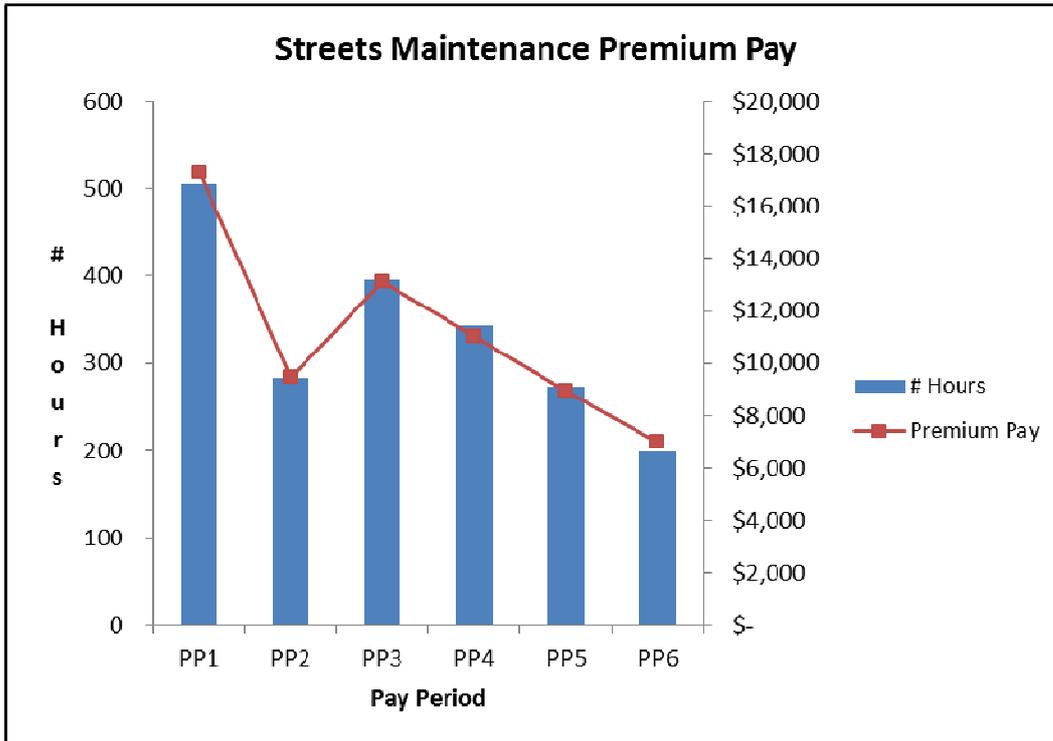
	Jan	Feb	March	Total
<b>2010</b>	13,243	15,941	17,843	47,027
<b>2011</b>	17,126	19,498	20,704	57,328
<b>2012</b>	26,759	21,190	23,150	71,098
<b>2013</b>	31,102	25,804	28,826	85,732

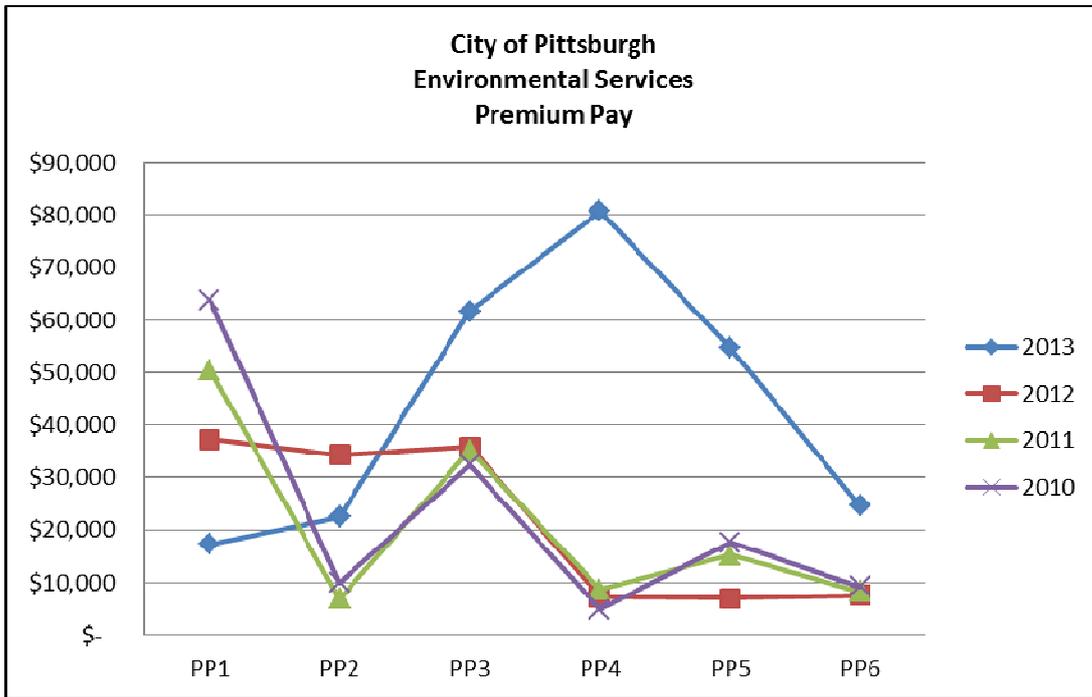


Department of Public Works

The chart below shows the number and dollar amount of hours paid out in Streets Maintenance premium pay by pay period. Spikes can be seen in Pay Periods 1 and 3 due to the holiday season as well as the heavy snowfall in January and February.

Likewise, Environmental Services experienced spikes in premium pay during Pay Periods 2 and 3 due to heavy snowfall and bad weather conditions.





## 2013 Net Operating Balance Summary

	Jan	Feb	Mar	1st Quarter	Year-to-date	Total	Variance	% Variance
	Actual	Actual	Actual	Actual Total	& Projected	Budget	Projected to Budget	Actual to Budget
<b>Revenues</b>								
Real Estate Taxes	962,787	4,402,139	72,225,211	77,590,137	131,437,561	131,128,000	309,561	0.24%
Other Taxes	14,596	6,392	3,713	24,701	75,700	78,400	(2,700)	-3.4%
Amusement Tax	(161,717)	987,187	760,869	1,586,339	11,784,730	12,579,515	(794,785)	-6.3%
Earned Income Tax	4,434,150	11,835,336	4,675,411	20,944,898	75,473,638	73,440,000	2,033,638	2.8%
Deed Transfer Tax	1,532,074	1,021,490	644,887	3,198,452	16,116,222	15,989,953	126,269	0.8%
Parking Tax	3,770,907	3,558,531	4,019,754	11,349,192	50,783,507	51,397,998	(614,491)	-1.2%
Institution and Service Privilege Tax	190	5,869	5,416	11,475	466,369	462,370	3,999	0.9%
Facility Usage Fee	225,410	232,235	62,316	519,960	3,310,728	3,670,107	(359,379)	-9.8%
Payroll Preparation Tax	1,088,929	10,187,106	2,467,695	13,743,730	54,415,505	54,395,534	19,971	0.0%
Local Service Tax	1,680,138	1,661,873	122,453	3,464,464	13,865,577	14,055,585	(190,008)	-1.4%
Public Service Privilege	6	6,921	-	6,927	1,445,673	1,501,630	(55,957)	-3.7%
Act 77 - Tax Relief	1,574,945	1,921,771	-	3,496,716	12,866,860	12,636,534	230,326	1.8%
License and Permit	480,816	683,864	1,105,046	2,269,726	8,597,367	8,580,398	16,969	0.2%
Charges for Services	1,429,863	1,130,475	1,740,165	4,300,503	27,548,136	27,358,824	189,312	0.7%
Fines and Forfeits	130,808	650,373	1,346,578	2,127,759	10,238,057	10,091,092	146,965	1.5%
Intergovernmental	-	232,654	-	232,654	39,378,476	49,535,051	(10,156,575)	-20.5%
Interest Earnings	178	2,307	4,809	7,295	32,050	22,400	9,650	43.1%
Non-Profit Payment for Services	22,000	5,000	-	27,000	3,193,699	3,190,225	3,474	0.1%
Miscellaneous	5,925	800	390	7,115	19,032	96,556	(77,524)	-80.3%
Beginning Fund Balance	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>17,192,006</b>	<b>38,532,323</b>	<b>89,184,713</b>	<b>144,909,042</b>	<b>461,048,884</b>	<b>470,210,172</b>	<b>(9,161,288)</b>	<b>-2%</b>
<b>Expenditures</b>								
Salaries and Wages	13,251,870	18,541,237	14,624,143	46,417,250	188,505,741	189,914,382	(1,408,641)	-0.7%
Employee Benefits	11,237,167	6,964,181	15,788,534	33,989,883	144,138,007	143,789,090	348,917	0.2%
Professional and Technical Services	492,950	1,506,989	1,178,486	3,178,425	12,207,198	10,016,237	2,190,961	21.9%
Property Services	1,262,949	1,331,330	1,750,083	4,344,362	20,732,303	20,988,323	(256,019)	-1.2%
Other Services	168,164	87,051	123,768	378,983	1,900,595	1,940,124	(39,529)	-2.0%
Supplies	1,202,595	1,307,372	901,091	3,411,058	12,333,316	12,232,449	100,867	0.8%
Property	44,672	92,250	(5,212)	131,710	1,761,855	1,840,633	(78,778)	-4.3%
Miscellaneous	112,856	16,153	23,383	152,392	1,642,583	1,657,348	(14,765)	-0.9%
Debt Service	-	27,690,146	-	27,690,146	87,135,417	87,135,417	-	0.0%
Transfers	-	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>27,773,224</b>	<b>57,536,711</b>	<b>34,384,276</b>	<b>119,694,210</b>	<b>470,357,016</b>	<b>469,514,003</b>	<b>843,013</b>	<b>0.2%</b>
<b>Net Operating Balance</b>	<b>(10,581,218)</b>	<b>(19,004,387)</b>	<b>54,800,437</b>	<b>25,214,832</b>	<b>(9,308,132)</b>			

