

City of Pittsburgh

Quarterly Financial & Performance Report

For the Period Ending March 31, 2020



Office of Management and Budget
Department of Finance

June 5, 2020

WILLIAM PEDUTO
MAYOR



KEVIN PAWLOS
DIRECTOR

CITY OF PITTSBURGH
OFFICE OF MANAGEMENT & BUDGET
CITY-COUNTY BUILDING

May 15, 2020

Mr. Michael Lamb
City Controller
414 Grant Street
Pittsburgh, PA 15219

Re: City of Pittsburgh Quarterly Financial & Performance Report - First Quarter 2020

Dear Controller Lamb:

Attached is the City of Pittsburgh's Quarterly Financial & Performance Report for the first fiscal quarter of 2020. This report is submitted in accordance with Ordinance 50 of 2017. The report contains revenues and expenditures for the City of Pittsburgh at the close of the first quarter of 2020. The information contained herein is unaudited.

Revenues and expenditures in the second half of March reflect the impact of COVID-19. Please note that the forecast for the remainder of the year takes the pandemic into account. This forecast is a snapshot based on current information and is subject to change as the administration learns more about the virus and its effects on the City.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kevin Pawlos".

Kevin Pawlos
Director

cc: President and Members of City Council
Bill Urbanic, City Council Budget Director

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2020

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

City of Pittsburgh

Quarterly Financial & Performance Report

For the Period Ending March 31, 2020

Overview

2020 Net Operating Balance

	January	February	March	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Remaining	Year-End	Adopted	Reapprop.	Final	Variance:	% Variance:
	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Actual	Estimate	Estimate	Budget	P/Y Encum.	Budget	Year-End to Fin. Budget	Year-End to Fin. Budget
Real Estate Tax	16,569,893	97,515,088	5,923,409	120,008,390	13,241,875	7,505,555	3,927,308	120,008,390	24,674,737	144,683,127	150,079,825	—	150,079,825	(5,396,698)	(3.60)%
Earned Income Tax	4,871,669	17,314,608	6,059,451	28,245,729	28,142,694	26,572,487	25,669,264	28,245,729	80,384,444	108,630,173	106,639,079	—	106,639,079	1,991,094	1.87 %
Payroll Preparation Tax	1,597,260	8,892,890	4,941,934	15,432,084	21,878,700	16,331,549	16,300,021	15,432,084	54,510,271	69,942,355	71,084,420	—	71,084,420	(1,142,065)	(1.61)%
Parking Tax	4,708,536	1,062,243	5,890,555	11,661,334	7,901,198	7,465,000	8,103,605	11,661,334	23,469,803	35,131,137	59,289,855	—	59,289,855	(24,158,718)	(40.75)%
Deed Transfer Tax	5,483,942	2,228,500	2,357,326	10,069,768	10,228,179	13,892,043	10,061,027	10,069,768	34,181,249	44,251,017	43,792,752	—	43,792,752	458,264	1.05 %
Regional Asset District Tax Relief	1,666,339	1,762,853	2,222,701	5,651,893	4,437,970	4,907,632	5,008,148	5,651,893	14,353,750	20,005,643	23,496,827	—	23,496,827	(3,491,184)	(14.86)%
Amusement Tax	1,397,028	862	795,788	2,193,678	353,069	201,487	498,328	2,193,678	1,052,883	3,246,561	18,347,974	—	18,347,974	(15,101,413)	(82.31)%
Local Service Tax	335,497	2,527,299	909,310	3,772,105	3,702,614	3,723,060	3,641,026	3,772,105	11,066,700	14,838,805	14,877,170	—	14,877,170	(38,364)	(0.26)%
Facility Usage Fee	234,704	968,431	174,758	1,377,893	26,307	29,943	493,857	1,377,893	550,107	1,928,001	5,462,526	—	5,462,526	(3,534,525)	(64.70)%
Institution Service Privilege Tax	—	—	4,793	4,793	661,910	(4,407)	(404)	4,793	657,098	661,891	656,007	—	656,007	5,884	0.90 %
Telecommunications Licensing Tax	—	55,913	—	55,913	384,941	204,411	202,044	55,913	791,397	847,310	1,206,148	—	1,206,148	(358,837)	(29.75)%
Non-Profit Payment for Services	97,014	219,615	—	316,630	81,371	1,403	30,749	316,630	113,523	430,153	531,062	—	531,062	(100,909)	(19.00)%
Other Taxes	892	662	(338)	1,216	—	—	—	1,216	—	1,216	—	—	—	1,216	n/a
Licenses and Permits	825,433	1,842,538	854,233	3,522,204	4,122,710	3,171,147	2,979,259	3,522,204	10,273,117	13,795,321	14,244,399	—	14,244,399	(449,079)	(3.15)%
Charges for Services	1,513,322	12,179,303	927,668	14,620,292	9,791,426	8,174,383	7,081,032	14,620,292	25,046,841	39,667,134	41,758,804	—	41,758,804	(2,091,671)	(5.01)%
Fines and Forfeitures	91,989	3,425,862	97,127	3,614,977	445,848	4,758,802	1,536,417	3,614,977	6,741,067	10,356,044	10,532,754	—	10,532,754	(176,710)	(1.68)%
Intergovernmental Revenue	1,116,147	4,580,435	—	5,696,582	3,130,000	29,679,651	6,639,913	5,696,582	39,449,564	45,146,147	43,593,693	—	43,593,693	1,552,454	3.56 %
Interest Earnings	195,011	197,945	220,986	613,942	535,623	779,371	848,129	613,942	2,163,123	2,777,065	2,586,575	—	2,586,575	190,490	7.36 %
Miscellaneous Revenues	11,400	13,599	66,526	91,525	—	—	—	91,525	—	91,525	56,015	—	56,015	35,511	63.40 %
Total Revenues	\$40,716,075	\$154,788,646	\$31,446,228	\$226,950,949	\$109,066,435	\$127,393,518	\$ 93,019,723	\$226,950,949	\$329,479,675	\$556,430,624	\$608,235,885	\$ —	\$608,235,885	\$ (51,805,260)	(8.52)%
Salaries and Wages	27,841,234	23,008,564	18,677,229	69,527,027	53,563,728	63,767,417	67,879,630	69,527,027	185,210,774	254,737,802	256,935,408	—	256,935,408	(2,197,606)	(0.86)%
Employee Benefits	9,973,230	27,947,411	3,407,747	41,328,388	41,014,093	33,008,383	82,727,908	41,328,388	156,750,383	198,078,771	203,470,974	322,656	203,793,630	(5,714,860)	(2.80)%
Professional and Technical Services	2,254,482	1,669,872	967,474	4,891,828	6,303,133	6,417,296	6,711,654	4,891,828	19,432,084	24,323,912	19,549,881	7,790,459	27,340,340	(3,016,428)	(11.03)%
Property Services	2,452,124	2,486,745	1,640,357	6,579,226	5,660,860	6,095,809	7,877,030	6,579,226	19,633,698	26,212,924	29,222,092	1,347,538	30,569,630	(4,356,706)	(14.25)%
Other Services	188,620	159,514	132,676	480,811	534,641	1,408,060	1,345,161	480,811	3,287,862	3,768,672	4,606,342	245,648	4,851,990	(1,083,318)	(22.33)%
Supplies	1,222,024	1,345,766	807,988	3,375,777	3,330,871	3,900,922	4,049,419	3,375,777	11,281,212	14,656,990	15,546,771	1,707,248	17,254,019	(2,597,030)	(15.05)%
Property	109,500	110,816	4,209,285	4,429,601	2,285,515	396,293	858,844	4,429,601	3,540,652	7,970,253	7,183,939	1,566,451	8,750,390	(780,136)	(8.92)%
Miscellaneous	1,616,862	33,432	14,305	1,664,599	10,440,295	739,333	2,216,624	1,664,599	13,396,252	15,060,851	15,504,900	136,853	15,641,753	(580,902)	(3.71)%
Debt Service	—	31,056,861	—	31,056,861	—	24,328,110	—	31,056,861	24,328,110	55,384,971	56,079,739	—	56,079,739	—	— %
Total Expenditures	\$45,658,075	\$87,818,982	\$29,857,061	\$163,334,118	\$123,133,135	\$140,061,622	\$173,666,271	\$163,334,118	\$436,861,028	\$600,195,146	\$608,100,046	\$13,116,854	\$621,216,900	\$ (21,021,754)	(3.38)%
NET OPERATING BALANCE	\$ (4,942,001)	\$66,969,664	\$ 1,589,168	\$ 63,616,831	\$(14,066,700)	\$(12,668,105)	\$(80,646,548)	\$ 63,616,831	\$(107,381,353)	\$(43,764,522)					

OVERVIEW

This is the City of Pittsburgh's first Quarterly Financial & Performance Report of 2020, issued pursuant to the Pittsburgh Code, Title Two: Fiscal, Article I: Administration, Chapter 219: Operating Budget, Section 4. This report covers the first quarter of the City's 2020 fiscal year, from January 1, 2020 through March 31, 2020.

Certain material presented herein has been provided by the City's departments, bureaus, offices, 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. Sums may be off due to rounding.

Note: This report reflects known and anticipated effects of the COVID-19 pandemic based on information as of the date of publication.

Current Quarter

- The net operating balance for the City's first quarter was \$63.6 million, indicating that revenue exceeded expenditures.

End of Year Forecast

- The current revenue forecast for 2020 totals \$556.4 million, \$51.8 million below budgeted revenue of \$608.2 million.
- Revenue is expected to fall short of 2020 final budgeted expenditures by \$64.8 million.
- The current expenditure forecast for 2020 totals \$600.2 million, \$21.0 million below final budgeted expenditures (the adopted budget plus prior year encumbrances) of \$621.2 million.
- The net operating balance (collected revenue less actual expenditures) is expected to be \$(43.8) million, indicating that expenditures are expected to exceed revenue.
- The City is evaluating multiple funding options to fill the projected budget shortfall. A final decision has not yet been made, but officials are monitoring the situation closely.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2020

Revenue

2020 Monthly Revenue Summary

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Total Budget	Variance to Budget	% Var. to Budget
Real Estate Tax	16,569,893	97,515,088	5,923,409	120,008,390	13,241,875	7,505,555	3,927,308	144,683,127	150,079,825	(5,396,698)	(3.60)%
Earned Income Tax	4,871,669	17,314,608	6,059,451	28,245,729	28,142,694	26,572,487	25,669,264	108,630,173	106,639,079	1,991,094	1.87 %
Payroll Preparation Tax	1,597,260	8,892,890	4,941,934	15,432,084	21,878,700	16,331,549	16,300,021	69,942,355	71,084,420	(1,142,065)	(1.61)%
Parking Tax	4,708,536	1,062,243	5,890,555	11,661,334	7,901,198	7,465,000	8,103,605	35,131,137	59,289,855	(24,158,718)	(40.75)%
Deed Transfer Tax	5,483,942	2,228,500	2,357,326	10,069,768	10,228,179	13,892,043	10,061,027	44,251,017	43,792,752	458,264	1.05 %
Regional Asset District Tax Relief	1,666,339	1,762,853	2,222,701	5,651,893	4,437,970	4,907,632	5,008,148	20,005,643	23,496,827	(3,491,184)	(14.86)%
Amusement Tax	1,397,028	862	795,788	2,193,678	353,069	201,487	498,328	3,246,561	18,347,974	(15,101,413)	(82.31)%
Local Service Tax	335,497	2,527,299	909,310	3,772,105	3,702,614	3,723,060	3,641,026	14,838,805	14,877,170	(38,364)	(0.26)%
Facility Usage Fee	234,704	968,431	174,758	1,377,893	26,307	29,943	493,857	1,928,001	5,462,526	(3,534,525)	(64.70)%
Institution Service Privilege Tax	—	—	4,793	4,793	661,910	(4,407)	(404)	661,891	656,007	5,884	0.90 %
Telecommunications Licensing Tax	—	55,913	—	55,913	384,941	204,411	202,044	847,310	1,206,148	(358,837)	(29.75)%
Non-Profit Payment for Services	97,014	219,615	—	316,630	81,371	1,403	30,749	430,153	531,062	(100,909)	(19.00)%
Other Taxes	892	662	(338)	1,216	—	—	—	1,216	—	1,216	n/a
Licenses and Permits	825,433	1,842,538	854,233	3,522,204	4,122,710	3,171,147	2,979,259	13,795,321	14,244,399	(449,079)	(3.15)%
Charges for Services	1,513,322	12,179,303	927,668	14,620,292	9,791,426	8,174,383	7,081,032	39,667,134	41,758,804	(2,091,671)	(5.01)%
Fines and Forfeitures	91,989	3,425,862	97,127	3,614,977	445,848	4,758,802	1,536,417	10,356,044	10,532,754	(176,710)	(1.68)%
Intergovernmental Revenue	1,116,147	4,580,435	—	5,696,582	3,130,000	29,679,651	6,639,913	45,146,147	43,593,693	1,552,454	3.56 %
Interest Earnings	195,011	197,945	220,986	613,942	535,623	779,371	848,129	2,777,065	2,586,575	190,490	7.36 %
Miscellaneous Revenues	11,400	13,599	66,526	91,525	—	—	—	91,525	56,015	35,511	63.40 %
Total Revenue	\$ 40,716,075	\$ 154,788,646	\$ 31,446,228	\$ 226,950,949	\$ 109,066,435	\$ 127,393,518	\$ 93,019,723	\$ 556,430,624	\$ 608,235,885	\$(51,805,260)	(8.52)%

