

City of Pittsburgh

Quarterly Financial & Performance Report

For the Period Ending June 30, 2012



Department of Finance
Office of Management and Budget

August 15, 2012

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 June 30, 2012

Table of Contents

Overview.....	1
Act 47 Coordinators' Report.....	15
Revenues.....	31
Expenditures.....	33
Staffing Summary.....	62

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

For the Period Ending June 30, 2012

Overview



Overview

This is the second quarterly report of the City of Pittsburgh for 2012, 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 second quarter of the City's 2012 fiscal year, for the period of April 1, 2012 through June 30, 2012.

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 is unaudited and is subject to future amendment or correction. All revenue and expenditure information is presented on a cash basis.

The City's second quarter financial results and projections for the balance of the fiscal year forecast that the City will end the year with a positive operating result of \$2.9 million on a budgetary basis.



Revenue Results and Projections

The City collected \$101.9 million in revenue during the second quarter. This represents 21.8 percent of the total revenue budgeted for the year. This is \$14.0 million more than the same period last year, or a 2.8 percent increase as a percent of annual budgeted revenue collected when compared to the second quarter of 2011. In 2011, the City collected \$87.9 million or 19.0 percent of the budgeted revenues through the second quarter. The 2012 revenue collections are projected to miss the budgeted level of \$468.5 million by \$1.1 million.

As the country continues a slow economic recovery, the Pittsburgh Metropolitan Statistical Area experienced a drop in unemployment from 8.0 percent in June 2011 to 7.5 percent as of June 2012. Revenue items for discussion are Interest on Bank Balances and Earned Income Taxes. Interests on Bank Balances are expected to increase in 2012 and current projections show an increase of 5.1 percent over the budgeted amount of \$0.05 million. This line item will continue to be monitored to determine whether further adjustments are warranted. Due to the implementation of Act 32 in 2012, Earned Income Tax is now collected by Jordan Tax Services. Certain Requirements of Act 32 allow for a sixty day grace period for quarterly remissions to the City. Because of this lag, Earned Income Tax revenue will not meet budget.

Budget Year 2012 – Revenue Summary

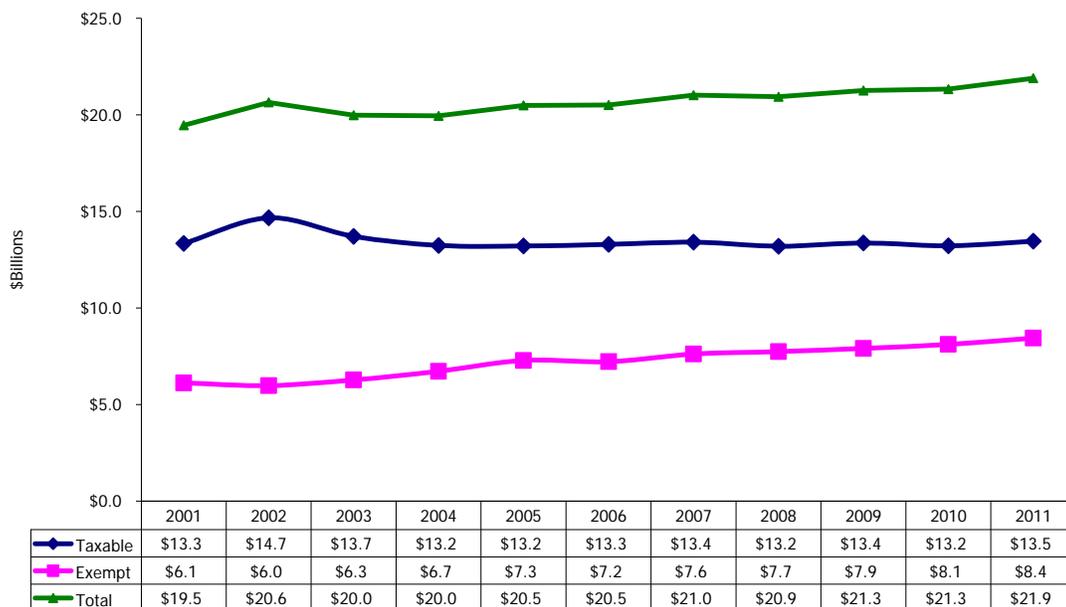
FY 2011 Actual	FY 2012 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
466.3 million	468.5 million	467.4 million	(1.1) million



Real Estate Tax

Real Estate tax collections are the largest single source of revenue in the budget, comprising 28.0 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 ruled finally 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. This year, the City has appealed the value of approximately 74 recently sold properties of which the selling price exceeded the assessed value by 115 percent or more. In spite of the restrictions imposed by the 2002 base year calculated market value in use by the County, the City won approximately 26 percent of the total appeals filed by the City in 2011 that were heard by the Allegheny County Board of Assessments.

City of Pittsburgh 2001-2011 Assessed Values



* Totals may not equal due to rounding.

Real estate tax collections currently show a projected decrease of \$0.9 million during the second quarter of 2012. This decrease is attributable to the Court decision which delayed 2012 collections. Jordan Tax Service began collecting delinquent real estate taxes on January 1, 2011.



Real Estate-Current

FY 2011 Actual	FY 2012 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
125.5 million	127.4 million	125.5 million	(1.9) million

Real Estate-Prior

FY 2011 Actual	FY 2012 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
4.0 million	3.7 million	4.7 million	1.0 million

Payroll Preparation Tax

The Payroll Preparation Tax is trending slightly higher than the same period in 2011. Total revenue is projected to exceed budgetary projections by \$2.3 million or 4.7 percent.

Payroll Preparation Tax

FY 2011 Actual	FY 2012 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
50.3 million	49.3 million	51.6 million	2.3 million

Earned Income Tax

Due to Act 32, Earned Income Tax is projected to miss budget. The quarterly remission, sixty day grace period requirements, and other concerns generated by Act 32, along with inaugural collection issues experienced by Jordan Tax Services, will impact this revenue. While the second quarter increased by \$3.0 million over the same period last year, total revenue collections for the Earned Income Tax are projected to miss budget by \$4.9 million.

Earned Income Tax

FY 2011 Actual	FY 2012 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
71.8 million	70.9 million	66.0 million	(4.9) million

Local Services Tax

Local Services tax collections decreased by \$0.1 million over the same period last year. Revenue is projected to exceed budget by \$0.4 million.

Local Services Tax

FY 2011 Actual	FY 2012 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
13.7 million	13.5 million	13.9 million	0.4 million



Deed Transfer Tax

Deed Transfer Tax collections have remained steady 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 2012. Revenues are projected to miss budget by \$0.5 million.

Deed Transfer Tax

FY 2011 Actual	FY 2012 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
18.2 million	15.6 million	15.1 million	(0.5) million

Fines and Forfeits

Fines and Forfeits have remained steady compared to the same period last year. Revenues are projected to slightly exceed budget.

Fines and Forfeits

FY 2011 Actual	FY 2012 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
9.4 million	9.4 million	9.6 million	0.2 million

Charges for Service- EMS

Charges for Service-EMS revenues decreased by \$0.2 million in second quarter collections compared to the prior year. Projected revenue for this category is expected to meet budget.

Breakeven Centers - EMS

FY 2011 Actual	FY 2012 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
9.7 million	10.2 million	10.2 million	0.0 million

Amusement Tax

Amusement Tax receipts for the second quarter increased by \$0.3 million over the same prior year period. This is attributable to the Pittsburgh Pirates' increase in ticket sales as well as an increase in concerts and events. However, the City projects to miss budget by \$0.5 million or 4.1 percent.

Amusement Tax

FY 2011 Actual	FY 2012 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
13.5 million	12.2 million	11.7 million	(0.5) million



Parking Tax

Second quarter Parking Tax receipts slightly decreased over the same period in 2011. Revenues are projected to exceed the budget by \$0.3 million or 0.8%.

Parking Tax

FY 2010 Actual	FY 2011 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
47.3 million	47.6 million	47.9 million	0.3 million

Non-Profit Payment for Services

Non-Profit Payment for Services second quarter revenue is up by \$2.2 million over the same period last year. The City signed a new contribution agreement with the Pittsburgh Foundation earmarking \$2.6 million for 2012 and \$2.6 million for 2013. Revenues are projected to exceed budgeted levels by \$2.3 million due to prior year receipts.

Non-Profit Payment for Services

FY 2011 Actual	FY 2012 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
3.5 million	3.2 million	5.5 million	2.3 million

Act 77- Tax Relief

Act 77 second quarter collections of the additional 1 percent sales tax are equal to the same period in 2011. As the economy continues to improve, residents will continue to spend, thereby increasing the receipts from ARAD. The City is currently projecting Act 77 revenue to miss budget.

Act 77 – Tax Relief

FY 2011 Actual	FY 2012 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
12.3 million	12.3 million	12.0 million	(0.3) million



Expenditure Results and Projections

Expenditures for the second quarter of 2012 totaled \$84.3 million, or 18.0 percent of the total operating budget of \$450.0 million. This represents a \$15.5 million increase in expenditures compared to the same period in 2011, in which expenditures totaled \$68.8 million, or 15.3 percent of budget. The difference in 2012 is primarily attributable to the timing of Debt Service and Pension payments.

Projected total expenditures for 2012 are currently \$464.5 million, which is \$3.8 million less than budget expenditures of \$468.3 million.

Budget Year 2012 – Expenditure Summary

FY 2011 Actual	FY 2012 Budget	2nd Qtr Year End Estimate	Budget to Year End Estimate
447.1 million	468.3 million	464.5 million	(3.8) million

Salaries and Wages Expenditures

Departments continue to operate with tight controls on spending. Regular salaries for the second quarter were \$8.0 million higher than the same period in 2011. Much of this increase is due to the extra pay period in June. In 2011, the extra pay period was in July, in the third quarter. Together, salaries and wages comprise 40.0 percent of the operating budget. In 2012, the City of Pittsburgh projects expenditures of \$182.6. This represents a budgetary savings of \$2.7 million, or 1.5 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 2011 Actual	FY 2012 Budget	2nd Qtr Year End Estimate	Budget to Year End Estimate
177.6 million	185.3 million	182.6 million	(2.7) million



Expenditure Analysis: Police, Fire, and Public Works

Bureau of Police

At the end of the second quarter, Officer Headcount stood at 856 with a recruit class of 40 scheduled to enter the Academy in August.

The table below represents 2012 salaries compared to 2011. Second quarter salaries totaled \$15,292,123, which is 17.2 percent higher than the second quarter total of 2011. Much of this increase is due to the extra pay period in June this year; in 2011 the extra pay period fell in July in the third quarter. Likewise, second quarter premium pay totaled \$2,813,147, which is 28.5 percent higher than in 2011. In addition, \$421,253 in premium pay this quarter was due to officers receiving Active Shooter training, which the PA Region 13 Counter-terrorism Task Force may reimburse. Year-to-date premium pay is 12 percent lower than last year.

		2 nd Qtr Actual Total	Total Actual for Year
2012	Salaries	\$ 15,492,123	\$ 30,753,894
	Premium Pay	\$ 2,813,147	\$ 3,129,883
2011	Salaries	\$ 13,217,219	\$ 27,998,066
	Premium Pay	\$ 2,189,251	\$ 3,554,048

Mid-year longevity pay has decreased 3.8 percent from last year. In the next few years, it should continue to decrease as officers retire, but will ultimately even out as more officers become eligible to receive this benefit. First quarter amounts are higher because officers with over 20 years of service are paid in February, regardless of their anniversary month. Payments made year-to-date can be seen in the following table:

Police Bureau YTD Longevity Pay

	2012 Longevity	2011 Longevity	2010 Longevity	2009 Longevity
1 st Quarter	\$ 1,926,066	\$ 1,950,407	\$ 1,950,407	\$ 1,658,819
2 nd Quarter	\$ 532,295	\$ 528,595	\$ 679,351	\$ 688,547
Year-to-Date	\$ 2,458,361	\$ 2,556,272	\$ 2,629,758	\$ 2,347,366

Court overtime continues to decrease, averaging 21.4 percent fewer hours per pay period than in 2011. The table below shows second quarter totals and averages in both number of hours and amount paid.