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

	Actual			Projected									Total	Budget
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec		
<b>Opening Cash Balance<sup>(1)</sup></b>	<b>\$ 72.6</b>													
<b>Revenues</b>														
Real Estate Taxes	\$ 1.0	\$ 4.4	\$ 72.2	\$ 21.0	\$ 2.1	\$ 9.8	\$ 4.1	\$ 8.7	\$ 4.3	\$ 1.2	\$ 1.1	\$ 1.6	\$ 131.4	\$ 131.1
Other Taxes	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.1	\$ 0.1
Amusement Tax	\$ (0.2)	\$ 1.0	\$ 0.8	\$ 0.8	\$ 0.9	\$ 0.5	\$ 0.4	\$ 4.8	\$ 1.0	\$ 0.8	\$ 0.5	\$ 0.5	\$ 11.8	\$ 12.6
Earned Income Tax	\$ 4.4	\$ 11.8	\$ 4.7	\$ 2.3	\$ 11.1	\$ 4.8	\$ 3.8	\$ 8.0	\$ 5.8	\$ 3.5	\$ 9.6	\$ 5.5	\$ 75.5	\$ 73.4
Deed Transfer Tax	\$ 1.5	\$ 1.0	\$ 0.6	\$ 1.7	\$ 1.0	\$ 2.1	\$ 1.7	\$ 1.4	\$ 1.3	\$ 1.0	\$ 1.8	\$ 0.8	\$ 16.1	\$ 16.0
Parking Tax	\$ 3.8	\$ 3.6	\$ 4.0	\$ 4.0	\$ 5.0	\$ 4.1	\$ 4.3	\$ 4.5	\$ 4.8	\$ 4.3	\$ 4.2	\$ 4.2	\$ 50.8	\$ 51.4
Institution and Service Privilege Tax	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.4	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.5	\$ 0.5
Facility Usage Fee	\$ 0.2	\$ 0.2	\$ 0.1	\$ 0.0	\$ 0.5	\$ 0.1	\$ 0.2	\$ 0.8	\$ 0.1	\$ 0.1	\$ 0.9	\$ 0.1	\$ 3.3	\$ 3.7
Payroll Preparation Tax	\$ 1.1	\$ 10.2	\$ 2.5	\$ 1.4	\$ 10.9	\$ 2.6	\$ 2.0	\$ 8.6	\$ 2.2	\$ 1.4	\$ 8.7	\$ 2.9	\$ 54.4	\$ 54.4
Local Service Tax	\$ 1.7	\$ 1.7	\$ 0.1	\$ 1.3	\$ 2.2	\$ 0.2	\$ 1.3	\$ 2.1	\$ 0.1	\$ 1.3	\$ 1.9	\$ 0.1	\$ 13.9	\$ 14.1
Public Service Privilege	\$ 0.0	\$ 0.0	\$ -	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.0	\$ 0.0	\$ 0.1	\$ 0.0	\$ 0.1	\$ 0.0	\$ 1.4	\$ 1.5
Act 77 - Tax Relief	\$ 1.6	\$ 1.9	\$ -	\$ -	\$ -	\$ 1.2	\$ 0.4	\$ 1.7	\$ 1.5	\$ 1.5	\$ 1.5	\$ 1.5	\$ 12.9	\$ 12.6
License and Permit	\$ 0.5	\$ 0.7	\$ 1.1	\$ 0.7	\$ 0.8	\$ 0.7	\$ 0.8	\$ 1.1	\$ 0.5	\$ 0.6	\$ 0.5	\$ 0.6	\$ 8.6	\$ 8.6
Charges for Services	\$ 1.4	\$ 1.1	\$ 1.7	\$ 2.7	\$ 1.4	\$ 2.0	\$ 2.1	\$ 2.0	\$ 2.2	\$ 2.1	\$ 3.2	\$ 5.5	\$ 27.5	\$ 27.4
Fines and Forfeits	\$ 0.1	\$ 0.7	\$ 1.3	\$ 0.2	\$ 2.1	\$ 0.6	\$ 0.4	\$ 0.2	\$ 2.1	\$ 0.2	\$ 0.2	\$ 2.3	\$ 10.2	\$ 10.1
Intergovernmental	\$ -	\$ 0.2	\$ -	\$ 3.0	\$ 0.1	\$ -	\$ 1.2	\$ 3.6	\$ 15.5	\$ 1.8	\$ 1.4	\$ 12.6	\$ 39.4	\$ 49.5
Interest Earnings	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Non-Profit Payment for Services	\$ 0.0	\$ 0.0	\$ -	\$ 0.0	\$ 0.8	\$ 0.0	\$ 0.1	\$ 0.0	\$ 1.2	\$ 0.0	\$ 0.1	\$ 1.0	\$ 3.2	\$ 3.2
Miscellaneous	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.1
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>17.2</b>	<b>38.5</b>	<b>89.2</b>	<b>40.1</b>	<b>39.3</b>	<b>29.2</b>	<b>22.8</b>	<b>47.4</b>	<b>42.6</b>	<b>20.0</b>	<b>35.7</b>	<b>39.0</b>	<b>461.0</b>	<b>470.2</b>
<b>Expenditures</b>														
Salaries and Wages	13.3	18.5	14.6	14.8	20.3	15.8	14.7	14.6	14.4	13.7	19.7	14.0	188.5	189.9
Employee Benefits	11.2	7.0	15.8	7.5	10.6	19.5	7.5	9.7	19.5	21.6	7.6	6.5	144.1	143.8
Professional and Technical Services	0.5	1.5	1.2	0.8	1.2	1.1	1.1	1.1	0.8	0.9	1.1	0.8	12.2	10.0
Property Services	1.3	1.3	1.8	1.9	1.7	1.7	1.7	1.7	1.7	2.0	2.1	1.9	20.7	21.0
Other Services	0.2	0.1	0.1	0.2	0.2	0.2	0.1	0.2	0.1	0.2	0.2	0.2	1.9	1.9
Supplies	1.2	1.3	0.9	1.0	0.9	1.0	1.0	1.3	0.8	1.0	1.2	0.7	12.3	12.2
Property	0.0	0.1	(0.0)	0.1	0.2	0.2	0.2	0.3	0.1	0.2	0.2	0.1	1.8	1.8
Miscellaneous	0.1	0.0	0.0	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	1.6	1.7
Debt Service	-	27.7	-	-	19.8	-	-	-	19.8	-	19.8	-	87.1	87.1
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>27.8</b>	<b>57.5</b>	<b>34.4</b>	<b>26.5</b>	<b>54.9</b>	<b>39.6</b>	<b>26.5</b>	<b>29.1</b>	<b>57.6</b>	<b>39.7</b>	<b>52.2</b>	<b>24.5</b>	<b>470.4</b>	<b>469.5</b>
Prior year budgetary items <sup>(2)</sup>													10.0	
<b>Closing Cash Balance</b>	<b>62.0</b>	<b>43.0</b>	<b>97.8</b>	<b>111.4</b>	<b>95.8</b>	<b>85.3</b>	<b>81.6</b>	<b>99.9</b>	<b>84.9</b>	<b>65.2</b>	<b>48.7</b>	<b>63.3</b>	<b>53.3</b>	

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

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

Totals may not add due to rounding.

**City of Pittsburgh**

**Quarterly Financial &  
Performance Report**

For the Period Ending March 31, 2013

**Capital Improvement  
Program**



## CAPITAL IMPROVEMENT PROGRAM

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

A Capital project is defined in the City Code as being, “Any project funded by public monies, or proposed to be funded by public monies, to build restore, retain, or purchase any equipment, property, facilities, programs or other items, including buildings, park facilities, infrastructure, information technology systems, or other equipment, that is funded on a necessarily non-repeating, or non-indefinite, basis and that is to be used as a public asset, or for the public benefit. Any and all funds used for a Capital Project shall be used in accordance with the rules and regulation of the fund source.”

A Capital project is also defined as a project with a budget larger than \$50,000. Projects within the Capital program are multi-year projects, and are supported by various funding sources such as Community Development Block Grant (CDBG), Capital bond, City (PAYGO) funds, grants, and Federal and State support. The City’s 2013 CIP project allocation has been maximized by the issuance of a Capital bond. The City currently has 90 projects approved for 2013 valued at \$65.6 million. Bond funds account for 56 percent (\$36.8 million) and CDBG funds are anticipated to be 20 percent (\$13 million) of the total Capital funding. Other funds including City (PAYGO) funds, Federal funds, and private funding make up 24 percent (\$15.8 million) of the Capital program funding.

## INTRODUCTION

In the past two years, the City of Pittsburgh has developed two strategies to address budgetary challenges, to position the City for long-term financial sustainability, and to maximize efficiencies.

These strategies have included:

**1. Capital Program Facilitation Committee (CPFC)** The CPFC was initiated to find efficiencies, increase transparency, and identify cost savings. This committee ensures that the City is positioned to address the efficient and equitable allocation of the Capital budget funding and identifies the City’s long-term objectives for the Six-Year Capital Improvement Program. Committee membership consists of nine members including two members of City Council, the Controller, and Department Directors. The mission of this committee is to review the proposed annual Capital Improvement Plan and monitor the City’s compliance with the final adopted Capital budget.

Through the Six-Year Capital Improvement Plan, we look to accomplish the following priorities which address health and safety, quality of life, and financial efficiency:

- Neighborhood improvement and development and new community initiatives



- Economic development and job creation opportunities
- Citywide infrastructure needs including roads, buildings, bridges, and demolition
- Public Safety investment including state of the art equipment, materials, and fleet
- Public Works development and maintenance
- Parks and Recreation investment in playgrounds, senior and recreation centers, and trail expansion
- Green space development, parks maintenance, and environmental technology support
- Transportation improvement initiatives
- Administrative and technology enhancements in support of public access to government and financial efficiency
- Education and literacy sustainability
- Business opportunities for minority, women, veterans, and other underrepresented groups

**2. Bond Issuance** A bond issuance was completed to enable greater resource capacity and positioning the City to address long-term planning and infrastructure goals. The bond issuance has allowed the City to address the backlog of Capital needs and embark on new projects that invest in our City’s future.

Building on these two strategies, the City of Pittsburgh is better equipped financially and administratively to address the City’s infrastructure needs and to maintain our public assets.

**PROCESS**

Each year, the Capital Improvement Program is developed and released for public consideration in accordance with a specific process and timeline.

- \*Monthly** Departments provide status reports for current projects
- March** First CPFC meeting held  
Prepare quarterly report on the status of the CIP and Capital budget
- April** Mayor to provide CIP priorities
- May** OMB issued formal requests for Department Capital project proposals  
Controller to provide accounting close and final report of prior year
- June** Departments submit their funding requests to OMB and CPFC  
Prepare quarterly report on the status of the CIP and Capital budget  
Second CPFC meeting held
- September** CPFC presents summary report and rankings of project proposals to Mayor  
First public Capital budget hearing held  
Prepare quarterly report on the status of the CIP and Capital budget
- October** Second public Capital budget hearing held
- November** Mayor to propose Capital budget to Council and post it online
- December** Fourth CPFC meeting held



Prepare quarterly report on the status of the CIP and Capital budget

It is important to note that public participation is an essential part of this process. Each year, residents have the opportunity to make public comment at budget hearings that inform key decision-makers about what is needed in our communities. The City of Pittsburgh is committed to providing its residents a transparent, fair, and equitable distribution of Capital funds. Community priorities and feedback are vital to directing the City's resources appropriately.

Ultimately, the Capital project proposals and capital project needs are determined by this process and are then included in the City's Six-Year Capital Improvement Plan. The Six-Year Capital Improvement Plan is a useful planning tool to coordinate financing and scheduling for the major projects designated by the City.

### **CAPITAL PROJECT PROPOSAL PRIORITY RANKING**

Department project proposals require prioritization by the CPFC. The justification for the funding of a project is based on the following priority rankings in order:

1. Projects that will resolve an imminent threat to public or employee safety or health should receive first priority
2. Achieve compliance with federal or state statutory mandates
3. Comply with the City's Comprehensive Plan
4. Allow for cooperative purchasing with other governments
5. Impact of the project on the operating budget
6. Improved efficiency or effectiveness of service delivery
7. Ability to improve quality of life in all city neighborhoods
8. Support of the public

### **BALANCED CAPITAL APPROACH FOR PRIORITY PROJECTS**

The City of Pittsburgh continues to maintain a robust Capital program, provide transparency and efficiency, and provides effective stewardship of our infrastructure and maintenance of the public's assets.

### **CIP HIGHLIGHTS**

**Paving Program** The City of Pittsburgh maintains over 861 miles of asphalt streets. The Department of Public Works publishes the annual paving list for residents to view where street paving will occur in their neighborhood. This list will be released at the beginning of each paving season, typically beginning in April.

**Swimming Pools and Spray Parks** The City of Pittsburgh maintains 30 public swimming pools located throughout the City. Pools are managed by the Department of Parks and Recreation (Citiparks) and maintained by the Department of Public Works from the beginning of the summer until Labor Day.



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

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

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

#### **PROJECT STATUS**

The following is a status update by Department for the first quarter. Given the longer-than-average winter, many projects were not started in the first quarter. In addition, the City's Community Development Block Grant (CDBG) has not yet been approved or distributed by the Federal government.

### Department Capital Summary

	Jan	Feb	Mar	1st Quarter	Year-to-date	Total	(Savings)/
	Actual	Actual	Actual	Actual Total	Actual Total	Budget	Overage
City Council	-	-	-	-	-	1,232,500	(1,232,500)
City Clerk	-	-	-	-	-	20,000	(20,000)
Mayor's Office	-	-	-	-	-	675,000	(675,000)
City Information Systems	-	-	-	-	-	500,000	(500,000)
Human Relations Commission	-	-	-	-	-	35,000	(35,000)
Finance	-	-	-	-	-	900,000	(900,000)
Equal Opportunity Review Commission	-	-	-	-	-	50,000	(50,000)
Equipment Leasing Authority	-	-	-	-	-	6,000,000	(6,000,000)
Personnel & CSC	-	-	-	-	-	800,000	(800,000)
City Planning	-	-	-	-	-	5,363,400	(5,363,400)
Public Safety Administration	-	-	-	-	-	<b>2,000,000</b>	(2,000,000)
Bureau of Emergency Medical Services	-	-	-	-	-	150,000	(150,000)
Bureau of Police	-	-	-	-	-	460,000	(460,000)
Bureau of Fire	-	-	-	-	-	650,000	(650,000)
Bureau of Building Inspection	-	-	-	-	-	3,000,000	(3,000,000)
Public Works	-	-	-	-	-	32,327,500	(32,327,500)
Parks & Recreation	-	-	-	-	-	2,840,000	(2,840,000)
Urban Redevelopment Authority	-	-	-	-	-	8,669,666	(8,669,666)
<b>TOTAL</b>	-	-	-	-	-	<b>65,673,066</b>	<b>(65,673,066)</b>

