

City of Pittsburgh

Quarterly Financial & Performance Report

For the Period Ending December 31, 2012



Department of Finance
Office of Management and Budget

February 15, 2013

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

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending December 31, 2012

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City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending December 31, 2012

Overview



Overview

This is the fourth 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 fourth quarter of the City's 2012 fiscal year, for the period of October 1, 2012 through December 31, 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 fourth quarter financial results for the balance of the fiscal year show that the City ended the year with a positive operating result of \$26.0 million on a budgetary basis.



Revenue Results and Projections

The City collected \$112.1 million in revenue during the fourth quarter. This represents 23.9 percent of the total revenue budgeted for the year. This is \$24.4 million more than the same period last year, or a 5.0 percent increase as a percent of annual budgeted revenue collected when compared to the fourth quarter of 2011. The City collected \$87.7 million in 2011, or 19.2 percent of the budgeted revenues through the fourth quarter. The 2012 revenue collections exceeded the budgeted level by \$3.7 million.

As the country continues a slow economic recovery, the Pittsburgh Metropolitan Statistical Area experienced a slight decrease in unemployment in the fourth quarter of 2012, as compared to the fourth quarter of 2011. A revenue item for discussion is Earned Income Taxes. 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

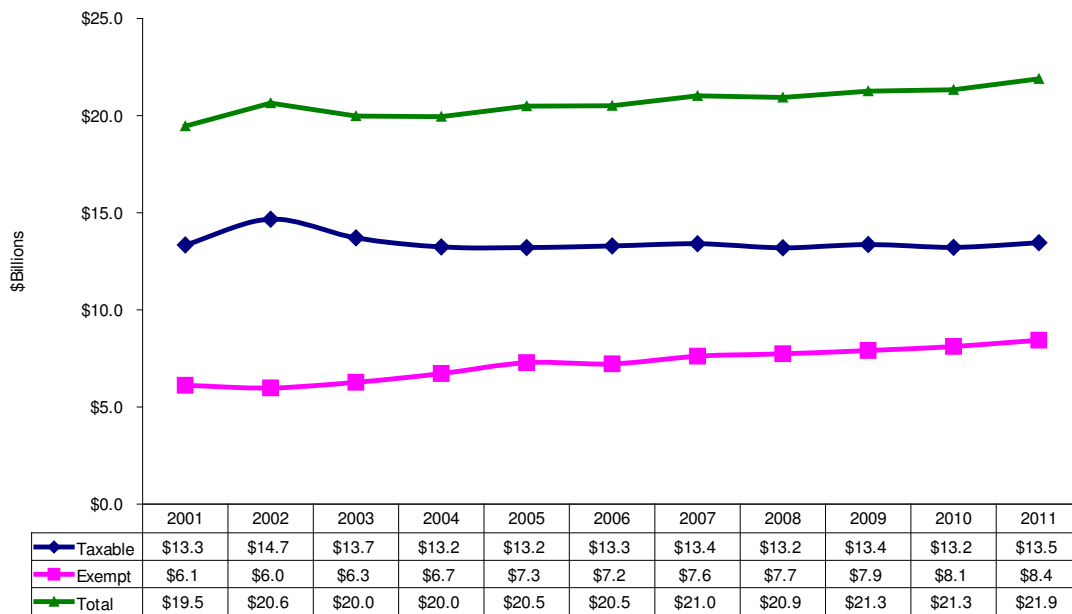
FY 2011 Actual	FY 2012 Budget	4 th Qtr Year End Actual	Budget to Year End Actual
466.3 million	468.5 million	472.2 million	3.7 million



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 Allegheny 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.

City of Pittsburgh 2001-2011 Assessed Values



* Totals may not equal due to rounding.

Real estate tax collections exceeded budget by \$1.2 million for 2012.



Real Estate-Current

FY 2011 Actual	FY 2012 Budget	4 th Qtr Year End Actual	Budget to Year End Actual
125.5 million	127.4 million	126.5 million	(0.9) million

Real Estate-Prior

FY 2011 Actual	FY 2012 Budget	4 th Qtr Year End Actual	Budget to Year End Actual
4.0 million	3.7 million	5.8 million	2.1 million

Payroll Preparation Tax

The Payroll Preparation Tax is trended higher than the same period in 2011. Total revenue exceeded budgetary projections by \$2.8 million or 5.8 percent.

Payroll Preparation Tax

FY 2011 Actual	FY 2012 Budget	4 th Qtr Year End Actual	Budget to Year End Actual
50.3 million	49.3 million	52.1 million	2.8 million

Earned Income Tax

Due to Act 32, Earned Income Tax has missed 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, impacted this revenue. While the fourth quarter increased by \$1.8 million over the same period last year, total revenue collections for the Earned Income Tax missed budget by \$0.5 million.

Earned Income Tax

FY 2011 Actual	FY 2012 Budget	4 th Qtr Year End Actual	Budget to Year End Actual
71.8 million	70.9 million	70.4 million	(0.5) million

Local Services Tax

Local Services tax collections decreased slightly over the same period last year. Revenue exceeded budget by \$0.1 million.

Local Services Tax

FY 2011 Actual	FY 2012 Budget	4 th Qtr Year End Actual	Budget to Year End Actual
13.7 million	13.5 million	13.6 million	0.1 million



Deed Transfer Tax

Deed Transfer Tax collections have decreased when compared to prior year receipts. However, large commercial properties are currently on the market, and more sales are anticipated in 2013. Revenues missed budget by \$0.8 million.

Deed Transfer Tax

FY 2011 Actual	FY 2012 Budget	4 th Qtr Year End Actual	Budget to Year End Actual
18.2 million	15.6 million	14.8 million	(0.8) million

Fines and Forfeits

Fines and Forfeits collections are slightly lower compared to the same period last year. Revenues slightly missed budget for 2012.

Fines and Forfeits

FY 2011 Actual	FY 2012 Budget	4 th Qtr Year End Actual	Budget to Year End Actual
9.4 million	9.4 million	9.3 million	(0.1) million

Charges for Service-EMS

Charges for Service-EMS revenues increased by \$0.5 million in fourth quarter collections compared to the prior year. Revenue for this category has exceeded budget.

Breakeven Centers - EMS

FY 2011 Actual	FY 2012 Budget	4 th Qtr Year End Actual	Budget to Year End Actual
9.7 million	10.2 million	10.6 million	0.4 million

Amusement Tax

Amusement Tax receipts for the fourth quarter decreased by \$0.1 million over the same prior year period. This slight decrease is attributable to the NHL strike. The City projects to miss budget by \$0.3 million or 3.0 percent.

Amusement Tax

FY 2011 Actual	FY 2012 Budget	4 th Qtr Year End Actual	Budget to Year End Actual
13.5 million	12.2 million	11.9 million	(0.3) million



Parking Tax

Fourth quarter Parking Tax receipts slightly decreased over the same period in 2011. However, revenues exceeded the budget by \$0.2 million or 0.5%.

Parking Tax

FY 2011 Actual	FY 2012 Budget	4 th Qtr Year End Actual	Budget to Year End Actual
47.3 million	47.6 million	47.8 million	0.2 million

Non-Profit Payment for Services

Non-Profit Payment for Services fourth quarter revenue increased \$1.9 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 exceeded budgeted levels by \$1.8 million due to prior year receipts.

Non-Profit Payment for Services

FY 2011 Actual	FY 2012 Budget	4 th Qtr Year End Actual	Budget to Year End Actual
3.5 million	3.2 million	5.0 million	1.8 million

Act 77- Tax Relief

Act 77 fourth quarter collections of the additional 1 percent sales tax are slightly lower than the same period in 2011. However, this revenue stream has exceeded budget by \$0.3 million or 3.1%.

Act 77 – Tax Relief

FY 2011 Actual	FY 2012 Budget	4 th Qtr Year End Actual	Budget to Year End Actual
12.3 million	12.3 million	12.6 million	0.3 million



Expenditure Results and Projections

Expenditures for the fourth quarter of 2012 totaled \$92.4 million, or 20 percent of the total operating budget of \$468 million. This is roughly the same amount expended during this period in 2011, in which expenditures totaled \$91.8 million, or 20 percent of budget.

Total expenditures for 2012 are currently \$446.1 million, which is \$22.2 million less than budgeted expenditures of \$468.3 million.

Budget Year 2012 – Expenditure Summary

FY 2011 Actual	FY 2012 Budget	4 th Qtr Year End Estimate	Budget to Year End Estimate
447.1 million	468.3 million	446.1 million	(22.2) million

Salaries and Wages Expenditures

Departments continue to operate with tight controls on spending. Regular salaries for the fourth quarter were \$0.3 million higher than the same period in 2011. Together, salaries and wages comprise 40.0 percent of the operating budget. In 2012, expenditures totaled \$180.5 million. This represents a budgetary savings of \$4.9 million, or 0.7 percent. A more detailed analysis of the City’s largest staffed departments, Police, Fire and Public Works, follows in the next section of this document.

Salaries and Wages

FY 2011 Actual	FY 2012 Budget	4 th Qtr Year End Estimate	Budget to Year End Estimate
177.6 million	185.4 million	180.5 million	(4.9) million



Expenditure Analysis: Police, Fire, and Public Works

Bureau of Police

Including the 40 recruits that entered the Academy on August 20, 2012, officer headcount currently stands at 885.

Overall, total Police salaries and wages ended the year 3.6 percent under budget at \$65,717,359, and also finished the year 2 percent below last year's actuals. The table below represents 2012 salaries and premium pay compared to 2011.

		4 th Qtr Actual Total	Total Actual for Year
2012	Salaries	\$14,959,952	\$54,940,804
	Premium Pay	\$1,788,860	\$7,009,496
2011	Salaries	\$15,458,702	\$55,225,260
	Premium Pay	\$2,195,665	\$8,515,131

Longevity, another account within Salaries and Wages, also continues to decrease, with year-to-date payouts down slightly from last year and down 3.3 percent from 2011.

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
3 rd Quarter	\$ 423,619	\$ 427,020	\$ 394,144	\$ 523,380
4 th Quarter	\$ 132,000	\$ 119,490	\$ 94,253	\$ 120,633
Year-to-Date	\$ 3,013,980	\$ 3,025,512	\$ 3,118,155	\$ 2,991,379

Court overtime continues to decrease, averaging 17.7 percent fewer hours per pay period than in 2011. The table below shows fourth quarter totals and averages in both number of hours and amount paid.

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

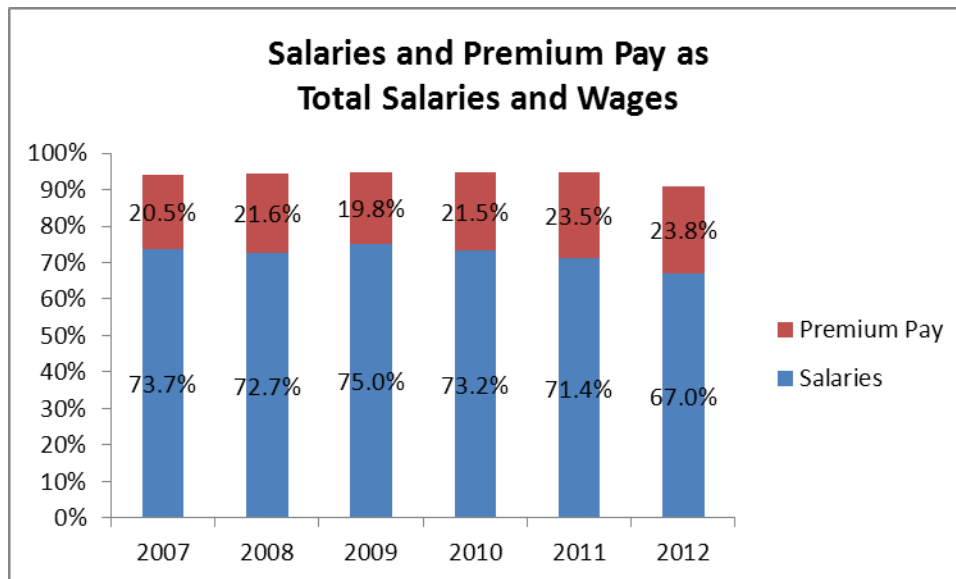
	2012	2011	% Change
4 th Quarter Totals	17,618	21,409	-17.7%
	\$ 751,404	\$ 902,757	-16.8%
4 th Quarter Averages	2,517	3,058	-17.7%
	\$ 107,343	\$ 128,965	-16.8%



Bureau of Fire

The Fire Bureau currently has 584 firefighters to work suppression. The last class of fire recruits was in August of 2008, with 28 firefighters hired. The City is currently in the process of putting together another class of approximately 30 in January of 2013.