REVENUE COLLECTION AND PROJECTIONS

This section of the report analyzes the revenue collections for the City of Pittsburgh's General Fund during the first quarter of 2020 (Q1 2020). Total General Fund collections in Q1 2020 decreased by 0.3 percent over Q1 2019. The following table displays the collections for Q1 2019 and Q1 2020, as well as 2019 Actuals, the 2020 Budget, and the revised 2020 Forecast:

	Q1 2019 Collections	Q1 2020 Collections	2019 Actuals	2020 Budget	2020 Forecast
Total Revenue	\$227,731,987	\$226,950,949	\$570,156,327	\$608,235,885	\$556,430,624
Tax Revenues	\$190,860,438	\$198,791,426	\$462,221,477	\$495,463,645	\$444,597,389
Real Estate Tax	117,262,627	120,008,390	147,107,068	150,079,825	144,683,127
Earned Income Tax	23,762,016	28,245,729	99,254,515	106,639,079	108,630,173
Payroll Preparation Tax	16,624,502	15,432,084	66,080,885	71,084,420	69,942,355
Parking Tax	13,467,025	11,661,334	53,796,403	59,289,855	35,131,137
Deed Transfer Tax	4,768,830	10,069,768	34,146,076	43,792,752	44,251,017
Regional Asset District Tax Relief	5,564,892	5,651,893	22,439,185	23,496,827	20,005,643
Amusement Tax	3,689,489	2,193,678	17,176,486	18,347,974	3,246,561
Local Service Tax	3,758,183	3,772,105	14,725,436	14,877,170	14,838,805
Sports Facility Usage Fee	1,005,572	1,377,893	5,261,652	5,462,526	1,928,001
Institution and Service Privilege Tax	70,190	4,793	517,664	656,007	661,891
Telecommunications Licensing Tax	649,013	55,913	1,162,731	1,206,148	847,310
Non-Profit Payments for Services	237,460	316,630	623,091	531,062	430,153
Other Taxes ¹	639	1,216	(69,715)	—	1,216
Non-Tax Revenues	\$ 36,871,549	\$ 28,159,523	\$107,934,850	\$112,772,240	\$111,833,236
Licenses and Permits	3,197,907	3,522,204	12,832,264	14,244,399	13,795,321
Charges for Services	16,687,070	14,620,292	34,425,128	41,758,804	39,667,134
Fines and Forfeitures	2,194,658	3,614,977	8,761,974	10,532,754	10,356,044
Intergovernmental Revenues	14,473,852	5,696,582	49,367,698	43,593,693	45,146,147
Investment Earnings	301,258	613,942	2,493,469	2,586,575	2,777,065
Miscellaneous Revenues	16,804	91,525	54,317	56,015	91,525

¹ Includes taxes that have been phased out (e.g., the mercantile and business privilege taxes)

Tax Revenues

Tax revenues incorporate all major taxes levied by the City. The five largest tax categories are: Real Estate, Earned Income, Payroll Preparation, Parking, and Deed Transfer. The majority of taxes include current year collections, prior year collections, and penalties and interest. However, for reporting purposes this section only displays that detail for the Real Estate Tax. Tax revenues in Q1 2020 increased by 4.2 percent over Q1 2019.

Real Estate Tax

Real Estate Tax collections increased by 2.3 percent in Q1 2020 compared to Q1 2019.

Current Year Real Estate

Q1 2019 Collections	Q1 2020 Collections	2019 Actual	2020 Budget	2020 Forecast
\$ 114,804,367	\$ 119,085,332	\$ 140,317,544	\$ 145,498,855	\$ 142,798,465

Prior Year Real Estate

Q1 2019 Collections	Q1 2020 Collections	2019 Actual	2020 Budget	2020 Forecast
\$ 2,216,980	\$ 823,749	\$ 5,987,513	\$ 4,112,376	\$ 1,691,877

Penalties and Interest

Q1 2019 Collections	Q1 2020 Collections	2019 Actual	2020 Budget	2020 Forecast
\$ 241,280	\$ 99,309	\$ 802,011	\$ 468,594	\$ 192,785

Earned Income Tax

Earned Income Tax collections increased 18.9 percent in Q1 2020 versus Q1 2019.

Q1 2019 Collections	Q1 2020 Collections	2019 Actual	2020 Budget	2020 Forecast
\$ 23,762,016	\$ 28,245,729	\$ 99,254,515	\$ 106,639,079	\$ 108,630,173

Payroll Preparation Tax

Payroll Preparation Tax collections decreased by 7.2 percent in Q1 2020 over Q1 2019.

Q1 2019 Collections	Q1 2020 Collections	2019 Actual	2020 Budget	2020 Forecast
\$ 16,624,502	\$ 15,432,084	\$ 66,080,885	\$ 71,084,420	\$ 69,942,355

Parking Tax

Parking Tax collections decreased 13.4 percent in Q1 2020 over Q1 2019.

Q1 2019 Collections	Q1 2020 Collections	2019 Actual	2020 Budget	2020 Forecast
\$ 13,467,025	\$ 11,661,334	\$ 53,796,403	\$ 59,289,855	\$ 35,131,137

Deed Transfer Tax

Deed Transfer Tax collections increased 111.2 percent in Q1 2020 versus Q1 2019. Note that on January 1, 2020 the rate increased by 0.5% over the 2019 rate. Please refer to Ordinance 55 of 2017 for more information.

Q1 2019 Collections	Q1 2020 Collections	2019 Actual	2020 Budget	2020 Forecast
\$ 4,768,830	\$ 10,069,768	\$ 34,146,076	\$ 43,792,752	\$ 44,251,017

Non-Tax Revenues

Non-tax revenues comprise four main categories: Licenses and Permits, Charges for Services, Fines and Forfeitures, and Intergovernmental Revenues. Non-tax revenues decreased by 23.6 percent in Q1 2020 over Q1 2019.

Licenses and Permits

Licenses and Permits increased by 10.1 percent in Q1 2020 compared with Q1 2019. The following table displays the collections for Q1 2019 and Q1 2020, as well as 2019 Actuals, the 2020 Budget, and the revised 2020 Forecast:

	Q1 2019 Collections	Q1 2020 Collections	2019 Actual	2020 Budget	2020 Forecast
Licenses and Permits	\$ 3,197,907	\$ 3,522,204	\$ 12,832,264	\$ 14,244,399	\$ 13,795,321
Liquor and Malt Beverage	27,100	16,400	430,775	446,860	413,024
Commercial Building	1,520,175	1,932,885	6,436,684	6,925,336	8,085,240
Residential Building	105,415	222,891	505,364	524,235	807,795
Street Excavations	450,426	600,622	1,401,352	2,104,106	1,085,859
Zoning Fees	343,388	148,442	1,991,967	2,098,262	599,942
Fire Safety	94,183	98,598	119,183	123,634	134,149
Other Licenses and Permits	657,219	502,366	1,946,937	2,021,966	2,669,312

Charges for Services

Revenues for the Charges for Services category decreased by 12.4 percent in Q1 2020 over Q1 2019. The following table displays the collections for Q1 2019 and Q1 2020, as well as 2019 Actuals, the 2020 Budget, and the revised 2020 Forecast:

	Q1 2019 Collections	Q1 2020 Collections	2019 Actual	2020 Budget	2020 Forecast
Charges for Services	\$ 16,687,070	\$ 14,620,292	\$ 34,425,128	\$ 41,758,804	\$ 39,667,134
Cable Bureau	1,667,531	1,202,996	5,170,945	5,016,851	4,942,953
Daily Parking Meters	9,437,578	8,669,921	9,303,663	9,575,983	8,669,921
Public Works	12,762	1,270	58,281	60,457	39,125
Wilkesburg Trash Services	240,788	164,849	963,152	982,782	982,782
Fire Services	434,783	468,957	1,693,742	1,929,517	1,929,517
Wharf Parking	370,139	325,573	370,139	383,960	325,573
Medical Services	3,367,753	3,324,132	11,914,514	12,675,402	12,006,057
PWSA Indirect Costs	462,500	—	462,500	6,741,320	6,741,320
School Board Tax Collection	33,815	34,053	1,433,848	1,487,388	1,455,824
Three Taxing Bodies	—	—	350,000	—	—
All Other Charges	659,422	428,542	2,702,430	2,905,144	2,574,062

Fines and Forfeitures

Fines and Forfeitures increased by 64.7 percent in Q1 2020 versus Q1 2019. The following table displays the collections for Q1 2019 and Q1 2020, as well as 2019 Actuals, the 2020 Budget, and the revised 2020 Forecast:

	Q1 2019 Collections	Q1 2020 Collections	2019 Actual	2020 Budget	2020 Forecast
Fines and Forfeitures	\$ 2,194,658	\$ 3,614,977	\$ 8,761,974	\$ 10,532,754	\$ 10,356,044
Traffic Court	329,725	261,652	1,349,907	1,400,312	1,229,435
Parking Authority Tickets	1,846,393	3,329,421	7,123,995	8,829,300	8,829,300
Magistrate	18,340	21,443	79,328	82,290	86,683
State Police	—	—	81,329	162,641	145,387
Settlements and Judgements	—	10	—	—	10
Forfeiture Money	200	2,451	127,415	58,210	65,229

Intergovernmental Revenues

Intergovernmental Revenues decreased by 60.6 percent in Q1 2020 over Q1 2019. The following table displays the collections for Q1 2019 and Q1 2020, as well as 2019 Actuals, the 2020 Budget, and the revised 2020 Forecast:

	Q1 2019 Collections	Q1 2020 Collections	2019 Actual	2020 Budget	2020 Forecast
Intergovernmental Revenues	\$ 14,473,852	\$ 5,696,582	\$ 49,367,698	\$ 43,593,693	\$ 45,146,147
Local Government	\$ 3,225,534	\$ 3,016,147	\$ 3,734,055	\$ 5,275,032	\$ 6,704,299
Public Parking Authority	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Water & Sewer Authority (PWSA)	1,325,000	593,465	1,325,000	—	593,465
Urban Redevelopment Authority	—	522,682	—	522,682	1,045,364
Sports & Exhibition Authority	534	—	534	—	—
Housing Authority	—	—	—	2,332,735	3,165,470
Regional Asset District	—	—	508,521	519,615	—
State Government	\$ 10,775,482	\$ 2,500,000	\$ 44,599,032	\$ 38,047,234	\$ 37,869,694
2% Local Share of Slots	5,957,927	2,500,000	13,457,927	10,000,000	10,000,000
Summer Food Program	—	—	55,000	55,000	55,000
State Pension Aid	—	—	21,791,775	23,107,876	22,990,500
Commonwealth Recycling Grant	317,555	—	317,555	323,906	386,235
Liquid Fuels Transfer	—	—	4,000,000	4,072,500	4,000,000
State Utility Tax Distribution	—	—	426,782	437,959	437,959
Intergovernmental - State	—	—	49,993	49,993	—
Federal Government	\$ 472,836	\$ 180,435	\$ 1,034,611	\$ 271,427	\$ 572,153
CDBG	472,836	180,435	1,034,611	141,427	442,153
JTPA / WIA	—	—	—	130,000	130,000

Other Non-Tax Revenues

Investment Earnings increased by 103.8 percent and Miscellaneous Revenues increased by 444.7 percent in Q1 2020 over Q1 2019. The following table displays the collections for Q1 2019 and Q1 2020, as well as 2019 Actuals, the 2020 Budget, and the revised 2020 Forecast:

	Q1 2019	Q1 2020	2019	2020	2020
	Collections	Collections	Actual	Budget	Forecast
Investment Earnings	\$ 301,258	\$ 613,942	\$ 2,493,469	\$ 2,586,575	\$ 2,777,065
Miscellaneous Revenues¹	\$ 16,804	\$ 91,525	\$ 54,317	\$ 56,015	\$ 91,525

¹ Includes proceeds from the sale of public property, lobbyist registrations, escheats, etc.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2020