**City of Pittsburgh**

**Quarterly Financial &  
Performance Report**

For the Period Ending March 31, 2013

**Act 47  
Coordinators'  
Report**

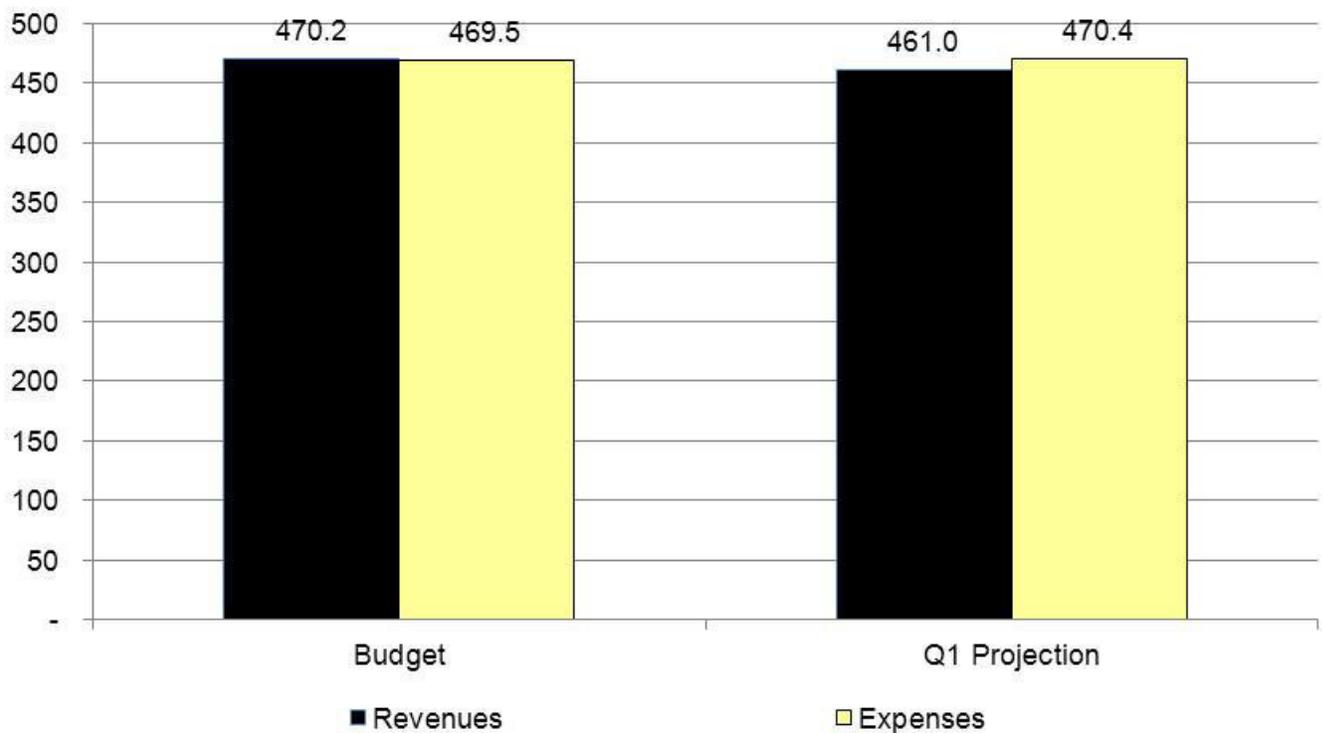
May 30, 2013

We have reviewed the City of Pittsburgh’s Quarterly Financial and Performance Report for the first quarter of 2013. This report covers the first three-month period of the City’s 2013 fiscal year, running from January 1, 2013 through March 31, 2013.

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

Based on this year’s first quarter results, the City projects General Fund expenditures (\$470.4 million) will exceed revenues (\$461.0 million) for a projected year-end operating deficit of \$9.3 million (2.0 percent of projected revenues).

**Revenues and Expenses – Budget and Q1 Year End Projection (\$ Millions)**



The projected deficit is related to the City’s share of local gaming revenue. Under Act 71 of 2004, Pittsburgh receives two percent of the gross terminal receipts from the casino located in the City or \$10 million, whichever is greater. Act 71 also provides that this gaming revenue

“shall be directed to and under the exclusive control” of the Intergovernmental Cooperation Authority (ICA). The 2013 budget assumed that the City would receive \$10 million in local gaming revenue through the ICA. The City and ICA have a disagreement over the new Enterprise Resource Planning (ERP) and financial management system, which the City anticipates could delay the receipt of the \$10 million.

If the dispute is resolved and the City receives the \$10 million during 2013 then, based on the other year-end projections, the City will finish the year with a very small positive operating result (\$692,000 or 0.1 percent), just as it budgeted.

For the first time, the City’s narrative addresses the Capital Improvement Plan (CIP), describing the new process and the City’s priorities. Once the City begins work on the projects in the CIP, future quarterly reports should also include progress updates on those projects. This addresses one of the initiatives in the Amended Recovery Plan, which required the City to “produce quarterly CIP status reports that provide an update on the progress of the current capital plan.”<sup>1</sup>

## **Revenues**

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

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

While the City categorizes its revenues into different subclasses, the new system still has detail on the items listed in prior quarterly reports. For the reader’s convenience, we have included a table at the end of this report that shows the City’s Q1 2013 collections according to the former structure and compares them to the first quarter revenues for 2009 through 2012.<sup>2</sup> Over time and

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<sup>1</sup> Please see Initiative CB02, page 244.

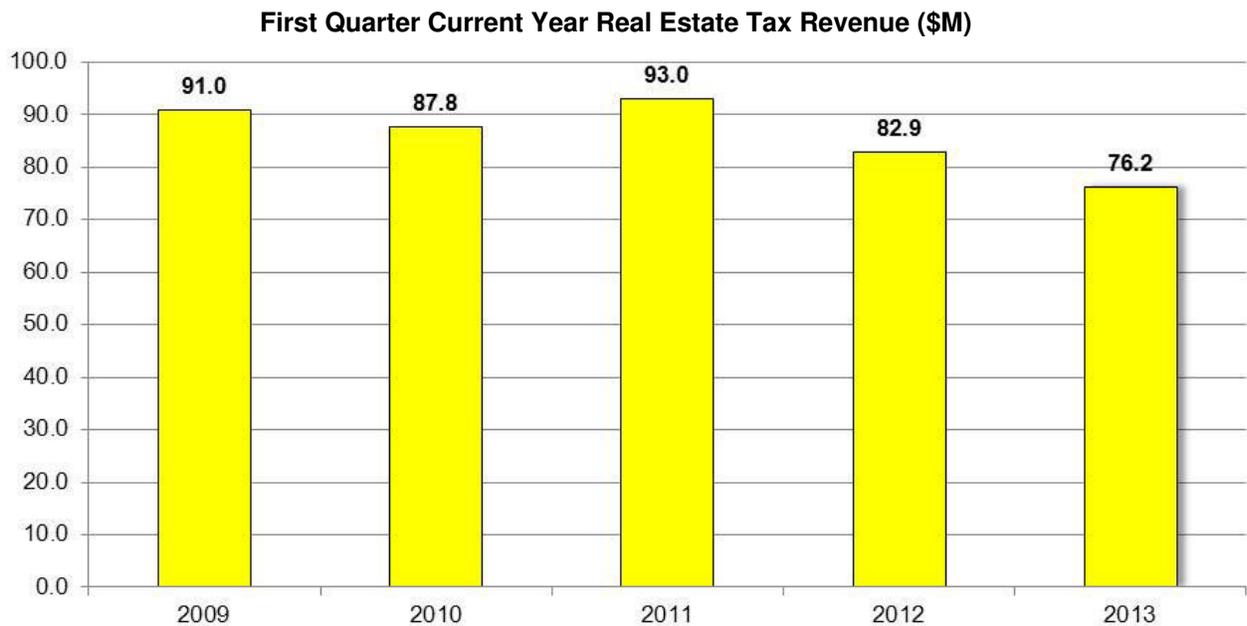
<sup>2</sup> This chart does not show the revenue for the former Rentals and Charges and BBI – Breakeven subclasses. The revenue lines that were previously tracked in those subclasses are now distributed between several subclasses in the new system.

with the County’s support, the City will be able to adapt the new ERP system to report revenue figures differently as audience interest and needs dictate.

*Revenue performance*

Based on the first quarter results, the City projects \$461.0 million in total year-end revenue for 2013, which is \$9.2 million (or 1.9 percent) less than budgeted. As explained earlier, the shortfall is related to the local gaming revenue. Except for that shortfall, the City projects the revenues from all other sources combined will meet the budget projections.

The City collected \$144.9 million in Q1 2013, which was slightly more than it collected in last year’s first quarter (\$144.4 million) but less than in the first quarter of prior years. The City averaged \$157.3 million in first quarter revenue from 2009 – 2011, which was \$12.4 million (or 8.6 percent) more than the Q1 2013 total. The difference is mostly due to lower first quarter revenue from current year real estate taxes (see below).



Current year real estate tax revenues have been lower in the first quarters of the last two years because of issues related to the Allegheny County reassessment. In 2012 there was uncertainty whether the City could use the new assessment, so City tax bills were mailed later than usual and the deadline for taxpayers to receive the two percent discount for early payment was extended. That impacted the timing of when the City received revenue last year, but not the year-end total. The City received 99.6 percent of the \$127.1 million budgeted last year. There are similar timing issues related to reassessment this year that have resulted in lower first quarter revenues than usual.

The City projects eight of the 20 revenue categories will have a “variance” in 2013. Variances are defined as an adverse change of at least one percent relative to the budget. Of those eight categories, the four that will fall at least \$300,000 short of budget are shown below.<sup>3</sup>

**Revenues with a Projected Variance of at least \$500,000**

	<b>Projected FY2013</b>	<b>Budgeted FY2013</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
Intergovernmental	39,378,476	49,535,051	(10,156,575)	-20.5%
Amusement Tax	11,784,730	12,579,515	(794,785)	-6.3%
Parking Tax	50,783,507	51,397,998	(614,491)	-1.2%
Facility Usage Fee	3,310,728	3,670,107	(359,379)	-9.8%
<b>Total</b>	<b>105,257,440</b>	<b>117,182,671</b>	<b>(11,925,231)</b>	<b>-10.2%</b>

The intergovernmental revenue category has the previously described projected shortfall in local gaming share revenues. The City’s narrative explains that the shortfall in amusement tax revenue is related to the NHL lockout and fewer home games for the Pittsburgh Penguins. The lockout also had a negative impact on the facility usage fee revenue that is tied to activity at the CONSOL Energy Center.

Countering these variances, the City projects that the earned income tax will generate \$2.0 million (or 2.8 percent) more than budgeted. The City’s narrative notes that EIT collection rates are improving under the changes made by Act 32 of 2010.

**Expenses**

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

<sup>3</sup> The four categories with smaller variances are local service tax (\$190,000); miscellaneous revenue (\$78,000) public service privilege (\$56,000) and other taxes (\$3,000)

### New Location of Non-Departmental Expenditures

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

Eventually the City should charge some of these centrally budgeted expenses back to the associated departments. For example, the cost of health insurance for police officers should be listed in the Bureau of Police budget rather than budgeted centrally in the Personnel Department. The cost of vehicle fuel should be charged to the departments that use the vehicles rather than budgeted centrally under Finance's Bureau of Procurement, Fleet and Asset Services. City Finance is aware of that objective and will work toward it as it becomes more accustomed to the new system.

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

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

### *Expense performance*

During Q1 2013, the City spent \$119.7 million or 25.5 percent of its annual \$469.5 million operating budget. Based on those results, the City projects it will spend \$470.4 million this year, which would be \$843,000 or 0.2 percent more than budgeted. At that level, 2013 expenditures would be 5.4 percent higher than last year's total of \$446.1 million.<sup>4</sup>

The City projects year-end expenditures will finish at or below budget for seven of the ten subclasses. The subclass with the largest savings by dollar amount is Salaries and Wages (\$1.4 million), though that amount is less than one percent of the total salary budget.

The three subclasses where the City projects to spend more than budgeted are Professional and Technical Services (\$2.2 million or 21.9 percent), Employee Benefits (\$349,000 or 0.2 percent) and Supplies (\$101,000 or 0.8 percent).

Last year the City spent \$7.8 million on goods and services in the Professional and Technical Services subclass and incurred another \$2.2 million in encumbrances.<sup>5</sup> Encumbrances track the City's commitment to spend money once the related goods and services are delivered. The majority of the \$2.2 million in encumbrances are related to the Enterprise Resource Planning system (\$1.3 million) with payroll processing, actuarial, tax collection and auditing services accounting for the rest. The City did not spend that \$2.2 million during 2012, but it expects to do so in 2013. So the \$2.2 million in encumbrances appear in the Q1 2013 report, bringing the total projected expenditures on this subclass to \$12.2 million -- \$2.2 million for encumbrances from 2012 plus the \$10.0 million budgeted for 2013 -- and explaining the variance.

### *Expenditures by department*

When compared to the approved 2013 budget, the City projects four departments will spend more than budgeted this year. The Department of Finance will exceed budget by \$1.5 million because of the encumbrances described above. Public Safety Administration will exceed budget by \$135,000 because of a \$160,000 encumbrance for the Pittsburgh Initiative to Reduce Crime. The Bureau of Animal Control and Human Relations Commission will exceed budget by less than \$50,000.

The Bureau of Police is the City's largest unit by budget size and headcount, and personnel costs account for the majority of the Bureau's spending. The City spent \$15.4 million on salaries, in-grade pay and longevity in Q1 2013, which was \$631,000 (or 4.3 percent) more than in Q1 2012.<sup>6</sup> When combined with premium pay, the City spent \$16.3 million on these forms of cash compensation in Q1 2013. That was \$1.3 million (or 8.3 percent) more than the City spent in Q1 2012, but close to the amount spent in Q1 2011 and less than in prior years.