Due to staffing requirements and the high number of vacancies, the percentage of premium pay in relation to total salaries and wages has been on the rise; likewise, the percentage of salaries has been decreasing, as seen in the chart and tables below:



	2007	2008	2009	2010	2011	2012
Salaries	\$33,581,509	\$34,386,573	\$37,249,202	\$36,739,663	\$35,875,412	\$35,301,257
Change from Prior Year		2.4%	8.3%	-1.4%	-2.4%	-1.6%
Premium Pay	\$ 9,327,842	\$10,237,572	\$ 9,816,018	\$10,813,505	\$11,806,903	\$12,530,920
Change from Prior Year		9.8%	-4.1%	10.2%	9.2%	6.3%

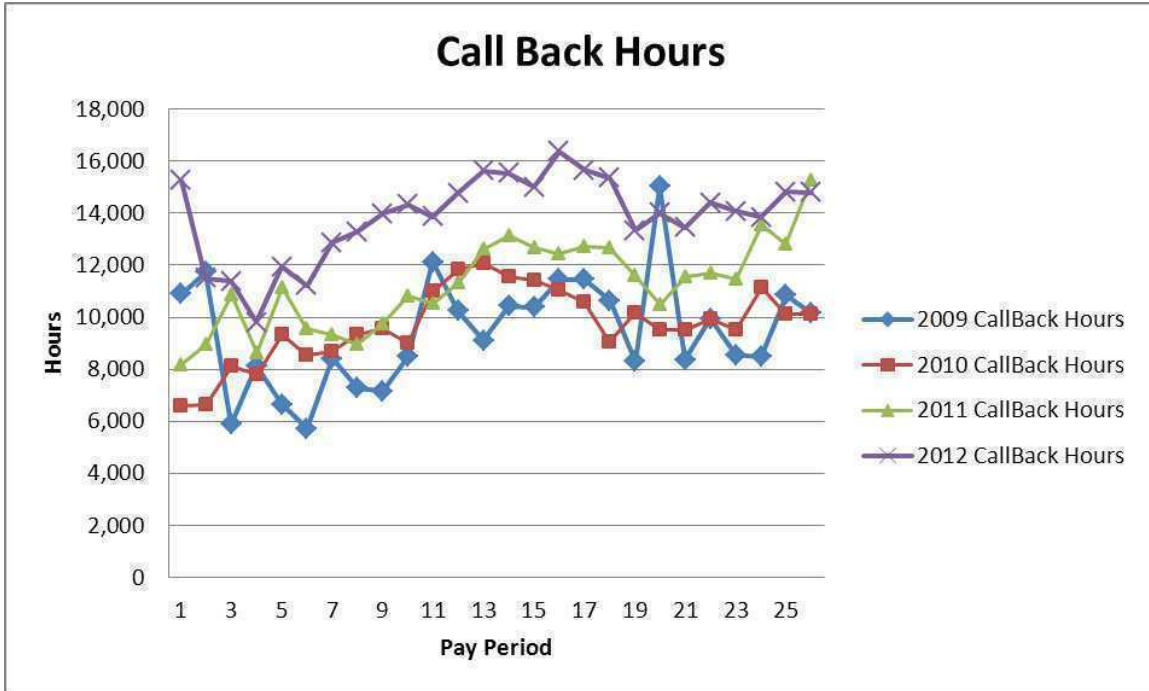
Longevity payments have also been decreasing.

Longevity Payments 2007-2012

	2007	2008	2009	2010	2011	2012
Payments	\$2,417,713	\$2,423,620	\$2,355,407	\$2,403,918	\$2,333,412	\$2,015,283
% Change from Prior Year	N/A	0.2%	-2.8%	2.1%	-2.9%	-13.6%



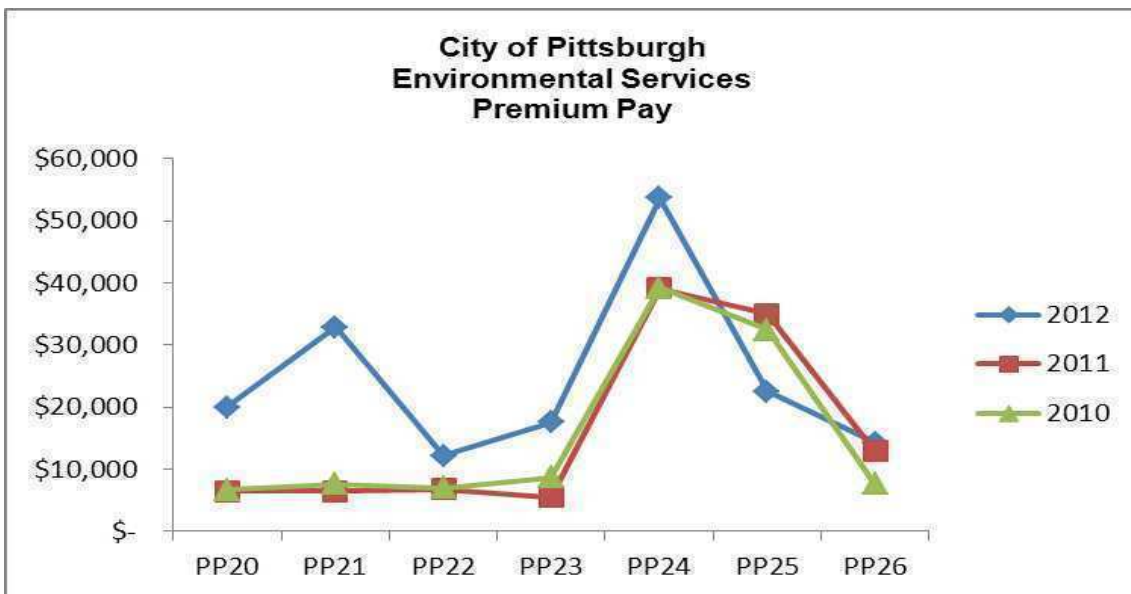
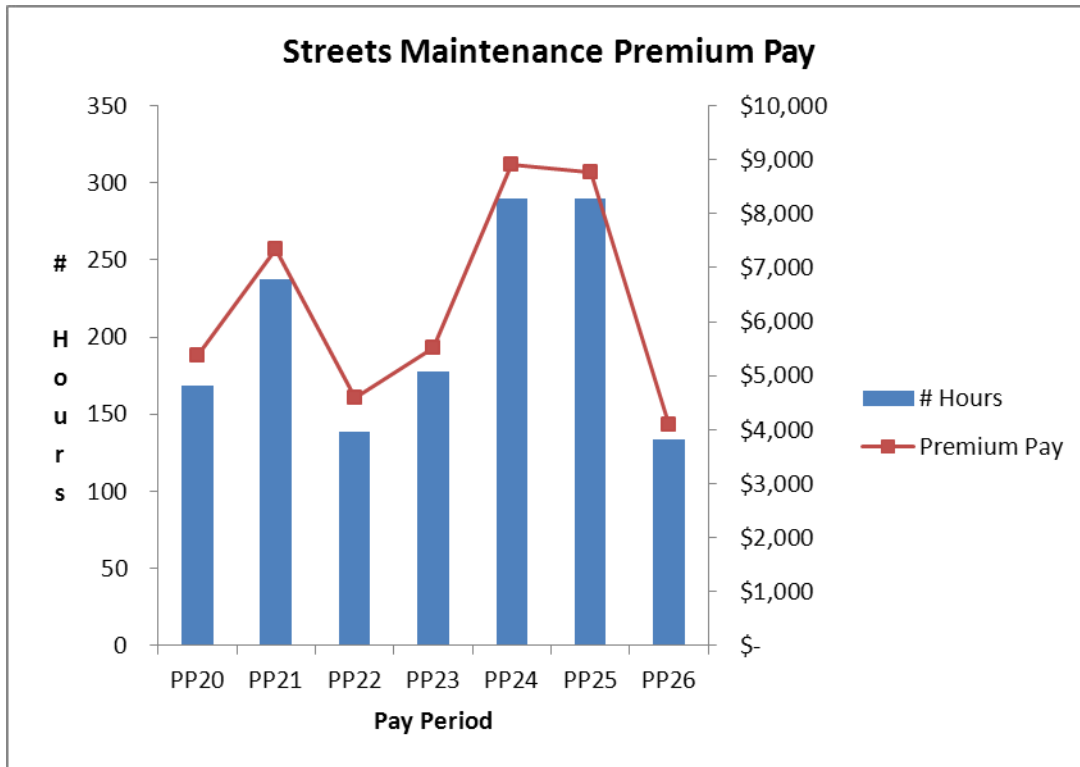
The chart below compares the callback hours in 2009, 2010, 2011, and 2012.



Department of Public Works

The chart below shows the number and dollar amount of hours paid out in Streets Maintenance premium pay by pay period. Spikes can be seen in Pay Periods 21, 24, and 25 due to the Sandy snowstorm at the end of October, the Thanksgiving holiday, and the heavy snowfall in December.

Likewise, Environmental Services also experienced spikes in premium pay during Pay Period 21 and 24 due to both Superstorm Sandy and the Thanksgiving holiday.



2012 Net Operating Balance Summary

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Year-to-date	Total	Variance Projected	% Variance
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	Budget	to Budget	Actual to Budget
Revenues											
Real Estate Taxes	84,639,263	26,840,876	16,576,174	1,454,222	1,248,593	1,588,507	4,291,323	132,347,636	131,173,090	1,174,546	0.90%
Other Taxes	42,757	28,320	26,535	6,233	(24,881)	7,122	(11,526)	86,085	259,226	(173,141)	-66.8%
Amusement Tax	1,962,301	2,068,429	6,257,065	725,694	350,110	534,250	1,610,054	11,897,850	12,262,977	(365,127)	-3.0%
Earned Income Tax	10,347,379	20,996,678	19,026,802	5,068,765	11,978,272	3,015,859	20,062,896	70,433,755	70,998,337	(564,582)	-0.8%
Deed Transfer Tax	2,452,426	4,179,229	4,605,575	930,518	1,776,703	822,649	3,529,870	14,767,100	15,612,000	(844,900)	-5.4%
Parking Tax	11,353,153	12,152,010	12,238,083	4,221,037	3,858,729	4,020,668	12,100,434	47,613,681	47,613,685	229,996	0.5%
Institution and Service Privilege Tax	46,985	403,279	7,022	874	886	-	1,760	459,046	486,976	(27,930)	-5.7%
Facility Usage Fee	1,002,801	562,158	948,614	111,344	1,061,544	78,156	1,251,044	3,764,617	3,825,738	(61,122)	-1.6%
Payroll Preparation Tax	13,096,373	14,495,010	12,304,488	1,386,549	8,497,068	2,373,430	12,257,047	52,152,918	49,313,123	2,839,795	5.8%
Local Service Tax	3,396,364	3,545,636	3,364,881	1,755,651	1,498,860	121,867	3,376,378	13,683,258	13,548,000	135,258	1.0%
Public Service Privilege	80,426	571,404	391,167	105,563	9,689	7,043	122,295	1,165,293	1,481,812	(316,519)	-21.4%
Act 77 - Tax Relief	3,686,138	-	4,015,288	1,596,676	1,631,998	1,733,211	4,961,886	12,663,312	12,287,777	375,535	3.1%
License and Permit	2,124,578	2,516,153	2,985,161	628,595	502,878	657,807	1,789,280	9,415,171	3,423,236	5,991,935	175.0%
Charges for Services	6,646,994	5,596,294	5,685,806	1,995,688	3,182,595	3,451,156	8,629,439	26,558,533	31,421,500	(4,862,967)	-15.5%
Fines and Forfeits	2,328,572	2,329,378	2,360,699	146,001	1,912,343	241,351	2,299,695	9,318,345	9,450,203	(131,858)	-1.4%
Intergovernmental	705,124	3,349,423	22,601,693	11,976,616	6,076,236	5,749,492	23,802,345	50,458,584	51,899,811	(1,441,227)	-2.8%
Interest Earnings	16,999	(19,764)	47,861	21,751	12,535	10,120	44,406	89,502	53,000	36,502	68.9%
Non-Profit Payment for Services	460,795	2,251,253	221,727	-	74,931	1,990,904	2,065,834	4,999,609	3,174,353	1,825,256	57.5%
Miscellaneous	44,393	37,179	24,942	-	9,194	100	9,294	115,808	254,265	(138,457)	-54.5%
Beginning Fund Balance	-	-	-	-	-	10,000,000	10,000,000	10,000,000	10,000,000	-	-
Total Revenues	144,433,820	101,902,945	113,689,582	32,131,778	43,658,284	36,403,694	112,193,756	472,220,103	468,539,108	3,680,995	1%
Expenditures											
Salaries and Wages	43,731,036	48,329,351	41,592,985	13,473,030	20,273,506	13,100,785	46,847,321	180,500,693	185,376,112	(4,875,419)	-2.6%
Employee Benefits	34,280,838	19,599,514	51,192,941	9,500,969	19,777,832	4,501,995	33,780,797	138,854,090	146,440,322	(7,586,232)	-5.2%
Professional and Technical Services	3,708,305	1,366,254	2,126,006	(419,360)	584,851	443,413	608,904	7,809,470	14,499,688	(6,690,218)	-46.1%
Property Services	4,542,083	3,973,083	4,611,967	3,210,704	1,252,150	1,435,190	5,898,044	19,025,177	15,439,008	3,586,169	23.2%
Other Services	226,516	382,574	752,043	137,797	104,502	104,180	346,478	1,707,611	1,978,015	(270,404)	-13.7%
Supplies	2,878,122	3,173,882	2,876,617	1,031,111	757,188	1,266,563	3,054,862	11,983,484	12,085,560	(102,076)	-0.8%
Property	170,038	105,987	127,385	60,606	1,276,385	48,548	1,385,539	1,788,949	1,719,753	69,196	4.0%
Miscellaneous	1,419,958	867,199	(608,097)	10,676	(13,542)	272,041	269,176	1,948,236	3,090,681	(1,142,445)	-37.0%
Debt Service	23,139,811	25,528	59,121,656	-	-	233,028	233,028	82,520,022	87,688,654	(5,168,632)	-5.9%
Transfers	-	-	-	-	-	10,000	10,000	10,000	10,000	-	0.0%
Total Expenditures	114,096,707	77,823,371	161,793,503	27,005,533	44,012,873	21,415,743	92,434,149	446,147,731	468,327,793	(22,180,061)	-4.7%
Net Operating Balance	30,337,113	24,079,574	(48,103,921)	5,126,245	(354,589)	14,987,951	19,759,606	26,072,372			