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

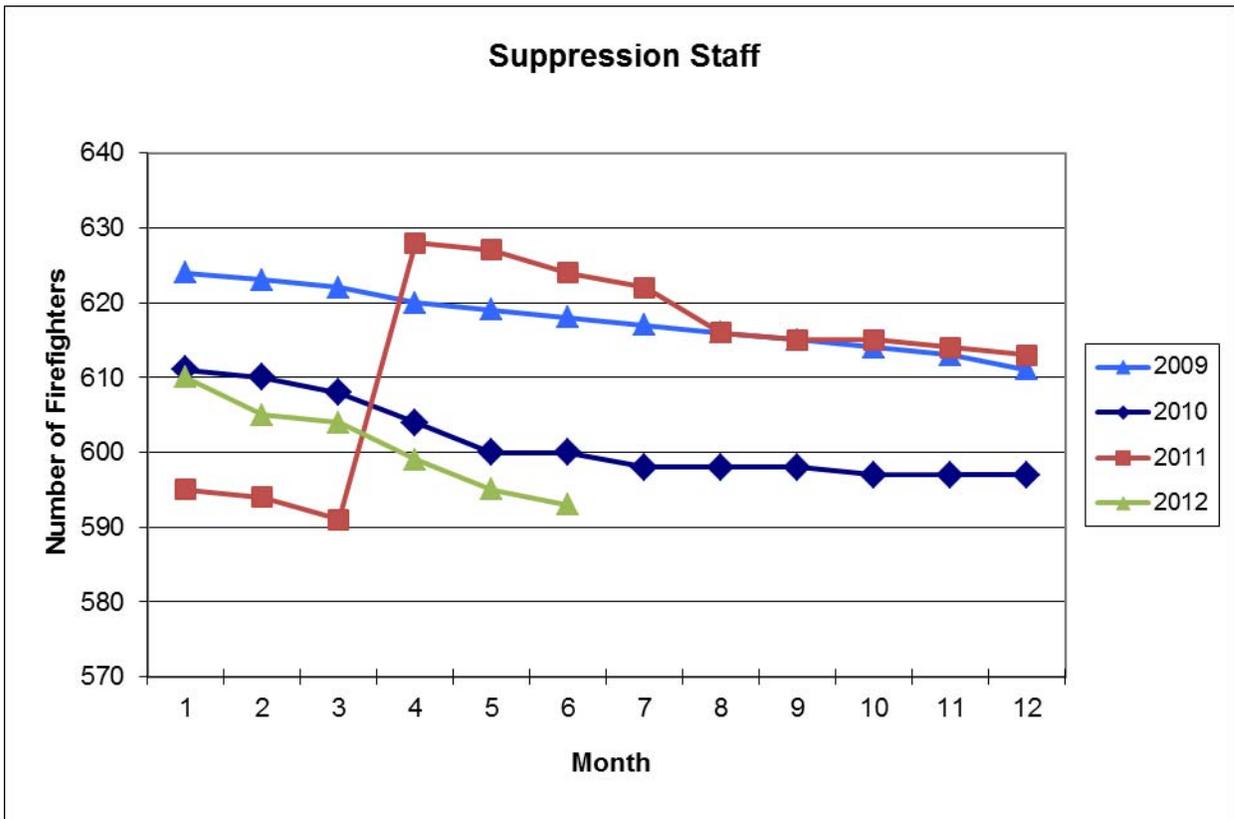
	2012	2011	% Change
2 nd Quarter Totals	20,095	21,916	-8.3%
	\$ 851,448	\$ 920,622	-7.5%
2 nd Quarter Averages	2,871	3,653	-21.4%
	\$ 121,635	\$ 153,437	-26.15%



Bureau of Fire

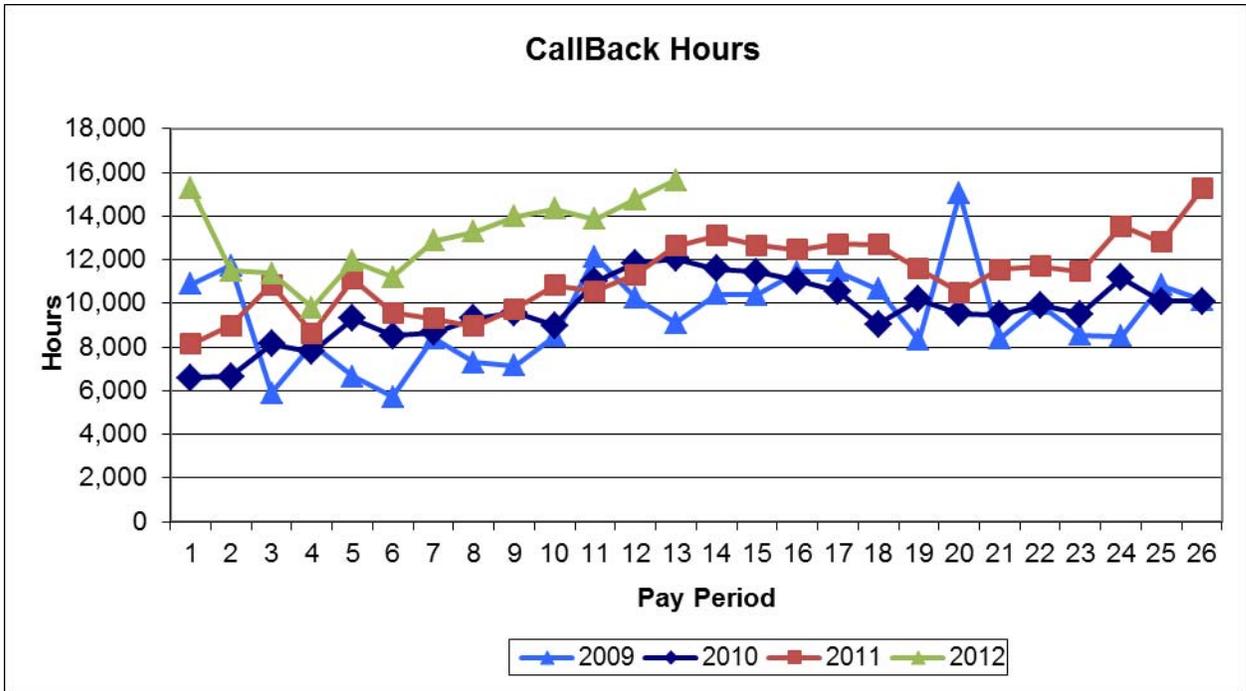
Premium pay generated from callback hours in the Fire Bureau is related to the total number of firefighters available to work the required shifts. Each shift requires 159 firefighters. Call back hours are controlled through staffing levels. On January 1, 2012, the Fire Bureau had 610 firefighters on staff to work suppression. Subsequently, 17 firefighters have retired, reducing the suppression staff to 593 firefighters at the end of the second quarter. Therefore, the callback hours in 2012 will be slightly higher as Pittsburgh staffing numbers have decreased. A recruit class will begin in August and callback hours should therefore decrease.

The chart below shows how the suppression staffing differed in 2009, 2010, 2011, and 2012.





The chart below compares the callback hours in 2009, 2010, 2011, and 2012.



In December of 2011 the fire suppression staff was at 613 firefighters, sixteen more suppression firefighters than at the end of 2010. This increase in suppression staff is due to the addition of the Wilksburg firefighters.

Longevity pay within the Bureau for 2012 has remained steady compared to previous years.

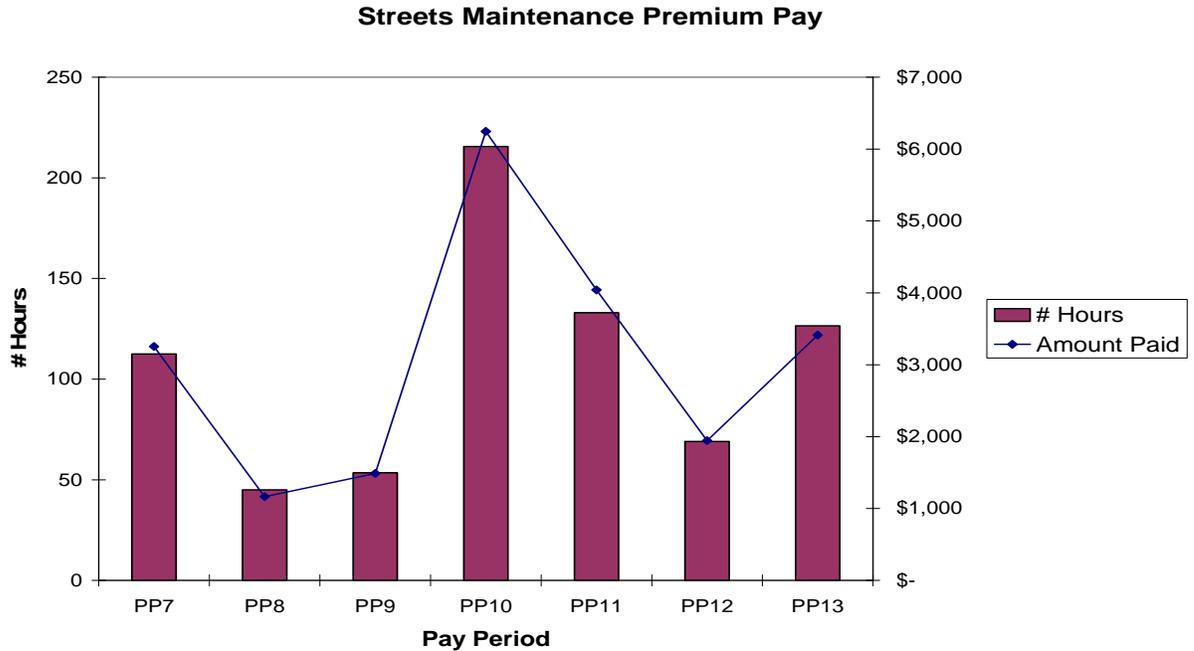
Fire Bureau Longevity Pay

	2012 Longevity	2011 Longevity	2010 Longevity	2009 Longevity
April	\$199,999	\$217,961	\$233,954	\$291,117
May	\$0	\$0	\$0	\$0
June	\$35,000	\$35,000	\$35,000	\$0
Total	\$234,999	\$252,961	\$268,954	\$291,117

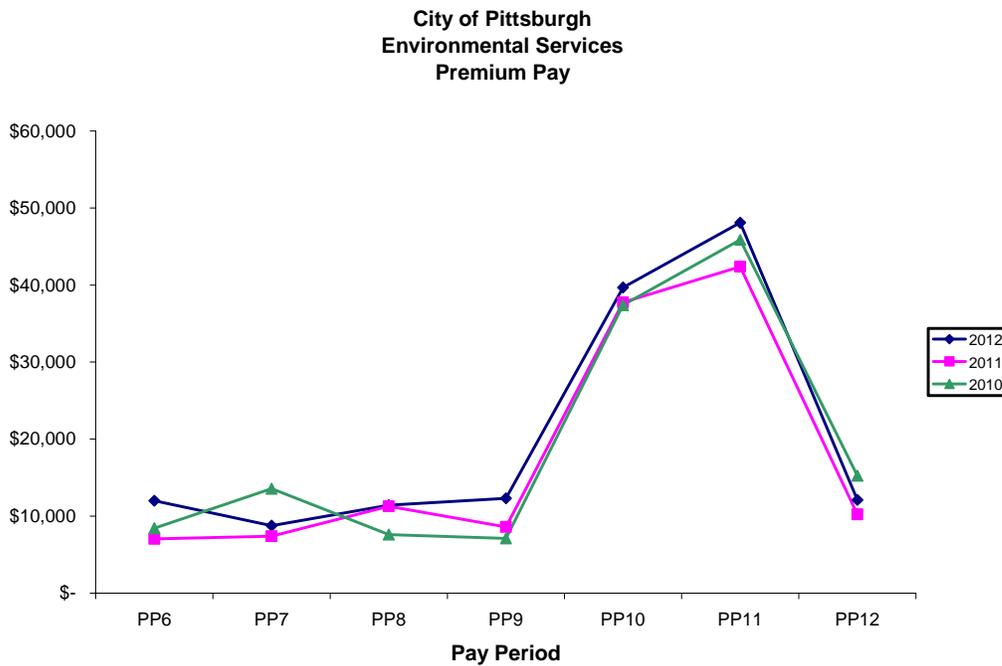


Department of Public Works

The chart below shows the number and dollar amount of hours paid out in Streets Maintenance premium pay by pay period.



Environmental Services premium pay is trending similarly to prior years. Pay Periods 10-12 are traditionally high because of the first of two citywide compost days followed by the Memorial Day holiday.