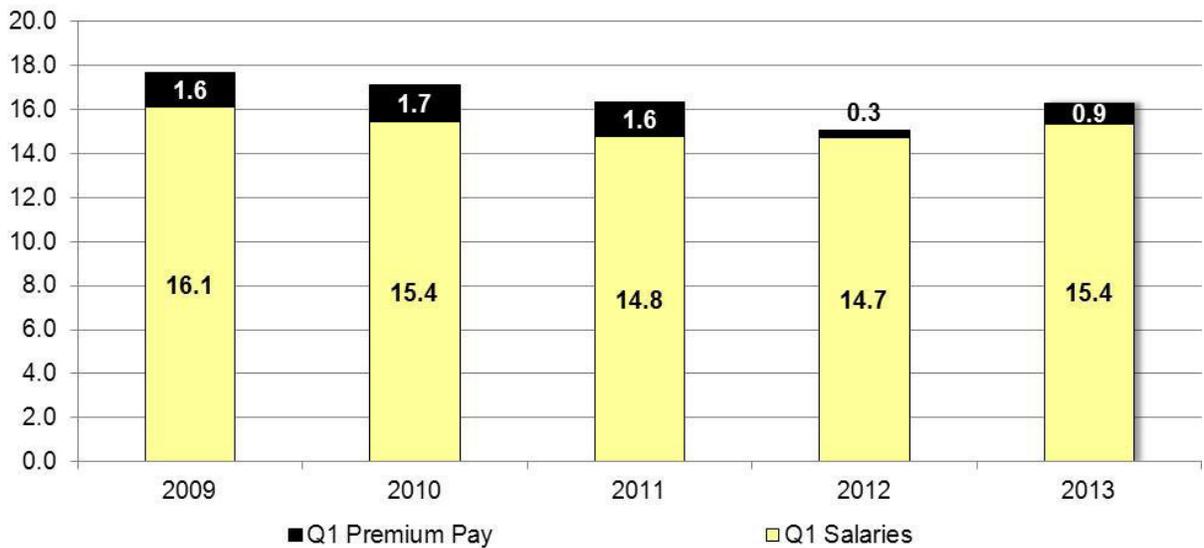
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<sup>4</sup> This total comes from the City's Q4 2012 report, so it is a non-audited figure.

<sup>5</sup> The City budgeted \$14.5 million for this subclass in 2012. Even with the encumbrances, the City was under budget last year.

<sup>6</sup> The comparisons include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

### First Quarter Salary and Premium Pay Expenses – Police<sup>7</sup>



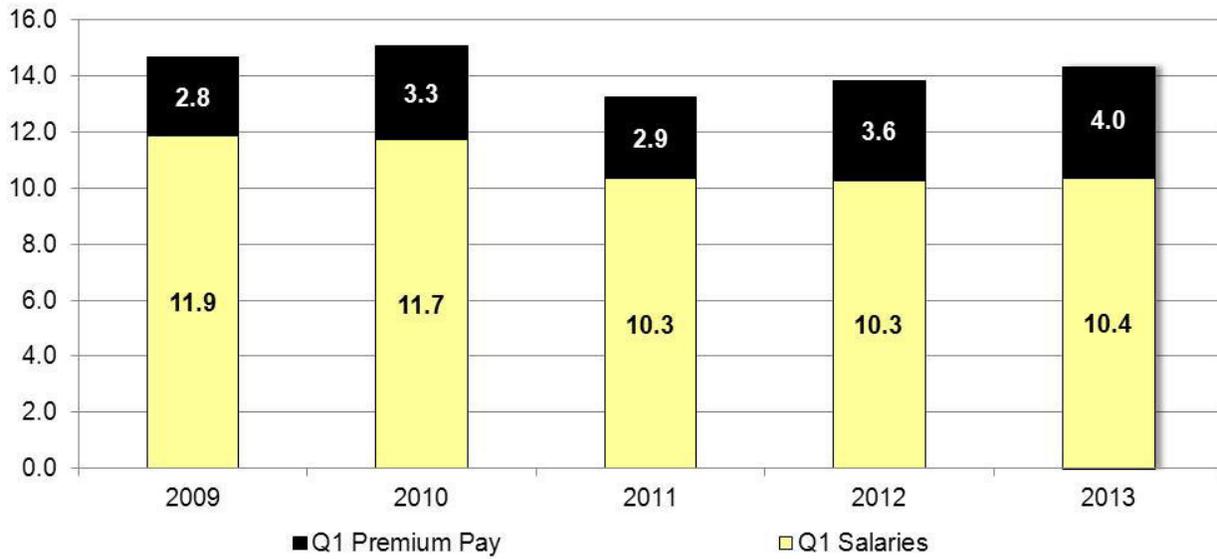
At a glance premium pay spending appears to triple between the first quarter of last year and the first quarter of this year. This apparent increase is mainly due to a timing issue. In early 2012 the City received payment for overtime worked in late 2011. The payment was booked in Q1 2012, which resulted in a lower net amount reported that quarter.

Looking at the Bureau of Fire, the City spent a little more on salaries in Q1 2013 than in Q1 2012 (\$124,000 or 1.2 percent). Premium pay spending is up \$414,000 (or 11.5 percent) from last year, so total spending is up \$538,000 (or 3.9 percent). Looking at a longer period, the Bureau's headcount is down 5.9 percent from 650 employees in Q1 2009 to 611 employees in 2013.<sup>8</sup> Salary expenditures are down \$1.5 million (or 12.5 percent) over that period while premium pay expenditures are up \$1.2 million (or 42.8 percent), leaving the City's total spending across these categories down 2.0 percent. As the City's narrative notes, there will be two Fire Academy training classes in the first half of this year. The additional employees will boost headcount and salary expenditures, but premium pay expenditures should also hopefully drop.

<sup>7</sup> Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

<sup>8</sup> This includes all employees in the Bureau, including any civilians. The Bureau had 612 employees at the end of the first pay period in Q1 2013 and 610 employees at the end of the last pay period of Q1 2013. The average headcount for those two dates was 611.

### First Quarter Salary and Premium Pay Expenses - Fire<sup>9</sup>



### Staffing<sup>10</sup>

As of the last pay period in Q1 2013, the total active employee head count across all funds was 3,201, which are 45 people (or 1.4 percent) fewer than in the last pay period of Q4 2012. The table below shows the departments and bureaus that had a net head count change of at least three over this time.

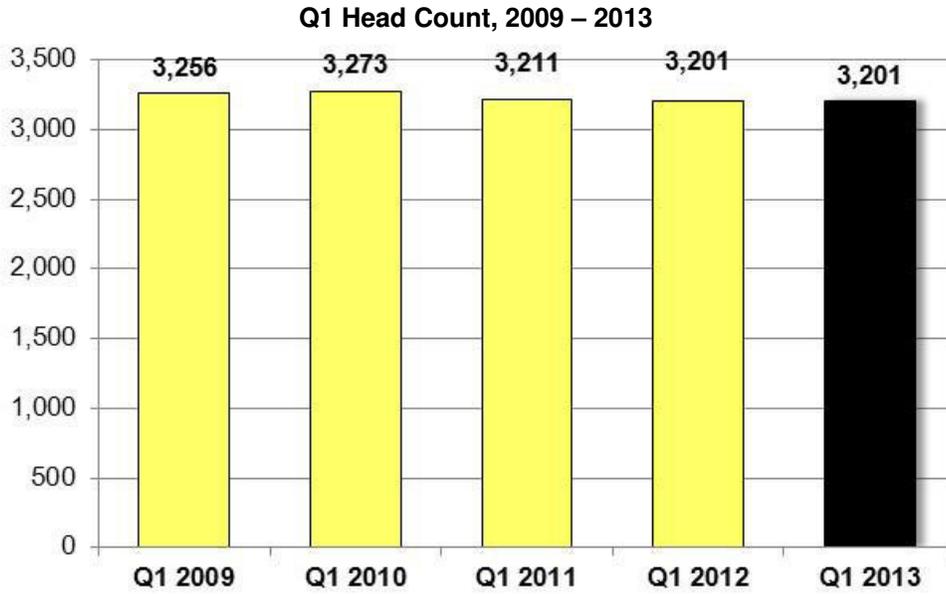
#### Head Count Change by Department/Bureau

	Q4 2012	Q1 2013	Change	Change (%)
Fire	592	610	18	3.0%
EMS	177	174	-3	-1.7%
Law	39	35	-4	-10.3%
Planning	46	39	-7	-15.2%
Public Works	688	679	-9	-1.3%
Police	945	933	-12	-1.3%
Parks	214	189	-25	-11.7%
<b>Citywide</b>	<b>3,246</b>	<b>3,201</b>	<b>-45</b>	<b>-1.4%</b>

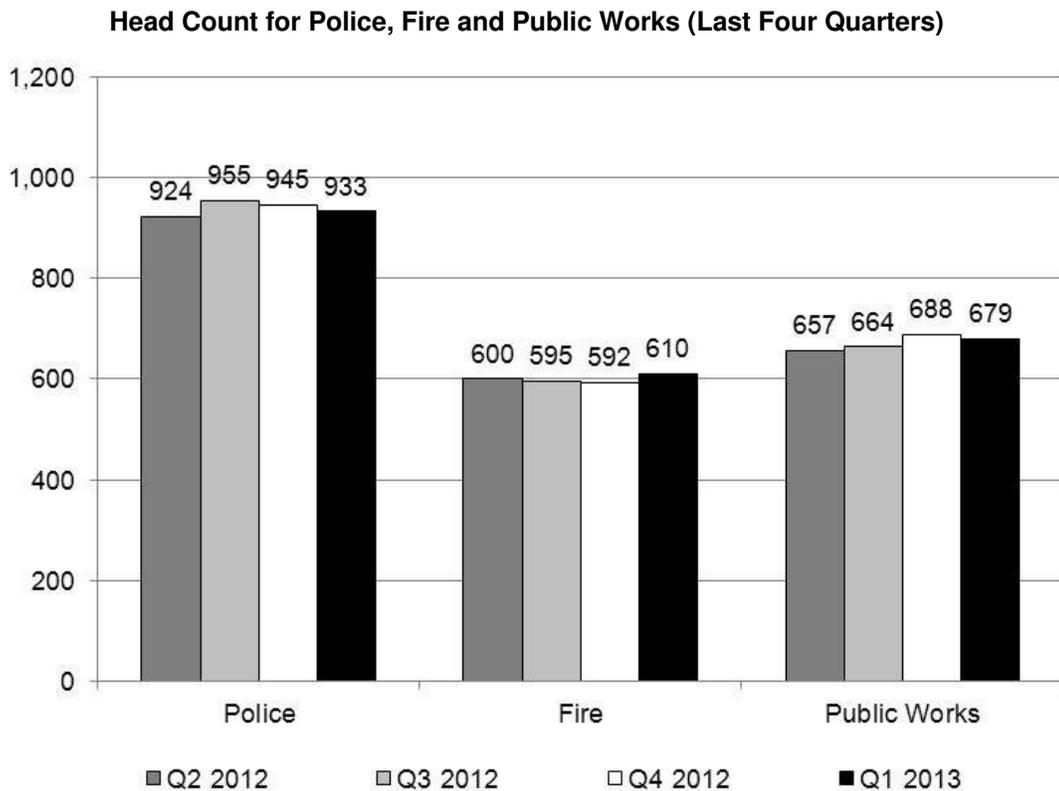
As noted earlier, Fire headcount increased because of the Fire Academy recruits. The headcount reduction in Parks is due to changes in seasonal positions. To account for other seasonal changes, the following chart compares head count for the first quarters of 2009 through 2013. Head count dropped by 55 positions (or 1.7 percent) since Q1 2009, but has been stable the last three years.

<sup>9</sup> Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

<sup>10</sup> The headcount figures used here cover all City funds. They include all active employees, including those on various types of leave.



The following graph shows changes in head count over the last four quarters for the Bureaus of Police and Fire and the Department of Public Works.<sup>11</sup>



<sup>11</sup> Please note these head count figures include uniform and civilian employees for Police and Fire. For Public Works, the figures include employees in the Bureau of Environmental Services and the Bureau of Transportation and Engineering.

### *Summary*

The City currently projects that General Fund expenditures will exceed revenues by \$9.3 million for an operating deficit of 2.0 percent of projected revenues.

The projected deficit is related to the City's share of local gaming revenue. The 2013 budget assumed that the City would receive \$10 million in local gaming revenue through the ICA, as provided in Act 71 of 2004. The City and ICA have a disagreement over the new Enterprise Resource Planning (ERP) system, which the City anticipates could delay the receipt of the \$10 million.

The City also received less money from current year real estate taxes than in the first quarter of prior years. The City expects that this is a timing delay related to reassessment and projects that, like last year, year-end real estate tax revenue will finish at budgeted levels. The City projects earned income tax revenue will exceed budget by \$2.0 million (or 2.8 percent) with higher receipts resulting from the statutory changes in how EIT is collected (i.e. Act 32 of 2010).