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

	Actual												Total	Budget
	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	\$ 8.5	\$ 4.1	\$ 1.5	\$ 1.2	\$ 1.6	\$ 132.3	\$ 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	\$ 0.1	\$ 0.3
Amusement Tax	\$ 0.4	\$ 0.9	\$ 0.6	\$ 0.8	\$ 0.8	\$ 0.5	\$ 0.2	\$ 4.7	\$ 1.4	\$ 0.7	\$ 0.4	\$ 0.5	\$ 11.9	\$ 12.3
Earned Income Tax	\$ 1.4	\$ 8.6	\$ 0.3	\$ 3.2	\$ 13.8	\$ 4.0	\$ 3.2	\$ 10.6	\$ 5.2	\$ 5.1	\$ 12.0	\$ 3.0	\$ 70.4	\$ 71.0
Deed Transfer Tax	\$ 0.9	\$ 0.8	\$ 0.7	\$ 1.9	\$ 1.0	\$ 1.2	\$ 1.7	\$ 1.4	\$ 1.5	\$ 0.9	\$ 1.8	\$ 0.8	\$ 14.8	\$ 15.6
Parking Tax	\$ 3.9	\$ 3.7	\$ 3.8	\$ 3.9	\$ 4.2	\$ 4.0	\$ 4.0	\$ 4.0	\$ 4.3	\$ 4.2	\$ 3.9	\$ 4.0	\$ 47.8	\$ 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	\$ -	\$ 0.5	\$ 0.5
Facility Usage Fee	\$ 0.6	\$ 0.3	\$ 0.1	\$ 0.0	\$ 0.5	\$ 0.0	\$ 0.0	\$ 0.9	\$ 0.1	\$ 0.1	\$ 1.1	\$ 0.1	\$ 3.8	\$ 3.8
Payroll Preparation Tax	\$ 1.5	\$ 8.1	\$ 3.5	\$ 1.7	\$ 11.0	\$ 1.8	\$ 2.5	\$ 8.0	\$ 1.8	\$ 1.4	\$ 8.5	\$ 2.4	\$ 52.2	\$ 49.3
Local Service Tax	\$ 1.6	\$ 1.2	\$ 0.6	\$ 1.9	\$ 1.6	\$ 0.1	\$ 1.9	\$ 1.4	\$ 0.1	\$ 1.8	\$ 1.5	\$ 0.1	\$ 13.7	\$ 13.5
Public Service Privilege	\$ 0.0	\$ 0.1	\$ 0.0	\$ -	\$ 0.5	\$ 0.0	\$ 0.0	\$ 0.3	\$ 0.1	\$ 0.1	\$ 0.0	\$ 0.0	\$ 1.2	\$ 1.5
Act 77 - Tax Relief	\$ 1.7	\$ 2.0	\$ -	\$ -	\$ -	\$ -	\$ 0.6	\$ 1.8	\$ 1.6	\$ 1.6	\$ 1.6	\$ 1.7	\$ 12.7	\$ 12.3
License and Permit	\$ 0.5	\$ 0.6	\$ 1.0	\$ 0.7	\$ 0.9	\$ 0.8	\$ 1.2	\$ 1.3	\$ 0.5	\$ 0.6	\$ 0.5	\$ 0.7	\$ 9.4	\$ 3.4
Charges for Services	\$ 3.5	\$ 1.5	\$ 1.7	\$ 2.8	\$ 1.4	\$ 1.4	\$ 2.4	\$ 1.9	\$ 1.4	\$ 2.0	\$ 3.2	\$ 3.5	\$ 26.6	\$ 31.4
Fines and Forfeits	\$ 0.1	\$ 0.2	\$ 2.1	\$ 0.2	\$ 2.0	\$ 0.2	\$ 2.1	\$ 0.1	\$ 0.2	\$ 0.1	\$ 1.9	\$ 0.2	\$ 9.3	\$ 9.5
Intergovernmental	\$ -	\$ 0.4	\$ 0.3	\$ 3.4	\$ -	\$ (0.0)	\$ 1.2	\$ 4.4	\$ 17.1	\$ 12.0	\$ 6.1	\$ 5.7	\$ 50.5	\$ 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	\$ 0.1	\$ 0.0	\$ 0.0	\$ -	\$ 0.1	\$ 2.0	\$ 5.0	\$ 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	\$ 0.1	\$ 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	25.2	49.3	39.2	32.1	43.7	36.4	472.2	468.5
Expenditures														
Salaries and Wages	14.4	15.3	14.0	13.8	13.3	21.2	14.2	13.3	14.1	13.5	20.3	13.1	180.5	185.3
Employee Benefits	10.8	6.6	16.8	6.6	6.2	6.8	24.1	10.1	17.0	9.5	19.8	4.5	138.9	146.4
Professional and Technical Services	1.2	1.2	1.4	0.5	0.7	0.1	0.7	1.0	0.5	(0.4)	0.6	0.4	7.8	14.5
Property Services	0.5	2.3	1.8	1.1	1.8	1.1	1.7	2.1	0.8	3.2	1.3	1.4	19.0	15.4
Other Services	0.0	0.1	0.1	0.1	0.1	0.2	0.5	0.1	0.1	0.1	0.1	0.1	1.7	2.0
Supplies	0.3	1.3	1.3	1.1	1.0	1.0	0.6	1.5	0.8	1.0	0.8	1.3	12.0	12.0
Property	0.0	0.1	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.1	1.3	0.0	1.8	1.7
Miscellaneous	1.3	0.1	0.1	0.0	0.0	0.8	(0.6)	0.0	0.0	0.0	(0.0)	0.3	1.9	3.1
Debt Service	-	23.1	-	-	-	0.0	-	-	59.1	-	-	0.2	82.5	87.7
Transfers	-	-	-	-	-	-	-	-	-	-	-	0.0	0.0	0.0
Total Expenditures	28.4	50.1	35.6	23.3	23.3	31.2	41.2	28.1	92.5	27.0	44.0	21.4	446.1	468.2
Prior year budgetary items ⁽²⁾													18.0	
Closing Cash Balance	44.1	28.7	85.9	99.5	118.2	110.0	94.0	115.2	61.9	67.0	66.7	81.7	63.7	

(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 December 31, 2012

**Act 47
Coordinators'
Report**



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February 25, 2013

We have reviewed the City of Pittsburgh's Quarterly Financial and Performance Report for the fourth quarter of 2012. This report covers the activity in the General Fund for the final three-month period of the City's 2012 fiscal year, running from October 1, 2012 through December 31, 2012.¹

The primary goal of our review is to assess the City's financial performance and discuss revenue and expenditure trends for the quarter and all of 2012. Since the fourth quarter report shows actual results, not projections, our review highlights factors that caused actual revenues and expenditures to divert from projections made in 2012. Aside from summarizing the past year, this will also flag the revenue and cost drivers that should be monitored in the future.

Based on the unaudited results presented in this report, the City finished 2012 with a positive operating result of \$26.1 million in its General Fund, including \$10.0 million in prior year fund balance that was listed in the 2012 budget as revenue. Removing that \$10.0 million, the City still had a positive operating result of \$16.1 million in its General Fund, or 3.5 percent of total year-end revenues. The City has had a positive operating result every year except one (2010) since it started issuing these reports in 2005.²

During 2012 the City implemented a new Enterprise Resource Planning (ERP) system, which the City uses to manage its finance and accounting functions. The new ERP tracks certain revenues and expenditures differently than the former system, which makes it difficult to compare the City's 2012 performance to prior years in those areas. This report explains the major differences in how revenues and expenditures are now tracked relative to the former system.

Despite these accounting changes, the City's overall financial performance in the General Fund is still clearly positive. On the revenue side, the City collected more than budgeted for its payroll preparation tax and received more funding than budgeted from federal and state grants, state pension aid and the local share of slots revenue. That offset the smaller shortfalls in deed

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

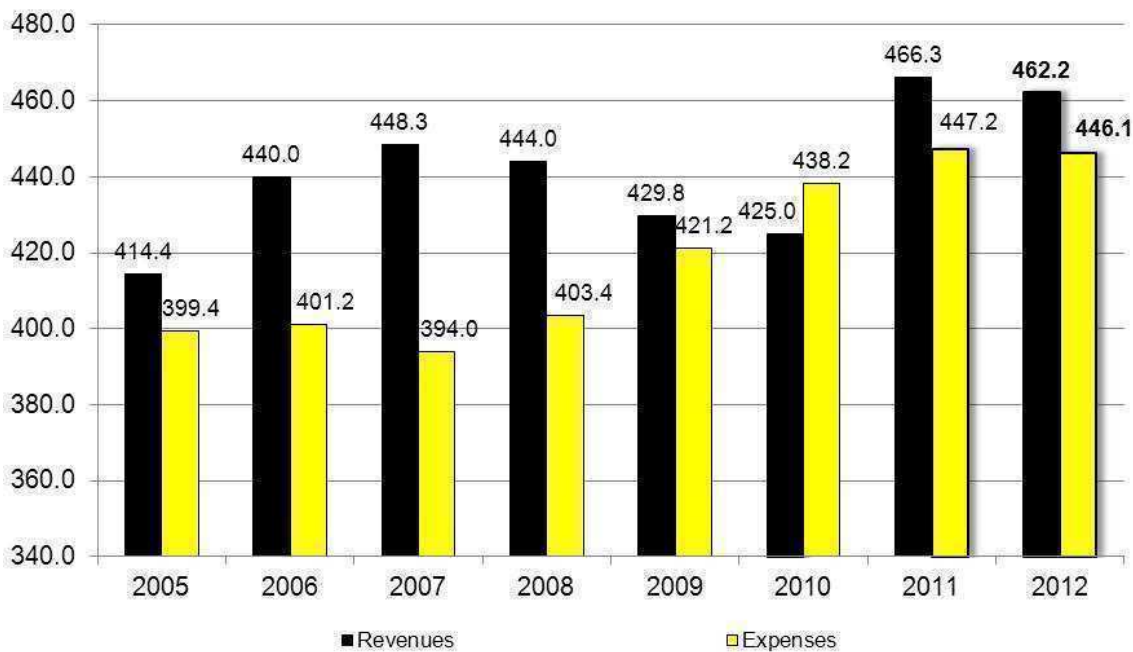
² The fourth quarter report for FY2010 showed a \$13.2 million operating deficit. One major factor in the deficit was the late 2010 pension-related actions. The City used \$8.2 million from its debt service reserve account to help meet the pension funding requirements in Commonwealth Act 44 of 2009. With the debt service reserves directed elsewhere, the City then used \$8.2 million of unbudgeted general fund resources to make its debt payments. Another major factor in the FY2010 deficit is the local slots revenue. According to Act 71 of 2004, the ICA received \$13.3 million in local slots revenue during FY2010 that was released to the City after the year ended, impacting the results for FY2010. Please see the fourth quarter report for more information.

transfer tax and earned income tax. Overall, total year-end revenues exceeded budget by \$3.7 million or 0.8 percent.