Expenditures

2020 Monthly Expenditure Summary All Departments

	January	February	March	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year-End	Adopted	Reappropriation of	Final	(Savings) /	%
	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Budget	P/Y Encum.	Budget	Overage	Var.
City Council	251,894	183,574	159,475	594,943	613,507	652,672	677,887	2,539,009	2,659,396	—	2,659,396	(120,387)	(4.53)%
City Clerk's Office	187,249	74,497	68,009	329,755	410,528	360,621	382,412	1,483,316	1,632,802	69,578	1,702,380	(219,064)	(12.87)%
Mayor's Office	138,712	94,150	85,942	318,804	332,969	363,367	366,625	1,381,764	1,461,968	—	1,461,968	(80,203)	(5.49)%
Office of Equity	114,559	99,956	72,859	287,374	352,059	437,441	585,318	1,662,192	1,758,022	131,735	1,889,757	(227,565)	(12.04)%
Office of Management and Budget	2,078,815	1,356,175	347,623	3,782,614	3,924,873	4,296,820	4,285,148	16,289,455	17,194,452	417,594	17,612,046	(1,322,591)	(7.51)%
Innovation and Performance	921,806	551,247	1,516,448	2,989,500	6,287,988	5,594,777	5,557,977	20,430,242	17,684,158	4,094,316	21,778,474	(1,348,232)	(6.19)%
Commission on Human Relations	47,865	31,905	32,037	111,807	138,829	144,988	144,613	540,237	536,795	17,272	554,067	(13,831)	(2.50)%
Controller's Office	468,958	270,763	259,761	999,481	1,112,471	1,186,223	1,258,133	4,556,309	4,941,092	37,976	4,979,068	(422,760)	(8.49)%
Finance	7,953,479	55,071,118	395,306	63,419,903	19,398,188	34,393,921	59,058,420	176,270,431	178,736,252	987,955	179,724,206	(3,453,775)	(1.92)%
Law	1,989,624	229,325	234,636	2,453,585	1,473,132	1,746,740	1,755,486	7,428,942	7,618,636	362,903	7,981,539	(552,597)	(6.92)%
Ethics Board	8,680	5,044	14,331	28,055	38,910	47,463	49,363	163,790	172,486	15,132	187,618	(23,828)	(12.70)%
Office of Municipal Investigations	75,402	48,375	47,863	171,640	157,712	179,318	179,047	687,717	716,375	—	716,375	(28,658)	(4.00)%
Human Resources and Civil Service	1,145,498	1,885,873	1,563,209	4,594,581	10,503,100	8,748,055	13,891,292	37,737,028	40,688,619	920,987	41,609,606	(3,872,578)	(9.31)%
City Planning	244,800	241,536	180,689	667,026	1,105,677	1,262,105	1,226,700	4,261,508	4,139,580	653,929	4,793,510	(532,002)	(11.10)%
Permits, Licenses, and Inspections	574,362	381,971	367,282	1,323,615	1,655,725	1,842,425	1,943,821	6,765,585	6,787,255	305,364	7,092,619	(327,034)	(4.61)%
Public Safety Administration	1,608,557	309,669	1,951,544	3,869,770	3,457,337	2,234,806	2,533,740	12,095,653	11,820,429	1,225,238	13,045,667	(950,014)	(7.28)%
Emergency Medical Services	2,712,144	1,984,878	1,658,685	6,355,707	6,016,352	6,094,674	6,145,625	24,612,358	24,095,375	56,752	24,152,126	460,231	1.91 %
Police	10,327,670	10,766,583	10,039,960	31,134,214	27,052,653	29,307,815	29,458,594	116,953,275	114,787,000	756,769	115,543,769	1,409,506	1.22 %
Fire	8,776,918	8,720,133	6,132,849	23,629,900	21,533,905	22,884,411	23,075,141	91,123,356	90,844,936	728,533	91,573,469	(450,113)	(0.49)%
Animal Care and Control	153,823	77,123	67,945	298,891	420,271	492,394	492,394	1,703,949	1,703,307	232,649	1,935,956	(232,007)	(11.98)%
Public Works Administration	103,971	68,753	72,044	244,768	299,496	281,785	292,823	1,118,872	1,153,059	—	1,153,059	(34,186)	(2.96)%
Operations	2,009,066	1,819,962	1,398,674	5,227,702	5,663,161	5,863,218	6,230,730	22,984,811	24,022,352	313,798	24,336,150	(1,351,339)	(5.55)%
Environmental Services	1,552,620	1,243,692	1,129,559	3,925,870	4,463,185	4,533,394	4,636,128	17,558,578	18,368,918	105,054	18,473,972	(915,394)	(4.96)%
Facilities	1,164,986	1,558,541	1,375,973	4,099,499	3,658,022	3,821,815	5,839,247	17,418,583	20,606,949	1,443,492	22,050,440	(4,631,857)	(21.01)%
Parks and Recreation	332,172	228,039	221,394	781,605	937,628	1,034,822	1,213,406	3,967,462	4,776,531	95,700	4,872,231	(904,770)	(18.57)%
Mobility and Infrastructure	659,961	484,060	436,208	1,580,230	1,961,926	2,079,868	2,211,329	7,833,353	8,534,363	126,007	8,660,370	(827,017)	(9.55)%
Citizen Police Review Board	54,487	32,039	26,755	113,281	163,533	175,686	174,873	627,372	658,939	18,122	677,061	(49,689)	(7.34)%
TOTAL	\$45,658,075	\$87,818,982	\$29,857,061	\$163,334,118	\$123,133,135	\$140,061,622	\$173,666,271	\$600,195,146	\$608,100,046	\$ 13,116,854	\$621,216,900	\$(21,021,754)	(3.38)%

2020 Monthly Expenditure Summary By Subclass

	January	February	March	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year-End	Adopted	Reapprop. of	Final	(Savings) /	%
	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Budget	P/Y Encum.	Budget	Overage	Var.
51 Salaries and Wages	27,841,234	23,008,564	18,677,229	69,527,027	53,563,728	63,767,417	67,879,630	254,737,802	256,935,408	—	256,935,408	(2,197,606)	(0.86)%
52 Employee Benefits	9,973,230	27,947,411	3,407,747	41,328,388	41,014,093	33,008,383	82,727,908	198,078,771	203,470,974	322,656	203,793,630	(5,714,860)	(2.80)%
53 Professional and Tech. Services	2,254,482	1,669,872	967,474	4,891,828	6,303,133	6,417,296	6,711,654	24,323,912	19,549,881	7,790,459	27,340,340	(3,016,428)	(11.0)%
54 Property Services	2,452,124	2,486,745	1,640,357	6,579,226	5,660,860	6,095,809	7,877,030	26,212,924	29,222,092	1,347,538	30,569,630	(4,356,706)	(14.25)%
55 Other Services	188,620	159,514	132,676	480,811	534,641	1,408,060	1,345,161	3,768,672	4,606,342	245,648	4,851,990	(1,083,318)	(22.33)%
56 Supplies	1,222,024	1,345,766	807,988	3,375,777	3,330,871	3,900,922	4,049,419	14,656,990	15,546,771	1,707,248	17,254,019	(2,597,030)	(15.05)%
57 Property	109,500	110,816	4,209,285	4,429,601	2,285,515	396,293	858,844	7,970,253	7,183,939	1,566,451	8,750,390	(780,136)	(8.92)%
58 Miscellaneous	1,616,862	33,432	14,305	1,664,599	10,440,295	739,333	2,216,624	15,060,851	15,504,900	136,853	15,641,753	(580,902)	(3.71)%
82 Debt Service	—	31,056,861	—	31,056,861	—	24,328,110	—	55,384,971	56,079,739	—	56,079,739	(694,768)	(1.24)%
TOTAL	\$45,658,075	\$87,818,982	\$29,857,061	\$ 163,334,118	\$ 123,133,135	\$ 140,061,622	\$ 173,666,271	\$ 600,195,146	\$ 608,100,046	\$ 13,116,854	\$ 621,216,900	\$ (21,021,754)	(3.38)%

EXPENDITURE RESULTS AND PROJECTIONS

Expenditures for the first quarter of 2020 totaled \$163.3 million, or 26.9 percent of the total adopted operating budget of \$608.1 million. This represents a \$17.2 million increase in expenditures compared to the same period in 2019, in which expenditures totaled \$146.2 million, or 26.3 percent of the adopted budget of \$556.4 million.

Budget Year 2020 - Expenditure Summary

2019		2020		2019	2019	2020	2020	Budget to
Q1	Actual	Q1	Actual	Actual	Adopted Budget	Budget	Estimate	Estimate
\$146,169,150		\$163,334,118		\$533,045,967	\$556,414,971	\$608,100,046	\$600,195,146	\$(7,904,900)

EXPENDITURES BY SUBCLASS

Expenditures by Subclass - Comparison to Prior Year

Subclass	2019 Q1 Actual	2020 Q1 Actual	Variance	Percent Variance
Salaries and Wages	\$61,031,228	\$69,527,027	\$ 8,495,799	13.9 %
Employee Benefits	\$44,164,584	\$41,328,388	\$ (2,836,196)	(6.4)%
Professional and Technical Services	\$ 3,813,747	\$ 4,891,828	\$ 1,078,081	28.3 %
Property Services	\$ 6,588,305	\$ 6,579,226	\$ (9,079)	(0.1)%
Other Services	\$ 539,246	\$ 480,811	\$ (58,435)	(10.8)%
Supplies	\$ 3,597,245	\$ 3,375,777	\$ (221,468)	(6.2)%
Property	\$ 215,525	\$ 4,429,601	\$ 4,214,076	1,955.3 %
Miscellaneous	\$ 2,435,621	\$ 1,664,599	\$ (771,022)	(31.7)%
Debt Service	\$23,783,649	\$31,056,861	\$ 7,273,212	30.6 %

EXPENDITURE ANALYSIS: EMERGENCY MEDICAL SERVICES

Staffing

At the end of the first quarter, uniformed EMS strength totaled 205, including 162 paramedics, 26 Emergency Medical Technicians, and 17 supervisors. There are 209 uniformed positions budgeted in the Bureau. For reference, the head count at the end of Q1 2019 was 190. Now that the Bureau is approaching fully staffed levels, the City will strategically recruit paramedics and EMTs as vacancies arise.

Longevity

In the first quarter, \$170,000 was paid out in longevity. Medics and EMTs with more than three years of service receive these payments during their anniversary months.

Salaries and Premium Pay

EMS salaries, including acting pay and longevity, totaled \$3.9 million this quarter. This is 15.3 percent higher than in 2019. This is attributable to a wage increase in the collectively bargained agreement between the City and the Fraternal Association of Professional Paramedics and higher staffing levels.

Premium pay expenditures totaled \$1.5 million. This amount is 0.2 percent lower than the same period last year.

EMS Q1 Salaries and Premium Pay, by Year

	Salaries	Premium Pay	Total
2014 \$	2,028,966 \$	799,696 \$	2,828,662
2015 \$	2,184,168 \$	969,622 \$	3,153,790
2016 \$	2,194,248 \$	972,759 \$	3,167,007
2017 \$	2,587,535 \$	1,072,245 \$	3,659,780
2018 \$	2,854,726 \$	1,155,651 \$	4,010,377
2019 \$	3,340,646 \$	1,453,805 \$	4,794,451
2020 \$	3,851,506 \$	1,450,186 \$	5,301,692

EXPENDITURE ANALYSIS: POLICE

Staffing

Uniformed Bureau of Police strength totaled 1,025 at the end of the first quarter, including recruits in the Training Academy and in field training. There were 941 individuals at the end of Q1 2019. The City hopes to maintain full staffing levels for sworn officers with strategic recruitment, even as retirements occur throughout the year. There are 900 full time uniformed positions budgeted in the Bureau.

Longevity

Longevity pay continues to decrease as the demographics of the Bureau continue to change and officers with more years of service retire. The total paid out in the first quarter was \$1.8 million, which was 8.9 percent less than in 2019. Officers who have served for more than 20 years receive their longevity payments in February.

Police Q1 Longevity, by Year

	<u>January</u>	<u>February</u>	<u>March</u>	<u>Q1 Total</u>
2014	\$ 215,161	\$ 2,290,409	\$ 4,000	\$ 2,509,570
2015	\$ —	\$ 2,225,412	\$ 123,000	\$ 2,348,412
2016	\$ 138,000	\$ 1,963,449	\$ 10,000	\$ 2,111,449
2017	\$ 171,706	\$ 1,849,064	\$ 6,000	\$ 2,026,770
2018	\$ 171,000	\$ 1,809,996	\$ 41,000	\$ 2,021,996
2019	\$ 165,412	\$ 1,718,871	\$ 37,000	\$ 1,921,283
2020	\$ 180,000	\$ 1,494,568	\$ 76,000	\$ 1,750,568

Salaries and Premium Pay

Salaries, including longevity and acting pay, totaled \$21.4 million this quarter. This represents a 9.4 percent increase over the prior year. This increase is related to a 12.0 percent increase in the regular salaries object account, reflecting higher staffing levels as well as union wage adjustments from a January 9, 2020 arbitration award.

Police premium pay during the first quarter totaled \$3.8 million. This is a 10.0 percent decrease compared to the same period last year.