The City projects expenditures will finish at budgeted levels for the year. The City's report now shows prior year encumbrances under the new financial management system. For the first time, the City's narrative also discusses the City's Capital Improvement Plan, accomplishing another objective set in the City's Recovery Plan.

Sincerely,

James H. Roberts

Dean Kaplan

**Historical Revenues Tracked According to Former Categories**

	<b>1Q FY2009</b>	<b>1Q FY2010</b>	<b>1Q FY2011</b>	<b>1Q FY2012</b>	<b>1Q FY2013</b>	<b>1Q FY13 to 1Q FY12 Difference</b>	<b>% Difference</b>
Real Estate Tax - Current	91,001,302	87,765,515	92,989,670	82,941,344	76,170,459	(6,770,885)	-8.2%
Real Estate Tax - Prior	827,744	351,555	999,816	1,570,147	1,347,606	(222,541)	-14.2%
Payroll Prep Tax	12,133,159	12,212,174	12,754,204	12,986,450	13,704,377	717,926	5.5%
Amusement Tax	2,831,902	2,182,494	3,525,045	1,962,074	1,262,674	(699,400)	-35.6%
Earned Income Tax	17,683,716	16,361,883	18,486,268	10,291,770	20,926,118	10,634,348	103.3%
Deed Transfer Tax	2,201,210	3,238,703	4,008,455	2,452,426	3,198,452	746,025	30.4%
Parking Tax	10,450,608	9,776,514	10,810,289	11,343,572	11,346,550	2,977	0.0%
EMST/LST	3,372,852	3,869,479	3,481,481	3,361,093	3,440,246	79,153	2.4%
Business Privilege Tax	1,346,350	183,055	133,213	19,881	13,335	(6,546)	-32.9%
Facility Usage Fee	885,022	762,985	897,961	1,002,794	519,960	(482,834)	-48.1%
Other Taxes	432,413	356,858	429,921	408,251	183,566	(224,686)	-55.0%
Interest Earned	127,791	18,285	29,545	16,999	7,295	(9,704)	-57.1%
Fines & Forfeit	483,937	1,592,975	2,095,002	2,328,572	1,496,851	(831,721)	-35.7%
Liquor, Business & Govt Licenses	206,631	146,981	273,222	192,854	178,100	(14,755)	-7.7%
Rental & Charges	670,713	893,540	723,576	N/A	N/A	N/A	N/A
PSP & POS	689,970	688,182	1,354,243	1,713,457	7,981	(1,705,476)	-99.5%
Breakeven - BBI	1,502,455	1,538,968	1,323,256	N/A	N/A	N/A	N/A
Breakeven - EMS	1,864,583	2,710,014	2,467,914	3,234,714	2,931,025	(303,690)	-9.4%
Breakeven - Other	1,464,911	1,274,439	1,309,397	1,355,930	388,395	(967,535)	-71.4%
Federal & State Grants	517,321	516,100	13,198	0	0	0	0.0%
Liquid Fuels	0	0	0	0	0	0	0.0%
State Grant Support	0	0	0	0	0	0	0.0%
State Pension Aid	0	0	0	0	0	0	0.0%
Non-Profit Payment	169,541	37,793	110,988	460,795	27,000	(433,795)	-94.1%
Reimbursement - CDBG	0	46,971	0	359,552	0	(359,552)	-100.0%
Authority Payments	1,265	1,758	2,950	345,572	232,654	(112,918)	-32.7%

	1Q FY2009	1Q FY2010	1Q FY2011	1Q FY2012	1Q FY2013	1Q FY13 to 1Q FY12 Difference	% Difference
State Utility Distribution	0	0	0	0	0	0	0.0%
Act 77 RAD Sales Tax	3,546,784	3,398,419	3,536,387	3,686,138	3,496,716	(189,422)	-5.1%
Miscellaneous	28,707	36,812	1,923,413	44,393	7,115	(37,278)	-84.0%
Econ. Dev. Slots Revenue	0	0	0	0	0	0	0.0%
2% Local Share Slots Revenue	0	3,337,473	0	0	0	0	0.0%
Intergovernmental Fee	193,125	198,919	206,787	212,991	624,230	411,239	193.1%
<b>Total</b>	<b>154,634,013</b>	<b>153,498,842</b>	<b>163,886,202</b>	<b>144,433,820</b>	<b>144,909,042</b>	<b>475,222</b>	<b>0.3%</b>

Source: Revenues shown are year-to-date. Data comes from the first quarter reports for 2009 through 2013. Quarterly report numbers are unaudited and subject to change. When the City implemented the new financial management system in 2012, it began tracking the items in the former Breakeven – BBI and Rentals and Charges categories differently.

**City of Pittsburgh**

**Quarterly Financial &  
Performance Report**

For the Period Ending March 31, 2013

**Revenues**

## 2013 Monthly Revenue Summary

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	Year-to-date & Projected	Total Budget	Variance Projected to Budget	% Variance Actual to Budget
Real Estate Taxes	962,787	4,402,139	72,225,211	77,590,137	131,437,561	131,128,000	309,561	0.24%
Other Taxes	14,596	6,392	3,713	24,701	75,700	78,400	(2,700)	-3.4%
Amusement Tax	(161,717)	987,187	760,869	1,586,339	11,784,730	12,579,515	(794,785)	-6.3%
Earned Income Tax	4,434,150	11,835,336	4,675,411	20,944,898	75,473,638	73,440,000	2,033,638	2.8%
Deed Transfer Tax	1,532,074	1,021,490	644,887	3,198,452	16,116,222	15,989,953	126,269	0.8%
Parking Tax	3,770,907	3,558,531	4,019,754	11,349,192	50,783,507	51,397,998	(614,491)	-1.2%
Institution and Service Privilege Tax	190	5,869	5,416	11,475	466,369	462,370	3,999	0.9%
Facility Usage Fee	225,410	232,235	62,316	519,960	3,310,728	3,670,107	(359,379)	-9.8%
Payroll Preparation Tax	1,088,929	10,187,106	2,467,695	13,743,730	54,415,505	54,395,534	19,971	0.0%
Local Service Tax	1,680,138	1,661,873	122,453	3,464,464	13,865,577	14,055,585	(190,008)	-1.4%
Public Service Privilege	6	6,921	-	6,927	1,445,673	1,501,630	(55,957)	-3.7%
Act 77 - Tax Relief	1,574,945	1,921,771	-	3,496,716	12,866,860	12,636,534	230,326	1.8%
License and Permit	480,816	683,864	1,105,046	2,269,726	8,597,367	8,580,398	16,969	0.2%
Charges for Services	1,429,863	1,130,475	1,740,165	4,300,503	27,548,136	27,358,824	189,312	0.7%
Fines and Forfeits	130,808	650,373	1,346,578	2,127,759	10,238,057	10,091,092	146,965	1.5%
Intergovernmental	-	232,654	-	232,654	39,378,476	49,535,051	(10,156,575)	-20.5%
Investment Earnings	178	2,307	4,809	7,295	32,050	22,400	9,650	43.1%
Non-Profit Payment for Services	22,000	5,000	-	27,000	3,193,699	3,190,225	3,474	0.1%
Miscellaneous	5,925	800	390	7,115	19,032	96,556	(77,524)	-80.3%
Beginning Fund Balance	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>17,192,006</b>	<b>38,532,323</b>	<b>89,184,713</b>	<b>144,909,042</b>	<b>461,048,884</b>	<b>470,210,172</b>	<b>(9,161,288)</b>	<b>-1.9%</b>

**City of Pittsburgh**

**Quarterly Financial &  
Performance Report**

For the Period Ending March 31, 2013

**Expenditures**

## 2013 Monthly Expenditure Summary

### All Departments

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reappropri. of	Final	(Savings) /
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>City Council</b>	106,008	109,200	110,601	325,809	1,413,482	1,421,884	-	1,421,884	(8,402)
<b>City Clerk</b>	48,807	57,083	55,089	160,980	761,326	786,359	4,993	791,352	(30,026)
<b>Mayor's Office</b>	53,306	159,011	66,814	279,130	1,064,160	1,078,696	-	1,078,696	(14,536)
<b>City Information Systems</b>	1,256,321	629,059	1,464,382	3,349,761	13,183,795	13,298,238	632	13,298,869	(115,074)
<b>Human Relations Commission</b>	20,552	19,058	18,170	57,781	248,608	244,472	9,052	253,524	(4,915)
<b>Controller's Office</b>	187,093	186,460	187,799	561,353	2,918,408	2,951,599	4,757	2,956,356	(37,948)
<b>Finance</b>	1,106,581	30,976,254	11,169,339	43,252,175	168,424,015	166,884,310	1,841,086	168,725,396	(301,381)
<b>Law</b>	260,299	156,467	164,092	580,857	3,891,678	4,025,840	11,914	4,037,754	(146,077)
<b>OMI</b>	39,382	31,154	32,551	103,088	565,319	584,155	-	584,155	(18,836)
<b>EORC</b>	22,319	18,566	20,601	61,486	289,944	290,303	2,000	292,303	(2,359)
<b>Personnel &amp; CSC</b>	11,196,019	6,867,692	6,896,050	24,959,762	91,686,933	91,072,019	773,356	91,845,375	(158,442)
<b>City Planning</b>	127,003	141,758	146,013	414,775	2,009,579	2,028,134	13,000	2,041,134	(31,555)
<b>Public Safety Administration</b>	160,348	153,440	80,687	394,475	2,726,742	2,538,513	189,719	2,728,232	(1,489)
<b>Emergency Medical Services</b>	1,054,640	1,156,458	949,524	3,160,623	13,075,977	13,280,656	43,033	13,323,689	(247,712)
<b>Police</b>	4,258,347	7,870,889	5,095,392	17,224,628	71,339,079	71,543,006	5,247	71,548,253	(209,174)
<b>Fire</b>	4,289,494	5,830,195	4,886,941	15,006,630	54,021,196	54,187,597	-	54,187,597	(166,401)
<b>Bureau of Building Inspection</b>	232,138	228,082	226,852	687,072	3,312,370	3,470,706	743	3,471,449	(159,079)
<b>Animal Control</b>	52,736	69,639	53,402	175,777	1,368,952	1,324,960	66,624	1,391,584	(22,632)
<b>Public Works-Administration</b>	50,233	50,751	72,316	173,301	820,052	846,632	-	846,632	(26,580)
<b>Public Works-Operations</b>	1,774,590	1,489,966	1,277,660	4,542,215	17,493,221	17,529,660	18,771	17,548,431	(55,211)
<b>Public Works-Environmental Services</b>	966,558	711,353	793,555	2,471,466	10,943,394	11,178,729	-	11,178,729	(235,335)
<b>Public Works-Transportation &amp; Engineering</b>	142,613	139,859	135,258	417,731	1,918,399	1,982,494	-	1,982,494	(64,095)
<b>Public Works-Properties</b>	202,030	179,256	203,526	584,812	2,238,812	2,282,643	-	2,282,643	(43,831)
<b>Parks &amp; Recreation</b>	131,558	277,799	247,590	656,947	4,165,901	4,185,639	13,914	4,199,553	(33,651)
<b>Citizens Police Review Board</b>	34,247	27,260	30,071	91,579	475,674	496,759	10,839	507,598	(31,925)
<b>TOTAL</b>	<b>27,773,224</b>	<b>57,536,711</b>	<b>34,384,276</b>	<b>119,694,210</b>	<b>470,357,016</b>	<b>469,514,003</b>	<b>3,009,679</b>	<b>472,523,682</b>	<b>(2,166,666)</b>

## 2013 Monthly Expenditure Summary

### All Departments - By Subclass

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Total	(Savings) /
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	13,251,870	18,541,237	14,624,143	46,417,250	188,505,741	189,914,382	-	189,914,382	(1,408,641)
<b>Employee Benefits</b>	11,237,167	6,964,181	15,788,534	33,989,883	144,138,007	143,789,090	404,988	144,194,078	(56,071)
<b>Professional and Technical Services</b>	492,950	1,506,989	1,178,486	3,178,425	12,207,198	10,016,237	2,230,975	12,247,212	(40,013)
<b>Property Services</b>	1,262,949	1,331,330	1,750,083	4,344,362	20,732,303	20,988,323	151,186	21,139,509	(407,206)
<b>Other Services</b>	168,164	87,051	123,768	378,983	1,900,595	1,940,124	24,664	1,964,788	(64,193)
<b>Supplies</b>	1,202,595	1,307,372	901,091	3,411,058	12,333,316	12,232,449	160,849	12,393,298	(59,982)
<b>Property</b>	44,672	92,250	(5,212)	131,710	1,761,855	1,840,633	37,016	1,877,649	(115,794)
<b>Miscellaneous</b>	112,856	16,153	23,383	152,392	1,642,583	1,657,348	-	1,657,348	(14,765)
<b>Debt Service</b>	-	27,690,146	-	27,690,146	87,135,417	87,135,417	-	87,135,417	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>27,773,224</b>	<b>57,536,711</b>	<b>34,384,276</b>	<b>119,694,210</b>	<b>470,357,016</b>	<b>469,514,003</b>	<b>3,009,679</b>	<b>472,523,682</b>	<b>(2,166,665)</b>