The City continued its trend of spending less than budgeted in its General Fund on an annual basis. The City spent \$7.5 million less than budgeted on employee benefits, including \$4.7 million in savings-to-budget on Medicare retiree benefits. The City’s debt refinancing in early 2012 reduced its annual debt service payments by \$5.2 million below budget and salary and wage expenditures finished \$4.9 million below budget. Overall, total year-end expenditures finished \$22.2 million (or 4.7 percent) below budget.

While the annual audit that the City Controller releases will provide a more comprehensive view of the City’s 2012 financial performance on an accrual basis, the cash results presented here indicate that the City continues to balance its revenues with its expenditures in the General Fund on an ongoing basis.

Year-End General Fund Operating Balance



Revenues

As noted earlier, the City continues to implement the new ERP system that changes how the City tracks revenues in its quarterly reports. At the most basic level, the new system uses 20 revenue subclasses while the old one had over 30. The City still tracks all the individual kinds of revenue, but they are organized differently as follows:

- The City now tracks the penalty and interest revenue associated with a specific tax in the same subclass as tax revenue itself. For example, the revenue from penalties and interest payments for delinquent parking taxes is tracked in the parking tax subclass. Previously all tax-related penalties and interest payments were tracked together in a subclass called “other taxes.”

- The City has a new intergovernmental revenue subclass that groups together several items that were previously reported separately such as the Authority payments, gaming revenue and state pension aid.
- The City has a new “charges for service” subclass that groups together several items that were previously reported separately including EMS revenues, service charges managed by the Department of Finance and the Borough of Wilkinsburg payments for City trash and fire services.

While the City categorizes its revenues into different subclasses, the new system still has detail on the items listed in prior quarterly reports. For the reader’s convenience, we have included a table at the end of this report that shows the City’s Q4 2012 collections according to the former structure and compares them to the fourth quarter revenues for 2009 through 2011.³ Over time and with the County’s support, the City will be able to adapt the new ERP system to report revenue figures differently as audience interest and needs dictate.

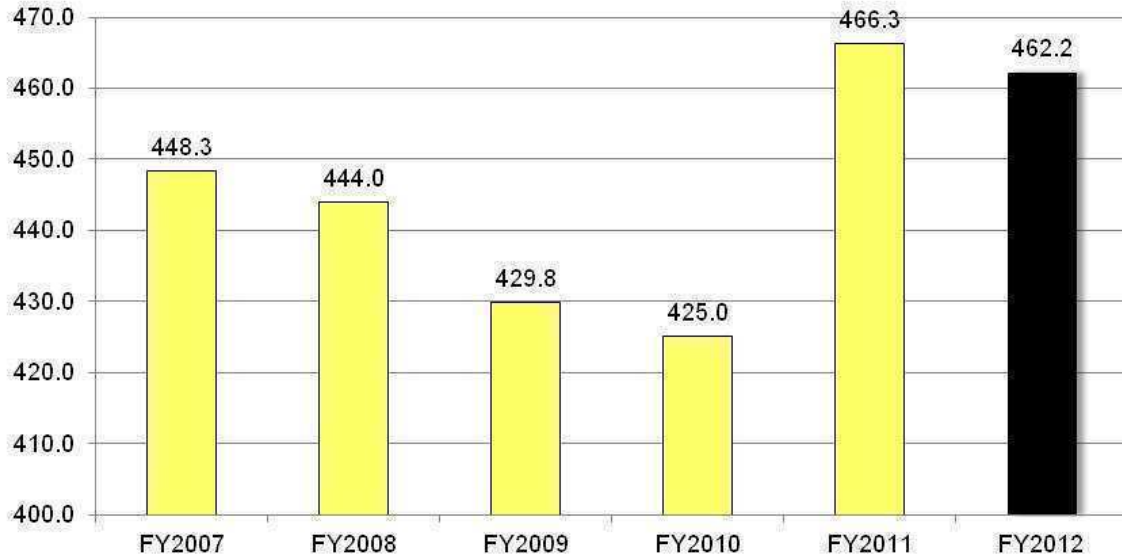
Revenue performance

Based on its reported fourth quarter results, the City collected \$462.2 million in year-end revenues once the \$10.0 million for beginning fund balance is removed. The City budgeted \$10.0 million in prior year fund balance to cover the 2012 expenditures, but did not need to use that money last year.

The \$462.2 million adjusted total is \$4.1 million (or 0.9 percent) less than the \$466.3 million listed in the Q4 2011 report, but the 2011 revenue was boosted by a large one-time increase in state pension aid. If that one-time increase is removed from the 2011 results, the 2012 amount is the highest since the City began issuing these reports in 2005. The \$462.2 million adjusted total is \$3.7 million (or 0.8 percent) more than budgeted.

³ This chart does not show the revenue for the former Rentals and Charges and BBI – Breakeven subclasses. The revenue lines that were previously tracked in those subclasses are now distributed between several new subclasses in the new ERP system.

Year-End Total Revenues Collected (\$Ms)



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

Four taxes – current year real estate, earned income, payroll preparation and parking – accounted for approximately two-thirds of the City’s 2012 revenues (\$301.9 million or 65.3 percent). The share of total revenue collected from these four taxes has varied from 64.0 to 68.0 percent since 2008.

As the City notes in its report, since 2005 Allegheny County used a base-year property value assessment plan that keeps assessments for most properties frozen at 2002 levels. The County recently generated new assessments as required by the Allegheny County Court of Common Pleas, but those assessments won’t be used until 2013.

Meanwhile the total assessed value for taxable property in the City grew by only 2.3 percent from 2005 through 2011. The City’s property tax rate has not changed during that period. Therefore, with the assessed values and rate essentially frozen, property tax revenues have not changed much either. The amount collected in 2012 (\$126.6 million) is just 1.8 percent higher than the total collected in 2007 (\$124.4 million). Since 2007, current year property tax revenue has grown by just 0.4 percent per year. The City’s largest source of revenue basically is not growing.

Referring to the revenue categories in the City’s report, four subclasses exceeded 2012 budget targets by at least \$500,000. The City’s narrative addresses the difference in non-profit payment for services and the payroll preparation tax. Prior-year real estate tax collections exceeded budget by \$1.7 million, creating the surplus in the **real estate tax** subclass.

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

Revenue	Actual 2012	Budget 2012	Surplus (\$)	Surplus (%)
Real Estate Taxes	132,347,636	131,173,090	1,174,546	0.9%
Payroll Preparation Tax	52,152,918	49,313,123	2,839,795	5.8%
License and Permit	9,415,171	3,423,236	5,991,935	175.0%
Non-profit payment for services	4,999,609	1,825,256	3,174,353	173.9%
Total	198,915,334	185,734,705	13,180,630	7.1%

While individual lines within the **license and permit** subclass outperformed budget in 2012, the \$6.0 million surplus is mostly attributable to accounting changes. The \$3.4 million budget figure reflects the old chart of accounts that were used to assemble the 2012 budget while the \$9.4 million actual figure reflects the chart of accounts implemented with the new ERP system. Some revenues are counted in one category but budgeted in another, resulting in the apparent surplus in this subclass and the apparent shortfall in others. For example, the **charges for services** subclass has an apparent \$4.9 million shortfall because of the accounting changes. This should be a one-time quirk associated with launching the ERP last year.

Referring to the revenue subclasses in the City’s report, there were four that fell at least \$500,000 short of budget. The charges for service variance is explained above and the City’s narrative addresses the shortfall in the **deed transfer tax**. The City’s narrative also addresses the shortfall in **earned income tax** revenue. In the Q3 2012 report, the City projected earned income tax revenue would fall \$4.9 million (or 6.6 percent) short of budget, so the actual year-end performance was significantly better than expected at that time.

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

Revenue	Actual 2012	Budget 2012	Deficit (\$)	Deficit (%)
Charges for Services	26,558,533	31,421,500	(4,862,967)	-15.5%
Intergovernmental	50,458,584	51,899,811	(1,441,227)	-2.8%
Deed Transfer Tax	14,767,100	15,612,000	(844,900)	-5.4%
Earned Income Tax	70,433,755	70,998,337	(564,582)	-0.8%
Total	162,217,972	169,931,648	(7,713,676)	-4.5%

Within the **Intergovernmental** subclass, the City received \$5.3 million from the Pittsburgh Water and Sewer Authority (PWSA) instead of \$7.3 million because of differences in the PWSA and City budgets. The Urban Redevelopment Authority (URA) did not make the budgeted \$1.5 million payment to the City so it could use its resources toward economic development.

Expenditures

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

New Location of Non-Departmental Expenditures

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

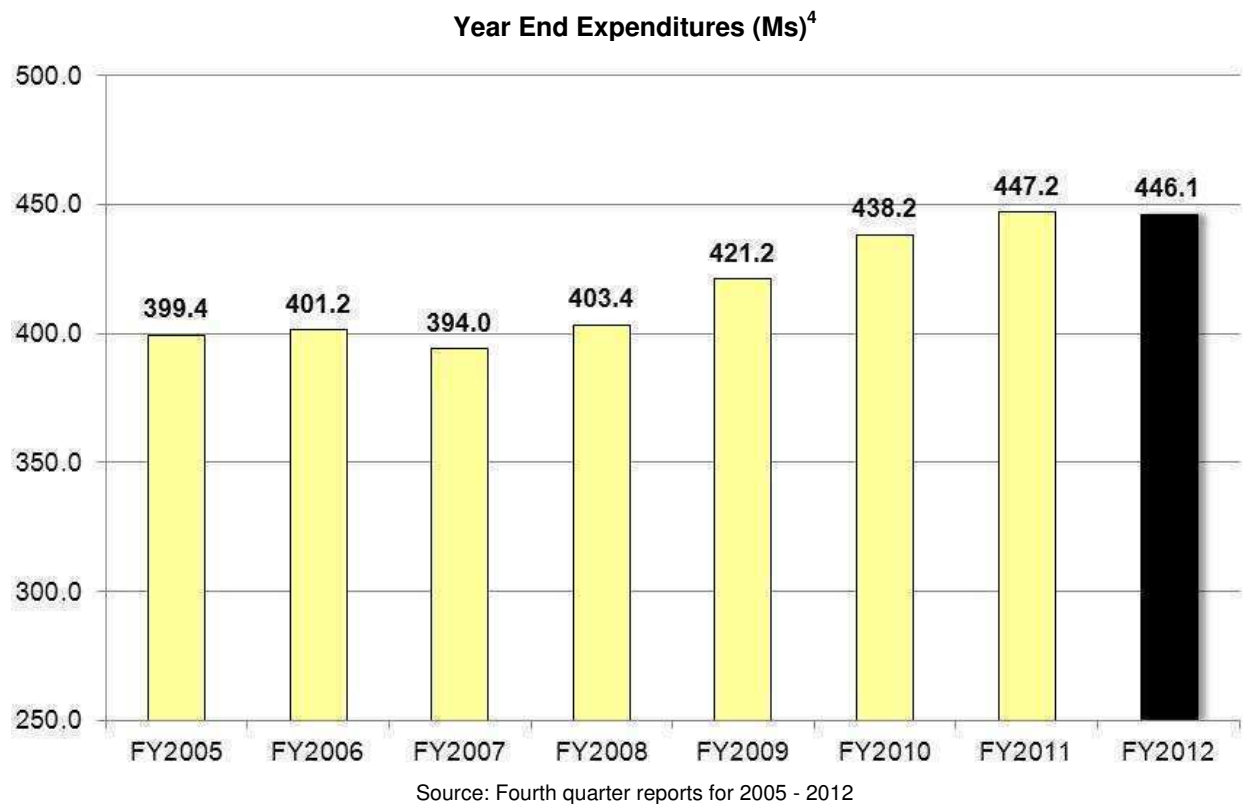
Eventually the City should charge some of these centrally budgeted expenses back to the associated departments. For example, the cost of health insurance for police officers should be listed in the Bureau of Police budget rather than budgeted with all other employees in the Personnel Department. The cost of vehicle fuel should be charged to the departments that use the vehicles rather than budgeted centrally under Finance’s Bureau of Procurement, Fleet and Asset Services. 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 bureau and the City’s narrative discusses premium pay expenditures for Police, Fire and EMS.