2012 Net Operating Balance Summary

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-date	Year-to-date	Total	Variance	% Variance
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Projected to Budget	Actual to Budget
Revenues										
Real Estate Taxes	84,639,263	15,833,872	2,088,480	8,929,131	26,851,484	111,490,747	130,286,027	131,173,090	(887,063)	-0.68%
Other Taxes	42,757	6,169	8,424	13,726	28,320	71,077	203,816	259,226	(55,410)	-21.4%
Amusement Tax	1,962,301	812,606	772,437	483,387	2,068,429	4,030,730	11,759,846	12,262,977	(503,131)	-4.1%
Earned Income Tax	10,347,379	3,223,574	13,819,920	3,953,184	20,996,678	31,344,057	66,065,807	70,998,337	(4,932,530)	-6.9%
Deed Transfer Tax	2,452,426	1,941,802	1,013,328	1,224,100	4,179,229	6,631,656	15,098,192	15,612,000	(513,808)	-3.3%
Parking Tax	11,353,153	3,933,022	4,207,464	4,011,524	12,152,010	23,505,163	47,998,284	47,613,685	384,600	0.8%
Institution and Service Privilege Tax	46,985	394,959	7,930	390	403,279	450,264	458,219	486,976	(28,757)	-5.9%
Facility Usage Fee	1,002,801	27,064	520,697	14,397	562,158	1,564,959	3,592,527	3,825,738	(233,212)	-6.1%
Payroll Preparation Tax	13,096,373	1,712,684	10,979,869	1,802,457	14,495,010	27,591,383	51,624,325	49,313,123	2,311,203	4.7%
Local Service Tax	3,396,364	1,901,271	1,551,661	92,704	3,545,636	6,941,999	13,957,864	13,548,000	409,864	3.0%
Public Service Privilege	80,426	-	544,757	26,648	571,404	651,830	930,085	1,481,812	(551,727)	-37.2%
Act 77 - Tax Relief	3,686,138	-	-	-	-	3,686,138	12,035,295	12,287,777	(252,482)	-2.1%
License and Permit	2,124,578	742,475	928,874	844,804	2,516,153	4,640,730	6,160,578	3,423,236	2,737,342	80.0%
Charges for Services	6,646,994	2,756,206	1,445,380	1,394,812	5,596,399	12,243,392	29,337,930	31,421,500	(2,083,570)	-6.6%
Fines and Forfeits	2,328,572	195,683	1,979,615	154,080	2,329,378	4,657,950	9,610,446	9,450,203	160,243	1.7%
Intergovernmental	705,124	3,357,704	-	(8,281)	3,349,423	4,054,546	52,663,156	51,899,811	763,345	1.5%
Interest Earnings	16,999	2,248	(24,984)	2,972	(19,764)	(2,765)	55,716	53,000	2,716	5.1%
Non-Profit Payment for Services	460,795	50,961	2,159,500	40,792	2,251,253	2,712,048	5,525,920	3,174,353	2,351,567	74.1%
Miscellaneous	44,393	11,465	16,748	8,965	37,179	81,571	104,087	254,265	(150,178)	-59.1%
Beginning Fund Balance	-	-	-	-	-	-	10,000,000	10,000,000	-	-
Total Revenues	144,433,820	36,903,764	42,020,102	22,989,792	101,913,657	246,347,478	467,468,121	468,539,108	(1,070,987)	0%
Expenditures										
Salaries and Wages	43,731,036	13,809,352	13,332,424	21,187,575	48,329,351	92,060,387	182,577,367	185,331,112	(2,753,745)	-1.5%
Employee Benefits	36,762,409	6,807,800	6,380,026	13,699,557	26,887,382	63,649,792	147,119,456	146,440,322	679,134	0.5%
Professional and Technical Services	3,708,305	747,376	975,084	363,943	2,086,403	5,794,708	13,002,461	14,544,688	(1,542,227)	-10.6%
Property Services	4,542,125	852,337	1,562,310	846,491	3,261,138	7,803,263	15,628,977	15,439,008	189,969	1.2%
Other Services	288,796	120,394	124,528	184,365	429,287	718,083	1,722,835	1,978,015	(255,180)	-12.9%
Supplies	2,907,474	1,133,572	1,022,880	958,535	3,114,987	6,022,461	12,137,258	12,085,560	51,698	0.4%
Property	170,038	33,198	71,132	(66)	104,265	274,302	1,826,545	1,719,753	106,792	6.2%
Miscellaneous	1,419,958	15,498	10,956	121,345	147,799	1,567,758	2,793,067	3,090,681	(297,614)	-9.6%
Debt Service	23,139,811	-	-	25,528	25,528	23,165,338	87,688,654	87,688,654	-	0.0%
Transfers	-	-	-	-	-	-	-	10,000	(10,000)	0.0%
Total Expenditures	116,669,953	23,519,527	23,479,342	37,387,271	84,386,140	201,056,092	464,496,619	468,327,793	(3,831,173)	-0.8%
Net Operating Balance	27,763,868	13,384,237	18,540,760	(14,397,480)	17,527,518	45,291,385	2,971,502			

City of Pittsburgh
2012 General Fund Projection - Cash Basis
(\$ Millions)

	Actual												Projected												Total	Budget
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec		
Opening Cash Balance⁽¹⁾	\$ 55.6																									
Revenues																										
Real Estate Taxes	\$ 0.7	\$ 5.9	\$ 78.1	\$ 15.8	\$ 2.1	\$ 8.9	\$ 4.1	\$ 10.5	\$ 1.3	\$ 0.8	\$ 0.7	\$ 1.4	\$ 130.3	\$ 131.2												
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	\$ 0.2	\$ 0.3												
Amusement Tax	\$ 0.4	\$ 0.9	\$ 0.6	\$ 0.8	\$ 0.8	\$ 0.5	\$ 0.2	\$ 4.8	\$ 0.6	\$ 0.9	\$ 0.7	\$ 0.5	\$ 11.8	\$ 12.3												
Earned Income Tax	\$ 1.4	\$ 8.6	\$ 0.3	\$ 3.2	\$ 13.8	\$ 4.0	\$ 4.2	\$ 11.1	\$ 5.6	\$ 4.2	\$ 5.3	\$ 4.4	\$ 66.1	\$ 71.0												
Deed Transfer Tax	\$ 0.9	\$ 0.8	\$ 0.7	\$ 1.9	\$ 1.0	\$ 1.2	\$ 1.7	\$ 1.5	\$ 1.4	\$ 2.0	\$ 1.1	\$ 0.9	\$ 15.1	\$ 15.6												
Parking Tax	\$ 3.9	\$ 3.7	\$ 3.8	\$ 3.9	\$ 4.2	\$ 4.0	\$ 4.0	\$ 4.3	\$ 4.6	\$ 3.8	\$ 3.9	\$ 3.8	\$ 48.0	\$ 47.6												
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	\$ 0.6	\$ 0.3	\$ 0.1	\$ 0.0	\$ 0.5	\$ 0.0	\$ 0.0	\$ 0.8	\$ 0.1	\$ 0.2	\$ 0.8	\$ 0.1	\$ 3.6	\$ 3.8												
Payroll Preparation Tax	\$ 1.5	\$ 8.1	\$ 3.5	\$ 1.7	\$ 11.0	\$ 1.8	\$ 2.5	\$ 7.3	\$ 2.7	\$ 1.1	\$ 6.2	\$ 4.2	\$ 51.6	\$ 49.3												
Local Service Tax	\$ 1.6	\$ 1.2	\$ 0.6	\$ 1.9	\$ 1.6	\$ 0.1	\$ 1.9	\$ 1.9	\$ 0.1	\$ 1.1	\$ 1.9	\$ 0.1	\$ 14.0	\$ 13.5												
Public Service Privilege	\$ 0.0	\$ 0.1	\$ 0.0	\$ -	\$ 0.5	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.1	\$ 0.1	\$ 0.0	\$ 0.9	\$ 1.5												
Act 77 - Tax Relief	\$ 1.7	\$ 2.0	\$ -	\$ -	\$ -	\$ -	\$ 0.3	\$ 1.7	\$ 1.5	\$ 1.7	\$ 1.5	\$ 1.6	\$ 12.0	\$ 12.3												
License and Permit	\$ 0.5	\$ 0.6	\$ 1.0	\$ 0.7	\$ 0.9	\$ 0.8	\$ 0.4	\$ 0.3	\$ 0.2	\$ 0.1	\$ 0.2	\$ 0.3	\$ 6.2	\$ 3.4												
Charges for Services	\$ 3.5	\$ 1.5	\$ 1.7	\$ 2.8	\$ 1.4	\$ 1.4	\$ 2.0	\$ 2.2	\$ 2.4	\$ 2.6	\$ 1.8	\$ 6.2	\$ 29.3	\$ 31.4												
Fines and Forfeits	\$ 0.1	\$ 0.2	\$ 2.1	\$ 0.2	\$ 2.0	\$ 0.2	\$ 1.2	\$ 1.0	\$ 0.1	\$ 0.1	\$ 0.2	\$ 2.3	\$ 9.6	\$ 9.5												
Intergovernmental	\$ -	\$ 0.4	\$ 0.3	\$ 3.4	\$ -	\$ (0.0)	\$ 1.9	\$ 3.2	\$ 15.5	\$ 6.3	\$ 3.5	\$ 18.4	\$ 52.7	\$ 51.9												
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	\$ 0.1	\$ 0.1												
Non-Profit Payment for Services	\$ 0.1	\$ 0.1	\$ 0.3	\$ 0.1	\$ 2.2	\$ 0.0	\$ 0.0	\$ 0.4	\$ 2.2	\$ 0.0	\$ 0.1	\$ 0.1	\$ 5.5	\$ 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	\$ 0.1	\$ 0.3												
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.0	\$ 10.0	\$ 10.0												
Total Revenues	16.9	34.6	92.9	36.9	42.0	23.0	24.4	51.0	38.4	25.0	28.0	54.2	467.5	468.5												
Expenditures																										
Salaries and Wages	14.4	15.3	14.0	13.8	13.3	21.2	14.0	14.5	13.9	14.4	17.6	16.2	182.6	185.3												
Employee Benefits	12.9	6.8	17.0	6.8	6.4	13.7	11.1	7.9	29.7	8.5	7.4	18.8	147.1	146.4												
Professional and Technical Services	1.2	1.2	1.4	0.7	1.0	0.4	1.0	1.1	1.3	1.2	1.2	1.3	13.0	14.5												
Property Services	0.5	2.3	1.8	0.9	1.6	0.8	1.4	1.3	1.2	1.3	1.4	1.3	15.6	15.4												
Other Services	0.0	0.1	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.2	1.7	2.0												
Supplies	0.3	1.3	1.3	1.1	1.0	1.0	1.0	1.2	1.0	1.0	1.2	0.7	12.1	12.0												
Property	0.0	0.1	0.0	0.0	0.1	(0.0)	0.1	0.1	1.3	0.1	0.1	0.1	1.8	1.7												
Miscellaneous	1.3	0.1	0.1	0.0	0.0	0.1	0.2	0.2	0.2	0.2	0.2	0.2	2.8	3.1												
Debt Service	-	23.1	-	-	-	0.0	-	-	64.5	-	-	-	87.7	87.7												
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0												
Total Expenditures	30.6	50.3	35.8	23.5	23.5	37.4	29.0	26.5	113.3	26.8	29.3	38.7	464.5	468.2												
Prior year budgetary items ⁽²⁾																									8.0	
Closing Cash Balance	41.9	26.2	83.4	96.7	115.3	100.9	96.4	120.9	46.0	44.3	43.0	58.5	50.5													

(1) General Fund Balance (Cash Basis) as of 12/31/2011

(2) Prior year budgetary items with cash expended in 2011 are estimated at \$8.0M.

Totals may not add due to rounding.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2012

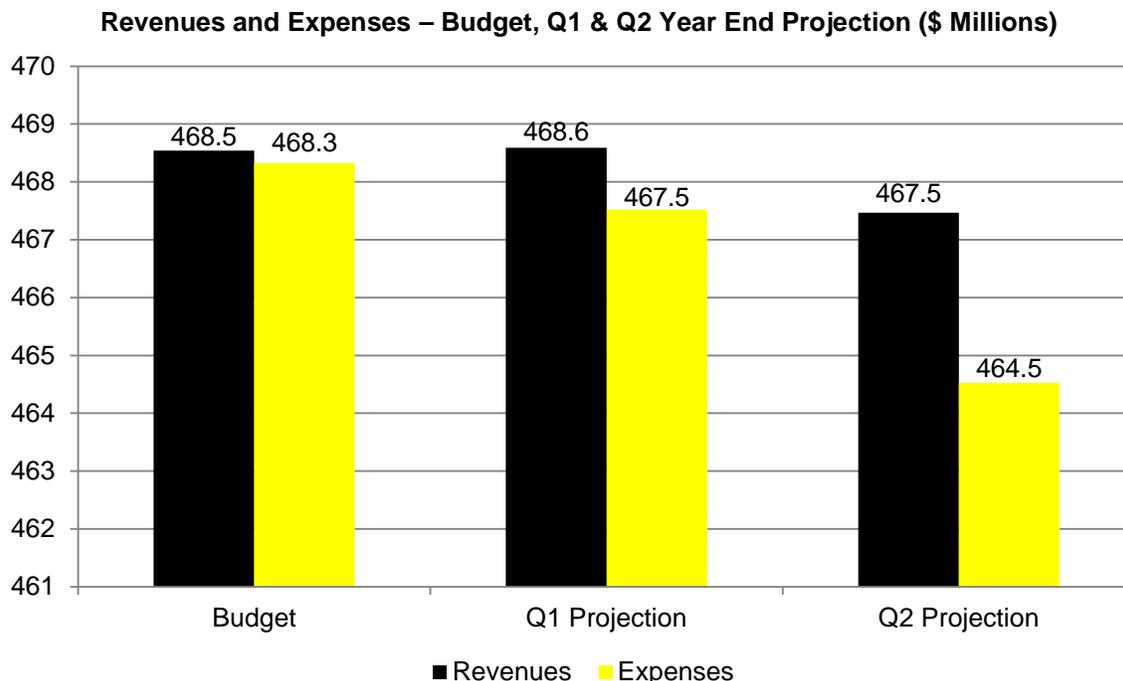
**Act 47
Coordinators'
Report**

September 11, 2012

We have reviewed the City of Pittsburgh’s Quarterly Financial and Performance Report for the second quarter of 2012. This report covers the second three-month period of the City’s 2012 fiscal year, running from April 1, 2012 through June 30, 2012.

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 2012 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 second quarter results, the City projects General Fund revenues (\$467.5 million) will exceed expenditures (\$464.5 million) for a positive operating result of \$2.9 million.¹ This projected positive result includes a \$10.0 million fund balance from fiscal 2011. The second quarter 2012 year-end revenue projection is \$1.07 million below the City’s 2012 budget, while the according expenditure projection is \$3.8 million below budget. The biggest expenditure savings (\$2.75 million) is coming from salaries and wages.



While the City’s year-end projections are very close to budget, two trends bear monitoring because of the second quarter results:

¹ As stated in the Q1 report, Pittsburgh, like many other Pennsylvania municipalities, received a one-time boost in State pension aid in 2011 because of a change in how the Commonwealth collects the tax revenue that funds this aid.

- **Real estate taxes:** The City collected \$774,000 (or 0.7 percent) less in total (prior and current year) real estate tax revenue this year than it did a year ago through two quarters. Current year revenues were up significantly over 2011 (\$9.3 million) second quarter collection, because of the delayed billing related to the Allegheny County reassessment process. Prior year collection decreased by \$180,553 compared to 2011. The City projects that real estate revenue will fall short of budget by 0.7 percent (or \$887,000).
- **Earned income taxes:** The lag in EIT collection continued in the second quarter. The City collected \$5.1 million (or 14.3 percent) less in earned income tax revenue this year than it did a year ago through two quarters. As required in Act 32 of 2008, the City now uses one collector, Jordan Tax Services, for EIT collection. Over the full year, changing the tax collector hopefully will not lead to a decrease in EIT revenue. City finance staff met with Jordan Tax Services to discuss the EIT projection, and Jordan projects receipts will meet or exceed the budget for 2012.² Jordan predicts that receipt distributions will not be delayed in 2013. In the short term, the City's second quarter projection has earned income tax revenue falling short of budget by 6.9 percent (or \$4.9 million).