Police Q1 Salaries and Premium Pay, by Year

	Salaries	Premium Pay	Total
2014	\$ 16,431,877	\$ 3,495,361	\$ 19,927,238
2015	\$ 15,346,040	\$ 3,448,760	\$ 18,794,800
2016	\$ 15,460,129	\$ 2,214,365	\$ 17,674,494
2017	\$ 18,637,204	\$ 3,320,137	\$ 21,957,341
2018	\$ 18,994,109	\$ 3,941,539	\$ 22,935,648
2019	\$ 19,528,146	\$ 4,226,209	\$ 23,754,355
2020	\$ 21,365,889	\$ 3,802,315	\$ 25,168,204

EXPENDITURE ANALYSIS: FIRE

Staffing

Uniformed Bureau of Fire employees totaled 669 at the end of the first quarter. There are 667 budgeted uniformed positions within the Bureau. At the end of Q1 2019, there were 664 uniformed employees. A new recruit class is scheduled to start at the Training Academy at the end of Q2. The City continues to monitor retirements and anticipates that one recruit class each year will maintain full staffing levels.

Longevity

Longevity pay for firefighters increased by 6.5 percent in comparison with the first quarter of last year. The total amount paid out in the first quarter was \$1.1 million. Firefighters who have served for more than 20 years receive their longevity payments in February.

Fire Q1 Longevity, by Year

	January	February	March	Q1 Total
2014 \$	—	\$ 1,334,265	\$ 72,000	\$ 1,406,265
2015 \$	—	\$ 1,281,844	\$ —	\$ 1,281,844
2016 \$	—	\$ 1,103,880	\$ 99,000	\$ 1,202,880
2017 \$	26,000	\$ 953,790	\$ 114,000	\$ 1,093,790
2018 \$	25,000	\$ 1,002,175	\$ 113,000	\$ 1,140,175
2019 \$	25,000	\$ 924,924	\$ 134,000	\$ 1,083,924
2020 \$	56,000	\$ 1,068,924	\$ 29,000	\$ 1,153,924

Salaries and Premium Pay

Fire salaries, including longevity and acting pay, totaled \$15.1 million. This represents a 20.8 percent increase over the prior year. This increase is due to the 22.2 percent increase in the regular salaries object account and is related to union wage adjustments from an October 15, 2019 arbitration award.

Premium pay during this quarter totaled \$4.2 million. This is an 18.3 percent increase compared to the same period last year.

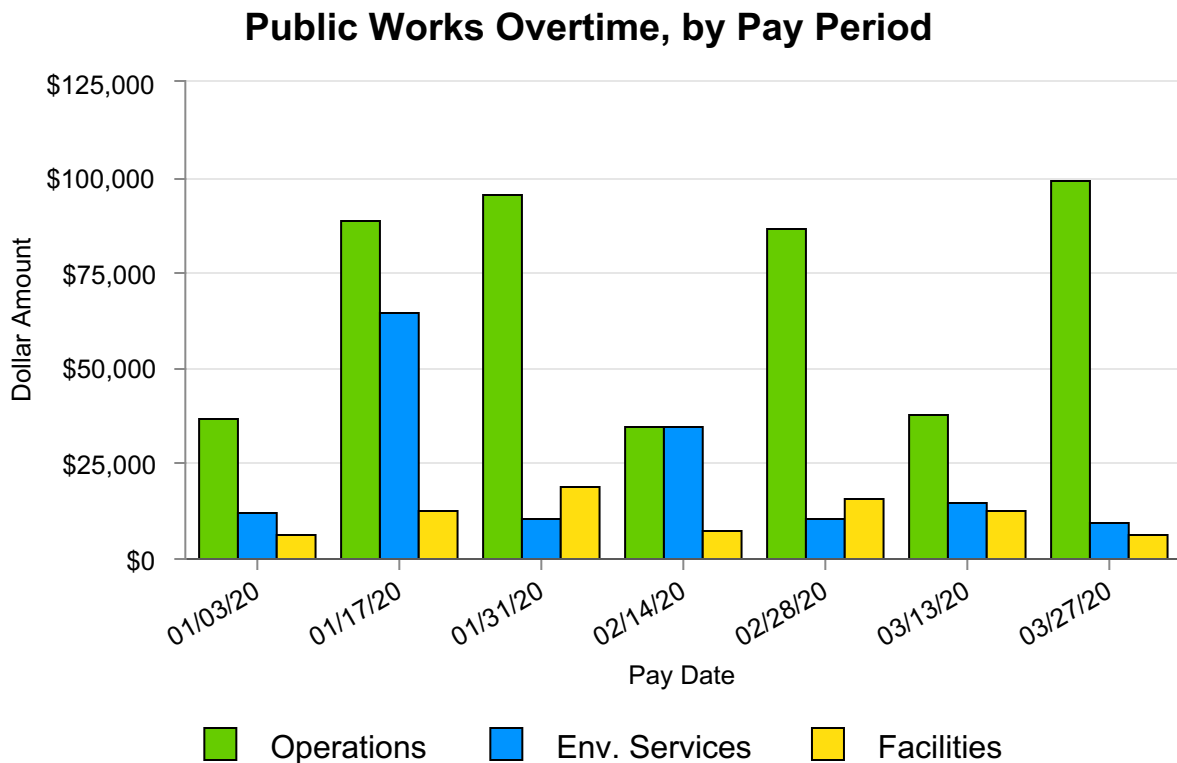
Fire Q1 Salaries and Premium Pay, by Year

	Salaries	Premium Pay	Total
2014 \$	10,499,648	\$ 3,371,114	\$ 13,870,762
2015 \$	10,341,316	\$ 3,753,196	\$ 14,094,512
2016 \$	10,047,998	\$ 4,274,037	\$ 14,322,035
2017 \$	11,749,762	\$ 3,584,944	\$ 15,334,706
2018 \$	12,395,820	\$ 3,399,817	\$ 15,795,636
2019 \$	15,128,076	\$ 4,183,731	\$ 19,311,807

EXPENDITURE ANALYSIS: PUBLIC WORKS

The graph below shows premium pay by bureau for each pay period during the first quarter of 2020. Please note that pay lags behind actual dates work by a two-week period.

Overtime payments for Operations and Environmental Services increased during the January 17 pay period due to the New Years holiday. Operations saw elevated overtime levels during the January 31 and February 28 pay periods because of snowfall. On the weekend of March 6-8, Public Works street crews went on a “pothole blitz,” which accounts for the spike in premium pay during the March 27 pay.



**2020 Monthly Expenditure Summary
City Council - 101100**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	204,196	167,175	142,077	513,447	427,247	534,340	559,156	2,034,190	2,156,743	—	2,156,743	(122,553)
52 Employee Benefits	41,805	16,372	13,912	72,088	185,197	116,732	116,732	490,749	462,654	—	462,654	28,095
53 Professional and Technical Services	—	—	—	—	—	—	—	—	—	—	—	—
54 Property Services	—	—	—	—	—	—	—	—	—	—	—	—
55 Other Services	—	—	—	—	—	—	—	—	—	—	—	—
56 Supplies	5,893	28	3,487	9,407	1,063	1,600	2,000	14,070	40,000	—	40,000	(25,930)
57 Property	—	—	—	—	—	—	—	—	—	—	—	—
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 251,894	\$ 183,574	\$ 159,475	\$ 594,943	\$ 613,507	\$ 652,672	\$ 677,887	\$ 2,539,009	\$ 2,659,396	\$ —	\$ 2,659,396	\$ (120,387)

**2020 Monthly Expenditure Summary
Office of the City Clerk - 101200**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	84,788	52,483	52,351	189,622	158,042	209,786	228,855	786,305	882,727	—	882,727	(96,422)
52 Employee Benefits	16,540	3,794	3,785	24,118	97,963	60,949	61,796	244,827	251,087	—	251,087	(6,260)
53 Professional and Technical Services	63,461	12,036	10,410	85,907	60,918	73,080	75,155	295,059	274,316	48,703	323,019	(27,960)
54 Property Services	—	—	—	—	82,123	3,185	3,185	88,493	122,740	—	122,740	(34,247)
55 Other Services	141	2,264	111	2,516	1,332	1,556	1,556	6,960	20,897	—	20,897	(13,937)
56 Supplies	2,998	3,920	1,353	8,271	5,027	4,380	4,180	21,859	22,950	1,555	24,505	(2,646)
57 Property	19,320	—	—	19,320	5,123	7,685	7,685	39,813	57,185	19,320	76,505	(36,692)
58 Miscellaneous	—	—	—	—	—	—	—	—	900	—	900	(900)
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 187,249	\$ 74,497	\$ 68,009	\$ 329,755	\$ 410,528	\$ 360,621	\$ 382,412	\$ 1,483,316	\$ 1,632,802	\$ 69,578	\$ 1,702,380	\$ (219,064)

**2020 Monthly Expenditure Summary
Office of the Mayor - 102000**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	115,717	81,948	79,642	277,306	241,290	287,211	287,611	1,093,418	1,137,513	—	1,137,513	(44,095)
52 Employee Benefits	22,106	6,029	5,859	33,994	86,861	64,814	64,814	250,483	263,742	—	263,742	(13,259)
53 Professional and Technical Services	—	1,492	190	1,682	3,250	6,317	7,150	18,398	34,212	—	34,212	(15,814)
54 Property Services	—	—	—	—	—	300	300	600	1,200	—	1,200	(600)
55 Other Services	—	—	—	—	—	1,000	1,000	2,000	4,000	—	4,000	(2,000)
56 Supplies	889	4,681	251	5,822	1,568	3,725	5,750	16,864	21,300	—	21,300	(4,436)
57 Property	—	—	—	—	—	—	—	—	—	—	—	—
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 138,712	\$ 94,150	\$ 85,942	\$ 318,804	\$ 332,969	\$ 363,367	\$ 366,625	\$ 1,381,764	\$ 1,461,968	\$ —	\$ 1,461,968	\$ (80,203)

**2020 Monthly Expenditure Summary
Office of Equity - 102100**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	94,251	67,085	66,217	227,553	200,667	269,699	269,699	967,618	1,040,268	—	1,040,268	(72,650)
52 Employee Benefits	16,319	4,870	4,809	25,997	127,213	77,023	83,023	313,256	327,228	—	327,228	(13,972)
53 Professional and Technical Services	3,990	28,000	1,606	33,596	23,934	89,782	231,750	379,061	380,775	131,735	512,510	(133,449)
54 Property Services	—	—	—	—	—	300	300	600	1,200	—	1,200	(600)
55 Other Services	—	—	—	—	21	63	63	146	250	—	250	(104)
56 Supplies	—	—	228	228	224	575	483	1,510	8,300	—	8,300	(6,790)
57 Property	—	—	—	—	—	—	—	—	—	—	—	—
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 114,559	\$ 99,956	\$ 72,859	\$ 287,374	\$ 352,059	\$ 437,441	\$ 585,318	\$ 1,662,192	\$ 1,758,022	\$ 131,735	\$ 1,889,757	\$ (227,565)

**2020 Monthly Expenditure Summary
Office of Management and Budget - 102200**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	168,743	116,764	119,115	404,622	361,422	426,282	426,282	1,618,608	1,842,921	—	1,842,921	(12,935)
52 Employee Benefits	25,437	11,364	7,363	44,164	183,912	124,374	124,374	476,824	507,113	—	507,113	(30,288)
53 Professional and Technical Services	91,573	91,681	33,430	216,684	213,393	243,180	221,948	895,205	988,367	123,039	1,111,406	(216,201)
54 Property Services	1,171,518	562,753	48,560	1,782,830	1,747,189	1,861,265	1,861,265	7,252,550	7,428,472	16,588	7,445,060	(192,511)
55 Other Services	38	14	208	259	3,708	179,246	149,246	332,458	402,500	—	402,500	(70,042)
56 Supplies	621,506	573,600	138,947	1,334,054	1,414,749	1,428,893	1,500,533	5,678,228	6,021,080	245,968	6,267,048	(588,819)
56201 Fuel	100,004	330,830	137,359	568,194	526,600	743,356	807,356	2,645,505	3,229,423	—	3,229,423	(583,918)
57 Property	—	—	—	—	—	31,998	—	31,998	—	31,998	31,998	—
58 Miscellaneous	—	—	—	—	500	1,583	1,500	3,583	4,000	—	4,000	(417)
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 2,078,815	\$ 1,356,175	\$ 347,623	\$ 3,782,614	\$ 3,924,873	\$ 4,296,820	\$ 4,285,148	\$ 16,289,455	\$ 17,194,452	\$ 417,594	\$ 17,612,046	\$ (1,322,591)

**2020 Monthly Expenditure Summary
Department of Innovation and Performance - 103000**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	458,725	331,935	340,921	1,131,581	1,057,130	1,357,422	1,357,422	4,903,556	5,235,772	—	5,235,772	(332,216)
52 Employee Benefits	82,228	24,146	24,901	131,275	562,921	355,005	360,305	1,409,505	1,439,514	—	1,439,514	(30,009)
53 Professional and Technical Services	195,909	48,139	468,610	712,657	3,644,675	2,445,200	2,445,900	9,248,432	6,885,192	2,618,943	9,504,135	(255,702)
54 Property Services	—	80	1,113	1,192	3,861	3,300	5,600	13,953	15,000	1,080	16,080	(2,128)
55 Other Services	164,635	83,399	88,435	336,470	427,815	1,075,000	1,025,000	2,864,285	3,377,680	163,789	3,541,469	(677,185)
56 Supplies	3,391	6,384	4,032	13,808	17,293	38,850	33,750	103,701	115,000	1,297	116,297	(12,597)
57 Property	16,917	57,164	588,436	662,517	574,294	320,000	330,000	1,886,811	616,000	1,309,207	1,925,207	(38,396)
57501 Machinery and Equipment	16,917	57,164	588,436	662,517	574,294	320,000	330,000	1,886,811	616,000	1,309,207	1,925,207	(38,396)
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 921,806	\$ 551,247	\$ 1,516,448	\$ 2,989,500	\$ 6,287,988	\$ 5,594,777	\$ 5,557,977	\$ 20,430,242	\$ 17,684,158	\$ 4,094,316	\$ 21,778,474	\$ (1,348,232)

- The 57501 "Machinery and Equipment" line includes allocations for all of the City's IT hardware, including computers, servers, and smart devices.