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

Expenditure performance

Based on the fourth quarter results, the City spent \$446.1 million in 2012, which was \$22.2 million (or 4.7 percent) less than budgeted and 0.2 percent less than the 2011 year-end expenditures.



The City spent less than budgeted in most subclasses with the largest savings-to-budget (\$7.5 million) in **employee benefits**. Across the accounts for retired employee medical benefits and Medicare retiree benefits, the City spent \$4.3 million (or 17.8 percent) less than budgeted.⁵ There is another \$2.9 million in savings related to worker’s compensation. The City had lower

⁴ The FY2007 total does not include a net \$41 million transfer related to pay-as-you-go capital projects and debt service payments from the sinking fund. The FY2008 total does not include the \$60 million transferred to pay-as-you-go capital projects.

⁵ The detail within the Personnel Department shows the City only spending \$292,000 out of a \$5.0 million budget for Medicare Retiree Benefits, but some of those expenditures were made out of the retiree health insurance line.

medical and indemnity payments than budgeted and used \$1.8 million of the savings to settle long-term claims.

The City spent \$5.2 million less than budgeted for **debt service** because of the early 2012 process in which the City refinanced \$45 million in existing bonds and issued \$80 million in new debt for capital projects.

The City spent \$4.9 million less than budgeted for **salaries and wages**, which now includes overtime. The units of City government with the largest savings-to-budget in this subclass are shown below. The City’s narrative addresses the Bureau of Police spending, including detail on headcount and overtime activity. The City had 12 vacant positions in the Bureau of Building Inspection in 2012, two of which have since been filled, leading to the \$554,000 savings in the unit.

Units with Salaries and Wages Savings of at least \$100,000

	Actual 2012	Budget 2012	Savings (\$)	Savings (%)
Police	65,717,359	68,172,919	2,455,560	3.6%
Building Inspection	2,625,650	3,180,030	554,380	17.4%
Fire	52,650,835	53,113,071	462,236	0.9%
DPW - Environmental Services	6,689,979	7,073,887	383,908	5.4%
City Information Systems	2,548,717	2,772,041	223,324	8.1%
DPW - Transportation & Engineering	1,646,333	1,860,687	214,354	11.5%
Controller's Office	2,275,269	2,475,809	200,540	8.1%
Mayor's Office	720,489	876,867	156,378	17.8%
OMI	363,748	466,814	103,066	22.1%
Total savings (all units)	180,500,693	185,376,112	4,875,419	2.6%

The City appears to have spent \$3.6 million more than budgeted on **property services**, but this is a product of the accounting changes. Vehicle repair expenses were partially paid out of the property services subclass instead of **professional and technical services** where they were initially budgeted. That change contributed to the apparent \$6.7 million savings in professional and technical Services and the apparent \$3.6 million overage in property services.

Staffing⁶

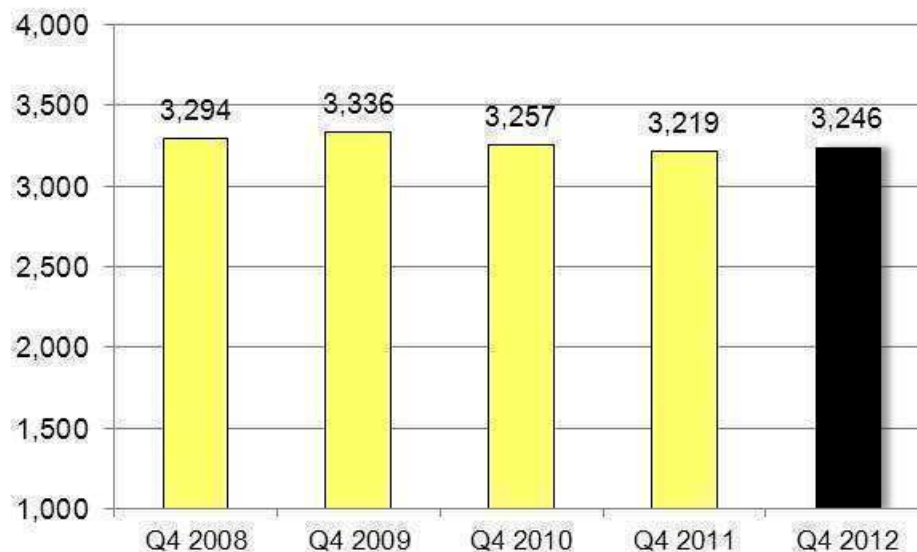
The City's total active employee head count as of the last pay period in Q4 2012 was 3,246, which was 170 positions less than in the last pay period of Q3 2012. Most of this change is attributable to the 188-person drop in Parks where seasonal employees left. The table below shows the departments and bureaus that had a headcount change of at least three.

Head Count Change, Q3 2012 – Q4 2012

	Q3 2012	Q4 2012	Change	Change (%)
Public Works ⁷	664	688	24	3.6%
EMS	173	177	4	2.3%
Fire	595	592	-3	-0.5%
Police	955	922	-10	-1.0%
Parks	402	214	-188	-46.8%
City total	3,416	3,246	-170	-5.0%

To account for seasonal changes in employment, the following chart compares head count for the fourth quarters of 2008 through 2012. Over this period, total head count decreased by 48 positions or 1.5 percent.

Fourth Quarter Headcount since 2008

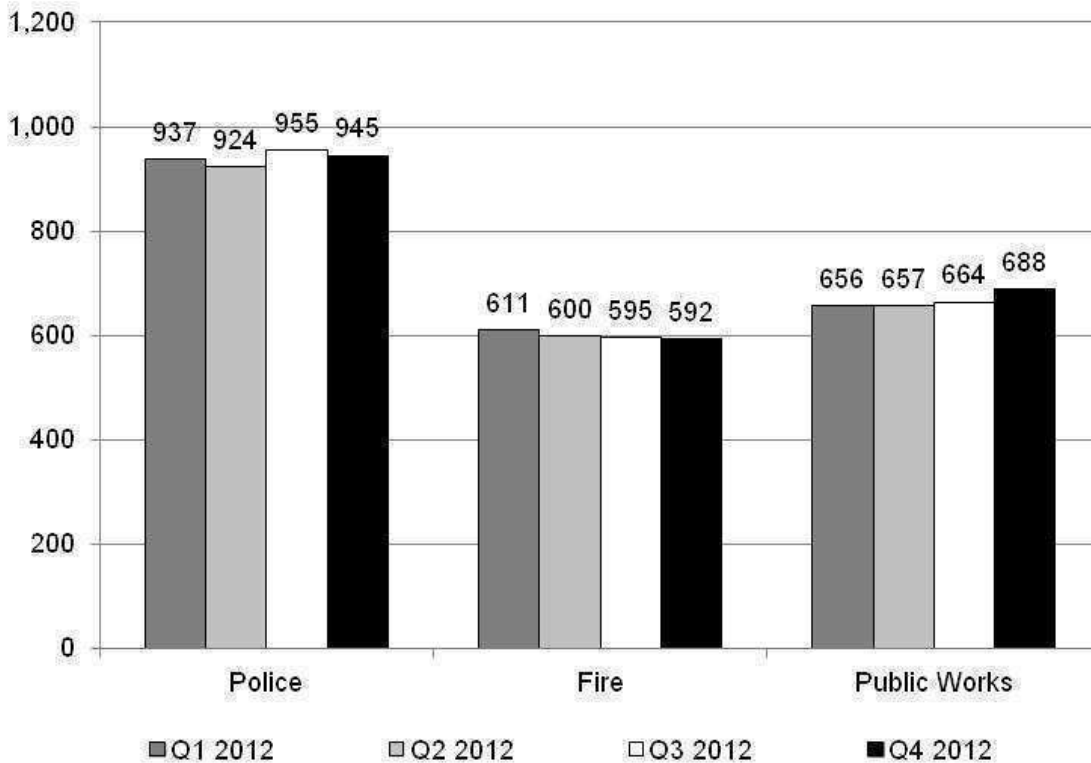


The following graph shows changes in head count over the last four quarters for the Bureaus of Police and Fire and the Department of Public Works.⁸ Headcount in Public Works and Police has increased by 4.9 percent and 0.9 percent respectively and decreased in Fire by 3.1 percent.

⁶ These head count figures cover the General Fund and all other City employees. They include all active employees, including those on various types of leave. Any reference to public safety departments includes uniform and civilian employees.

⁷ This includes the Bureaus of Environmental Services and Transportation and Engineering.

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



Summary

While the annual audit that the City Controller releases will provide a more comprehensive view of the City’s financial performance in 2012 on an accrual basis, the cash results presented here indicate that the City finished last year with a positive annual operating result of \$16.1 million, which is 3.5 percent of total year-end revenues. The City has had a positive operating result every year except one since it started issuing these reports in 2005.

The City kept its total expenditures \$22.2 million below budget with significant savings in employee benefits, debt service and salaries and wages. The City’s collected more revenue than budgeted from its payroll preparation tax and received more than budgeted from federal and state grants, state pension aid and the local share of slots revenue, offsetting the smaller shortfalls in other revenue categories.

Sincerely,

James H. Roberts
Act 47 Coordinator

Dean Kaplan
Act 47 Coordinator

⁸ 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.

Historical Revenues through Q4 Tracked According to Former Categories

	4Q FY2008	4Q FY2009	4Q FY2010	4Q FY2011	4Q FY2012	Budget FY2012	4Q FY12 to 4Q FY11 Difference	% Collected 2012
Real Estate Tax - Current	123,940,434	123,791,614	123,745,257	125,558,087	126,573,650	127,053,000	1,015,564	99.6%
Real Estate Tax - Prior	3,696,724	3,992,681	2,627,525	4,099,939	5,226,341	3,525,000	1,126,403	148.3%
Payroll Prep Tax	46,336,094	45,742,757	46,627,869	50,355,422	51,850,054	48,956,798	1,494,632	105.9%
Amusement Tax	11,180,754	11,067,271	11,228,945	13,548,674	11,897,082	12,257,000	(1,651,592)	97.1%
Earned Income Tax	65,346,575	67,277,484	69,857,197	71,868,431	70,397,927	70,766,000	(1,470,503)	99.5%
Deed Transfer Tax	17,603,531	11,647,258	14,254,704	18,297,658	14,767,101	15,612,000	(3,530,557)	94.6%
Parking Tax	44,236,255	43,355,592	44,738,782	47,365,202	47,830,012	47,594,447	464,810	100.5%
EMST/LST	10,512,467	13,041,449	13,961,232	13,772,837	13,577,720	13,448,000	(195,117)	101.0%
Business Privilege Tax	9,046,814	9,366,147	647,393	245,252	36,725	17,000	(208,527)	216.0%
Facility Usage Fee	2,947,646	3,145,737	3,248,295	3,843,178	3,762,355	3,818,906	(80,823)	98.5%
Other Taxes	2,342,908	2,412,625	1,850,689	2,084,154	1,690,413	2,228,610	(393,741)	75.9%
Interest Earned	2,636,362	103,738	162,259	61,525	89,502	53,000	27,977	168.9%
Fines & Forfeit	7,185,152	7,216,916	7,103,512	9,499,483	9,317,877	9,449,073	(181,606)	98.6%
Liquor, Business & Govt Licenses	1,134,004	1,125,021	974,480	1,099,619	1,030,872	1,462,341	(68,746)	70.5%
Rental & Charges	4,475,479	4,704,544	5,723,695	4,346,247	N/A	5,573,473	N/A	N/A
PSP & POS	8,275,727	8,161,024	7,072,479	6,848,115	6,538,126	6,078,945	(309,988)	107.6%
Breakeven - BBI	6,347,520	5,711,891	4,656,525	5,375,674	N/A	5,108,557	N/A	N/A
Breakeven - EMS	9,980,570	9,069,694	10,604,772	9,793,337	10,690,233	10,258,915	896,896	104.2%
Breakeven - Other	6,573,314	5,775,979	4,980,340	5,214,161	5,361,312	5,263,853	147,151	101.9%
Federal & State Grants	2,878,483	4,300,121	3,752,144	3,170,341	4,434,980	3,051,277	1,264,638	145.3%
Liquid Fuels	4,036,500	4,272,500	3,472,500	2,315,000	4,630,000	4,630,000	2,315,000	100.0%
State Grant Support	5,000,000	0	0	1,463,500	0	1,000,000	(1,463,500)	0.0%
State Pension Aid	15,147,812	15,030,106	15,595,175	26,907,639	16,899,566	15,506,145	(10,008,073)	109.0%