Timing issues continued to impact the City's quarterly expenditures relative to budget. In the second quarter of 2012 there was an extra payday in June, which pushed regular salaries up \$8.0 million over the second quarter expenditures in 2011. In 2011, the extra pay period was at the beginning of the third quarter during the month of July. In addition, the City made a \$10.4 million contribution to the pension fund in June, which is far above the \$208,000 contribution made in June 2011. These expenses pushed the second quarter expenditures up by 18.3 percent (\$15.5 million) over the 2011 total. The increased expenses were balanced by a spike in second quarter revenues. As stated above, the delayed mailing of the City's property tax bills pushed up current real estate tax revenue by \$9.3 million in the second quarter of 2012 (\$25.7 million) over the 2011 total (\$16.4 million).

Setting these timing issues aside, this report represents continued progress for the City toward improved financial management and eventually exiting Commonwealth oversight. The numbers in this report come from the new ERP system. The new system provides a more stable, and eventually more integrated, tool for managing the City's financial and human resource activities. It will also enable the City to better allocate centrally budgeted expenditures, like employee health insurance, to operating departments, which has been important objective for the Act 47 Coordinator and the ICA since the City first entered Commonwealth oversight in 2004.

Implementing a new ERP system has been complicated and time consuming. City Finance and the City Controller have been working hard on this process for months, along with the County, the software vendor, the ICA and other parties. The City should be commended for its efforts at moving the undertaking forward in a timely manner.

² Also contributing to the delay in tax receipts is the financial difficulties at CENTAX, which is in the process of sorting out the distribution of outstanding collections to surrounding municipalities including the City.

The new ERP system also changes how the City categorizes its revenues and expenditures in these quarterly reports. Our report summarizes the major changes and will help the reader find the new location for some of the largest revenue and expenditure items that have moved.

Methodology and improved format

Projecting government financial results is, by nature, an inexact science. Even with sound financial planning, governments are subject to unexpected events necessitating changes in planned expenditures. The goal of financial reporting is to regularly evaluate projected results and identify contingencies, make spending adjustments to account for emerging budget threats and create some level of reserve for unplanned expenditures or revenue shortfalls. Consistent with the provisions of Act 47 and Act 11, we work with the City in a regular quarterly cycle of financial performance reviews.

To complete this response, we reviewed the revenue, expenditure and staffing information presented in the City's second quarter report. We compared the City's second quarter financial performance this year to its second quarter performance in fiscal years 2009 - 2011. This analysis builds on bi-weekly meetings with the City, Commonwealth officials and the ICA Executive Director in which the parties raise emergent and recurring issues in a constructive, problem-solving environment.

Major Recovery Plan initiative update

Capital Improvement Program: During the first quarter of 2012, City Council passed an ordinance to establish a formal capital improvement program.³ The ordinance calls for the first meeting of the Capital Program Facilitation Committee to be held in April, the Mayor to declare his capital priorities in May, and for each department to submit their proposed projects to the Office of Management and Budget by June. Each of these first steps have been completed. As required by the ordinance, the City has appointed a Capital Improvement Manager, the Committee will submit a report to the Mayor by the end of August, and two public meetings are set for September 11th and October 4th. In addition, the capital project accounting will be established in ERP system by the end of 2012.

Revenues

As noted earlier, the City continues to implement the new JD Edwards financial management system. This new system changes 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 one had over 30. The City still tracks all the individual kinds of revenue, but they are organized differently as follows:

- The City now tracks the penalty and interest revenue associated with a specific tax in the same subclass as the current and prior year tax revenue. For example, the revenue from penalties and interest payments for delinquent parking taxes is tracked in the parking tax

³ See, Enactment 2 of February 7, 2012.

subclass. Previously all tax-related penalties and interest payments were tracked together in a subclass called “other taxes.”

- The City has a new intergovernmental revenue subclass that gathers several items that were previously reported separately such as the Authority payments, gaming revenue and Commonwealth pension aid.
- The City has a new “charges for service” subclass that groups 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 is using different subclasses to track its revenue, 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 Q2 2012 collections according to the former structure and compares them to the first quarter revenues for 2009-2011.⁴ Over time and with the County’s support, the City will be able to adapt the system to report revenue figures differently as audience interest and needs dictate.

Revenue performance

Based on the second quarter results, the City projects \$467.4 million in total year-end revenue for 2012, which is \$1.07 million less than the \$468.5 million budgeted. The City collected \$101.9 million in the Q2 2012, which is highest amount since the City entered oversight. The spike is due to the \$26.8 million collected in Real Estate Taxes, which is \$8.6 million above the average second quarter collection for the past six years. On year-to-date comparison, the 2012 receipts (\$246.3 million), lag the 2011 collection (\$251.7 million), but is above the 2010 (\$243.7 million) and 2009 (\$244.9 million) receipts. The following factors contribute to the lag in receipts.

- Uncertainty whether the City could use the new assessment resulted in City tax bills being mailed later than usual and an extension on when taxpayers can receive the two percent discount for early payment. Real estate tax receipts for the first quarter of 2012 were the lowest amount since 2007. Now, the delayed process has spiked the second quarter collection. On a year-to-date comparison of current real estate tax collections, 2012 revenue (\$108.6 million) is below 2011 (\$109.4 million), but above 2010 (\$106.6 million) and 2009 (\$107.2 million).
- Earned income tax revenue was \$4.7 million lower than the average of the prior three-years (\$36.08 million versus \$31.3 million) because of the change in tax collectors. As required in Act 32 of 2008, the City now uses Jordan Tax Services for EIT collection. That change took effect this year so Q2 2012 is the second quarter in which Jordan

⁴ We do not show the revenue for the former Rentals and Charges and BBI – Breakeven subclasses. The revenue lines that were previously tracked in those subclasses are now distributed between several new subclasses in the new report.

handled these duties. The change in collector has delayed when the City received its EIT revenue. The City, based on conversation with Jordan, expects total year collections to meet or exceed budget.

The City projects the following six revenue categories listed below will have a “variance” in 2012. Variances are defined as an adverse change of at least one percent relative to the budget.

Projected Revenue with Negative Variances in 2012

	Projected FY2012	Budgeted FY2012	Variance (\$)	Variance (%)
Charges for Services	29,337,930	31,421,500	(2,083,570)	-6.6%
Deed Transfer Tax	15,098,192	15,612,000	(513,808)	-3.3%
Amusement Tax	11,759,846	12,262,977	(503,131)	-4.1%
Facility Usage Fee	3,592,527	3,825,738	(233,212)	-6.1%
Miscellaneous	104,087	254,265	(150,178)	-59.1%
Other taxes	203,816	259,226	(55,410)	-21.4%
Total	60,096,397	63,635,706	(3,539,309)	-5.6%

The Charges for Services line contains 43 different sources of revenue. Some are above budget, such as the School Board Tax Collection (\$1.6 million collected year-to-date on a \$1.5 million budget), while others are currently well below budget, such as Medical Services Revenue (\$5.8 million collected year-to-date on a \$10.2 million budget). Under the old financial reporting system, Charges for Services contained 79 different sources of revenue, making this a difficult line item to project on a quarterly basis. Given the variance, we will continue to monitor this combination of the revenues through the balance of the year.

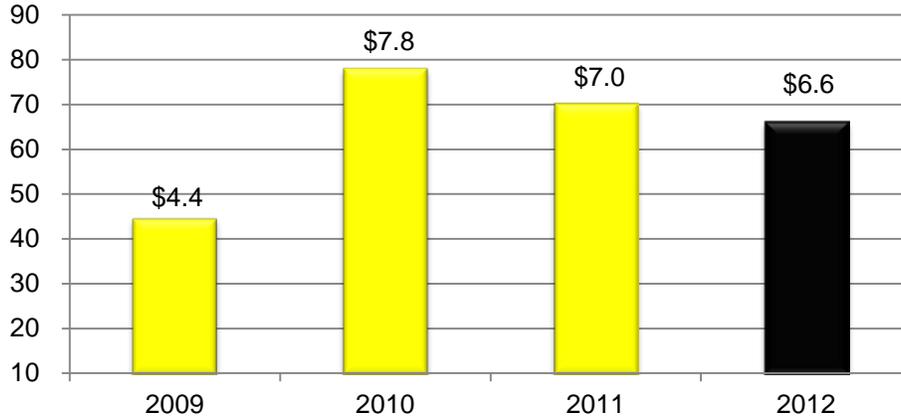
On Amusement Tax, the City collected \$2.06 million during the second quarter, which is \$311,899 higher (or 15.0 percent) than the average second quarter collections for the past three years. The average second quarter receipts for the prior three years was \$1.75 million. The City’s narrative notes that second quarter revenues were higher because the Pittsburgh Pirates recent success has increased ticket sales, along with an increase in the number of concerts and events at the Consol Center. However, the City expects the amusement tax collections to miss budget by 4.1 percent (or \$503,131), because the conservative projection does not anticipate any playoff games for the Pirates nor any big events at Consol Center.⁵

The City projects Miscellaneous revenue will fall \$150,000 short of the \$254,000 projection. This category has three items in it, the largest of which is a catchall “unidentified revenue” category for miscellaneous items. In the second quarter of 2012, the Deed Transfer Tax brought in \$4.17 million, which outpaced the 2011 collection (\$3.02 million) but was below the 2010

⁵ An MLB Playoff series could help this line item meet budget.

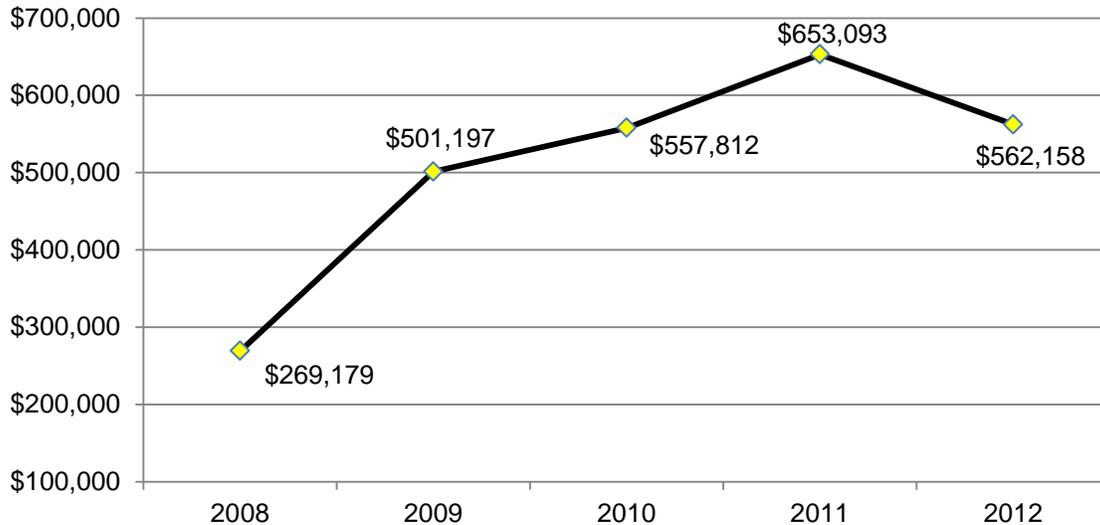
receipts (\$4.57 million) for the same period. The ups-and-downs of deed transfer tax receipts likely reflect the timing of a small number of large building transfers that are difficult to predict from one year to another. The year-to-date collection, shown in the graph below, shows a decline trend in the revenue line. The City projects that it will miss budget by 3.3 percent (\$513,000).

Year-To-Date Deed Transfer Tax Historical Collections (Millions)



Second quarter revenue from the Facility Usage Fee had its first decline since 2008 with a drop of \$90,935. Between 2008 and 2011 receipts grew by 242% from \$269,179 to \$653,093. Similar to the Amusement Tax, this revenue is driven by events at the City’s various venues including the Consol Center, PNC Park and Heinz Field. The growth of concerts and events at the Consol Center (exceeding 150 per year), late season success of the Penguins and Steelers that extended the number of home games over the years have contributed to continuous receipt growth.

Q2 Facility Usage Fee 2008 – 2012



Countering these variances, the City projects that the five revenues below will each generate a surplus of at least \$375,000 over the 2012 budgeted level.

Projected Revenue with Positive Variances in 2012

	Projected FY2012	Budgeted FY2012	Surplus (\$)	Surplus (%)
License and Permit	6,160,578	3,423,236	2,737,342	80.0%
Non-Profit Payment for Services	5,525,920	3,174,353	2,351,567	74.1%
Payroll Preparation Tax	51,624,325	49,313,123	2,311,203	4.7%
Local Services Tax	13,957,864	13,548,000	409,864	3.0%
Parking Tax	47,998,284	47,613,685	384,600	0.8%
Total	125,266,972	117,072,396	8,194,576	7.0%

The City’s narrative highlights the projected surpluses in revenue from the parking tax, payroll preparation tax, local services tax and fines and forfeits. The Non-Profit Payment for Services is up \$2.2 million over the same period last year due to receipt of prior year commitments. As noted in the narrative, the City signed a new contribution agreement with the Pittsburgh Foundation earmarking \$2.6 for 2012 and \$2.6 million for 2013.