**2020 Monthly Expenditure Summary
Commission on Human Relations - 105000**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	40,178	27,076	27,062	94,316	82,786	99,369	99,369	375,840	383,280	—	383,280	(7,440)
52 Employee Benefits	2,887	1,965	2,008	6,860	43,869	27,590	27,590	105,907	109,028	—	109,028	(3,120)
53 Professional and Technical Services	4,703	2,250	2,633	9,587	11,586	16,385	16,335	53,893	38,478	17,272	55,750	(1,857)
54 Property Services	—	—	—	—	—	—	—	—	—	—	—	—
55 Other Services	—	167	159	325	250	495	495	1,565	2,710	—	2,710	(1,145)
56 Supplies	97	446	176	719	338	1,150	825	3,031	3,300	—	3,300	(269)
57 Property	—	—	—	—	—	—	—	—	—	—	—	—
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 47,865	\$ 31,905	\$ 32,037	\$ 111,807	\$ 138,829	\$ 144,988	\$ 144,613	\$ 540,237	\$ 536,795	\$ 17,272	\$ 554,067	\$ (13,831)

**2020 Monthly Expenditure Summary
Office of the City Controller - 106000**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	351,832	243,566	231,903	827,301	692,368	891,741	956,796	3,368,206	3,690,499	—	3,690,499	(322,293)
52 Employee Benefits	73,345	20,349	16,974	110,668	391,902	247,872	253,454	1,003,897	1,042,378	—	1,042,378	(38,482)
53 Professional and Technical Services	42,147	6,520	10,600	59,267	20,965	36,329	36,329	152,891	150,000	37,976	187,976	(35,086)
54 Property Services	—	—	8	8	1,591	2,375	2,375	6,349	9,500	—	9,500	(3,151)
55 Other Services	1,071	—	—	1,071	—	—	—	1,071	12,000	—	12,000	(10,929)
56 Supplies	562	328	276	1,166	2,371	2,996	4,269	10,803	17,076	—	17,076	(6,273)
57 Property	—	—	—	—	3,273	4,910	4,910	13,093	19,639	—	19,639	(6,546)
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 468,958	\$ 270,763	\$ 259,761	\$ 999,481	\$ 1,112,471	\$ 1,186,223	\$ 1,258,133	\$ 4,556,309	\$ 4,941,092	\$ 37,976	\$ 4,979,068	\$ (422,760)

**2020 Monthly Expenditure Summary
Department of Finance - 107000**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	199,471	143,547	142,245	485,263	434,617	546,212	546,212	2,012,303	2,106,816	—	2,106,816	(94,514)
52 Employee Benefits	7,611,102	23,236,833	144,902	30,992,837	8,173,396	8,245,528	57,928,110	105,339,871	107,168,953	—	107,168,953	(1,829,081)
52401 Pension Contribution	—	22,682,691	—	22,682,691	—	—	28,836,697	51,519,388	51,519,388	—	51,519,388	—
52404 Retiree Contribution	158,642	157,987	—	316,629	629,340	474,000	474,000	1,893,969	2,000,000	—	2,000,000	(106,031)
52407 Widow(er) Contribution	5,250	5,250	—	10,500	21,000	15,750	15,750	63,000	80,000	—	80,000	(17,000)
52410 Survivor Contribution	3,332	3,332	—	6,663	13,327	9,996	9,996	39,982	60,000	—	60,000	(20,018)
52413 Additional Pension Fund	6,688,000	—	—	6,688,000	6,688,000	6,688,000	27,515,885	47,579,885	47,579,885	—	47,579,885	—
52419 Retired Police Officer	20,724	20,724	—	41,447	103,269	62,172	62,172	269,060	7,500	—	7,500	261,560
52422 Retired Firefighter	1,300	1,300	—	2,600	5,200	3,900	3,900	15,600	21,000	—	21,000	(5,400)
52423 Retired EMS	—	—	—	—	—	—	—	—	50,000	—	50,000	(50,000)
52901 OPEB Contribution	709,370	352,424	134,620	1,196,414	467,350	835,000	853,000	3,351,764	5,226,469	—	5,226,469	(1,874,705)
53 Professional and Technical Services	118,736	581,263	83,829	783,827	432,831	842,756	464,433	2,523,847	2,047,499	848,069	2,895,568	(371,721)
54 Property Services	(5,622)	3,002	1,165	(1,455)	155	465	465	(370)	6,200	—	6,200	(6,570)
55 Other Services	9,659	24,526	8,405	42,590	29,961	50,700	43,100	166,352	216,000	21,627	237,627	(71,275)
56 Supplies	20,134	25,086	14,760	59,979	287,228	130,150	76,100	553,457	541,045	118,259	659,304	(105,847)
57 Property	—	—	—	—	—	—	—	—	—	—	—	—
58 Miscellaneous	—	—	—	—	10,040,000	250,000	—	10,290,000	10,570,000	—	10,570,000	(280,000)
82 Debt Services	—	31,056,861	—	31,056,861	—	24,328,110	—	55,384,971	56,079,739	—	56,079,739	(694,768)
82101 Interest Expenditure	—	9,656,861	—	9,656,861	—	11,872,878	—	21,529,739	21,529,739	—	21,529,739	—
82103 Principal	—	21,400,000	—	21,400,000	—	12,455,232	—	33,855,232	34,550,000	—	34,550,000	(694,768)
TOTAL	\$ 7,953,479	\$ 55,071,118	\$ 395,306	\$ 63,419,903	\$ 19,398,188	\$ 34,393,921	\$ 59,058,420	\$176,270,431	\$178,736,252	\$ 987,955	\$179,724,206	\$ (3,453,775)

- The final rates of the 2020 bond issuance were lower than anticipated, resulting in debt service savings.

**2020 Monthly Expenditure Summary
Department of Law - 108000**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	238,174	164,083	163,584	565,841	498,552	692,880	692,880	2,450,153	2,672,536	—	2,672,536	(222,383)
52 Employee Benefits	36,135	11,782	11,772	59,688	296,290	189,783	189,783	735,544	764,722	—	764,722	(29,178)
53 Professional and Technical Services	189,288	18,495	35,917	243,699	264,769	375,093	383,839	1,267,400	921,458	346,886	1,268,344	(944)
54 Property Services	—	—	—	—	—	—	—	—	—	—	—	—
55 Other Services	—	—	—	—	1,438	—	—	1,438	—	—	—	1,438
56 Supplies	2,645	1,533	9,058	13,236	13,121	14,984	14,984	56,326	59,920	17	59,937	(3,611)
57 Property	—	—	—	—	—	—	—	—	—	—	—	—
58 Miscellaneous	1,523,382	33,432	14,305	1,571,120	398,961	474,000	474,000	2,918,081	3,200,000	16,000	3,216,000	(297,919)
58105 Judgments	1,523,382	33,432	14,305	1,571,120	398,961	474,000	474,000	2,918,081	3,200,000	16,000	3,216,000	(297,919)
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 1,989,624	\$ 229,325	\$ 234,636	\$ 2,453,585	\$ 1,473,132	\$ 1,746,740	\$ 1,755,486	\$ 7,428,942	\$ 7,618,636	\$ 362,903	\$ 7,981,539	\$ (552,597)

**2020 Monthly Expenditure Summary
Ethics Board - 108100**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	6,660	4,690	4,501	15,851	23,145	24,964	24,964	88,923	96,290	—	96,290	(7,367)
52 Employee Benefits	487	342	324	1,153	1,884	1,939	1,939	6,916	7,722	—	7,722	(806)
53 Professional and Technical Services	1,528	—	9,391	10,919	13,383	19,157	21,057	64,516	63,681	15,132	78,813	(14,297)
54 Property Services	—	—	—	—	—	—	—	—	—	—	—	—
55 Other Services	—	—	16	16	42	549	549	1,154	2,194	—	2,194	(1,040)
56 Supplies	6	12	99	117	456	854	854	2,281	2,600	—	2,600	(319)
57 Property	—	—	—	—	—	—	—	—	—	—	—	—
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 8,680	\$ 5,044	\$ 14,331	\$ 28,055	\$ 38,910	\$ 47,463	\$ 49,363	\$ 163,790	\$ 172,486	\$ 15,132	\$ 187,618	\$ (23,828)

**2020 Monthly Expenditure Summary
Office of Municipal Investigations - 240000**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	65,709	36,280	36,016	138,005	108,048	128,824	130,900	505,777	510,220	—	510,220	(4,443)
52 Employee Benefits	7,823	2,706	2,722	13,251	40,322	28,313	28,466	110,352	114,005	—	114,005	(3,653)
53 Professional and Technical Services	1,756	9,058	9,096	19,910	8,124	18,136	12,986	59,156	73,000	—	73,000	(13,844)
54 Property Services	—	—	—	—	—	—	—	—	—	—	—	—
55 Other Services	—	—	—	—	—	500	3,850	4,350	7,500	—	7,500	(3,150)
56 Supplies	113	331	29	474	1,218	3,545	2,845	8,082	11,650	—	11,650	(3,568)
57 Property	—	—	—	—	—	—	—	—	—	—	—	—
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 75,402	\$ 48,375	\$ 47,863	\$ 171,640	\$ 157,712	\$ 179,318	\$ 179,047	\$ 687,717	\$ 716,375	\$ —	\$ 716,375	\$ (28,658)

2020 Monthly Expenditure Summary
Department of Human Resources and Civil Service - 109000

	January	February	March	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year-End	Adopted	Reappropriation of	Final	(Savings) /
	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Budget	P/Y Encum.	Budget	Overage
51 Salaries and Wages	275,667	162,116	163,303	601,086	492,833	580,872	3,899,485	5,574,277	5,636,067	—	5,636,067	(61,790)
52 Employee Benefits	623,691	1,600,609	1,346,215	3,570,515	9,819,553	7,802,599	7,822,599	29,015,267	31,793,920	322,656	32,116,576	(3,101,309)
52101 Health Insurance	(76,625)	(102,626)	(4,610)	(183,861)	995,454	978,991	978,991	2,769,574	3,817,459	98,504	3,915,963	(1,146,389)
52111 Other Insurance/Benefits	(6,315)	2,551	(2,569)	(6,332)	192,670	211,881	211,881	610,100	625,971	221,552	847,524	(237,424)
52121 Retiree Health Insurance	656,024	1,129,153	1,056,650	2,841,827	7,678,899	5,625,000	5,625,000	21,770,726	23,339,586	—	23,339,586	(1,568,860)
52205 Unemployment Comp.	—	—	1,300	1,300	50,467	75,700	75,700	203,167	300,200	2,600	302,800	(99,633)
52301 Medical - Workers' Comp.	—	232,416	116,208	348,624	348,624	348,624	348,624	1,394,496	1,394,496	—	1,394,496	—
52305 Indemnity - Workers' Comp.	—	60,237	33,967	94,204	101,902	101,902	101,902	399,910	407,607	—	407,607	(7,697)
52309 Legal - Workers' Comp.	—	249,916	124,958	374,874	379,875	379,875	379,875	1,514,499	1,519,500	—	1,519,500	(5,001)
52314 Workers' Comp. - Settlement	—	13,332	6,666	19,998	20,000	20,000	20,000	79,998	80,000	—	80,000	(2)
52315 Workers' Comp. - Fees	—	4,126	2,063	6,189	6,190	6,190	6,190	24,760	24,761	—	24,761	(1)
53 Professional and Technical Services	134,716	43,302	19,270	197,288	146,722	272,054	337,539	953,603	1,120,832	385,301	1,506,133	(552,530)
54 Property Services	—	—	—	—	—	10,000	—	10,000	23,300	—	23,300	(13,300)
55 Other Services	5,087	17,083	29,057	51,228	32,110	38,250	46,125	167,712	232,500	26,381	258,881	(91,168)
56 Supplies	12,802	61,736	5,364	79,902	11,881	44,280	58,170	194,234	168,000	64,714	232,714	(38,480)
57 Property	55	1,027	—	1,082	—	—	—	1,082	14,000	1,082	15,082	(14,000)
58 Miscellaneous	93,479	—	—	93,479	—	—	1,727,374	1,820,853	1,700,000	120,853	1,820,853	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 1,145,498	\$ 1,885,873	\$ 1,563,209	\$ 4,594,581	\$ 10,503,100	\$ 8,748,055	\$ 13,891,292	\$ 37,737,028	\$ 40,688,619	\$ 920,987	\$ 41,609,606	\$ (3,872,578)