	4Q FY2008	4Q FY2009	4Q FY2010	4Q FY2011	4Q FY2012	Budget FY2012	4Q FY12 to 4Q FY11 Difference	% Collected 2012
Non-Profit Payment	2,273,815	911,026	242,268	3,502,520	4,999,609	3,174,353	1,497,089	157.5%
Reimbursement - CDBG	985,861	550,000	792,382	587,885	624,217	680,339	36,332	91.8%
Authority Payments	10,587,384	9,111,243	8,425,233	8,500,394	8,019,159	11,400,000	(481,235)	70.3%
State Utility Distribution	437,208	467,518	472,495	459,192	472,757	477,050	13,565	99.1%
Act 77 RAD Sales Tax	12,765,256	11,745,489	12,007,635	12,388,758	12,663,312	12,287,777	274,555	103.1%
Miscellaneous	314,577	248,814	280,572	2,114,290	115,808	254,265	(1,998,481)	45.5%
Econ. Dev. Slots Revenue	5,100,000	5,100,000	5,100,000	5,100,000	5,100,000	5,100,000	0	100.0%
2% Local Share Slots Revenue	N/A	635,129	0	2,746,526	11,548,405	10,000,000	8,801,879	115.5%
Trust Fund/Operating Transfer	0	0	0	1,905,686	0	0	(1,905,686)	N/A
Intergovernmental Fee	687,500	708,125	795,675	1,865,259	1,951,400	2,452,984	86,141	79.6%
Beginning Fund Balance	0	0	0	0	10,000,000	10,000,000	10,000,000	100.0%
Total	444,012,725	429,789,493	425,002,028	466,303,981	472,220,114	468,539,108	5,916,121	100.8%

Source: Revenues shown are year-to-date through the fourth quarter of each year (i.e. for all 12 months). Data comes from the fourth quarter reports for FY2008 through FY2012. Quarterly report numbers are unaudited and subject to change. The table does not show the 2012 revenue for the Rentals and Charges and BBI – Breakeven subclasses. The revenue accounts that were previously tracked in those subclasses are now distributed between several new subclasses in the new report.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending December 31, 2012

Revenues

2012 Monthly Revenue Summary

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Year-to-date	Total	Variance	% Variance
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	Budget	Projected to Budget	Actual to Budget
Real Estate Taxes	84,639,263	26,840,876	16,576,174	1,454,222	1,248,593	1,588,507	4,291,323	132,347,636	131,173,090	1,174,546	0.90%
Other Taxes	42,757	28,320	26,535	6,233	(24,881)	7,122	(11,526)	86,085	259,226	(173,141)	-66.79%
Amusement Tax	1,962,301	2,068,429	6,257,065	725,694	350,110	534,250	1,610,054	11,897,850	12,262,977	(365,127)	-3.0%
Earned Income Tax	10,347,379	20,996,678	19,026,802	5,068,765	11,978,272	3,015,859	20,062,896	70,433,755	70,998,337	(564,582)	-0.8%
Deed Transfer Tax	2,452,426	4,179,229	4,605,575	930,518	1,776,703	822,649	3,529,870	14,767,100	15,612,000	(844,900)	-5.4%
Parking Tax	11,353,153	12,152,010	12,238,083	4,221,037	3,858,729	4,020,668	12,100,434	47,843,681	47,613,685	229,996	0.5%
Institution and Service Privilege Tax	46,985	403,279	7,022	874	886	-	1,760	459,046	486,976	(27,930)	-5.7%
Facility Usage Fee	1,002,801	562,158	948,614	111,344	1,061,544	78,156	1,251,044	3,764,617	3,825,738	(61,122)	-1.6%
Payroll Preparation Tax	13,096,373	14,495,010	12,304,488	1,386,549	8,497,068	2,373,430	12,257,047	52,152,918	49,313,123	2,839,795	5.8%
Local Service Tax	3,396,364	3,545,636	3,364,881	1,755,651	1,498,860	121,867	3,376,378	13,683,258	13,548,000	135,258	1.0%
Public Service Privilege	80,426	571,404	391,167	105,563	9,689	7,043	122,295	1,165,293	1,481,812	(316,519)	-21.4%
Act 77 - Tax Relief	3,686,138	-	4,015,288	1,596,676	1,631,998	1,733,211	4,961,886	12,663,312	12,287,777	375,535	3.1%
License and Permit	2,124,578	2,516,153	2,985,161	628,595	502,878	657,807	1,789,280	9,415,171	3,423,236	5,991,935	175.0%
Charges for Services	6,646,994	5,596,294	5,685,806	1,995,688	3,182,595	3,451,156	8,629,439	26,558,533	31,421,500	(4,862,967)	-15.5%
Fines and Forfeits	2,328,572	2,329,378	2,360,699	146,001	1,912,343	241,351	2,299,695	9,318,345	9,450,203	(131,858)	-1.4%
Intergovernmental	705,124	3,349,423	22,601,693	11,976,616	6,076,236	5,749,492	23,802,345	50,458,584	51,899,811	(1,441,227)	-2.8%
Investment Earnings	16,999	(19,764)	47,861	21,751	12,535	10,120	44,406	89,502	53,000	36,502	68.9%
Non-Profit Payment for Services	460,795	2,251,253	221,727	-	74,931	1,990,904	2,065,834	4,999,609	3,174,353	1,825,256	57.5%
Miscellaneous	44,393	37,179	24,942	-	9,194	100	9,294	115,808	254,265	(138,457)	-54.5%
Beginning Fund Balance	-	-	-	-	-	10,000,000	10,000,000	10,000,000	10,000,000	-	-
Total Revenues	144,433,820	101,902,945	113,689,582	32,131,778	43,658,284	36,403,694	112,193,756	472,220,103	468,539,108	3,680,995	0.8%

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending December 31, 2012

Expenditures

2012 Monthly Expenditure Summary

All Departments

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings) / Overage
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	
City Council	318,317	346,034	325,679	109,540	133,288	105,575	348,403	1,338,433	1,350,103	(11,670)
City Clerk	197,830	170,999	143,035	64,759	81,282	65,483	211,524	723,387	754,428	(31,041)
Mayor's Office	252,881	218,624	172,575	52,016	107,218	68,279	227,513	871,594	1,058,172	(186,578)
City Information Systems	3,639,561	2,587,595	2,870,219	1,043,036	655,002	846,983	2,545,020	11,642,395	13,103,069	(1,460,674)
Human Relations Commission	55,220	61,366	58,858	17,607	26,800	18,523	62,930	238,373	236,335	2,038
Controller's Office	539,796	637,813	670,575	181,964	189,620	178,280	549,864	2,398,049	2,624,566	(226,517)
Finance	39,173,315	5,010,106	96,419,311	6,013,845	14,711,400	3,862,986	24,588,231	165,190,963	171,288,756	(6,097,793)
Law	1,855,705	687,673	587,735	213,247	210,849	452,484	876,580	4,007,693	5,129,776	(1,122,083)
OMI	94,235	98,372	94,960	35,806	55,154	33,854	124,814	412,380	586,836	(174,456)
EORC	56,422	70,488	58,126	19,733	28,921	19,733	68,387	253,424	266,657	(13,233)
Personnel & CSC	24,342,824	20,763,101	19,469,359	6,131,896	7,039,214	3,025,226	16,196,336	80,771,620	88,449,226	(7,677,606)
City Planning	417,214	467,975	512,287	141,505	187,046	143,390	471,940	1,869,415	1,882,750	(13,335)
Public Safety Administration	320,429	238,961	217,689	80,689	1,301,265	97,856	1,479,810	2,256,888	2,498,401	(241,513)
Emergency Medical Services	3,004,974	3,435,559	3,235,714	1,048,626	1,524,777	826,707	3,400,110	13,076,357	13,192,712	(116,355)
Police	16,053,680	18,772,975	15,386,346	4,575,419	8,080,198	4,795,233	17,450,849	67,663,850	70,199,937	(2,536,087)
Fire	14,473,218	13,674,092	12,147,677	3,837,268	5,423,606	3,889,747	13,150,621	53,445,609	54,004,325	(558,716)
Bureau of Building Inspection	660,844	731,102	583,489	219,969	324,574	214,586	759,129	2,734,563	3,323,876	(589,313)
Animal Control	188,272	299,837	281,969	101,291	77,030	114,872	293,193	1,063,270	1,301,528	(238,258)
Public Works-Administration	148,506	193,157	186,211	46,863	69,919	76,600	193,381	721,255	804,966	(83,711)
Public Works-Operations	4,088,110	4,378,300	3,629,491	1,697,781	2,098,351	1,311,621	5,107,752	17,203,654	17,258,434	(54,780)
Public Works-Environmental Services	2,361,847	2,674,708	2,330,035	661,234	869,586	739,757	2,270,577	9,637,166	10,270,015	(632,849)
Public Works-Transportation & Engineering	353,796	473,065	419,945	131,885	196,987	131,138	460,009	1,706,815	1,925,687	(218,872)
Public Works-Properties	643,126	589,467	483,783	226,657	239,126	152,459	618,242	2,334,619	2,260,618	74,001
Parks & Recreation	740,690	1,133,505	1,410,486	313,954	342,586	203,445	859,986	4,144,667	4,073,007	71,660
Citizens Police Review Board	115,895	108,497	97,951	38,944	39,075	40,929	118,948	441,292	483,613	(42,321)
TOTAL	114,096,707	77,823,371	161,793,503	27,005,533	44,012,873	21,415,743	92,434,149	446,147,731	468,327,793	(22,180,061)

2012 Monthly Expenditure Summary

All Departments - By Subclass

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings) / Overage
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	
Salaries and Wages	43,731,036	48,329,351	41,592,985	13,473,030	20,273,506	13,100,785	46,847,321	180,500,693	185,376,112	(4,875,419)
Employee Benefits	34,280,838	19,599,514	51,192,941	9,500,969	19,777,832	4,501,995	33,780,797	138,854,090	146,440,322	(7,586,232)
Professional and Technical Services	3,708,305	1,366,254	2,126,006	(419,360)	584,851	443,413	608,904	7,809,470	14,499,688	(6,690,218)
Property Services	4,542,083	3,973,083	4,611,967	3,210,704	1,252,150	1,435,190	5,898,044	19,025,177	15,439,008	3,586,169
Other Services	226,516	382,574	752,043	137,797	104,502	104,180	346,478	1,707,611	1,978,015	(270,404)
Supplies	2,878,122	3,173,882	2,876,617	1,031,111	757,188	1,266,563	3,054,862	11,983,484	12,085,560	(102,076)
Property	170,038	105,987	127,385	60,606	1,276,385	48,548	1,385,539	1,788,949	1,719,753	69,196
Miscellaneous	1,419,958	867,199	(608,097)	10,676	(13,542)	272,041	269,176	1,948,236	3,090,681	(1,142,445)
Debt Service	23,139,811	25,528	59,121,656	-	-	233,028	233,028	82,520,022	87,688,654	(5,168,632)
Transfers	-	-	-	-	-	10,000	10,000	10,000	10,000	-
TOTAL	114,096,707	77,823,371	161,793,503	27,005,533	44,012,873	21,415,743	92,434,149	446,147,731	468,327,793	(22,180,062)

2012 Monthly Expenditure Summary

City Council

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	312,148	346,034	320,819	105,751	133,288	105,575	344,614	1,323,615	1,350,103	(26,488)
Employee Benefits	6,169	-	4,860	3,789	-	-	3,789	14,818	-	14,818
Professional and Technical Services	-	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	318,317	346,034	325,679	109,540	133,288	105,575	348,403	1,338,433	1,350,103	(11,670)