Lastly, the City instituted a Library Tax this year. The Amended Recovery Plan did not call for the City to collect a dedicated tax to support the City’s Public Library. Nonetheless, on November 8, 2011 a library tax referendum was passed, and the City was charged with collecting the tax by adding it to the property tax bill. The City imposed a minor administrative fee for the collection of the tax, which is a small component of the Finance Department’s activities. Expenditures for the collection are minimal and are not broken out in the City’s reports. In 2013, the City will streamline the single billing effort and renegotiate its collection agreement with the Public Library.

Expenses

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

New Location of Non-Departmental Expenditures

Item	Old location	New location
Debt Service	Non-departmental – Debt	Finance
Pension Fund Contribution	Non-departmental – Personnel	Finance

Item	Old location	New location
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. But the department-by-department tables near the back of this report will no longer show premium pay spending for each bureau.

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 Q2 2012, the City spent \$84.3 million or 18.2 percent of its annual \$468.3 million operating budget. Based on those results, the City projects it will spend \$464.5 million this year,

which would be \$3.80 million or 0.81 percent less than budgeted. At that level 2012 expenditures would be 3.72 percent higher than last year's total of \$447.2 million.⁶

The City projects this year's 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 (\$2.7 million), which is 1.5 percent of the total salary budget. The City also projects it will spend \$1.5 million (or 10.6 percent) less than budgeted on the new Professional and Technical Services category. Vehicle repair expenses have been partially paid out of the Property Services subclass instead of Professional and Technical Services where they were initially budgeted. That change alone creates a \$1.4 million savings in Professional and Technical Services and a corresponding overage of \$189,969 in Property Services.⁷

The three largest subclasses where the City projects to spend more than its budget are Employee Benefits (\$679,134 or 0.5 percent), Property Services (explained above) and Property (\$106,792 or 6.2 percent).⁸

The second quarter projected variance in Employee Benefits is due to the City's \$10.4 million payment in June to the pension fund. This reflects a \$10.1 million increase when compared to the payment in June of last year. Under the new reporting system, Employee Benefits includes health care and pension expenses. The City had not made a multimillion contribution to the Pension fund in the second quarter since 2010. On a year-to-date comparison to prior years, 2012 expenditures on Employee Benefits (\$63.6 million) is closes to the 2009 total (\$62.6 million), is lower than 2010 (\$66.5 million), but is significantly higher than 2011 (\$51.0 million). The chart below shows the previous three years of pension contributions from the second quarter to year-end. The City will make significant pension payments in September and December of 2012.

Second to Fourth Quarter Pension Payments 2009 – 2012

	2009	2010	2011	2012
June Payments	\$11,825,502	\$14,152,128	\$208,040	\$10,400,000
Second Quarter Total	\$29,165,117	\$29,165,117	\$12,885,309	\$25,607,528
Third Quarter Total	\$12,257,026	\$15,201,706	\$25,616,125	
Fourth Quarter Total	\$12,354,989	\$14,773,461	\$17,737,919	

Expenditures by department

The only department that is projected to spend more than budget in 2012 is Personnel because it carries all the employee benefit expenses. Based on the second quarter numbers, Personnel is expected to exceed the budget by \$568,052.

⁶ This total comes from the City's Q4 2011 report, so it is a non-audited figure.

⁷ The City shows both changes in the Bureau of Procurement, Fleet and Asset Services.

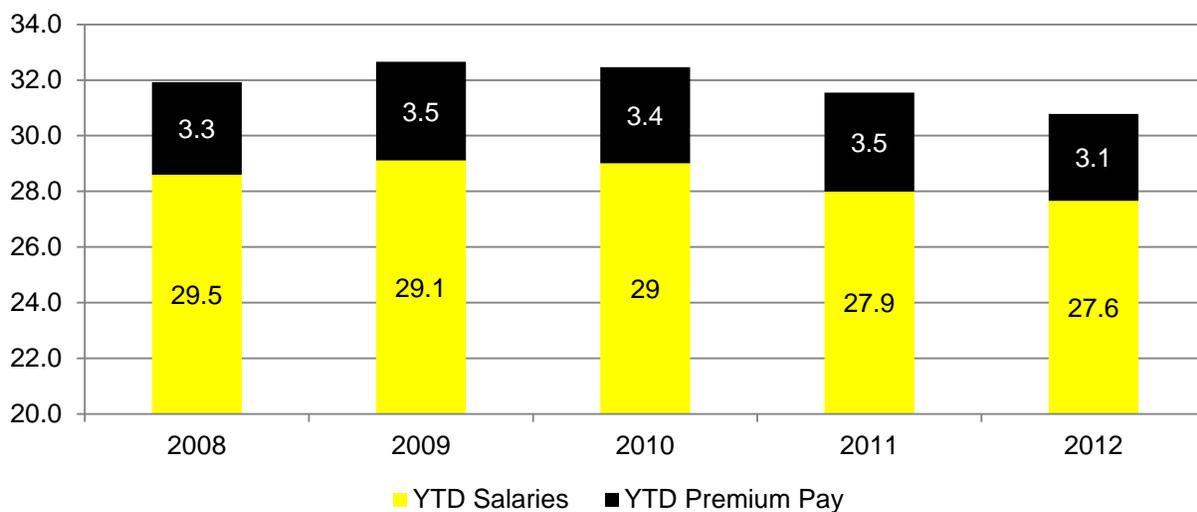
⁸ Property Services is the construction and maintenance of City-owned properties. Property is the acquisition of land, buildings, machinery, and equipment.

As noted in the City’s narrative, spending on salaries in the Bureau of Police was higher in the second quarter of this year than in second quarters of recent prior years. The year-to-year increase in second quarter salary expenditures for the Bureau is due in part to the extra pay period in June. In addition, premium pay for the Bureau was up 22.1 percent (\$623,896) in the second quarter compared to 2011, and \$421,253 of the increase was due to officers receiving Active Shooter training.

At the end of the second quarter, the Bureau’s Headcount was as 924.⁹ At the end of fiscal 2011, the police headcount was 942, which included a recruit class in the third quarter. The City reports that over the past few years the Bureau loses, on average, about 30 line officers a year. Based on the historical data, in the fall of 2011 the City budgeted for a recruit class of 20 officers; however, 17 officers had already retired at the writing of this report and more retirements are anticipated. Therefore, the City scheduled a recruit class of 40 cadets that will enter the Academy in August. Since to 2008, second quarter Bureau headcount has decreased by 3.3 percent (down from 956), but year-to-date salary expenditures are up 6.1 percent. By year-end, depending on how many recruits complete the training, the Bureau’s headcount will likely exceed 950.

In the second quarter, police premium pay spending, which includes overtime, increased by 22.18 percent from \$2.18 million in 2011 to \$2.81 million in 2012. As noted earlier the increase is largely due to officer training and the City may be reimbursed by the PA Region 13 Counter-Terrorism Task Force. At the writing of this report, the training was ongoing and is expected to continue through September.

Year-To-Date Salary and Premium Pay Expenses – Police (Millions)



As the chart above indicates, year to date premium pay in 2012 (\$3.1 million) compared to 2011 (\$3.5 million) decreased by 11.9 percent. The chart below shows year-to-date comparison of the past three years of salaries and premium pay. In 2012, the total of salaries and premium pay is down year- to-date is 2.5 percent (\$766,000). The City uses a premium pay expenditure account to track the overtime paid to police officers for working extra shifts requested by individual

⁹ This includes civilian members of the Bureau of Police except school crossing guards.

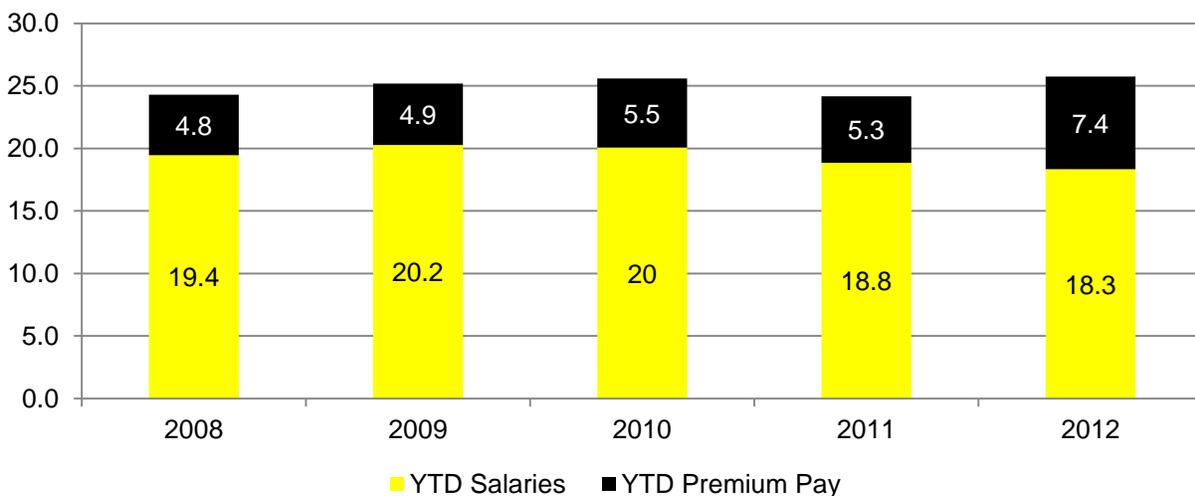
organizations. The Bureau bills the outside organizations for the overtime, gets reimbursed and deducts that payment from the premium pay expenditure account. While the City has historically tracked its premium pay expenditures in this manner, there is a delay between overtime worked and the associated payments under the new system. As noted in the first quarter report, the City has applied all 2011 overtime payments to the account in 2012.

The City’s narrative notes that mid-year longevity pay is down 3.8 percent from last year. The number is projected to decline as senior officers continue to retire, but eventually newer officers will be eligible for the benefit and the number will even out. Uniform pay year-to-date in 2012 hit the lowest mark compared to the prior three years at \$538,125, which is 28.2 percent decrease from 2011 (\$749,629). Savings in this line item are also reflective of officer retirements. Overall, the City projects that it will finish 2012 \$738,899 (or 1.1 percent) below budget for Police Salaries and Wages.

In the Bureau of Fire, the City spent 10.4 percent more on salaries in Q2 2012 (\$9.5 million) compared to last year (\$8.5 million) due to the extra pay period. The Bureau’s headcount for the quarter in 2012 (600) was down 31 personnel compared to 2011 (631). Retirement is the primary cause of the staff reduction, 15 firefighters retired since the first quarter of 2012.¹⁰ At the end of fiscal 2011, the Bureau’s headcount was 620. The City reports that the Bureau needs 636 personnel to keep 159 firefighters on each shift. A class of about 40 recruits is expected to enter training in the fall of 2012. Expenditures for the recruit class were factored into the budget.

Premium pay spending is up \$1.46 million (or 38.0 percent) from last year so total spending year-to-date is up \$3.0 million (or 10.2 percent). As noted in the City’s narrative, the suppression staff was down to 593 firefighters at the end of the second quarter due to retirements, which spiked the call back hours for the quarter. Over the longer period, the Bureau’s second quarter headcount is down 4.9 percent from 631 in 2008 to 600 in 2012.

Year-To-Date Salary and Premium Pay Expenses – Fire



¹⁰ The Q1 report listed 615 personnel in the bureau.

As indicated in the chart above, salary expenditures year-to-date are down \$1.1 million (or 5.8 percent) over that period. The increase in call back hours spiked premium pay in 2012 by 34.9 percent (or \$7.4 million) to its highest level in four years. The spike in premium pay pushed up the City's total spending across these categories up 5.7 percent (or \$1.4 million) since 2008, but this is partially due to the extra pay period in second quarter of 2012. The City projects it will finish 2012 at budget for Fire Salaries and Wages.

Looking at the second quarter data provides an indication about where the City may finish the year. Premium pay expenditures may decline during the third and fourth quarters as employees return from vacation. Salary expenditures may also rise since the City hired a police and a fire class that started training in the third quarter of 2012.

Staffing¹¹

As of the last pay period in Q2 2012, the total active employee head count across all funds was 3,379, which are 178 more people (or 5.2 percent) than in the last pay period of Q1 2012. However, when you pull out the seasonal employees added to the Parks Division, the total headcount in the second quarter is actually 46 employees less than the first quarter in 2012.

The table below shows the departments and bureaus that had a net head count change of at least three over this time.

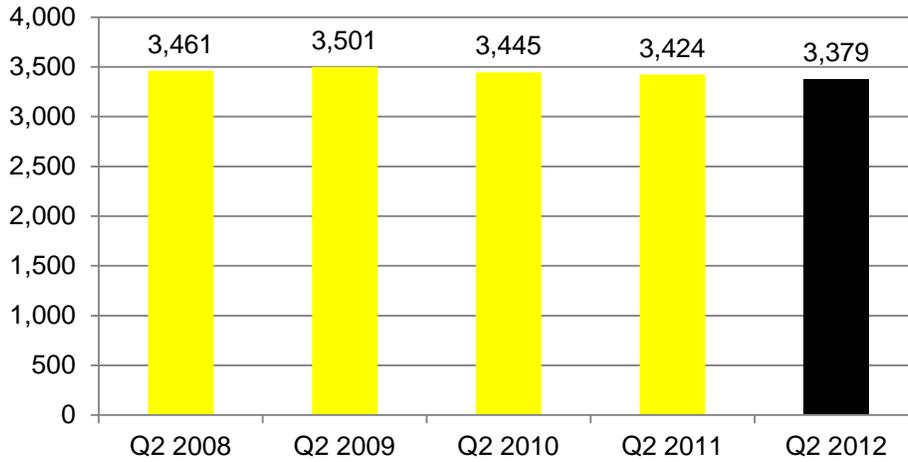
Head Count Change by Department/Bureau

	Q1 2012	Q2 2012	Change	Change (%)
Parks (w/seasonal)	184	408	224	121.7%
School Guards	114	94	-20	-17.5%
Police	937	924	-13	-1.9%
Fire	611	600	-11	-3.2%
Workforce Investment Act	33	28	-5	-15.2%
Finance	102	98	-4	-6.7%
Public Works	432	428	-4	-0.9%
Law	33	37	4	12.1%
Trans & Engin.	31	35	4	12.9%
Citywide (No Seasonal)	3,201	3,155	-46	-1.4%

Over the last four quarters, the City's head count dropped by 70 people (2.0 percent), mostly due to personnel retirements in the police and fire bureaus. The following chart compares head count for the second quarters of 2008 through 2012. Head count has dropped by 82 positions (or 2.3 percent) over this five-year period. The addition of 40 police and 40 fire recruits will likely return the total headcount to the 2008 level by year-end.