## 2013 Monthly Expenditure Summary

### City Council

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	106,008	108,595	109,403	324,006	1,381,679	1,381,884	-	1,381,884	(205)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Supplies	-	606	1,198	1,803	31,803	40,000	-	40,000	(8,197)
Property	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>106,008</b>	<b>109,200</b>	<b>110,601</b>	<b>325,809</b>	<b>1,413,482</b>	<b>1,421,884</b>	<b>-</b>	<b>1,421,884</b>	<b>(8,402)</b>

## 2013 Monthly Expenditure Summary

### City Clerk's Office

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	43,445	43,579	43,579	130,602	581,602	582,993	-	582,993	(1,391)
<b>Employee Benefits</b>	-	-	-	-	-	-	-	-	-
<b>Professional and Technical Services</b>	2,599	6,447	7,196	16,242	131,242	145,682	-	145,682	(14,440)
<b>Property Services</b>	200	-	-	200	800	6,000	-	6,000	(5,200)
<b>Other Services</b>	691	898	575	2,164	7,156	16,300	-	16,300	(9,144)
<b>Supplies</b>	1,823	1,166	1,475	4,464	18,552	28,884	-	28,884	(10,332)
<b>Property</b>	-	4,993	2,265	7,258	21,774	6,500	4,993	11,493	10,281
<b>Miscellaneous</b>	50	-	-	50	200	-	-	-	200
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>48,807</b>	<b>57,083</b>	<b>55,089</b>	<b>160,980</b>	<b>761,326</b>	<b>786,359</b>	<b>4,993</b>	<b>791,352</b>	<b>(30,026)</b>

## 2013 Monthly Expenditure Summary

### Mayor's Office

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	47,030	74,087	65,878	186,995	883,624	897,391	-	897,391	(13,767)
<b>Employee Benefits</b>	1,642	-	-	1,642	1,642	-	-	-	1,642
<b>Professional and Technical Services</b>	1,242	83,456	335	85,033	138,533	152,440	-	152,440	(13,907)
<b>Property Services</b>	-	-	-	-	4,900	5,632	-	5,632	(732)
<b>Other Services</b>	2,762	1,117	601	4,480	4,480	-	-	-	4,480
<b>Supplies</b>	-	-	-	-	27,000	20,000	-	20,000	7,000
<b>Property</b>	630	351	-	981	3,981	3,233	-	3,233	748
<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>53,306</b>	<b>159,011</b>	<b>66,814</b>	<b>279,130</b>	<b>1,064,160</b>	<b>1,078,696</b>	<b>-</b>	<b>1,078,696</b>	<b>(14,536)</b>

## 2013 Monthly Expenditure Summary

### City Information Systems

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	189,868	193,371	202,417	585,656	2,865,266	2,967,022	-	2,967,022	(101,756)
<b>Employee Benefits</b>	6,612	-	-	6,612	6,612	14,522	-	14,522	(7,910)
<b>Professional and Technical Services</b>	79,985	33,792	362,729	476,507	1,746,507	1,789,862	558	1,790,420	(43,913)
<b>Property Services</b>	828,778	315,648	800,451	1,944,877	7,479,301	7,488,138	-	7,488,138	(8,837)
<b>Other Services</b>	118,955	62,030	59,508	240,493	930,493	870,209	73	870,282	60,211
<b>Supplies</b>	31,779	24,217	33,299	89,295	149,295	168,485	-	168,485	(19,190)
<b>Property</b>	343	-	5,978	6,321	6,321	-	-	-	6,321
<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,256,321</b>	<b>629,059</b>	<b>1,464,382</b>	<b>3,349,761</b>	<b>13,183,795</b>	<b>13,298,238</b>	<b>632</b>	<b>13,298,869</b>	<b>(115,074)</b>

#### Property Services

Maintenance	-	-	-	-	-	21,739	-	21,739	(21,739)
Building-General	-	9,540	-	9,540	38,160	-	-	-	38,160
Building-Systems	-	775	-	775	3,100	-	-	-	3,100
Office Equipment	247	215	373	835	3,339	16,810	-	16,810	(13,471)
Machinery & Equipment	3,444	3,280	2,000	8,724	34,898	3,901	-	3,901	30,997
Electric	575,014	169,073	345,344	1,089,430	4,593,291	4,975,000	-	4,975,000	(381,709)
Natural Gas	184,603	36,043	353,488	574,134	1,812,225	1,845,000	-	1,845,000	(32,775)
Sewer	1,285	-	-	1,285	5,140	-	-	-	5,140
Steam	63,818	96,685	90,965	251,467	954,402	500,000	-	500,000	454,402
Water	367	37	8,282	8,687	34,746	125,688	-	125,688	(90,941)
<b>Total</b>	<b>828,778</b>	<b>315,648</b>	<b>800,451</b>	<b>1,944,877</b>	<b>7,479,301</b>	<b>7,488,138</b>	<b>-</b>	<b>7,488,138</b>	<b>(8,837)</b>

## 2013 Monthly Expenditure Summary

### Commission on Human Relations

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	17,897	18,140	18,140	54,178	230,430	232,127	-	232,127	(1,697)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	2,655	814	-	3,469	17,469	10,320	9,000	19,320	(1,851)
Property Services	-	-	-	-	150	974	52	1,026	(876)
Other Services	-	104	-	104	104	-	-	-	104
Supplies	-	-	30	30	455	1,051	-	1,051	(596)
Property	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>20,552</b>	<b>19,058</b>	<b>18,170</b>	<b>57,781</b>	<b>248,608</b>	<b>244,472</b>	<b>9,052</b>	<b>253,524</b>	<b>(4,916)</b>

## 2013 Monthly Expenditure Summary

### Controller's Office

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	181,301	183,262	179,650	544,213	2,742,768	2,768,164	-	2,768,164	(25,396)
<b>Employee Benefits</b>	1,260	-	-	1,260	10,260	12,220	-	12,220	(1,960)
<b>Professional and Technical Services</b>	4,282	2,069	1,519	7,870	117,870	125,000	4,757	129,757	(11,887)
<b>Property Services</b>	-	-	-	-	20,000	21,500	-	21,500	(1,500)
<b>Other Services</b>	-	-	4,434	4,434	4,434	-	-	-	4,434
<b>Supplies</b>	251	388	2,196	2,834	16,334	17,076	-	17,076	(742)
<b>Property</b>	-	741	-	741	6,741	7,639	-	7,639	(898)
<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>187,093</b>	<b>186,460</b>	<b>187,799</b>	<b>561,353</b>	<b>2,918,408</b>	<b>2,951,599</b>	<b>4,757</b>	<b>2,956,356</b>	<b>(37,949)</b>

## 2013 Monthly Expenditure Summary

### Department of Finance

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	230,611	236,731	235,772	703,114	3,702,154	3,800,284	-	3,800,284	(98,130)
<b>Employee Benefits</b>	193,559	236,324	9,121,218	9,551,101	55,240,607	55,282,500	-	55,282,500	(41,893)
<b>Professional and Technical Services</b>	57,600	974,361	588,995	1,620,956	4,653,449	3,087,413	1,566,393	4,653,806	(357)
<b>Property Services</b>	-	-	-	-	20,194	29,169	-	29,169	(8,975)
<b>Other Services</b>	8,264	1,670	1,074	11,008	234,470	240,000	145	240,145	(5,675)
<b>Supplies</b>	175,120	17,504	90,370	282,993	1,257,993	1,140,815	129,110	1,269,925	(11,932)
<b>Property</b>	-	336	-	336	33,436	42,900	-	42,900	(9,464)
<b>Miscellaneous</b>	-	-	-	-	27,692	40,000	-	40,000	(12,308)
<b>Debt Service</b>	-	27,690,146	-	27,690,146	87,135,417	87,135,417	-	87,135,417	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>665,154</b>	<b>29,157,072</b>	<b>10,037,429</b>	<b>39,859,654</b>	<b>152,305,413</b>	<b>150,798,498</b>	<b>1,695,648</b>	<b>152,494,146</b>	<b>(188,734)</b>

#### Employee Benefits

Health Insurance	-	-	(178,964)	(178,964)	(178,964)	-	-	-	(178,964)
Pension Contribution	(1,918)	-	9,064,500	9,062,582	44,808,747	31,258,000	-	31,258,000	13,550,747
Retiree Contribution	167,717	166,474	165,438	499,629	2,219,629	2,276,000	-	2,276,000	(56,371)
Widower Contribution	8,400	8,450	8,450	25,300	101,200	155,000	-	155,000	(53,800)
Survivor Contribution	15,110	15,110	15,110	45,329	401,098	525,000	-	525,000	(123,902)
Additional Pension Contribution	-	-	-	-	5,000,000	18,376,000	-	18,376,000	(13,376,000)
Early Retirement Healthcare	-	-	-	-	-	100,000	-	100,000	(100,000)
Retired Police Officer	1,250	1,250	1,250	3,750	15,000	26,500	-	26,500	(11,500)
Retired Firefighters	3,000	45,040	45,434	93,474	373,898	66,000	-	66,000	307,898
OPEB Contribution	-	-	-	-	2,500,000	2,500,000	-	2,500,000	-
<b>Total</b>	<b>193,559</b>	<b>236,324</b>	<b>9,121,218</b>	<b>9,551,101</b>	<b>55,240,607</b>	<b>55,282,500</b>	<b>-</b>	<b>55,282,500</b>	<b>(41,893)</b>

## 2013 Monthly Expenditure Summary

### Finance - Bureau of Procurement, Fleet & Asset Services

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reappropri. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	60,889	61,771	62,272	184,932	878,562	887,065	-	887,065	(8,503)
<b>Employee Benefits</b>	-	-	-	-	-	-	-	-	-
<b>Professional and Technical Services</b>	90,155	262,060	35,962	388,177	547,677	531,000	16,855	547,855	(178)
<b>Property Services</b>	22,557	762,978	606,179	1,391,714	8,464,786	8,367,041	128,479	8,495,520	(30,734)
<b>Other Services</b>	-	-	-	-	180,000	214,500	-	214,500	(34,500)
<b>Supplies</b>	267,826	732,375	427,497	1,427,698	6,045,731	6,082,206	105	6,082,311	(36,579)
<b>Property</b>	-	-	-	-	1,846	4,000	-	4,000	(2,154)
<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>441,428</b>	<b>1,819,183</b>	<b>1,131,910</b>	<b>3,392,521</b>	<b>16,118,602</b>	<b>16,085,812</b>	<b>145,439</b>	<b>16,231,251</b>	<b>(112,648)</b>
<b>Property Services</b>									
Cleaning	19,521	45,353	50,155	115,029	612,820	617,173	-	617,173	(4,353)
Landscaping	-	-	-	-	-	7,324	-	7,324	(7,324)
Maintenance	-	448,710	448,127	896,837	5,641,837	5,644,538	-	5,644,538	(2,701)
Building-Systems	36	9,966	5,233	15,235	79,791	75,534	-	75,534	4,257
Land & Buildings	3,000	258,949	102,665	364,614	2,030,338	1,909,054	128,479	2,037,533	(7,196)
Office Equipment	-	-	-	-	100,000	110,000	-	110,000	(10,000)
Machinery & Equipment	-	-	-	-	-	3,418	-	3,418	(3,418)
<b>Total</b>	<b>22,557</b>	<b>762,978</b>	<b>606,179</b>	<b>1,391,714</b>	<b>8,464,786</b>	<b>8,367,041</b>	<b>128,479</b>	<b>8,495,520</b>	<b>(30,734)</b>
<b>Supplies</b>									
Office Supplies	1,668	3,903	1,054	6,625	21,901	25,040	-	25,040	(3,139)
Operational Supplies	51	(13,787)	17	(13,718)	(13,616)	3,000	-	3,000	(16,616)
Fuel	266,106	537,793	258,178	1,062,077	4,342,418	4,350,000	-	4,350,000	(7,582)
Parts	-	204,466	168,249	372,715	1,695,029	1,704,166	105	1,704,271	(9,241)
<b>Total</b>	<b>267,826</b>	<b>732,375</b>	<b>427,497</b>	<b>1,427,698</b>	<b>6,045,731</b>	<b>6,082,206</b>	<b>105</b>	<b>6,082,311</b>	<b>(36,579)</b>

## 2013 Monthly Expenditure Summary

### Department of Law

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	129,876	129,451	125,642	384,969	1,702,789	1,821,468	-	1,821,468	(118,679)
<b>Employee Benefits</b>	-	-	-	-	-	-	-	-	-
<b>Professional and Technical Services</b>	15,450	4,489	10,123	30,062	530,062	538,661	11,546	550,207	(20,145)
<b>Property Services</b>	-	-	-	-	6,000	8,015	-	8,015	(2,015)
<b>Other Services</b>	-	-	14	14	14	978	-	978	(964)
<b>Supplies</b>	2,575	4,915	4,930	12,420	34,420	29,897	368	30,265	4,155
<b>Property</b>	-	1,458	-	1,458	16,458	16,821	-	16,821	(363)
<b>Miscellaneous</b>	112,398	16,153	23,383	151,934	1,601,934	1,610,000	-	1,610,000	(8,066)
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>260,299</b>	<b>156,467</b>	<b>164,092</b>	<b>580,857</b>	<b>3,891,678</b>	<b>4,025,840</b>	<b>11,914</b>	<b>4,037,754</b>	<b>(146,077)</b>