2012 Monthly Expenditure Summary

City Clerk's Office

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	117,003	139,023	124,591	43,415	63,562	42,160	149,136	529,753	572,042	(42,289)
Employee Benefits	1,005	1,005	-	-	-	-	-	2,010	-	2,010
Professional and Technical Services	68,339	14,221	7,929	14,816	13,244	19,156	47,216	137,705	28,000	109,705
Property Services	2,583	-	-	-	-	-	-	2,583	-	2,583
Other Services	679	9,044	3,082	578	145	22	744	13,549	140,986	(127,437)
Supplies	5,276	7,560	7,165	2,604	1,986	4,064	8,654	28,655	13,400	15,255
Property	2,944	145	268	3,347	2,345	81	5,773	9,131	-	9,131
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	197,830	170,999	143,035	64,759	81,282	65,483	211,524	723,387	754,428	(31,042)

2012 Monthly Expenditure Summary

Mayor's Office

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	170,388	197,199	149,531	47,726	94,333	61,312	203,371	720,489	876,867	(156,378)
Employee Benefits	(6,424)	8,003	12,005	-	-	1,642	1,642	15,226	-	15,226
Professional and Technical Services	84,992	4,022	1,433	97	9,395	885	10,377	100,825	141,228	(40,404)
Property Services	682	-	(401)	-	-	-	-	280	5,632	(5,352)
Other Services	668	3,089	1,627	-	1,426	-	1,426	6,809	-	6,809
Supplies	2,433	5,884	6,702	3,469	1,564	1,071	6,105	21,123	31,212	(10,089)
Property	143	428	1,678	724	499	3,369	4,592	6,841	3,233	3,608
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	252,881	218,624	172,575	52,016	107,218	68,279	227,513	871,594	1,058,172	(186,580)

2012 Monthly Expenditure Summary

City Information Systems

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	599,371	674,926	586,709	196,537	292,507	198,667	687,711	2,548,717	2,772,041	(223,324)
Employee Benefits	4,279	6,502	3,216	-	-	931	931	14,928	14,522	406
Professional and Technical Services	1,384,598	49,073	343,968	(975,875)	92,646	24,219	(859,009)	918,630	1,789,862	(871,232)
Property Services	1,304,103	1,431,625	1,677,364	1,725,676	148,852	551,103	2,425,631	6,838,723	7,487,950	(649,227)
Other Services	107,204	193,374	193,729	65,019	51,849	49,622	166,490	660,797	870,209	(209,412)
Supplies	153,872	221,154	60,532	22,542	39,338	14,924	76,804	512,362	168,485	343,877
Property	86,136	10,940	4,702	9,136	29,809	7,517	46,462	148,240	-	148,240
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	3,639,561	2,587,595	2,870,219	1,043,036	655,002	846,983	2,545,020	11,642,395	13,103,069	(1,460,674)

2012 Monthly Expenditure Summary

Commission on Human Relations

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	52,648	61,624	52,820	17,607	26,410	17,698	61,715	228,807	222,790	6,017
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	1,309	(257)	799	-	-	375	375	2,226	11,520	(9,294)
Property Services	809	-	4,426	-	390	450	840	6,075	974	5,101
Other Services	-	-	380	-	-	-	-	380	-	380
Supplies	454	(1)	433	-	-	-	-	886	1,051	(166)
Property	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	55,220	61,366	58,858	17,607	26,800	18,523	62,930	238,373	236,335	2,038

2012 Monthly Expenditure Summary

Controller's Office

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	505,638	599,430	553,585	178,094	263,014	175,508	616,616	2,275,269	2,475,809	(200,540)
Employee Benefits	-	2,481	71,078	1,680	(76,287)	1,260	(73,347)	213	12,220	(12,007)
Professional and Technical Services	30,967	33,600	43,266	1,925	1,130	1,305	4,360	112,193	9,185	103,008
Property Services	284	-	-	-	-	-	-	284	102,637	(102,353)
Other Services	647	-	-	(222)	-	-	(222)	425	-	425
Supplies	1,309	2,303	2,646	487	1,646	207	2,340	8,598	17,076	(8,478)
Property	951	-	-	-	117	-	117	1,068	7,639	(6,571)
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	539,796	637,813	670,575	181,964	189,620	178,280	549,864	2,398,049	2,624,566	(226,517)

2012 Monthly Expenditure Summary

Department of Finance

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	744,750	824,908	702,887	231,418	345,378	230,769	807,566	3,080,110	3,130,112	(50,002)
Employee Benefits	10,433,267	75,324	31,584,962	3,534,674	13,059,364	1,672,384	18,266,422	60,359,975	60,461,919	(101,944)
Professional and Technical Services	808,785	564,769	564,420	130,730	306,978	37,109	474,817	2,412,792	2,979,413	(566,621)
Property Services	2,093	-	(1,689)	632	1,410	-	2,041	2,445	29,169	(26,724)
Other Services	20,848	20,320	209,572	46,473	4,837	5,872	57,182	307,922	240,000	67,922
Supplies	277,315	59,286	101,263	209,163	26,662	(23,343)	212,483	650,347	1,140,815	(490,468)
Property	-	2,257	5,960	160	985	1,369	2,514	10,732	42,900	(32,168)
Miscellaneous	-	-	-	-	-	40,000	40,000	40,000	80,000	(40,000)
Debt Service	23,139,811	25,528	59,121,656	-	-	233,028	233,028	82,520,022	87,688,654	(5,168,632)
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	35,426,868	1,572,391	92,289,032	4,153,250	13,745,614	2,197,188	20,096,052	149,384,344	155,792,982	(6,408,638)

2012 Monthly Expenditure Summary

Finance - Bureau of Procurement, Fleet & Asset Services

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	184,057	219,046	187,762	62,500	90,742	60,499	213,741	804,606	850,027	(45,421)
Employee Benefits	30,863	-	-	-	-	-	-	30,863	-	30,863
Professional and Technical Services	305,630	215,078	179,746	80,803	-	85,207	166,011	866,465	5,594,632	(4,728,167)
Property Services	2,250,163	1,342,497	1,840,485	1,248,351	601,384	520,739	2,370,474	7,803,619	2,800,409	5,003,210
Other Services	247	1,116	152,901	-	-	7,175	7,175	161,439	214,500	(53,061)
Supplies	961,963	1,659,561	1,769,004	468,941	273,660	992,177	1,734,777	6,125,305	6,032,206	93,099
Property	13,524	417	381	-	-	-	-	14,322	4,000	10,322
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	3,746,447	3,437,715	4,130,279	1,860,595	965,786	1,665,798	4,492,179	15,806,619	15,495,774	310,845

2012 Monthly Expenditure Summary

Department of Law

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	364,068	425,194	392,763	132,052	198,464	128,551	459,067	1,641,093	1,677,071	(35,978)
Employee Benefits	-	722	-	-	-	-	-	722	-	722
Professional and Technical Services	61,924	91,990	79,167	70,519	17,758	79,529	167,806	400,886	388,661	12,225
Property Services	1,681	-	-	-	-	-	-	1,681	8,015	(6,334)
Other Services	-	24	-	-	-	-	-	24	978	(954)
Supplies	7,274	14,081	4,888	-	2,228	-	2,228	28,471	29,897	(1,426)
Property	800	7,863	-	-	5,941	2,362	8,303	16,966	16,821	145
Miscellaneous	1,419,958	147,799	110,916	10,676	(13,542)	232,041	229,176	1,907,850	2,998,333	(1,090,483)
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	10,000	10,000	10,000	10,000	-
TOTAL	1,855,705	687,673	587,735	213,247	210,849	452,484	876,580	4,007,693	5,129,776	(1,122,083)

2012 Monthly Expenditure Summary

Office of Municipal Investigations

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	86,708	89,795	86,692	28,470	43,057	29,026	100,552	363,748	466,814	(103,066)
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	6,638	5,109	4,784	7,300	6,348	269	13,917	30,448	99,433	(68,985)
Property Services	26	77	89	26	19	-	45	236	7,750	(7,514)
Other Services	251	2,029	2,089	11	11	4,491	4,513	8,882	-	8,882
Supplies	612	1,361	1,305	-	1,666	69	1,735	5,013	5,839	(826)
Property	-	-	-	-	4,053	-	4,053	4,053	7,000	(2,947)
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	94,235	98,372	94,960	35,806	55,154	33,854	124,814	412,380	586,836	(174,456)

2012 Monthly Expenditure Summary

Equal Opportunity Review Commission

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	53,725	63,111	55,213	18,113	27,169	18,113	63,395	235,444	235,986	(542)
Employee Benefits	1,620	3,240	1,620	1,620	-	1,620	3,240	9,720	-	9,720
Professional and Technical Services	200	2,790	200	-	-	-	-	3,190	16,000	(12,810)
Property Services	11	-	-	-	-	-	-	11	-	11
Other Services	290	-	-	-	270	-	270	560	-	560
Supplies	576	1,348	1,093	-	1,482	-	1,482	4,500	7,433	(2,933)
Property	-	-	-	-	-	-	-	-	7,238	(7,238)
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	56,422	70,488	58,126	19,733	28,921	19,733	68,387	253,424	266,657	(13,233)

2012 Monthly Expenditure Summary

Department of Personnel

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	295,958	368,645	343,885	110,806	175,964	111,293	398,062	1,406,551	1,445,822	(39,271)
Employee Benefits	23,801,047	19,495,237	19,507,341	5,958,153	6,791,800	2,824,158	15,574,112	78,377,737	85,907,987	(7,530,250)
Professional and Technical Services	194,237	113,187	290,023	44,150	47,587	50,691	142,428	739,874	722,772	17,102
Property Services	1,862	(234)	(9)	-	-	-	-	1,618	8,633	(7,015)
Other Services	37,056	61,406	39,753	11,851	13,819	28,302	53,971	192,186	300,247	(108,061)
Supplies	12,010	5,848	6,285	1,217	6,610	2,053	9,880	34,022	29,429	4,593
Property	654	-	1,093	5,719	3,435	8,729	17,883	19,630	34,336	(14,706)
Miscellaneous	-	719,014	(719,014)	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	24,342,824	20,763,101	19,469,359	6,131,896	7,039,214	3,025,226	16,196,336	80,771,620	88,449,226	(7,677,606)

2012 Monthly Expenditure Summary

City Planning

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	369,422	443,201	374,709	129,645	183,013	125,062	437,721	1,625,053	1,586,672	38,381
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	28,856	17,080	129,297	9,312	1,690	(1,390)	9,612	184,845	245,067	(60,222)
Property Services	15,649	350	84	-	-	17,238	17,238	33,322	7,699	25,623
Other Services	1,582	3,660	1,049	-	-	-	-	6,292	5,042	1,250
Supplies	1,499	3,683	7,147	2,547	2,343	2,479	7,370	19,698	31,789	(12,091)
Property	206	-	-	-	-	-	-	206	6,481	(6,276)
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	417,214	467,975	512,287	141,505	187,046	143,390	471,940	1,869,415	1,882,750	(13,335)

2012 Monthly Expenditure Summary

Department of Public Safety - Administration

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	198,504	231,736	198,200	80,172	98,898	65,603	244,674	873,113	878,901	(5,788)
Employee Benefits	2,175	-	-	-	-	-	-	2,175	-	2,175
Professional and Technical Services	119,750	495	16,689	329	(329)	-	-	136,934	410,000	(273,066)
Property Services	-	711	615	-	1,560	31,906	33,466	34,792	6,500	28,292
Other Services	-	706	-	-	401	-	401	1,107	-	1,107
Supplies	-	-	2,184	188	155	-	343	2,527	3,000	(473)
Property	-	5,313	-	-	1,200,579	347	1,200,926	1,206,239	1,200,000	6,239
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	320,429	238,961	217,689	80,689	1,301,265	97,856	1,479,810	2,256,888	2,498,401	(241,513)

2012 Monthly Expenditure Summary

Department of Public Safety - Bureau of EMS

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	2,695,467	3,525,638	3,057,833	992,404	1,454,740	766,350	3,213,494	12,492,432	12,556,194	(63,762)
Employee Benefits	393	196	1,332	-	-	-	-	1,921	-	1,921
Professional and Technical Services	217,220	(155,919)	13,563	18,052	4,107	-	22,159	97,023	176,185	(79,162)
Property Services	796	5,929	2,772	1,090	40	1,388	2,519	12,016	9,354	2,662
Other Services	150	2,683	59,643	-	1,387	23	1,409	63,886	31,095	32,791
Supplies	89,606	70,027	78,874	22,974	58,266	41,700	122,940	361,447	317,603	43,844
Property	1,342	(12,996)	21,696	14,106	6,237	17,245	37,588	47,632	102,281	(54,649)
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	3,004,974	3,435,559	3,235,714	1,048,626	1,524,777	826,707	3,400,110	13,076,357	13,192,712	(116,355)