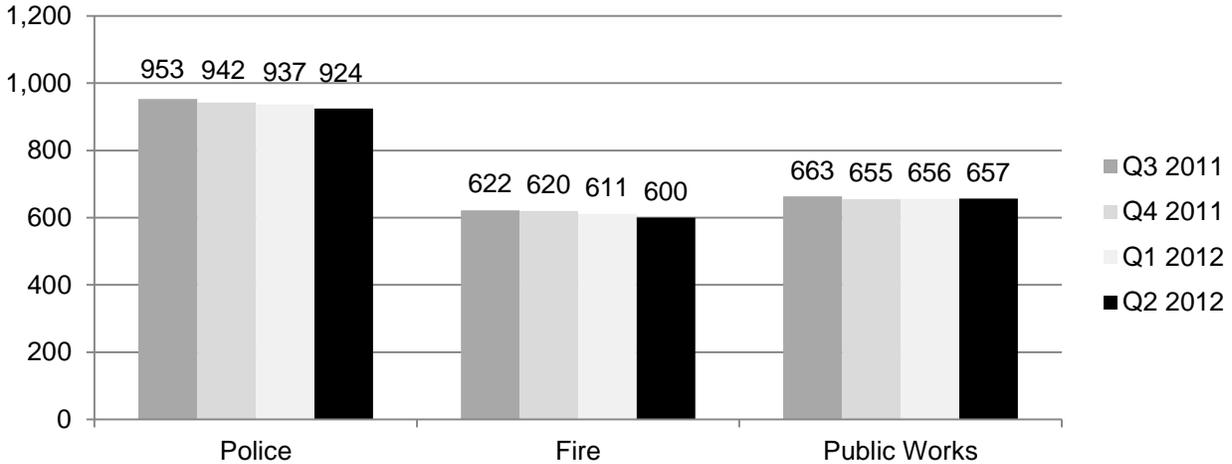
¹¹ The headcount figures used here cover all City funds. They include all active employees, including those on various types of leave.

Q2 Head Count, 2008 – 2012



The following graph shows changes in head count over the last four quarters for the Bureaus of Police and Fire and the Department of Public Works.¹² Public Works head count has remained relatively stable over this period.

Head Count for Police, Fire and Public Works (Last Four Quarters)



Summary

Procedural changes that delayed payments for the City’s real estate and earned income tax collections have left year-to-date receipts in 2012 of the two largest revenue sources a combined \$2.9 million (or 1.5 percent) lower than the City’s second receipts at the end of Q2 2011. Like the first quarter of 2012, the City projects that these changes are timing related and, over the course of a full year, will not significantly impact the City’s revenue performance.

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

The timing of retirements and pension payments have also impacted expenditures. Contribution to the Pension Fund is up \$10.2 over the prior year because the City is beginning to fulfill its 2011 commitments to the fund. The wave of retirements in the first half of 2012, in primarily the police and fire bureaus, have driven the headcount down and with it the total projected expenditures on salaries and wages by \$2.7 million. Recruit classes for both bureaus that will enter training in the third quarter may result in a rebound of total expenses.

Even with all these timing-related changes, the City projects that it will finish 2012 with a positive operating result of \$2.9 million, significantly more than the \$211,000 result included in the City's 2012 budget.

Sincerely,

Handwritten signature of James H. Roberts in black ink.

James H. Roberts

Handwritten signature of Dean Kaplan in black ink.

Dean Kaplan

Historical Revenues Tracked According to Former Categories

	2Q FY2009	2Q FY2010	2Q FY2011	2Q FY2012	Budget FY2012	2Q FY12 to 2Q FY11 Difference	% Collected
Real Estate Tax - Current	107,268,645	106,637,746	109,460,778	108,686,727	127,053,000	(774,051)	85.5%
Real Estate Tax - Prior	2,336,040	1,944,610	2,370,549	2,594,476	3,525,000	223,927	73.6%
Payroll Prep Tax	24,395,728	24,450,121	26,301,694	27,402,861	48,956,798	1,101,168	56.0%
Amusement Tax	4,713,544	3,804,366	5,291,123	4,030,105	12,257,000	(1,261,018)	32.9%
Earned Income Tax	35,502,412	36,316,758	36,436,512	31,344,057	70,998,337	(5,092,454)	44.1%
Deed Transfer Tax	4,473,648	7,809,938	7,031,808	6,631,656	15,612,000	(400,152)	42.5%
Parking Tax	21,457,704	21,812,198	22,999,629	23,494,889	47,594,447	495,260	49.4%
EST/LST	7,015,502	7,436,710	6,892,723	6,880,707	13,448,000	(12,016)	51.2%
Business Privilege Tax	8,747,756	360,704	200,834	64,162	17,000	(136,673)	377.4%
Facility Usage Fee	1,386,218	1,320,797	1,551,054	1,564,952	3,818,906	13,898	41.0%
Other Taxes	1,482,104	1,219,858	1,160,874	1,243,647	2,228,610	82,774	55.8%
Interest Earned	75,552	69,068	19,666	36,282	53,000	16,616	68.5%
Fines & Forfeit	3,599,211	3,342,700	4,401,919	4,657,950	9,450,203	256,032	49.3%
Liquor, Business & Govt Licenses	376,266	295,505	396,753	328,115	1,462,341	(68,637)	22.4%
Rental & Charges	1,621,345	1,835,905	1,482,791	1,512,994	5,573,473	30,203	27.1%
PSP & POS	2,154,679	2,401,852	2,955,412	3,068,463	6,078,945	113,051	50.5%
Breakeven - BBI	3,578,903	2,788,378	2,968,109	2,999,761	5,108,557	31,652	58.7%
Breakeven - EMS	4,239,662	5,563,395	5,281,881	5,835,678	10,258,915	553,797	56.9%
Breakeven - Other	2,936,435	1,321,792	2,556,696	2,682,485	5,263,853	125,789	51.0%
Federal & State Grants	524,699	1,501,780	1,325,805	375,204	3,051,277	(950,601)	12.3%
Liquid Fuels	1,157,500	1,157,500	0	1,157,500	4,630,000	1,157,500	25.0%
State Grant Support	0	0	1,463,500	0	1,000,000	(1,463,500)	0.0%
State Pension Aid	0	0	0	8,281	15,506,145	8,281	0.1%
Non-Profit Payment	224,192	152,742	151,781	2,712,048	3,174,353	2,560,267	85.4%
Reimbursement - CDBG	0	292,382	0	0	680,339	0	0.0%
Authority Payments	1,701,265	1,576,758	1,827,950	2,170,572	11,400,000	342,622	19.0%
State Utility Distribution	0	0	0	0	477,050	0	0.0%
Act 77 RAD Sales Tax	3,546,784	3,398,419	3,536,387	3,686,138	12,287,777	149,752	30.0%
Miscellaneous	57,779	79,536	1,952,116	81,571	254,265	(1,870,544)	32.1%
Econ. Dev. Slots Revenue	0	0	0	0	5,100,000	0	0.0%
2% Local Share Slots Revenue	386,250	4,472,078	1,344,146	0	10,000,000	(1,344,146)	0.0%
Intergovernmental Fee	0	397,838	413,574	730,992	2,452,984	317,418	29.8%
Total	244,959,822	243,761,431	251,776,062	246,806,324	458,771,445	-5,793,788	15

Source: Revenues shown are year-to-date. Data comes from the first quarter reports for 2009 through 2012. Quarterly report numbers are unaudited and subject to change. Some categories were not tracked separately in all years.

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

For the Period Ending June 30, 2012

Revenues

2012 Monthly Revenue Summary

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Year-to-date	Total	Variance	% Variance
	Actual Total	Actual	Actual	Actual	Actual	Actual Total	& Projected	Budget	Projected to Budget	Actual to Budget
Real Estate Taxes	84,639,263	15,833,872	2,088,480	8,929,131	26,851,484	111,490,747	130,286,027	131,173,090	(887,063)	-0.68%
Other Taxes	42,757	6,169	8,424	13,726	28,320	71,077	203,816	259,226	(55,410)	-21.38%
Amusement Tax	1,962,301	812,606	772,437	483,387	2,068,429	4,030,730	11,759,846	12,262,977	(503,131)	-4.1%
Earned Income Tax	10,347,379	3,223,574	13,819,920	3,953,184	20,996,678	31,344,057	66,065,807	70,998,337	(4,932,530)	-6.9%
Deed Transfer Tax	2,452,426	1,941,802	1,013,328	1,224,100	4,179,229	6,631,656	15,098,192	15,612,000	(513,808)	-3.3%
Parking Tax	11,353,153	3,933,022	4,207,464	4,011,524	12,152,010	23,505,163	47,998,284	47,613,685	384,600	0.8%
Institution and Service Privilege Tax	46,985	394,959	7,930	390	403,279	450,264	458,219	486,976	(28,757)	-5.9%
Facility Usage Fee	1,002,801	27,064	520,697	14,397	562,158	1,564,959	3,592,527	3,825,738	(233,212)	-6.1%
Payroll Preparation Tax	13,096,373	1,712,684	10,979,869	1,802,457	14,495,010	27,591,383	51,624,325	49,313,123	2,311,203	4.7%
Local Service Tax	3,396,364	1,901,271	1,551,661	92,704	3,545,636	6,941,999	13,957,864	13,548,000	409,864	3.0%
Public Service Privilege	80,426	-	544,757	26,648	571,404	651,830	930,085	1,481,812	(551,727)	-37.2%
Act 77 - Tax Relief	3,686,138	-	-	-	-	3,686,138	12,035,295	12,287,777	(252,482)	-2.1%
License and Permit	2,124,578	742,475	928,874	844,804	2,516,153	4,640,730	6,160,578	3,423,236	2,737,342	80.0%
Charges for Services	6,646,994	2,756,206	1,445,380	1,394,812	5,596,399	12,243,392	29,337,930	31,421,500	(2,083,570)	-6.6%
Fines and Forfeits	2,328,572	195,683	1,979,615	154,080	2,329,378	4,657,950	9,610,446	9,450,203	160,243	1.7%
Intergovernmental	705,124	3,357,704	-	(8,281)	3,349,423	4,054,546	52,663,156	51,899,811	763,345	1.5%
Investment Earnings	16,999	2,248	(24,984)	2,972	(19,764)	(2,765)	55,716	53,000	2,716	5.1%
Non-Profit Payment for Services	460,795	50,961	2,159,500	40,792	2,251,253	2,712,048	5,525,920	3,174,353	2,351,567	74.1%
Miscellaneous	44,393	11,465	16,748	8,965	37,179	81,571	104,087	254,265	(150,178)	-59.1%
Beginning Fund Balance	-	-	-	-	-	-	10,000,000	10,000,000	-	-
Total Revenues	144,433,820	36,903,764	42,020,102	22,989,792	101,913,657	246,347,478	467,468,121	468,539,108	(1,070,987)	-0.2%

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2012

Expenditures

2012 Monthly Expenditure Summary

All Departments

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-date	Year-to-date	Total	(Savings) /
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
City Council	318,317	106,772	103,969	135,292	346,034	664,350	1,332,711	1,350,103	(17,392)
City Clerk	197,830	48,457	45,693	76,848	170,999	368,828	695,648	754,428	(58,780)
Mayor's Office	252,881	98,618	19,226	100,781	218,624	471,505	970,439	1,058,172	(87,733)
City Information Systems	3,639,561	774,627	616,315	1,192,696	2,583,638	6,223,200	12,242,195	13,103,069	(860,874)
Human Relations Commission	55,220	17,099	17,607	26,660	61,366	116,586	236,136	236,335	(199)
Controller's Office	539,796	180,853	179,459	277,501	637,813	1,177,610	2,451,515	2,624,566	(173,051)
Finance	41,746,560	1,593,918	2,686,960	11,674,750	15,955,628	57,702,188	171,037,245	171,788,756	(751,511)
Law	1,855,705	215,068	147,947	324,658	687,673	2,543,378	4,779,011	5,129,776	(350,765)
OMI	94,235	28,236	25,676	44,460	98,372	192,606	465,361	586,836	(121,475)
EORC	56,422	22,506	19,412	28,571	70,488	126,911	266,184	266,657	(473)
Personnel & CSC	24,342,824	6,743,375	6,370,293	3,270,636	16,384,304	40,727,128	89,017,278	88,449,226	568,052
City Planning	417,214	131,132	132,344	204,499	467,975	885,189	1,863,981	1,882,750	(18,769)
Public Safety Administration	320,429	66,600	72,802	99,559	238,961	559,390	2,494,240	2,498,401	(4,161)
Emergency Medical Services	3,004,974	1,066,538	1,054,269	1,314,752	3,435,559	6,440,533	13,191,005	13,192,712	(1,707)
Police	16,053,680	5,253,234	5,248,275	8,271,467	18,772,975	34,826,655	69,328,925	70,199,937	(871,012)
Fire	14,473,218	4,180,840	3,687,594	5,805,658	13,674,092	28,147,310	53,002,495	53,004,325	(1,830)
Bureau of Building Inspection	660,844	212,470	208,538	310,094	731,102	1,391,946	3,122,866	3,323,876	(201,010)
Animal Control	188,272	64,220	44,244	191,373	299,837	488,109	1,299,873	1,301,528	(1,655)
Public Works-Administration	148,506	54,885	63,562	74,710	193,157	341,663	722,743	804,966	(82,223)
Public Works-Operations	4,088,110	1,241,284	1,299,601	1,837,416	4,378,300	8,466,411	17,030,064	17,258,434	(228,370)
Public Works-Environmental Services	2,361,847	776,349	784,828	1,113,531	2,674,708	5,036,555	10,428,998	10,770,015	(341,017)
Public Works-Transportation & Engine	353,796	123,621	156,662	192,782	473,065	826,861	1,802,205	1,925,687	(123,482)
Public Works-Properties	643,126	180,827	172,098	236,541	589,467	1,232,593	2,189,593	2,260,618	(71,025)
Parks & Recreation	740,690	307,846	282,157	543,503	1,133,505	1,874,195	4,087,101	4,073,007	14,094
Citizens Police Review Board	115,895	30,153	39,812	38,533	108,497	224,392	438,808	483,613	(44,805)
TOTAL	116,669,953	23,519,527	23,479,342	37,387,271	84,386,140	201,056,092	464,496,619	468,327,793	(3,831,173)