**2020 Monthly Expenditure Summary
Department of City Planning - 110000**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	270,509	176,770	164,445	611,724	500,232	753,209	753,209	2,618,374	2,905,235	—	2,905,235	(286,861)
52 Employee Benefits	(39,078)	9,799	13,945	(15,334)	357,390	230,004	230,004	802,065	933,576	—	933,576	(131,511)
53 Professional and Technical Services	10,845	53,681	1,997	66,523	242,055	254,298	218,893	781,770	231,075	650,248	881,323	(99,553)
54 Property Services	—	—	—	—	1,439	775	775	2,989	3,100	—	3,100	(111)
55 Other Services	—	53	285	338	871	1,661	1,661	4,531	6,644	—	6,644	(2,113)
56 Supplies	2,523	1,234	17	3,774	3,690	9,658	9,658	26,779	34,950	3,681	38,631	(11,852)
57 Property	—	—	—	—	—	—	—	—	—	—	—	—
58 Miscellaneous	—	—	—	—	—	12,500	12,500	25,000	25,000	—	25,000	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 244,800	\$ 241,536	\$ 180,689	\$ 667,026	\$ 1,105,677	\$ 1,262,105	\$ 1,226,700	\$ 4,261,508	\$ 4,139,580	\$ 653,929	\$ 4,793,510	\$ (532,002)

2020 Monthly Expenditure Summary
Department of Permits, Licenses, and Inspections - 130000

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	492,631	332,196	322,343	1,147,169	1,000,078	1,256,569	1,256,569	4,660,386	4,846,768	—	4,846,768	(186,382)
52 Employee Benefits	59,095	25,409	24,987	109,490	585,428	370,102	371,302	1,436,323	1,489,498	—	1,489,498	(53,176)
53 Professional and Technical Services	14,756	15,533	16,460	46,750	57,958	148,044	265,860	518,611	327,875	235,694	563,569	(44,958)
54 Property Services	2,971	546	152	3,669	423	1,269	1,269	6,629	5,000	3,571	8,571	(1,942)
55 Other Services	520	1,190	102	1,811	6,522	12,690	16,720	37,743	35,937	23,108	59,045	(21,302)
56 Supplies	3,889	6,898	3,077	13,864	5,167	52,600	16,600	88,231	77,177	26,599	103,776	(15,545)
57 Property	500	200	162	862	150	1,150	15,500	17,662	5,000	16,393	21,393	(3,730)
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 574,362	\$ 381,971	\$ 367,282	\$ 1,323,615	\$ 1,655,725	\$ 1,842,425	\$ 1,943,821	\$ 6,765,585	\$ 6,787,255	\$ 305,364	\$ 7,092,619	\$ (327,034)

2020 Monthly Expenditure Summary
Department of Public Safety - Bureau of Administration - 210000

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	191,393	138,709	247,125	577,227	746,221	911,209	926,209	3,160,866	3,621,346	—	3,621,346	(460,481)
52 Employee Benefits	37,780	18,598	22,179	78,557	496,814	310,210	301,235	1,186,816	1,245,106	—	1,245,106	(58,290)
53 Professional and Technical Services	1,263,988	148,354	56,666	1,469,008	410,908	829,298	968,291	3,677,505	2,742,214	1,170,949	3,913,163	(235,658)
53529 Protective/Investigative	1,262,723	146,545	52,984	1,462,252	376,354	814,310	942,931	3,595,848	2,627,889	1,143,835	3,771,724	(175,876)
54 Property Services	92,558	—	—	92,558	76,150	114,976	115,351	399,035	422,388	39,014	461,402	(62,367)
55 Other Services	99	222	402	723	—	1,255	1,883	3,860	7,530	—	7,530	(3,670)
56 Supplies	22,738	3,786	4,702	31,226	36,978	67,859	86,039	222,101	328,880	15,274	344,154	(122,053)
57 Property	—	—	1,620,470	1,620,470	1,690,266	—	134,734	3,445,470	3,452,965	—	3,452,965	(7,495)
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 1,608,557	\$ 309,669	\$ 1,951,544	\$ 3,869,770	\$ 3,457,337	\$ 2,234,806	\$ 2,533,740	\$ 12,095,653	\$ 11,820,429	\$ 1,225,238	\$ 13,045,667	\$ (950,014)

- The 53529 "Protective/Investigative" line includes allocations for City-County Building security services, the Johnson Controls citywide security camera contract, and the citywide ShotSpotter gunshot detection system contract.
- The U.S. Department of Justice's Bureau of Justice Assistance Coronavirus Emergency Supplemental Funding award will reimburse \$4,356.89 to the 53 and 56 subclasses for services and supplies expenditures which were part of the City's COVID-19 response. This is anticipated in the Q2 forecast.

2020 Monthly Expenditure Summary
Department of Public Safety - Bureau of Emergency Medical Services - 220000

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	2,383,604	1,715,277	1,453,314	5,552,195	3,916,293	4,589,890	4,621,964	18,680,343	18,048,542	—	18,048,542	631,801
51101 Regular	1,622,152	1,037,754	1,021,600	3,681,506	3,083,803	3,647,766	3,679,841	14,092,917	14,193,674	—	14,193,674	(100,757)
51111 In Grade	—	—	—	—	12,815	44,852	44,852	102,519	173,000	—	173,000	(70,481)
51201 Longevity	60,000	76,000	34,000	170,000	111,000	180,000	180,000	641,000	663,000	—	663,000	(22,000)
51205 Uniform	8,400	241,200	—	249,600	13,200	—	—	262,800	252,000	—	252,000	10,800
51401 Premium Pay	692,687	359,913	397,586	1,450,186	691,817	715,521	715,521	3,573,046	2,759,868	—	2,759,868	813,178
52 Employee Benefits	261,009	219,780	152,301	633,090	1,963,544	1,244,808	1,251,644	5,093,085	5,015,438	—	5,015,438	77,647
53 Professional and Technical Services	14,182	1,669	7,590	23,441	11,458	32,911	44,866	112,675	170,695	8,780	179,475	(66,800)
54 Property Services	—	—	—	—	917	1,375	1,375	3,667	5,500	—	5,500	(1,833)
55 Other Services	15	835	662	1,511	7,278	9,465	9,550	27,804	38,200	—	38,200	(10,396)
56 Supplies	2,596	3,856	2,973	140,985	118,488	214,175	214,175	687,825	812,500	44,272	856,772	(168,947)
57 Property	53,300	43,218	44,467	4,484	(1,625)	2,050	2,050	6,959	4,500	3,700	8,200	(1,241)
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 2,712,144	\$ 1,984,878	\$ 1,658,685	\$ 6,355,707	\$ 6,016,352	\$ 6,094,674	\$ 6,145,625	\$ 24,612,358	\$ 24,095,375	\$ 56,752	\$ 24,152,126	\$ 460,231

- The first round of the U.S. Department of Health and Human Services' CARES Act Provider Relief Fund will reimburse \$138,162.66 to the 51 subclass for overtime incurred by the Infectious Disease Specialty Units (ECHO teams) as part of the City's COVID-19 response. This is anticipated in the Q2 forecast.
- The U.S. Department of Justice's Bureau of Justice Assistance Coronavirus Emergency Supplemental Funding award will reimburse \$176,589.48 to the 51 and 56 subclasses for overtime and supplies expenditures which were part of the City's COVID-19 response. This is anticipated in the Q2 forecast.

**2020 Monthly Expenditure Summary
Department of Public Safety - Bureau of Police - 230000**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	9,752,115	9,224,667	7,171,442	26,148,224	20,828,161	22,564,762	22,578,295	92,119,442	89,272,592	—	89,272,592	2,846,850
51101 Regular	8,099,299	5,646,534	5,869,456	19,615,289	17,936,739	18,724,881	18,724,881	75,001,790	72,224,542	—	72,224,542	2,777,249
51111 In Grade	32	—	—	32	13,385	58,889	85,556	157,861	330,000	—	330,000	(172,139)
51201 Longevity	180,000	1,494,568	76,000	1,750,568	408,134	339,401	326,268	2,824,371	2,828,344	—	2,828,344	(3,973)
51205 Uniform	—	833,400	—	833,400	900	—	—	834,300	600,000	—	600,000	234,300
51401 Premium Pay	1,472,785	1,103,545	1,225,986	3,802,315	2,423,253	3,336,591	3,336,591	12,898,750	12,869,707	—	12,869,707	29,043
52 Employee Benefits	294,405	881,334	479,372	1,655,110	5,289,155	5,428,085	5,428,085	17,800,435	18,009,252	—	18,009,252	(208,817)
53 Professional and Technical Services	12,886	70,075	94,892	177,853	310,897	375,178	347,646	1,211,574	1,571,150	119,434	1,690,584	(479,010)
54 Property Services	147,159	416,449	132,950	696,558	301,704	401,207	460,114	1,859,583	1,813,905	26,551	1,840,456	19,127
55 Other Services	3,405	2,601	3,332	9,338	19,655	26,985	26,985	82,964	101,100	6,841	107,941	(24,977)
56 Supplies	64,437	168,499	179,422	412,358	302,970	495,097	584,474	1,794,900	1,817,000	520,898	2,337,898	(542,998)
57 Property	53,262	2,959	1,978,551	2,034,772	110	16,500	32,994	2,084,376	2,202,000	83,045	2,285,045	(200,668)
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 10,327,670	\$ 10,766,583	\$ 10,039,960	\$ 31,134,214	\$ 27,052,653	\$ 29,307,815	\$ 29,458,594	\$116,953,275	\$114,787,000	\$ 756,769	\$115,543,769	\$ 1,409,506

- The final Fraternal Order of Police arbitration award was signed after City Council passed the 2020 budget. The City anticipates an interdepartmental transfer in Q2 to accommodate the increases in contractually obligated expenditures.
- The U.S. Department of Justice's Bureau of Justice Assistance Coronavirus Emergency Supplemental Funding award will reimburse \$73,044.15 to the 54 and 56 subclasses for services and supplies expenditures which were part of the City's COVID-19 response. This is anticipated in the Q2 forecast.

2020 Monthly Expenditure Summary
Department of Public Safety - Bureau of Fire - 250000

	January	February	March	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year-End	Adopted	Reappropri. of	Final	(Savings) /
	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Budget	P/Y Encum.	Budget	Overage
51 Salaries and Wages	8,384,275	7,096,760	5,107,244	20,588,279	14,206,609	17,985,903	17,996,633	70,777,424	71,241,975	—	71,241,975	(464,551)
51101 Regular	6,258,145	3,804,818	3,898,856	13,961,820	11,044,928	13,057,067	13,057,067	51,120,882	50,362,973	—	50,362,973	757,909
51111 In Grade	3,227	5,940	3,166	12,333	5,556	19,444	19,444	56,777	75,000	—	75,000	(18,223)
51201 Longevity	56,000	1,068,924	29,000	1,153,924	208,877	224,631	224,631	1,812,062	1,871,924	—	1,871,924	(59,861)
51205 Uniform	—	638,004	994	638,998	7,932	—	—	646,930	681,918	—	681,918	(34,988)
51207 Leave Buyback	—	533,742	—	533,742	110,417	331,250	331,250	1,306,658	1,325,000	—	1,325,000	(18,342)
51401 Premium Pay	2,057,130	971,331	1,155,270	4,183,731	2,754,924	4,323,511	4,323,511	15,585,676	16,676,398	—	16,676,398	(1,090,722)
52 Employee Benefits	220,823	1,210,179	716,803	2,147,804	6,730,716	4,326,980	4,326,980	17,532,480	17,274,415	—	17,274,415	258,065
53 Professional and Technical Services	—	321,986	77,506	399,492	221,400	73,990	253,990	948,872	459,946	591,984	1,051,930	(103,057)
54 Property Services	1,090	2,508	8,484	12,082	10,653	10,025	10,025	42,786	45,100	—	45,100	(2,314)
55 Other Services	—	—	—	—	114	171	171	455	500	183	683	(228)
56 Supplies	170,132	80,578	222,812	473,522	363,291	487,341	487,341	1,811,496	1,813,000	136,366	1,949,366	(137,870)
57 Property	599	8,122	—	8,721	1,122	—	—	9,843	10,000	—	10,000	(157)
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 8,776,918	\$ 8,720,133	\$ 6,132,849	\$ 23,629,900	\$ 21,533,905	\$ 22,884,411	\$ 23,075,141	\$ 91,123,356	\$ 90,844,936	\$ 728,533	\$ 91,573,469	\$ (450,113)

- The U.S. Department of Justice's Bureau of Justice Assistance Coronavirus Emergency Supplemental Funding award will reimburse \$251,014.25 to the 56 subclass for supplies expenditures which were part of the City's COVID-19 response. This is anticipated in the Q2 forecast.