2012 Monthly Expenditure Summary

Department of Public Safety - Bureau of Police

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	15,578,507	18,305,270	14,891,784	4,340,835	7,899,270	4,701,692	16,941,797	65,717,359	68,172,919	(2,455,560)
Employee Benefits	2,878	4,774	4,496	1,053	893	-	1,945	14,092	43,000	(28,909)
Professional and Technical Services	72,694	115,548	146,796	64,281	51,718	34,340	150,339	485,377	575,440	(90,063)
Property Services	67,624	25,931	29,869	7,489	9,486	8,665	25,640	149,063	160,910	(11,847)
Other Services	11,738	27,014	31,541	4,717	9,641	2,331	16,689	86,982	23,500	63,482
Supplies	287,032	251,547	238,237	135,440	102,770	39,903	278,113	1,054,929	1,017,130	37,799
Property	33,208	42,891	43,623	21,604	6,420	8,302	36,326	156,048	207,038	(50,990)
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	16,053,680	18,772,975	15,386,346	4,575,419	8,080,198	4,795,233	17,450,849	67,663,850	70,199,937	(2,536,087)

2012 Monthly Expenditure Summary

Department of Public Safety - Bureau of Fire

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	14,248,909	13,464,714	11,949,318	3,795,728	5,347,798	3,844,368	12,987,894	52,650,835	53,113,071	(462,236)
Employee Benefits	2,031	2,031	2,031	-	2,063	-	2,063	8,156	-	8,156
Professional and Technical Services	77,007	20,768	15,452	17,916	6,423	1,363	25,702	138,929	43,511	95,418
Property Services	9,111	10,020	12,503	35	7,487	3,369	10,891	42,524	116,969	(74,445)
Other Services	50	-	-	-	1,003	-	1,003	1,053	-	1,053
Supplies	123,128	151,371	161,894	23,590	47,249	36,301	107,140	543,534	694,774	(151,240)
Property	12,981	25,188	6,479	-	11,584	4,346	15,930	60,578	36,000	24,578
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	14,473,218	13,674,092	12,147,677	3,837,268	5,423,606	3,889,747	13,150,621	53,445,609	54,004,325	(558,716)

2012 Monthly Expenditure Summary

Department of Public Safety - Bureau of Building Inspection

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	627,307	709,346	565,632	200,794	309,775	212,796	723,366	2,625,650	3,180,030	(554,380)
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	11,620	4,638	5,157	1,088	4,181	250	5,519	26,934	49,440	(22,506)
Property Services	18,572	3,200	2,371	776	815	(514)	1,076	25,218	16,328	8,890
Other Services	2,212	7,413	5,279	1,771	2,024	1,908	5,703	20,607	39,900	(19,293)
Supplies	1,134	5,377	4,880	14,558	3,792	146	18,495	29,886	23,139	6,747
Property	-	1,128	169	982	3,988	-	4,970	6,266	12,691	(6,425)
Miscellaneous	-	-	-	-	-	-	-	-	2,348	(2,348)
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	660,844	731,102	583,489	219,969	324,574	214,586	759,129	2,734,563	3,323,876	(589,313)

2012 Monthly Expenditure Summary

Department of Public Safety - Bureau of Animal Care and Control

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	135,938	159,478	144,027	44,330	71,475	48,194	164,000	603,443	687,528	(84,085)
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	52,226	140,358	135,108	52,688	5,554	65,321	123,563	451,255	602,000	(150,745)
Property Services	108	-	423	-	-	-	-	531	9,000	(8,469)
Other Services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	2,411	4,272	-	1,357	5,630	8,040	3,000	5,040
Property	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	188,272	299,837	281,969	101,291	77,030	114,872	293,193	1,063,270	1,301,528	(238,258)

2012 Monthly Expenditure Summary

Public Works - Bureau of Administration

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	127,625	156,097	133,275	44,255	66,344	44,376	154,975	571,971	594,159	(22,188)
Employee Benefits	1,536	-	-	-	-	-	-	1,536	-	1,536
Professional and Technical Services	6,242	5,860	96	21	40	2,876	2,937	15,136	9,558	5,578
Property Services	1,478	15,632	39,251	1,233	2,506	29,344	33,082	89,443	125,655	(36,212)
Other Services	388	836	2,038	122	-	-	122	3,384	-	3,384
Supplies	6,021	10,934	6,487	1,232	1,029	4	2,265	25,707	75,594	(49,887)
Property	5,216	3,799	5,064	-	-	-	-	14,078	-	14,078
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	148,506	193,157	186,211	46,863	69,919	76,600	193,381	721,255	804,966	(83,711)

2012 Monthly Expenditure Summary

Public Works - Bureau of Operations

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	3,138,015	3,601,011	3,111,257	1,543,083	1,784,398	1,058,873	4,386,354	14,236,636	14,131,307	105,329
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	37,806	3,886	13,891	10,346	3,423	10,014	23,783	79,366	325,000	(245,634)
Property Services	154,270	353,769	255,050	69,404	177,176	81,970	328,551	1,091,640	975,205	116,435
Other Services	19,202	13,753	13,120	3,425	3,729	3,667	10,822	56,897	26,343	30,554
Supplies	735,638	397,867	236,173	71,253	129,230	157,095	357,579	1,727,257	1,800,579	(73,322)
Property	3,179	8,015	-	270	394	-	664	11,857	-	11,857
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	4,088,110	4,378,300	3,629,491	1,697,781	2,098,351	1,311,621	5,107,752	17,203,654	17,258,434	(54,780)

2012 Monthly Expenditure Summary

Public Works - Bureau of Environmental Services

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	1,621,595	1,875,199	1,599,696	505,960	541,553	545,976	1,593,489	6,689,979	7,073,887	(383,908)
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	21,363	2,130	-	-	4,125	-	4,125	27,618	99,749	(72,131)
Property Services	643,700	723,591	677,680	141,417	294,218	185,262	620,896	2,665,867	2,908,216	(242,349)
Other Services	10,578	11,646	9,358	-	10,375	58	10,434	42,016	31,221	10,795
Supplies	64,611	59,648	42,329	12,054	19,315	8,460	39,829	206,417	146,942	59,475
Property	-	2,108	972	1,803	-	-	1,803	4,883	-	4,883
Miscellaneous	-	386	-	-	-	-	-	386	10,000	(9,614)
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	2,361,847	2,674,708	2,330,035	661,234	869,586	739,757	2,270,577	9,637,166	10,270,015	(632,849)

2012 Monthly Expenditure Summary

Public Works - Bureau of Transportation & Engineering

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	353,796	442,872	389,751	131,885	196,987	131,043	459,915	1,646,333	1,860,687	(214,354)
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	-	30,194	30,194	-	-	-	-	60,387	65,000	(4,613)
Property Services	-	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	95	95	95	-	95
Property	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	353,796	473,065	419,945	131,885	196,987	131,138	460,009	1,706,815	1,925,687	(218,872)

2012 Monthly Expenditure Summary

Public Works - Bureau of Properties

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	479,001	486,192	413,334	202,592	202,015	132,765	537,371	1,915,898	1,841,724	74,174
Employee Benefits	-	-	-	-	-	-	29,263	29,263	-	29,263
Professional and Technical Services	72,004	34,674	22,877	7,652	6,357	15,254	-	129,555	500	129,055
Property Services	4,130	873	-	-	-	-	284	5,287	165,239	(159,952)
Other Services	729	18	296	158	126	-	51,324	52,367	977	51,390
Supplies	87,262	67,323	47,277	16,255	30,629	4,440	-	201,861	244,247	(42,386)
Property	-	388	-	-	-	-	-	388	7,931	(7,543)
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	643,126	589,467	483,783	226,657	239,126	152,459	618,242	2,334,619	2,260,618	74,001

2012 Monthly Expenditure Summary

Department of Parks & Recreation

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	605,308	843,563	1,143,728	267,143	330,774	222,801	820,718	3,413,317	3,305,526	107,791
Employee Benefits	-	-	-	-	-	-	-	-	674	(674)
Professional and Technical Services	28,475	38,872	68,154	13,035	2,233	(901)	14,368	149,869	27,978	121,891
Property Services	46,407	42,844	50,710	9,203	1,808	(731)	10,280	150,241	423,688	(273,447)
Other Services	5,437	23,515	25,845	3,894	2,885	59	6,838	61,636	45,217	16,419
Supplies	51,307	176,609	86,750	17,925	4,886	(17,664)	5,147	319,814	245,760	74,054
Property	3,755	8,101	35,299	2,755	-	(120)	2,635	49,791	24,164	25,627
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	740,690	1,133,505	1,410,486	313,954	342,586	203,445	859,986	4,144,667	4,073,007	71,660

2012 Monthly Expenditure Summary

Citizen Police Review Board

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
Salaries and Wages	65,181	76,099	63,183	21,717	32,575	21,717	76,008	280,471	318,023	(37,552)
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	15,423	14,089	12,995	11,452	245	17,540	29,237	71,744	89,554	(17,810)
Property Services	15,942	16,270	20,375	5,375	5,000	5,000	15,375	67,962	63,076	4,886
Other Services	6,560	927	739	-	573	650	1,223	9,450	7,800	1,650
Supplies	7,790	1,111	659	401	682	1,023	2,105	11,665	5,160	6,505
Property	5,000	-	-	-	-	(5,000)	(5,000)	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL	115,895	108,497	97,951	38,944	39,075	40,929	118,948	441,292	483,613	(42,321)

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending December 31, 2012

Staffing Summary

CITY OF PITTSBURGH
Employee Headcount Summary (1)

DEPARTMENT	10/5/2012	10/19/2012	11/2/2012	11/16/2012	11/30/2012	12/14/2012	12/28/2012
COUNCIL/CLERK'S OFFICE	47	47	48	49	49	48	48
MAYOR'S OFFICE	12	12	12	12	12	12	12
CIS	53	53	53	54	54	53	53
HUMAN RELATIONS	7	7	7	7	7	7	7
CONTROLLER	45	45	45	45	45	45	45
FINANCE	98	98	98	98	99	99	99
LAW	39	39	39	40	39	39	39
OMI	8	8	8	8	8	8	8
EQUAL OPPORTUNITY REVIEW COMMISSION	5	5	5	5	5	5	5
PERSONNEL & CIVIL SERVICE	33	33	34	33	33	33	33
WORKFORCE INVESTMENT ACT	21	21	21	21	21	21	21
CITY PLANNING	45	44	45	46	46	46	46
PUBLIC SAFETY ADMINISTRATION	17	17	17	17	17	16	16
EMS	173	173	173	173	172	177	177
POLICE	953	952	949	947	945	945	945
SCHOOL GUARDS	109	109	111	111	113	111	111
FIRE	595	595	595	594	594	592	592
BUILDING INSPECTION	67	67	67	65	67	66	66
PUBLIC WORKS	440	440	440	440	440	453	456
ENVIRONMENTAL SERVICES	195	195	195	195	197	199	199
ENG. & CONSTRUCTION	31	31	31	31	31	33	33
ANIMAL CONTROL	14	15	15	15	15	15	15
PARKS	350	237	226	226	210	214	214
CITIZENS' POLICE REVIEW BOARD	6	6	6	6	6	6	6
TOTAL	3,364	3,250	3,241	3,239	3,226	3,244	3,247

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

CITY OF PITTSBURGH
Employee Headcount Summary By Union (1)

<u>BARGAINING UNIT</u>	<u>10/5/2012</u>	<u>10/19/2012</u>	<u>11/2/2012</u>	<u>11/16/2012</u>	<u>11/30/2012</u>	<u>12/14/2012</u>	<u>12/28/2012</u>
NO REPRESENTATION	729	615	607	612	596	612	615
FRATERNAL ORDER OF POLICE	876	875	872	870	870	869	869
FIREFIGHTERS	587	587	587	586	586	584	584
PJCBC BLUE COLLAR	356	356	356	356	356	358	358
TEAMSTERS/REFUSE	182	183	183	183	185	186	186
AFSCME FOREMAN	46	46	46	46	46	45	45
SEIU REC TEACHERS	54	54	54	53	53	53	53
SEIU SCHOOL GUARDS	107	107	109	109	111	109	109
AFSCME WHITE COLLAR	272	272	272	269	269	269	269
FRATERNAL ASSOC. OF PROF. PARAMEDICS	155	155	155	155	154	159	159
TOTAL	3,364	3,250	3,241	3,239	3,226	3,244	3,247

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