2012 Monthly Expenditure Summary

All Departments - By Subclass

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-date	Year-to-date	Total	(Savings) /
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	43,731,036	13,809,352	13,332,424	21,187,575	48,329,351	92,060,387	182,577,367	185,331,112	(2,753,745)
Employee Benefits	36,762,409	6,807,800	6,380,026	13,699,557	26,887,382	63,649,792	147,119,456	146,440,322	679,134
Professional and Technical Services	3,708,305	747,376	975,084	363,943	2,086,403	5,794,708	13,002,461	14,544,688	(1,542,227)
Property Services	4,542,125	852,337	1,562,310	846,491	3,261,138	7,803,263	15,628,977	15,439,008	189,969
Other Services	288,796	120,394	124,528	184,365	429,287	718,083	1,722,835	1,978,015	(255,180)
Supplies	2,907,474	1,133,572	1,022,880	958,535	3,114,987	6,022,461	12,137,258	12,085,560	51,698
Property	170,038	33,198	71,132	(66)	104,265	274,302	1,826,545	1,719,753	106,792
Miscellaneous	1,419,958	15,498	10,956	121,345	147,799	1,567,758	2,793,067	3,090,681	(297,614)
Debt Service	23,139,811	-	-	25,528	25,528	23,165,338	87,688,654	87,688,654	-
Transfers	-	-	-	-	-	-	-	10,000	(10,000)
TOTAL	116,669,953	23,519,527	23,479,342	37,387,271	84,386,140	201,056,092	464,496,619	468,327,793	(3,831,174)

2012 Monthly Expenditure Summary

City Council

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	312,148	106,772	103,969	135,292	346,034	658,182	1,326,543	1,350,103	(23,560)
Employee Benefits	6,169	-	-	-	-	6,169	6,169	-	6,169
Professional and Technical Services	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	318,317	106,772	103,969	135,292	346,034	664,350	1,332,711	1,350,103	(17,391)

2012 Monthly Expenditure Summary

City Clerk's Office

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	117,003	39,125	38,724	61,174	139,023	256,026	520,045	572,042	(51,997)
Employee Benefits	1,005	-	-	1,005	1,005	2,010	2,010	-	2,010
Professional and Technical Services	68,339	3,171	3,178	7,872	14,221	82,560	88,560	28,000	60,560
Property Services	2,583	-	-	-	-	2,583	2,583	-	2,583
Other Services	679	2,573	566	5,905	9,044	9,723	65,723	140,986	(75,263)
Supplies	5,276	3,589	3,080	892	7,560	12,837	13,637	13,400	237
Property	2,944	-	145	-	145	3,089	3,089	-	3,089
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	197,830	48,457	45,693	76,848	170,999	368,828	695,648	754,428	(58,781)

2012 Monthly Expenditure Summary

Mayor's Office

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	170,388	61,397	45,975	89,827	197,199	367,588	635,633	876,867	(241,234)
Employee Benefits	(6,424)	-	-	8,003	8,003	1,579	8,003	-	8,003
Professional and Technical Services	84,992	30,928	(28,194)	1,288	4,022	89,014	39,522	141,228	(101,706)
Property Services	682	-	-	-	-	682	4,900	5,632	(732)
Other Services	668	2,367	465	256	3,089	3,756	3,089	-	3,089
Supplies	2,433	3,499	979	1,406	5,884	8,316	23,884	31,212	(7,328)
Property	143	428	-	-	428	570	2,528	3,233	(705)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	252,881	98,618	19,226	100,781	218,624	471,505	717,558	1,058,172	(340,613)

2012 Monthly Expenditure Summary

City Information Systems

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	599,371	193,850	193,286	287,790	674,926	1,274,297	2,643,292	2,772,041	(128,749)
Employee Benefits	4,279	2,438	-	4,065	6,502	10,781	10,781	14,522	(3,741)
Professional and Technical Services	1,384,598	17,571	15,171	15,018	47,761	1,432,358	1,712,358	1,789,862	(77,504)
Property Services	1,304,103	467,472	317,339	646,813	1,431,625	2,735,728	6,635,728	7,487,950	(852,222)
Other Services	107,204	45,550	54,049	92,486	192,085	299,288	759,288	870,209	(110,921)
Supplies	153,872	47,606	28,939	143,254	219,799	373,671	383,671	168,485	215,186
Property	86,136	140	7,530	3,271	10,940	97,076	97,076	-	97,076
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	3,639,561	774,627	616,315	1,192,696	2,583,638	6,223,200	12,242,195	13,103,069	(860,875)

2012 Monthly Expenditure Summary

Commission on Human Relations

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Year-to-date	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	52,648	17,607	17,607	26,410	61,624	114,272	222,717	222,790	(73)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	1,309	(507)	-	250	(257)	1,053	11,503	11,520	(18)
Property Services	809	-	-	-	-	809	959	974	(15)
Other Services	-	-	-	-	-	-	-	-	-
Supplies	454	(1)	-	-	(1)	453	958	1,051	(93)
Property	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	55,220	17,099	17,607	26,660	61,366	116,586	236,136	236,335	(199)

2012 Monthly Expenditure Summary

Controller's Office

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	505,638	170,005	170,125	259,300	599,430	1,105,068	2,342,973	2,475,809	(132,836)
Employee Benefits	-	-	-	2,481	2,481	2,481	8,481	12,220	(3,739)
Professional and Technical Services	30,967	10,589	8,519	14,492	33,600	64,566	81,566	9,185	72,381
Property Services	284	-	-	-	-	284	284	102,637	(102,353)
Other Services	647	-	-	-	-	647	647	-	647
Supplies	1,309	260	816	1,227	2,303	3,612	13,112	17,076	(3,964)
Property	951	-	-	-	-	951	4,451	7,639	(3,188)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	539,796	180,853	179,459	277,501	637,813	1,177,610	2,451,515	2,624,566	(173,051)

2012 Monthly Expenditure Summary

Department of Finance

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	744,750	246,941	238,167	339,799	824,908	1,569,658	3,384,712	3,630,112	(245,400)
Employee Benefits	12,914,838	197,994	194,901	10,627,950	11,020,846	23,935,684	60,461,919	60,461,919	-
Professional and Technical Services	808,785	71,607	428,659	64,504	564,769	1,373,555	2,921,018	2,979,413	(58,395)
Property Services	2,135	-	-	-	-	2,135	15,597	29,169	(13,572)
Other Services	83,128	3,145	4,763	12,412	20,320	103,448	214,217	240,000	(25,783)
Supplies	306,667	8,316	23,324	27,646	59,286	365,953	925,953	1,140,815	(214,862)
Property	-	346	1,284	628	2,257	2,257	22,057	42,900	(20,843)
Miscellaneous	-	-	-	-	-	-	18,462	80,000	(61,538)
Debt Service	23,139,811	-	-	25,528	25,528	23,165,338	87,688,654	87,688,654	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	38,000,114	528,349	891,098	11,098,466	12,517,913	50,518,027	155,652,589	156,292,982	(640,393)

Finance - Bureau of Procurement, Fleet & Asset Services

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	184,057	62,583	62,587	93,876	219,046	403,103	828,116	850,027	(21,911)
Employee Benefits	30,863	-	-	-	-	30,863	30,863	-	30,863
Professional and Technical Services	305,630	111,169	68,865	35,044	215,078	520,708	3,502,846	5,594,632	(2,091,786)
Property Services	2,250,163	273,005	1,032,919	36,573	1,342,497	3,592,660	4,885,157	2,800,409	2,084,748
Other Services	247	558	-	558	1,116	1,363	100,363	214,500	(114,137)
Supplies	961,963	617,836	631,490	410,234	1,659,561	2,621,524	6,021,524	6,032,206	(10,682)
Property	13,524	417	-	-	417	13,941	15,787	4,000	11,787
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	3,746,447	1,065,569	1,795,862	576,284	3,437,715	7,184,161	15,384,655	15,495,774	(111,119)

2012 Monthly Expenditure Summary

Department of Law

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	364,068	119,889	117,800	187,505	425,194	789,262	1,627,795	1,677,071	(49,276)
Employee Benefits	-	-	-	722	722	722	722	-	722
Professional and Technical Services	61,924	76,031	6,049	9,909	91,990	153,914	322,514	388,661	(66,147)
Property Services	1,681	-	-	-	-	1,681	5,681	8,015	(2,334)
Other Services	-	-	-	24	24	24	24	978	(954)
Supplies	7,274	2,116	7,753	4,212	14,081	21,355	35,855	29,897	5,958
Property	800	1,535	5,388	941	7,863	8,663	18,663	16,821	1,842
Miscellaneous	1,419,958	15,498	10,956	121,345	147,799	1,567,758	2,767,758	2,998,333	(230,575)
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	10,000	(10,000)
TOTAL	1,855,705	215,068	147,947	324,658	687,673	2,543,378	4,779,011	5,129,776	(350,765)

2012 Monthly Expenditure Summary

Office of Municipal Investigations

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	86,708	26,042	24,492	39,261	89,795	176,504	377,412	466,814	(89,402)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	6,638	1,455	1,049	2,605	5,109	11,747	71,747	99,433	(27,686)
Property Services	26	32	19	26	77	102	4,448	7,750	(3,302)
Other Services	251	11	11	2,007	2,029	2,280	2,280	-	2,280
Supplies	612	696	105	560	1,361	1,973	4,973	5,839	(866)
Property	-	-	-	-	-	-	4,500	7,000	(2,500)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	94,235	28,236	25,676	44,460	98,372	192,606	465,361	586,836	(121,476)

2012 Monthly Expenditure Summary

Equal Opportunity Review Commission

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	53,725	18,192.86	17,967.20	26,950.80	63,111	116,836	235,129	235,986	(857)
Employee Benefits	1,620	1,620.00	-	1,620.00	3,240	4,860	4,860	-	4,860
Professional and Technical Services	200	2,580.00	210.00	-	2,790	2,990	14,225	16,000	(1,775)
Property Services	11	-	-	-	-	11	11	-	11
Other Services	290	-	-	-	-	290	290	-	290
Supplies	576	112.84	1,234.75	-	1,348	1,924	6,669	7,433	(764)
Property	-	-	-	-	-	-	5,000	7,238	(2,238)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	56,422	22,506	19,412	28,571	70,488	126,911	266,184	266,657	(473)

2012 Monthly Expenditure Summary

Department of Personnel

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	295,958	102,611	102,738	163,296	368,645	664,604	1,387,514	1,445,822	(58,308)
Employee Benefits	23,801,047	6,600,612	6,184,337	3,050,504	15,835,453	39,636,501	86,550,501	85,907,987	642,514
Professional and Technical Services	194,237	4,119	62,602	46,465	113,187	307,424	757,424	722,772	34,652
Property Services	1,862	-	(130)	(104)	(234)	1,627	5,366	8,633	(3,267)
Other Services	37,056	34,044	17,987	9,375	61,406	98,461	265,961	300,247	(34,286)
Supplies	12,010	1,989	2,759	1,100	5,848	17,858	28,858	29,429	(571)
Property	654	-	-	-	-	654	21,654	34,336	(12,682)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	24,342,824	6,743,375	6,370,293	3,270,636	16,384,304	40,727,128	89,017,278	88,449,226	568,052

2012 Monthly Expenditure Summary

	City Planning								
	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	369,422	127,117	129,006	187,078	443,201	812,623	1,583,959	1,586,672	(2,713)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	28,856	1,050	399	15,631	17,080	45,936	224,184	245,067	(20,883)
Property Services	15,649	83	180	87	350	16,000	16,000	7,699	8,301
Other Services	1,582	156	2,509	995	3,660	5,243	7,547	5,042	2,505
Supplies	1,499	2,726	249	708	3,683	5,182	27,904	31,789	(3,885)
Property	206	-	-	-	-	206	4,388	6,481	(2,094)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	417,214	131,132	132,344	204,499	467,975	885,189	1,863,981	1,882,750	(18,769)