2020 Monthly Expenditure Summary
Department of Public Safety - Bureau of Animal Care and Control - 280000

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	90,777	62,298	58,356	211,431	180,253	226,603	226,603	844,890	874,219	—	874,219	(29,329)
52 Employee Benefits	7,266	4,518	4,230	16,013	94,600	57,946	57,946	226,506	230,360	—	230,360	(3,854)
53 Professional and Technical Services	45,995	8,755	—	54,750	114,606	170,236	170,236	509,828	450,728	230,216	680,944	(171,116)
54 Property Services	7,625	140	1,750	9,515	17,207	25,000	25,000	76,722	100,000	—	100,000	(23,278)
55 Other Services	—	—	—	—	—	—	—	—	—	—	—	—
56 Supplies	2,160	1,413	3,609	7,182	13,605	12,608	12,608	46,004	48,000	2,432	50,432	(4,428)
57 Property	—	—	—	—	—	—	—	—	—	—	—	—
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 153,823	\$ 77,123	\$ 67,945	\$ 298,891	\$ 420,271	\$ 492,394	\$ 492,394	\$ 1,703,949	\$ 1,703,307	\$ 232,649	\$ 1,935,956	\$ (232,007)

**2020 Monthly Expenditure Summary
Department of Public Works - Bureau of Administration - 410000**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	89,089	60,857	65,689	215,635	198,675	220,543	219,701	854,554	847,416	—	847,416	7,137
52 Employee Benefits	13,940	4,396	4,759	23,095	100,763	61,242	61,242	246,342	250,298	—	250,298	(3,956)
53 Professional and Technical Services	—	2,367	1,419	3,786	58	—	2,419	6,263	12,500	—	12,500	(6,237)
54 Property Services	—	—	—	—	—	—	5,375	5,375	26,500	—	26,500	(21,125)
55 Other Services	—	—	—	—	—	—	—	—	—	—	—	—
56 Supplies	943	1,133	177	2,253	—	—	4,086	6,339	16,344	—	16,344	(10,005)
57 Property	—	—	—	—	—	—	—	—	—	—	—	—
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 103,971	\$ 68,753	\$ 72,044	\$ 244,768	\$ 299,496	\$ 281,785	\$ 292,823	\$ 1,118,872	\$ 1,153,059	\$ —	\$ 1,153,059	\$ (34,186)

2020 Monthly Expenditure Summary
Department of Public Works - Bureau of Operations - 420000

	January	February	March	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Year-End	Adopted	Reappropriation of	Final	(Savings) /
	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Budget	P/Y Encum.	Budget	Overage
51 Salaries and Wages	1,640,860	1,117,675	1,035,544	3,794,079	2,704,929	3,459,704	3,688,482	13,647,193	14,227,001	—	14,227,001	(579,808)
52 Employee Benefits	220,250	256,180	166,336	642,766	2,287,593	1,518,571	1,518,571	5,967,501	6,144,050	—	6,144,050	(176,549)
53 Professional and Technical Services	13,735	188,200	10,186	212,120	30,189	38,373	107,378	388,060	201,083	192,905	393,988	(5,927)
54 Property Services	59,544	164,734	118,890	343,168	501,785	699,000	441,324	1,985,277	2,018,695	77,440	2,096,135	(110,858)
54601 Electric	—	(13,396)	—	(13,396)	(11,419)	—	—	(24,815)	—	—	—	(24,815)
54603 Natural Gas	—	(244)	—	(244)	(517)	—	—	(761)	—	—	—	(761)
54607 Steam	—	—	—	—	—	—	—	—	—	—	—	—
54609 Water	—	(1,262)	—	(1,262)	(303)	—	—	(1,565)	—	—	—	(1,565)
55 Other Services	2,154	1,589	1,261	5,004	2,250	3,000	6,000	16,254	65,700	2,116	67,816	(51,562)
56 Supplies	72,524	91,583	66,458	230,565	126,855	132,570	290,535	780,526	1,120,823	41,337	1,162,160	(381,634)
57 Property	—	—	—	—	9,560	12,000	178,440	200,000	245,000	—	245,000	(45,000)
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 2,009,066	\$ 1,819,962	\$ 1,398,674	\$ 5,227,702	\$ 5,663,161	\$ 5,863,218	\$ 6,230,730	\$ 22,984,811	\$ 24,022,352	\$ 313,798	\$ 24,336,150	\$ (1,351,339)

**2020 Monthly Expenditure Summary
Department of Public Works - Bureau of Environmental Services - 430000**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	967,465	632,987	607,228	2,207,680	1,861,386	2,217,016	2,297,777	8,583,859	8,862,855	—	8,862,855	(278,996)
51101 Regular	880,107	587,701	583,073	2,050,881	1,783,274	2,107,956	2,145,424	8,087,535	8,275,206	—	8,275,206	(187,671)
51111 In Grade	82	—	—	82	—	—	—	82	—	—	—	82
51201 Longevity	—	—	—	—	—	—	—	—	—	—	—	—
51203 Allowances	158	30	15	203	280	—	—	483	—	—	—	483
51401 Premium Pay	87,119	45,256	24,139	156,515	77,832	109,059	152,353	495,759	587,649	—	587,649	(91,890)
52 Employee Benefits	129,385	299,525	168,486	597,396	1,387,137	1,056,908	1,056,908	4,098,349	4,290,702	—	4,290,702	(192,353)
53 Professional and Technical Services	—	708	—	708	10,000	5,000	—	15,708	5,000	—	5,000	10,708
54 Property Services	395,840	220,162	457,308	1,073,310	1,159,888	1,209,647	1,241,661	4,684,505	5,016,645	103,975	5,120,620	(436,115)
54103 Disposal-Refuse	381,825	208,466	438,046	1,028,337	1,102,899	1,136,647	1,104,970	4,372,853	4,419,880	—	4,419,880	(47,027)
55 Other Services	—	25,360	—	25,360	—	—	625	25,985	35,500	—	35,500	(9,515)
56 Supplies	59,929	64,951	(103,463)	21,416	43,941	43,574	37,907	146,838	153,216	1,079	154,295	(7,457)
57 Property	—	—	—	—	—	—	—	—	—	—	—	—
58 Miscellaneous	—	—	—	—	833	1,250	1,250	3,333	5,000	—	5,000	(1,667)
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 1,552,620	\$ 1,243,692	\$ 1,129,559	\$ 3,925,870	\$ 4,463,185	\$ 4,533,394	\$ 4,636,128	\$ 17,558,578	\$ 18,368,918	\$ 105,054	\$ 18,473,972	\$ (915,394)

- The 54103 "Disposal-Refuse" line includes allocations for the City's two landfill contracts.

2020 Monthly Expenditure Summary
Department of Public Works - Bureau of Facilities - 45000

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	422,366	263,715	309,049	995,130	906,719	1,204,888	1,308,417	4,415,155	5,046,753	—	5,046,753	(631,598)
52 Employee Benefits	66,283	21,928	24,905	113,116	624,123	387,572	387,572	1,512,383	1,585,184	—	1,585,184	(72,801)
53 Professional and Technical Services	14,189	4,178	—	18,367	4,178	—	7,488	30,033	28,000	1,950	29,950	83
54 Property Services	569,103	1,086,401	864,919	2,520,423	1,720,146	1,704,355	3,629,513	9,574,437	11,978,012	975,007	12,953,019	(3,378,582)
55 Other Services	—	—	—	—	—	—	—	—	—	—	—	—
56 Supplies	74,232	145,072	155,786	375,091	401,856	525,000	355,588	1,657,535	1,418,000	365,629	1,783,629	(126,094)
57 Property	18,813	37,246	21,314	77,372	1,000	—	150,669	229,041	551,000	100,906	651,906	(422,865)
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 1,164,986	\$ 1,558,541	\$ 1,375,973	\$ 4,099,499	\$ 3,658,022	\$ 3,821,815	\$ 5,839,247	\$ 17,418,583	\$ 20,606,949	\$ 1,443,492	\$ 22,050,440	\$ (4,631,857)

- The U.S. Department of Justice's Bureau of Justice Assistance Coronavirus Emergency Supplemental Funding award will reimburse \$10,832.00 to the 54 subclass for services expenditures which were part of the City's COVID-19 response. This is anticipated in the Q2 forecast.

**2020 Monthly Expenditure Summary
Department of Parks and Recreation - 500000**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	270,300	172,535	184,346	627,181	558,493	766,906	868,612	2,821,191	3,350,362	—	3,350,362	(529,171)
52 Employee Benefits	48,389	16,644	15,406	80,439	331,479	209,388	209,388	830,694	849,819	—	849,819	(19,124)
53 Professional and Technical Services	4,300	8,303	14,799	27,403	8,238	9,000	34,554	79,195	153,700	2,518	156,218	(77,023)
54 Property Services	—	19,544	2,919	22,463	—	10,529	3,750	36,742	35,300	77,128	112,428	(75,687)
55 Other Services	—	—	149	149	—	—	3,800	3,949	15,200	—	15,200	(11,251)
56 Supplies	9,183	11,012	3,775	23,970	37,176	39,000	91,439	191,584	365,500	15,254	380,754	(189,170)
57 Property	—	—	—	—	2,243	—	1,863	4,106	6,650	800	7,450	(3,344)
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 332,172	\$ 228,039	\$ 221,394	\$ 781,605	\$ 937,628	\$ 1,034,822	\$ 1,213,406	\$ 3,967,462	\$ 4,776,531	\$ 95,700	\$ 4,872,231	\$ (904,770)

2020 Monthly Expenditure Summary
Department of Mobility and Infrastructure - 600000

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	546,180	391,445	358,246	1,295,871	1,104,683	1,460,885	1,557,799	5,419,238	6,014,023	—	6,014,023	(594,786)
52 Employee Benefits	86,135	36,184	26,700	149,019	713,101	436,926	436,926	1,735,972	1,788,634	—	1,788,634	(52,663)
53 Professional and Technical Services	10,527	3,101	850	14,478	13,154	20,500	16,249	64,381	151,705	528	152,233	(87,852)
54 Property Services	4,188	4,803	2,139	11,130	12,500	18,750	50,296	92,675	74,000	27,184	101,184	(8,508)
55 Other Services	1,055	211	93	1,360	400	3,500	3,934	9,193	15,000	735	15,735	(6,542)
56 Supplies	11,876	48,317	48,180	108,373	118,088	139,308	146,125	511,894	491,000	97,561	588,561	(76,667)
57 Property	—	—	—	—	—	—	—	—	—	—	—	—
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 659,961	\$ 484,060	\$ 436,208	\$ 1,580,230	\$ 1,961,926	\$ 2,079,868	\$ 2,211,329	\$ 7,833,353	\$ 8,534,363	\$ 126,007	\$ 8,660,370	\$ (827,017)

**2020 Monthly Expenditure Summary
Citizen Police Review Board - 999900**

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Year-End Estimate	Adopted Budget	Reapprop. of P/Y Encum.	Final Budget	(Savings) / Overage
51 Salaries and Wages	35,561	23,924	23,924	83,409	72,848	99,729	99,729	355,715	384,667	—	384,667	(28,953)
52 Employee Benefits	7,643	1,779	1,793	11,214	40,966	27,120	27,120	106,421	112,577	—	112,577	(6,156)
53 Professional and Technical Services	1,272	725	131	2,128	23,485	23,000	19,362	67,975	66,400	12,197	78,597	(10,622)
54 Property Services	6,150	5,625	—	11,775	23,129	17,712	17,712	70,328	70,335	—	70,335	(7)
55 Other Services	740	—	—	740	875	1,975	2,850	6,440	6,800	868	7,668	(1,228)
56 Supplies	3,122	(14)	907	4,014	2,229	6,150	8,100	20,494	18,160	5,056	23,216	(2,723)
57 Property	—	—	—	—	—	—	—	—	—	—	—	—
58 Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—
82 Debt Services	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	\$ 54,487	\$ 32,039	\$ 26,755	\$ 113,281	\$ 163,533	\$ 175,686	\$ 174,873	\$ 627,372	\$ 658,939	\$ 18,122	\$ 677,061	\$ (49,689)

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2020

**COVID-19: Future
Financial Outlook**

The COVID-19 pandemic has undoubtedly created tension on City of Pittsburgh finances. The Office of Management and Budget and the Department of Finance are monitoring these effects daily.