## 2013 Monthly Expenditure Summary

### Office of Municipal Investigations

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	29,181	29,718	29,373	88,272	447,154	464,133	-	464,133	(16,979)
<b>Employee Benefits</b>	-	-	-	-	-	-	-	-	-
<b>Professional and Technical Services</b>	4,780	1,233	3,157	9,170	97,170	97,433	-	97,433	(263)
<b>Property Services</b>	1,011	51	-	1,062	7,658	7,750	-	7,750	(92)
<b>Other Services</b>	4,086	-	11	4,097	4,251	2,000	-	2,000	2,251
<b>Supplies</b>	323	152	10	485	3,985	5,839	-	5,839	(1,854)
<b>Property</b>	-	-	-	-	5,100	7,000	-	7,000	(1,900)
<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>39,382</b>	<b>31,154</b>	<b>32,551</b>	<b>103,088</b>	<b>565,319</b>	<b>584,155</b>	<b>-</b>	<b>584,155</b>	<b>(18,837)</b>

## 2013 Monthly Expenditure Summary

### Equal Opportunity Review Commission

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	18,317	18,566	18,566	55,448	233,662	234,632	-	234,632	(970)
Employee Benefits	1,620	-	-	1,620	1,620	-	-	-	1,620
Professional and Technical Services	-	-	-	-	40,000	41,000	2,000	43,000	(3,000)
Property Services	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Supplies	2,382	-	2,035	4,417	9,162	7,433	-	7,433	1,729
Property	-	-	-	-	5,500	7,238	-	7,238	(1,738)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>22,319</b>	<b>18,566</b>	<b>20,601</b>	<b>61,486</b>	<b>289,944</b>	<b>290,303</b>	<b>2,000</b>	<b>292,303</b>	<b>(2,359)</b>

### Department of Personnel

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	112,971	114,674	114,215	341,860	1,551,860	1,555,846	-	1,555,846	(3,986)
<b>Employee Benefits</b>	11,017,574	6,718,426	6,667,316	24,403,317	88,815,261	88,424,174	404,988	88,829,162	(13,901)
<b>Professional and Technical Services</b>	51,308	23,571	74,769	149,649	954,649	719,354	366,419	1,085,773	(131,125)
<b>Property Services</b>	(24)	-	(39)	(63)	6,664	8,633	-	8,633	(1,969)
<b>Other Services</b>	5,287	8,184	37,498	50,969	301,969	300,247	1,948	302,195	(226)
<b>Supplies</b>	2,800	2,183	1,925	6,907	22,907	29,429	-	29,429	(6,522)
<b>Property</b>	6,104	654	365	7,123	33,623	34,336	-	34,336	(713)
<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>11,196,019</b>	<b>6,867,692</b>	<b>6,896,050</b>	<b>24,959,762</b>	<b>91,686,933</b>	<b>91,072,019</b>	<b>773,356</b>	<b>91,845,375</b>	<b>(158,442)</b>

#### Employee Benefits

Health Insurance	5,175,948	(18,102)	2,581,555	7,739,401	30,448,627	30,092,994	306,462	30,399,456	49,171
Other Insurance/Benefits	195,697	170,523	204,534	570,754	2,490,291	2,509,746	2,354	2,512,100	(21,809)
Retiree Health Insurance	2,839,414	4,294,133	1,625,354	8,758,901	24,457,356	19,902,223	-	19,902,223	4,555,133
Medicare Retiree Benefits	-	-	-	-	-	4,000,000	-	4,000,000	(4,000,000)
Social Security	579,811	566,532	535,998	1,682,341	6,538,049	7,877,105	-	7,877,105	(1,339,056)
Unemployment Compensation	51,220	150	37	51,406	64,870	365,453	4,577	370,030	(305,160)
Medical W/C	-	-	-	-	-	5,574,876	-	5,574,876	(5,574,876)
Indemnity W/C	1,600,000	1,600,000	1,582,081	4,782,081	19,182,081	13,809,652	-	13,809,652	5,372,429
Legal W/C	24,348	42,322	31,780	98,449	343,083	1,329,860	91,595	1,421,455	(1,078,373)
Workers' Comp- Settlements	-	-	-	-	-	1,000,000	-	1,000,000	(1,000,000)
Personal Leave Buyback	548,618	20,401	6,856	575,875	2,654,737	1,212,265	-	1,212,265	1,442,472
Tuition Reimbursement	2,519	-	-	2,519	2,519	-	-	-	2,519
Retirement Severance	-	42,469	99,122	141,591	2,633,650	750,000	-	750,000	1,883,650
<b>Total</b>	<b>11,017,574</b>	<b>6,718,426</b>	<b>6,667,316</b>	<b>24,403,317</b>	<b>88,815,261</b>	<b>88,424,174</b>	<b>404,988</b>	<b>88,829,162</b>	<b>(13,901)</b>

## 2013 Monthly Expenditure Summary

### City Planning

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	111,302	129,093	130,182	370,578	1,704,681	1,732,056	-	1,732,056	(27,375)
<b>Employee Benefits</b>	-	-	-	-	-	-	-	-	-
<b>Professional and Technical Services</b>	14,378	1,038	13,765	29,181	255,305	245,067	13,000	258,067	(2,762)
<b>Property Services</b>	-	-	-	-	6,000	7,699	-	7,699	(1,699)
<b>Other Services</b>	-	939	1,203	2,142	5,598	5,042	-	5,042	556
<b>Supplies</b>	1,323	10,688	863	12,874	31,722	31,789	-	31,789	(67)
<b>Property</b>	-	-	-	-	6,273	6,481	-	6,481	(208)
<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>127,003</b>	<b>141,758</b>	<b>146,013</b>	<b>414,775</b>	<b>2,009,579</b>	<b>2,028,134</b>	<b>13,000</b>	<b>2,041,134</b>	<b>(31,555)</b>

## 2013 Monthly Expenditure Summary

### Department of Public Safety - Administration

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	63,738	66,018	67,449	197,205	871,343	874,013	-	874,013	(2,670)
<b>Employee Benefits</b>	-	-	-	-	-	-	-	-	-
<b>Professional and Technical Services</b>	66,830	-	-	66,830	590,490	455,000	159,939	614,939	(24,449)
<b>Property Services</b>	2,600	44,220	13,238	60,057	74,257	5,500	2,600	8,100	66,157
<b>Other Services</b>	-	-	-	-	-	2,000	-	2,000	(2,000)
<b>Supplies</b>	-	90	-	90	360	2,000	-	2,000	(1,640)
<b>Property</b>	27,180	43,113	-	70,293	1,190,293	1,200,000	27,180	1,227,180	(36,887)
<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>160,348</b>	<b>153,440</b>	<b>80,687</b>	<b>394,475</b>	<b>2,726,742</b>	<b>2,538,513</b>	<b>189,719</b>	<b>2,728,232</b>	<b>(1,489)</b>

## 2013 Monthly Expenditure Summary

### Department of Public Safety - Bureau of EMS

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	997,966	1,064,324	939,135	3,001,426	12,392,780	12,619,138	-	12,619,138	(226,358)
<b>Employee Benefits</b>	6,824	287	-	7,111	7,111	3,000	-	3,000	4,111
<b>Professional and Technical Services</b>	12,436	50,351	2,925	65,712	165,712	178,185	1,052	179,237	(13,525)
<b>Property Services</b>	857	70	70	997	4,997	9,354	-	9,354	(4,357)
<b>Other Services</b>	176	2	765	944	50,944	31,095	22,448	53,543	(2,599)
<b>Supplies</b>	36,448	41,425	27,015	104,888	359,888	342,603	19,533	362,136	(2,248)
<b>Property</b>	(67)	-	(20,387)	(20,455)	94,545	97,281	-	97,281	(2,736)
<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,054,640</b>	<b>1,156,458</b>	<b>949,524</b>	<b>3,160,623</b>	<b>13,075,977</b>	<b>13,280,656</b>	<b>43,033</b>	<b>13,323,689</b>	<b>(247,712)</b>
<b>Salaries &amp; Wages</b>									
Regular	678,960	672,659	665,924	2,017,543	8,676,783	9,327,057	-	9,327,057	(650,274)
In Grade	7,516	9,251	10,291	27,058	129,973	-	-	-	129,973
Longevity	-	26,571	26,344	52,915	316,353	241,995	-	241,995	74,358
Allowances	-	-	-	-	-	322,000	-	322,000	(322,000)
Uniform	-	111,150	(2,600)	108,550	82,550	120,250	-	120,250	(37,700)
Premium Pay	311,490	244,693	239,176	795,359	3,187,121	2,607,836	-	2,607,836	579,285
<b>Total</b>	<b>997,966</b>	<b>1,064,324</b>	<b>939,135</b>	<b>3,001,426</b>	<b>12,392,780</b>	<b>12,619,138</b>	<b>-</b>	<b>12,619,138</b>	<b>(226,358)</b>

## 2013 Monthly Expenditure Summary

### Department of Public Safety - Bureau of Police

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	4,136,380	7,712,976	4,985,309	16,834,665	69,430,089	69,515,988	-	69,515,988	(85,899)
<b>Employee Benefits</b>	6,014	2,175	-	8,189	45,189	43,000	-	43,000	2,189
<b>Professional and Technical Services</b>	34,197	5,860	18,461	58,519	546,545	505,440	-	505,440	41,105
<b>Property Services</b>	8,623	9,219	20,622	38,464	128,464	215,910	4,048	219,958	(91,494)
<b>Other Services</b>	2,004	5,382	2,731	10,117	24,117	38,500	-	38,500	(14,383)
<b>Supplies</b>	67,368	120,805	67,138	255,311	980,311	1,017,130	141	1,017,271	(36,960)
<b>Property</b>	3,760	14,472	1,131	19,363	184,363	207,038	1,058	208,096	(23,733)
<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>4,258,347</b>	<b>7,870,889</b>	<b>5,095,392</b>	<b>17,224,628</b>	<b>71,339,079</b>	<b>71,543,006</b>	<b>5,247</b>	<b>71,548,253</b>	<b>(209,175)</b>

#### Salaries & Wages

Salaries	4,211,669	4,424,993	4,411,312	13,047,975	57,153,939	58,199,672	-	58,199,672	(1,045,733)
Premium Pay	(402,456)	825,255	519,682	942,481	8,086,394	7,296,441	-	7,296,441	789,953
Longevity	303,409	1,911,020	46,155	2,260,584	3,452,462	3,260,414	-	3,260,414	192,048
In-grade	23,758	20,457	20,035	64,250	171,918	186,336	-	186,336	(14,418)
Uniform Allowance	-	531,250	(11,875)	519,375	565,375	573,125	-	573,125	(7,750)
<b>Total</b>	<b>4,136,380</b>	<b>7,712,976</b>	<b>4,985,309</b>	<b>16,834,665</b>	<b>69,430,089</b>	<b>69,515,988</b>	<b>-</b>	<b>69,515,988</b>	<b>(85,899)</b>

## 2013 Monthly Expenditure Summary

### Department of Public Safety - Bureau of Fire

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	4,240,636	5,740,453	4,782,961	14,764,050	53,156,716	53,296,343	-	53,296,343	(139,627)
<b>Employee Benefits</b>	2,063	-	-	2,063	2,063	9,000	-	9,000	(6,938)
<b>Professional and Technical Services</b>	4,125	4,225	10,552	18,902	93,902	138,000	-	138,000	(44,098)
<b>Property Services</b>	780	23,909	1,262	25,952	100,252	53,191	-	53,191	47,061
<b>Other Services</b>	-	-	-	-	-	1,000	-	1,000	(1,000)
<b>Supplies</b>	40,710	38,046	91,227	169,984	621,584	613,094	-	613,094	8,490
<b>Property</b>	1,181	23,561	938	25,680	46,680	76,969	-	76,969	(30,289)
<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>4,289,494</b>	<b>5,830,195</b>	<b>4,886,941</b>	<b>15,006,630</b>	<b>54,021,196</b>	<b>54,187,597</b>	<b>-</b>	<b>54,187,597</b>	<b>(166,401)</b>
<b>Salaries &amp; Wages</b>									
Salaries	2,658,572	2,727,502	3,445,818	8,831,892	34,081,892	37,609,970	-	37,609,970	(3,528,078)
In-grade	32,262	18,008	25,641	75,911	576,899	243,869	-	243,869	333,030
Longevity	-	1,396,326	73,300	1,469,626	2,270,719	2,609,044	-	2,609,044	(338,325)
Uniform Allowance	-	406,000	(18,200)	387,800	544,100	468,300	-	468,300	75,800
Leave Buyback	-	-	-	-	-	834,240	-	834,240	(834,240)
Premium Pay	1,549,801	1,192,617	1,256,402	3,998,820	15,683,105	11,530,920	-	11,530,920	4,152,185
<b>Total</b>	<b>4,240,636</b>	<b>5,740,453</b>	<b>4,782,961</b>	<b>14,764,050</b>	<b>53,156,716</b>	<b>53,296,343</b>	<b>-</b>	<b>53,296,343</b>	<b>(139,627)</b>