2012 Monthly Expenditure Summary

Department of Public Safety - Administration

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	198,504	65,889.36	66,287.22	99,559.40	231,736	430,240	832,990	833,901	(911)
Employee Benefits	2,175	-	-	-	-	2,175	2,175	-	2,175
Professional and Technical Services	119,750	-	495	-	495	120,245	447,645	455,000	(7,355)
Property Services	-	711	-	-	711	711	3,411	6,500	(3,089)
Other Services	-	-	706	-	706	706	706	-	706
Supplies	-	-	-	-	-	-	2,000	3,000	(1,000)
Property	-	-	5,313	-	5,313	5,313	1,205,313	1,200,000	5,313
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	320,429	66,600	72,802	99,559	238,961	559,390	2,494,240	2,498,401	(4,161)

2012 Monthly Expenditure Summary

Department of Public Safety - Bureau of EMS

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	2,695,467	950,230.29	985,002.30	1,590,405.09	3,525,638	6,221,105	12,556,077	12,556,194	(117)
Employee Benefits	393	-	-	196	196	589	589	-	589
Professional and Technical Services	217,220	77,049	37,414	(270,382)	(155,919)	61,301	175,301	176,185	(884)
Property Services	796	200	3,218	2,511	5,929	6,725	10,725	9,354	1,371
Other Services	150	414	-	2,270	2,683	2,833	30,833	31,095	(262)
Supplies	89,606	34,230	26,901	8,896	70,027	159,633	315,133	317,603	(2,470)
Property	1,342	4,415	1,733	(19,144)	(12,996)	(11,653)	102,347	102,281	66
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	3,004,974	1,066,538	1,054,269	1,314,752	3,435,559	6,440,533	13,191,005	13,192,712	(1,707)

2012 Monthly Expenditure Summary

Department of Public Safety - Bureau of Police

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	15,578,507	5,106,545	5,054,631	8,144,094	18,305,270	33,883,778	67,434,020	68,172,919	(738,899)
Employee Benefits	2,878	975	788	3,011	4,774	7,651	30,651	43,000	(12,349)
Professional and Technical Services	72,694	58,605	38,223	18,719	115,548	188,242	451,269	575,440	(124,171)
Property Services	67,624	7,819	8,500	9,612	25,931	93,555	153,555	160,910	(7,355)
Other Services	11,738	6,889	14,778	5,347	27,014	38,752	49,752	23,500	26,252
Supplies	287,032	70,468	95,163	85,915	251,547	538,579	1,033,579	1,017,130	16,449
Property	33,208	1,931	36,192	4,768	42,891	76,099	176,099	207,038	(30,939)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	16,053,680	5,253,234	5,248,275	8,271,467	18,772,975	34,826,655	69,328,925	70,199,937	(871,012)

2012 Monthly Expenditure Summary

Department of Public Safety - Bureau of Fire

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	14,248,909	4,082,018.43	3,617,286.03	5,765,409.73	13,464,714	27,713,624	52,112,009	52,113,071	(1,062)
Employee Benefits	2,031	2,031	-	-	2,031	4,062	4,062	-	4,062
Professional and Technical Services	77,007	1,985	13,111	5,672	20,768	97,775	97,775	43,511	54,264
Property Services	9,111	3,249	3,097	3,674	10,020	19,131	67,931	116,969	(49,039)
Other Services	50	-	-	-	-	50	50	-	50
Supplies	123,128	77,494	45,998	27,880	151,371	274,499	672,499	694,774	(22,275)
Property	12,981	14,063	8,102	3,023	25,188	38,169	48,169	36,000	12,169
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	14,473,218	4,180,840	3,687,594	5,805,658	13,674,092	28,147,310	53,002,495	53,004,325	(1,831)

2012 Monthly Expenditure Summary

Department of Public Safety - Bureau of Building Inspection

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	627,307	204,457.66	201,979.72	302,908.58	709,346	1,336,653	2,992,786	3,180,030	(187,244)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	11,620	2,140	1,320	1,179	4,638	16,258	40,763	49,440	(8,677)
Property Services	18,572	737	809	1,654	3,200	21,772	28,892	16,328	12,564
Other Services	2,212	3,127	2,060	2,226	7,413	9,625	27,914	39,900	(11,986)
Supplies	1,134	2,008	1,322	2,047	5,377	6,510	22,035	23,139	(1,104)
Property	-	-	1,048	80	1,128	1,128	8,628	12,691	(4,063)
Miscellaneous	-	-	-	-	-	-	1,848	2,348	(500)
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	660,844	212,470	208,538	310,094	731,102	1,391,946	3,122,866	3,323,876	(201,010)

2012 Monthly Expenditure Summary

Department of Public Safety - Bureau of Animal Care and Control

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	135,938	46,691.41	44,243.51	68,543.37	159,478	295,416	687,180	687,528	(348)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	52,226	17,528	-	122,830	140,358	192,584	601,584	602,000	(416)
Property Services	108	-	-	-	-	108	8,108	9,000	(892)
Other Services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	3,000	3,000	-
Property	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	188,272	64,220	44,244	191,373	299,837	488,109	1,299,873	1,301,528	(1,656)

2012 Monthly Expenditure Summary

Public Works - Bureau of Administration

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	127,625	43,620	44,754	67,723	156,097	283,722	580,801	594,159	(13,358)
Employee Benefits	1,536	-	-	-	-	1,536	1,536	-	1,536
Professional and Technical Services	6,242	5,813	20	27	5,860	12,102	12,102	9,558	2,544
Property Services	1,478	5,028	7,836	2,769	15,632	17,110	100,110	125,655	(25,545)
Other Services	388	-	836	-	836	1,224	1,224	-	1,224
Supplies	6,021	425	9,652	857	10,934	16,956	17,956	75,594	(57,638)
Property	5,216	-	464	3,335	3,799	9,014	9,014	-	9,014
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	148,506	54,885	63,562	74,710	193,157	341,663	722,743	804,966	(82,223)

2012 Monthly Expenditure Summary

Public Works - Bureau of Operations

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	3,138,015	989,351	1,048,394	1,563,265	3,601,011	6,739,026	13,804,679	14,131,307	(326,628)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	37,806	1,830	1,218	838	3,886	41,692	231,692	325,000	(93,308)
Property Services	154,270	76,874	169,747	107,148	353,769	508,039	1,078,039	975,205	102,834
Other Services	19,202	4,265	4,383	5,104	13,753	32,955	35,955	26,343	9,612
Supplies	735,638	161,585	75,222	161,061	397,867	1,133,505	1,868,505	1,800,579	67,926
Property	3,179	7,378	637	-	8,015	11,193	11,193	-	11,193
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	4,088,110	1,241,284	1,299,601	1,837,416	4,378,300	8,466,411	17,030,064	17,258,434	(228,371)

2012 Monthly Expenditure Summary

Public Works - Bureau of Environmental Services

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	1,621,595	520,401	512,558	842,240	1,875,199	3,496,793	7,283,737	7,573,887	(290,150)
Employee Benefits	-	2,130	-	-	2,130	2,130	2,130	-	2,130
Professional and Technical Services	21,363	235,826	251,124	236,641	723,591	744,954	792,454	99,749	692,705
Property Services	643,700	-	-	11,646	11,646	655,346	2,155,346	2,908,216	(752,870)
Other Services	10,578	16,524	20,760	22,365	59,648	70,226	83,226	31,221	52,005
Supplies	64,611	1,469	-	639	2,108	66,719	106,719	146,942	(40,223)
Property	-	-	386	-	386	386	386	-	386
Miscellaneous	-	-	-	-	-	-	5,000	10,000	(5,000)
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	2,361,847	776,349	784,828	1,113,531	2,674,708	5,036,555	10,428,998	10,770,015	(341,017)

2012 Monthly Expenditure Summary

Public Works - Bureau of Transportation & Engineering

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	353,796	123,621	126,469	192,782	442,872	796,668	1,727,011	1,860,687	(133,676)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	-	-	30,194	-	30,194	30,194	75,194	65,000	10,194
Property Services	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	353,796	123,621	156,662	192,782	473,065	826,861	1,802,205	1,925,687	(123,482)

2012 Monthly Expenditure Summary

Public Works - Bureau of Properties

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	479,001	151,463	130,760	203,968	486,192	965,193	1,794,193	1,841,724	(47,531)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	72,004	7,807	17,843	9,025	34,674	106,678	106,678	500	106,178
Property Services	4,130	-	-	873	873	5,003	50,003	165,239	(115,236)
Other Services	729	-	-	18	18	747	747	977	(230)
Supplies	87,262	21,558	23,107	22,658	67,323	154,584	232,584	244,247	(11,663)
Property	-	-	388	-	388	388	5,388	7,931	(2,543)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	643,126	180,827	172,098	236,541	589,467	1,232,593	2,189,593	2,260,618	(71,025)

Department of Parks & Recreation

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	605,308	211,217	215,897	416,449	843,563	1,448,870	3,201,633	3,305,526	(103,893)
Employee Benefits	-	-	-	-	-	-	429	674	(245)
Professional and Technical Services	28,475	7,235	5,982	25,655	38,872	67,348	67,348	27,978	39,370
Property Services	46,407	11,332	13,502	18,010	42,844	89,251	363,251	423,688	(60,437)
Other Services	5,437	81	418	23,017	23,515	28,953	63,853	45,217	18,636
Supplies	51,307	75,437	43,834	57,339	176,609	227,917	364,917	245,760	119,157
Property	3,755	2,545	2,523	3,033	8,101	11,857	25,671	24,164	1,507
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	740,690	307,846	282,157	543,503	1,133,505	1,874,195	4,087,101	4,073,007	14,095

2012 Monthly Expenditure Summary

Citizen Police Review Board

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-Date	Total Actual	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	Overage
Salaries and Wages	65,181	21,717	21,717	32,666	76,099	141,280	284,020	318,023	(34,003)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	15,423	1,795	11,633	661	14,089	29,512	70,198	89,554	(19,356)
Property Services	15,942	5,795	5,275	5,200	16,270	32,212	32,212	63,076	(30,864)
Other Services	6,560	691	236	-	927	7,487	8,477	7,800	677
Supplies	7,790	155	951	5	1,111	8,902	8,902	5,160	3,742
Property	5,000	-	-	-	-	5,000	35,000	-	35,000
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	115,895	30,153	39,812	38,533	108,497	224,392	438,808	483,613	(44,804)

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2012

Staffing Summary

2nd QUARTER DEPARTMENTAL HEADCOUNT BY PAY PERIOD (1)

<u>DEPARTMENT</u>	<u>4/6/2012</u>	<u>4/20/2012</u>	<u>5/4/2012</u>	<u>5/18/2012</u>	<u>6/1/2012</u>	<u>6/15/2012</u>	<u>6/29/2012</u>
COUNCIL/CLERK'S OFFICE	48	49	48	48	48	49	49
MAYOR'S OFFICE	12	12	12	12	12	12	12
CIS	54	54	53	53	52	52	52
HUMAN RELATIONS	7	7	7	7	7	7	7
CONTROLLER	46	46	46	48	46	46	46
FINANCE	101	101	100	100	100	98	98
LAW	33	33	33	34	35	35	37
OMI	8	8	8	8	8	8	8
EQUAL OPPORTUNITY REVIEW COMMISSION	5	5	5	5	5	5	5
PERSONNEL & CIVIL SERVICE	32	33	33	32	32	33	32
WORKFORCE INVESTMENT ACT	33	31	30	30	30	29	28
CITY PLANNING	45	45	45	44	44	45	45
PUBLIC SAFETY ADMINISTRATION	17	17	17	17	17	17	17
EMS	175	174	174	174	174	175	175
POLICE	934	931	929	928	927	925	924
SCHOOL GUARDS	114	114	115	114	113	112	94
FIRE	610	607	604	602	602	600	600
BUILDING INSPECTION	64	64	64	64	64	59	65
PUBLIC WORKS	429	428	426	425	427	433	428
ENVIRONMENTAL SERVICES	192	192	191	193	192	194	194
ENG. & CONSTRUCTION	34	34	34	34	35	35	35
ANIMAL CONTROL	14	14	14	14	14	14	14
PARKS	181	181	187	190	207	372	408
CITIZENS' POLICE REVIEW BOARD	6	6	6	6	6	6	6
TOTAL	3,194	3,186	3,181	3,182	3,197	3,361	3,379

(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 headcounts shown here differ from the headcounts shown by departments in the Performance Reports herein and the Headcount by Bargaining Unit table herein.

2nd QUARTER BARGAINING UNIT HEADCOUNT BY PAY PERIOD (1)

<u>BARGAINING UNIT</u>	<u>4/6/2012</u>	<u>4/20/2012</u>	<u>5/4/2012</u>	<u>5/18/2012</u>	<u>6/1/2012</u>	<u>6/15/2012</u>	<u>6/29/2012</u>
NO REPRESENTATION	568	567	566	571	588	751	770
FRATERNAL ORDER OF POLICE	857	854	853	853	852	850	849
FIREFIGHTERS	601	598	596	594	594	592	592
PJCBC BLUE COLLAR	350	349	350	350	350	352	351
TEAMSTERS/REFUSE	179	179	178	180	179	181	181
AFSCME FOREMAN	49	49	49	49	49	48	48
SEIU REC TEACHERS	52	52	52	52	53	54	55
SEIU SCHOOL GUARDS	112	112	113	112	111	110	110
AFSCME WHITE COLLAR	270	270	268	265	265	266	266
FRATERNAL ASSOC. OF PROF. PARAMEDICS	156	156	156	156	156	157	157
TOTAL	3,194	3,186	3,181	3,182	3,197	3,361	3,379

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