## 2013 Monthly Expenditure Summary

### Department of Public Safety - Bureau of Building Inspection

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	226,763	222,991	221,389	671,142	3,186,171	3,326,860	-	3,326,860	(140,689)
<b>Employee Benefits</b>	-	-	-	-	-	-	-	-	-
<b>Professional and Technical Services</b>	2,191	1,033	1,996	5,220	42,189	49,440	-	49,440	(7,251)
<b>Property Services</b>	50	103	95	248	10,147	16,328	693	17,021	(6,874)
<b>Other Services</b>	1,995	2,344	1,915	6,255	34,558	39,900	50	39,950	(5,393)
<b>Supplies</b>	447	1,610	1,457	3,515	25,265	23,139	-	23,139	2,126
<b>Property</b>	692	-	-	692	11,692	12,691	-	12,691	(999)
<b>Miscellaneous</b>	-	-	-	-	2,348	2,348	-	2,348	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>232,138</b>	<b>228,082</b>	<b>226,852</b>	<b>687,072</b>	<b>3,312,370</b>	<b>3,470,706</b>	<b>743</b>	<b>3,471,449</b>	<b>(159,080)</b>

## 2013 Monthly Expenditure Summary

### Department of Public Safety - Bureau of Animal Care and Control

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	49,256	46,453	42,362	138,071	689,246	710,960	-	710,960	(21,714)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	3,480	23,186	11,040	37,706	667,706	602,000	66,624	668,624	(918)
Property Services	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	3,000	3,000	-	3,000	-
Property	-	-	-	-	9,000	9,000	-	9,000	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>52,736</b>	<b>69,639</b>	<b>53,402</b>	<b>175,777</b>	<b>1,368,952</b>	<b>1,324,960</b>	<b>66,624</b>	<b>1,391,584</b>	<b>(22,632)</b>

## 2013 Monthly Expenditure Summary

### Public Works - Bureau of Administration

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	45,504	47,053	64,398	156,954	617,205	635,825	-	635,825	(18,620)
<b>Employee Benefits</b>	-	-	-	-	-	-	-	-	-
<b>Professional and Technical Services</b>	270	31	35	337	12,337	16,000	-	16,000	(3,663)
<b>Property Services</b>	1,304	1,493	1,994	4,792	122,792	110,000	-	110,000	12,792
<b>Other Services</b>	-	-	2,673	2,673	2,673	7,000	-	7,000	(4,327)
<b>Supplies</b>	2,092	1,574	58	3,724	35,224	47,807	-	47,807	(12,583)
<b>Property</b>	1,063	600	3,159	4,822	29,822	30,000	-	30,000	(178)
<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>50,233</b>	<b>50,751</b>	<b>72,316</b>	<b>173,301</b>	<b>820,052</b>	<b>846,632</b>	<b>-</b>	<b>846,632</b>	<b>(26,579)</b>

## 2013 Monthly Expenditure Summary

### Public Works - Bureau of Operations

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	1,224,954	1,233,716	1,158,327	3,616,996	14,400,121	14,411,993	-	14,411,993	(11,872)
<b>Employee Benefits</b>	-	-	-	-	-	-	-	-	-
<b>Professional and Technical Services</b>	5,668	7,576	150	13,395	298,395	81,000	-	81,000	217,395
<b>Property Services</b>	27,071	11,496	38,574	77,141	893,021	1,200,000	14,924	1,214,924	(321,903)
<b>Other Services</b>	8,345	4,284	4,235	16,864	23,864	62,000	-	62,000	(38,136)
<b>Supplies</b>	504,767	231,820	76,374	812,961	1,872,961	1,756,667	62	1,756,729	116,231
<b>Property</b>	3,785	1,074	-	4,859	4,859	18,000	3,785	21,785	(16,926)
<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,774,590</b>	<b>1,489,966</b>	<b>1,277,660</b>	<b>4,542,215</b>	<b>17,493,221</b>	<b>17,529,660</b>	<b>18,771</b>	<b>17,548,431</b>	<b>(55,211)</b>

## 2013 Monthly Expenditure Summary

### Public Works - Bureau of Environmental Services

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	594,851	557,701	511,791	1,664,343	7,498,773	7,682,601	-	7,682,601	(183,828)
<b>Employee Benefits</b>	-	-	-	-	-	-	-	-	-
<b>Professional and Technical Services</b>	237	-	436	673	78,173	33,000	-	33,000	45,173
<b>Property Services</b>	343,309	136,845	260,586	740,740	3,140,740	3,187,628	-	3,187,628	(46,888)
<b>Other Services</b>	9,998	-	34	10,032	30,032	38,000	-	38,000	(7,968)
<b>Supplies</b>	17,755	16,807	19,988	54,550	184,549	225,000	-	225,000	(40,451)
<b>Property</b>	-	-	719	719	719	7,500	-	7,500	(6,781)
<b>Miscellaneous</b>	408	-	-	408	10,408	5,000	-	5,000	5,408
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>966,558</b>	<b>711,353</b>	<b>793,555</b>	<b>2,471,466</b>	<b>10,943,394</b>	<b>11,178,729</b>	<b>-</b>	<b>11,178,729</b>	<b>(235,335)</b>

## 2013 Monthly Expenditure Summary

### Public Works - Bureau of Transportation & Engineering

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	142,613	132,890	135,258	410,762	1,846,430	1,917,494	-	1,917,494	(71,064)
Employee Benefits	-	6,969	-	6,969	6,969	-	-	-	6,969
Professional and Technical Services	-	-	-	-	65,000	65,000	-	65,000	-
Property Services	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>142,613</b>	<b>139,859</b>	<b>135,258</b>	<b>417,731</b>	<b>1,918,399</b>	<b>1,982,494</b>	<b>-</b>	<b>1,982,494</b>	<b>(64,095)</b>

## 2013 Monthly Expenditure Summary

### Public Works - Bureau of Properties

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	132,163	135,804	144,225	412,192	1,822,192	1,863,749	-	1,863,749	(41,557)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	36,192	15,547	23,368	75,106	150,106	151,000	-	151,000	(894)
Property Services	7,789	-	-	7,789	7,789	6,000	-	6,000	1,789
Other Services	-	-	-	-	-	2,000	-	2,000	(2,000)
Supplies	25,886	27,906	35,934	89,725	252,725	258,894	-	258,894	(6,169)
Property	-	-	-	-	6,000	1,000	-	1,000	5,000
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>202,030</b>	<b>179,256</b>	<b>203,526</b>	<b>584,812</b>	<b>2,238,812</b>	<b>2,282,643</b>	<b>-</b>	<b>2,282,643</b>	<b>(43,831)</b>

## 2013 Monthly Expenditure Summary

### Department of Parks & Recreation

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	96,390	217,563	214,190	528,143	3,402,363	3,418,158	-	3,418,158	(15,795)
<b>Employee Benefits</b>	-	-	-	-	674	674	-	674	-
<b>Professional and Technical Services</b>	1,052	5,850	9,214	16,115	161,115	162,412	2,393	164,805	(3,690)
<b>Property Services</b>	12,563	20,297	2,051	34,911	169,911	170,785	-	170,785	(874)
<b>Other Services</b>	1,638	97	6,340	8,074	50,824	58,553	-	58,553	(7,729)
<b>Supplies</b>	19,915	33,095	15,175	68,186	338,186	330,051	11,521	341,572	(3,386)
<b>Property</b>	-	897	621	1,518	42,828	45,006	-	45,006	(2,178)
<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>131,558</b>	<b>277,799</b>	<b>247,590</b>	<b>656,947</b>	<b>4,165,901</b>	<b>4,185,639</b>	<b>13,914</b>	<b>4,199,553</b>	<b>(33,652)</b>

## 2013 Monthly Expenditure Summary

### Citizen Police Review Board

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
<b>Salaries and Wages</b>	21,961	22,260	22,260	66,480	286,080	316,195	-	316,195	(30,115)
<b>Employee Benefits</b>	-	-	-	-	-	-	-	-	-
<b>Professional and Technical Services</b>	1,838	-	1,757	3,595	105,595	96,528	10,438	106,966	(1,372)
<b>Property Services</b>	5,481	5,000	5,000	15,481	63,481	63,076	392	63,468	14
<b>Other Services</b>	3,962	-	157	4,119	10,614	10,800	-	10,800	(186)
<b>Supplies</b>	1,005	-	898	1,903	9,903	10,160	9	10,169	(266)
<b>Property</b>	-	-	-	-	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>	-	-	-	-	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>34,247</b>	<b>27,260</b>	<b>30,071</b>	<b>91,579</b>	<b>475,674</b>	<b>496,759</b>	<b>10,839</b>	<b>507,598</b>	<b>(31,925)</b>

**City of Pittsburgh**

**Quarterly Financial &  
Performance Report**

For the Period Ending March 31, 2013

**Staffing Summary**

**CITY OF PITTSBURGH**  
**Employee Headcount Summary (1)**

<b>DEPARTMENT</b>	<b>1/11/2013</b>	<b>1/25/2013</b>	<b>2/8/2013</b>	<b>2/22/2013</b>	<b>3/8/2013</b>	<b>3/22/2013</b>
<b>COUNCIL/CLERK'S OFFICE</b>	48	48	48	48	48	48
<b>MAYOR'S OFFICE</b>	12	12	12	11	11	11
<b>CIS</b>	53	53	53	53	54	52
<b>HUMAN RELATIONS</b>	7	7	7	7	7	7
<b>CONTROLLER</b>	45	45	45	45	45	45
<b>FINANCE</b>	99	100	100	100	100	100
<b>LAW</b>	39	39	37	36	35	35
<b>OMI</b>	8	8	8	8	8	8
<b>EQUAL OPPORTUNITY REVIEW COMMISSION</b>	5	5	5	5	5	5
<b>PERSONNEL &amp; CIVIL SERVICE</b>	33	33	33	33	33	33
<b>WORKFORCE INVESTMENT ACT</b>	21	21	21	21	21	21
<b>CITY PLANNING</b>	46	45	42	41	40	39
<b>PUBLIC SAFETY ADMINISTRATION</b>	16	16	17	17	17	17
<b>EMS</b>	177	177	176	175	175	174
<b>POLICE</b>	945	942	943	940	940	933
<b>SCHOOL GUARDS</b>	112	112	110	110	109	109
<b>FIRE</b>	612	616	615	614	613	610
<b>BUILDING INSPECTION</b>	65	65	65	65	65	65
<b>PUBLIC WORKS</b>	455	455	455	455	453	451
<b>ENVIRONMENTAL SERVICES</b>	199	195	197	197	196	195
<b>ENG. &amp; CONSTRUCTION</b>	33	32	32	33	33	33
<b>ANIMAL CONTROL</b>	15	15	15	15	15	15
<b>PARKS</b>	214	190	189	189	188	189
<b>CITIZENS' POLICE REVIEW BOARD</b>	6	6	6	6	6	6
<b>TOTAL</b>	<b>3,266</b>	<b>3,238</b>	<b>3,232</b>	<b>3,225</b>	<b>3,218</b>	<b>3,202</b>

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

**CITY OF PITTSBURGH**  
**Employee Headcount Summary By Union (1)**

<b><u>BARGAINING UNIT</u></b>	<b><u>1/11/2013</u></b>	<b><u>1/25/2013</u></b>	<b><u>2/8/2013</u></b>	<b><u>2/22/2013</u></b>	<b><u>3/8/2013</u></b>	<b><u>3/22/2013</u></b>
<b>NO REPRESENTATION</b>	615	591	587	584	580	575
<b>FRATERNAL ORDER OF POLICE</b>	869	867	867	864	864	858
<b>FIREFIGHTERS</b>	604	608	607	606	605	602
<b>PJCBC BLUE COLLAR</b>	357	356	356	356	357	357
<b>TEAMSTERS/REFUSE</b>	186	182	184	184	183	182
<b>AFSCME FOREMAN</b>	45	45	45	45	45	45
<b>SEIU REC TEACHERS</b>	53	53	53	53	53	53
<b>SEIU SCHOOL GUARDS</b>	110	110	108	108	107	107
<b>AFSCME WHITE COLLAR</b>	268	267	267	268	267	267
<b>FRATERNAL ASSOC. OF PROF. PARAMEDICS</b>	159	159	158	157	157	156
<b>TOTAL</b>	<b>3,266</b>	<b>3,238</b>	<b>3,232</b>	<b>3,225</b>	<b>3,218</b>	<b>3,202</b>

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