REVENUE

The Parking Tax, collected from users of public and private parking facilities, is forecast to be 40.7% below budget because of the need of residents, commuters, and visitors to stay at home. The shift to teleworking for most businesses and the closure of the entertainment industry will have a large impact on City revenue because people are not utilizing parking lots, garages, and meters in the City's business districts on a daily basis. As businesses reopen, collections will begin to increase.

The postponement and/or cancellation of many professional sports events and concerts also has a negative impact on City revenue. The Amusement Tax, which is levied on admissions to events that provide entertainment, is expected to be 82.3% below budget. The Non-Resident Facility Usage Fee, levied on the earned income of non-residents who utilize publicly funded facilities, is expected to be 64.7% below budget.

Regional Asset District Tax Relief is also expected to fall below budget by 14.9%. Sales across the county are down due to personal financial constraints and business closures. Consequently, the City believes that the state will be unable to remit the anticipated sales tax amounts to local municipalities on behalf of Allegheny County.

Current Real Estate Tax collections are not expected to be severely impacted by COVID-19. There will be a small decrease in anticipated collections due to the elimination of penalties and late fees.

Note that the impact of COVID-19 on revenue will continue through 2020 due to normal delays in collections and deposits.

EXPENDITURES

The City has taken several steps to reduce expenditures during the pandemic, including cancelling or delaying projects, implementing a hiring freeze, and enacting a temporary ban on employee travel. Operational supply expenditures are also expected to be down as many individuals in the workforce are working from home.

As indicated earlier in this document, the City has received federal funding to alleviate the burden of costs associated with the pandemic. The City will apply for additional grants as they become available.

With these measures in place, the City forecasts project expenditures to fall 3.4% below the final budget. The Office of Management and Budget is constantly monitoring the situation. Additional measures to reduce expenditures may be needed depending on the severity and length of the pandemic.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2020

**Capital
Improvement
Program**

CAPITAL IMPROVEMENT PROGRAM

The following is a quarterly status update of approved Capital Improvement Program (CIP) projects administered by the City of Pittsburgh. This report references all projects which are approved with funding allocated in budget year 2020.

Projects within the 2020 Capital Program are multi-year projects and are supported by Community Development Block Grant (CDBG) funds, City bonds, City Pay As You Go (PAYGO) funds, grants, and federal and state support. As of March 31, 2020 the City has 62 projects approved for 2020 valued at \$110.5 million. Bond funds account for 45.2 percent (\$50 million), PAYGO funds account for 13.2 percent (\$14.6 million) and CDBG funds account for 12.2 percent (\$13.5 million) of total Capital funding. Other funds, including federal funds and private funding, make up 29.3 percent (\$32.4 million) of the Capital program funding.

The City of Pittsburgh effectively maintains a robust Capital program, provides transparency and efficiency, and provides stewardship of its infrastructure and maintenance of publicly-owned assets.

PROJECT STATUS

The following is a status update by project for the first quarter. Due to the nature of the funding cycles for multi-year capital projects, departments are still spending money authorized in 2019 or prior years to work on projects. Budgeted work will proceed throughout 2020.

In February the U.S. Department of Housing & Urban Development's 2020 entitlement program allocations were finalized. The City of Pittsburgh received \$14,239,211 in CDBG funds, \$1,216,133 in Emergency Solutions Grant (ESG) funds, \$1,140,292 in Housing Opportunities for Persons with AIDS (HOPWA) funds, and \$2,320,553 in HOME Investment Partnerships funds. Legislation amending the 2020 Capital Budget was enacted in April and it is anticipated that departments will be authorized to draw down funds in the third or fourth quarter.

Bridge Upgrades. The Department of Mobility & Infrastructure was assembling scopes of work for the Davis Ave. Bridge restoration and California Ave. bridge repair. The City contractor was preparing designs for McArdle Roadway for possible summer 2020 construction.

Complete Streets. A design proposal for the planned Beechview Plaza off of Broadway Ave. was under review in the first quarter. A let date for Allegheny Circle Phase II is anticipated in either June or July, with the City expected to receive \$1 million in Congestion Mitigation and Air Quality (CMAQ) funds.

Park Reconstruction. Phase I of the South Side Park and Homewood Park renovations was still in the design phase in the first quarter. Wightman Park in Squirrel

Hill was under construction, with notices to proceed issued to contractors for the purchase and installation of new playground equipment. An additional notice to proceed was issued for an engineering assessment, design services, and construction monitoring for Granville Parklet.

Recreation and Senior Centers. The Bureau of Facilities was developing a scope of work for a construction RFP for the Oliver Bath House. An additional RFP for conceptual design of the Jefferson Recreation Center was awaiting assessment of programmatic needs.

Slope Failure Remediation. The Department of Mobility & Infrastructure completed its review of 90% drawings for the landslide at Cowley-Goettman Park and anticipated receiving drawings in April for the site near Fallowfield Ave. Construction will advance in the second quarter.

2020 Monthly Expenditure Summary - Capital Projects

	January	February	March	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	Total	Remaining
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Balance
TOTAL	\$ —	\$ —	\$ 380,900	\$ 380,900	\$ —	\$ —	\$ —	\$ 380,900	\$110,521,663	\$110,140,763
Administration/Sub-Award	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 10,020,000	\$ 10,020,000
ADA Compliance	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 50,000	\$ 50,000
CDBG Administration	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 230,000	\$ 230,000
CDBG Personnel	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,100,000	\$ 1,100,000
City Council's Unspecified Local Option	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 760,000	\$ 760,000
Community-Based Organizations	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 500,000	\$ 500,000
Comprehensive Revenue Management System	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,775,000	\$ 1,775,000
Cultural Heritage Plan	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 80,000	\$ 80,000
Emergency Solutions Grant	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,150,000	\$ 1,150,000
Fair Housing	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 100,000	\$ 100,000
Housing Opportunities for Persons with AIDS	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 950,000	\$ 950,000
Information Systems Modernization	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,500,000	\$ 1,500,000
Mayor's Unspecified Local Option	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 175,000	\$ 175,000
Neighborhood Employment Centers	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 150,000	\$ 150,000
Pittsburgh Employment Program	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 150,000	\$ 150,000
Senior Community Program	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 750,000	\$ 750,000
Urban League - Housing Counseling	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 100,000	\$ 100,000
Urban Redevelopment Authority Personnel	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 500,000	\$ 500,000
Engineering and Construction	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 53,716,976	\$ 53,716,976
28th Street Bridge (TIP)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 250,000	\$ 250,000
Advanced Transportation and Congestion Management Technologies Development (ATCMTD)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 3,492,571	\$ 3,492,571
Bridge Upgrades	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 4,396,476	\$ 4,396,476
Complete Streets	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 17,722,742	\$ 17,722,742
Design, Construction, and Inspection Services	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 244,011	\$ 244,011
Flex Beam Guiderails and Fencing	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 50,000	\$ 50,000
Flood Control Projects	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 70,000	\$ 70,000
Larimer Bridge (TIP)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 800,000	\$ 800,000
Liberty Avenue (HSIP)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 275,000	\$ 275,000
Penn Avenue Reconstruction, Phase II (TIP)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 50,000	\$ 50,000
PennDOT Local Share (TIP)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,086,163	\$ 1,086,163
Ramp and Public Sidewalk	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 600,000	\$ 600,000
Slope Failure Remediation	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,100,000	\$ 2,100,000

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Actual	3rd Quarter Actual	4th Quarter Actual	YTD Actual	Total Budget	Remaining Balance
South Negley Avenue Bridge (TIP)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 550,000	\$ 550,000
Step Repair and Replacement	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 590,000	\$ 590,000
Street Resurfacing	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 15,684,154	\$ 15,684,154
Swindell Bridge (TIP)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,100,000	\$ 1,100,000
Trail Development	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 602,967	\$ 602,967
West Ohio Street Bridge (TIP)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 3,552,892	\$ 3,552,892
South Side Signals (TIP)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 500,000	\$ 500,000
Facility Improvement	\$ —	\$ —	\$ 220,000	\$ 220,000	\$ —	\$ —	\$ —	\$ 220,000	\$ 29,012,811	\$ 28,792,811
Bob O'Connor Golf Course	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 44,000	\$ 44,000
Facility Improvements - City Facilities	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 3,535,000	\$ 3,535,000
Facility Improvements - Public Safety Facilities	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 7,296,335	\$ 7,296,335
Facility Improvements - Recreation and Senior Centers	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 4,050,000	\$ 4,050,000
Facility Improvements - Sport Facilities	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 610,000	\$ 610,000
Litter Can Upgrades and Monitoring	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,388,888	\$ 1,388,888
Park Reconstruction	\$ —	\$ —	\$ 220,000	\$ 220,000	\$ —	\$ —	\$ —	\$ 220,000	\$ 8,658,588	\$ 8,438,588
Park Reconstruction - Regional Asset District Parks	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,300,000	\$ 2,300,000
Play Area Improvements	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 430,000	\$ 430,000
Public Safety Training Facility	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 600,000	\$ 600,000
Splash Zones	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 100,000	\$ 100,000
Neighborhood and Community Development	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 7,502,080	\$ 7,502,080
Consultants for Plans and Studies	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 325,000	\$ 325,000
HOME Investment Partnerships Program	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,100,000	\$ 2,100,000
Housing Development	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,730,000	\$ 2,730,000
Larimer Choice Neighborhood	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 292,080	\$ 292,080
Major Developments	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 400,000	\$ 400,000
Neighborhood Initiatives Fund	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 515,000	\$ 515,000
Small Business Development	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 540,000	\$ 540,000
Urban Redevelopment Authority Property Maintenance	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 550,000	\$ 550,000
War Memorials	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 50,000	\$ 50,000
Public Safety	\$ —	\$ —	\$ 160,900	\$ 160,900	\$ —	\$ —	\$ —	\$ 160,900	\$ 4,411,825	\$ 4,250,925
Firefighting Equipment	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 159,000	\$ 159,000
Public Safety Cameras	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 450,000	\$ 450,000
Remediation of Condemned Buildings	\$ —	\$ —	\$ 160,900	\$ 160,900	\$ —	\$ —	\$ —	\$ 160,900	\$ 3,802,825	\$ 3,641,925

	January Actual	February Actual	March Actual	1st Quarter Actual	2nd Quarter Actual	3rd Quarter Actual	4th Quarter Actual	YTD Actual	Total Budget	Remaining Balance
Vehicles and Equipment	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 5,857,971	\$ 5,857,971
Capital Equipment Acquisition	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 5,607,971	\$ 5,607,971
Hydraulic Rescue Tool	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 250,000	\$ 250,000

Note: Prior year projects and projects budgeted in the Grants Trust Fund are not reflected in quarterly spending totals.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2020

Staffing Summary

Full-Time Employee Staffing Summary - General Fund

GENERAL FUND DEPARTMENT	1/3/2020	1/17/2020	1/31/2020	2/14/2020	2/28/2020	3/13/2020	3/27/2020	2020 Budgeted Positions
City Council	31	30	29	29	30	30	30	27
Office of the City Clerk	12	12	11	11	11	11	11	14
Office of the Mayor	12	14	14	13	13	13	13	14
Office of Equity	10	11	11	11	11	12	12	15
Office of Management & Budget	21	21	21	22	22	22	22	24
Innovation & Performance	66	65	65	65	65	66	66	78
Commission on Human Relations	8	8	8	8	8	8	8	8
Office of the City Controller	49	49	49	49	48	48	48	57
Finance	37	38	38	38	38	38	38	40
Law	29	29	29	29	29	29	29	34
Ethics Board	1	1	1	1	1	1	1	1
Office of Municipal Investigations	8	8	8	8	8	8	8	8
Human Resources & Civil Service	35	33	33	34	34	34	34	37
City Planning	42	40	40	39	38	36	36	48
Permits, Licenses, & Inspections	79	81	81	80	79	75	75	89
Public Safety Administration	56	56	56	56	56	56	55	64
Emergency Medical Services	210	209	207	207	207	207	207	211
Police	1,118	1,113	1,111	1,109	1,108	1,108	1,144	1,062
Fire	680	677	677	676	676	673	672	670
Animal Care & Control	15	15	15	15	15	15	15	16
Public Works - Administration	11	12	12	12	12	12	12	13
Public Works - Operations	258	259	259	260	262	263	262	270
Public Works - Environmental Services	171	169	167	168	168	168	165	193
Public Works - Facilities	72	71	71	71	71	73	73	91
Parks & Recreation	46	46	45	45	45	44	46	47
Mobility & Infrastructure	81	84	84	83	82	83	83	97
Citizen Police Review Board	5	5	5	5	5	5	5	6
Total	3,163	3,156	3,147	3,144	3,142	3,138	3,170	3,234

Full-Time Employee Staffing Summary - Trust Funds

TRUST FUND	1/3/2020	1/17/2020	1/31/2020	2/14/2020	2/28/2020	3/13/2020	3/27/2020	2020 Budgeted Positions
Three Taxing Bodies - Finance	10	10	10	10	10	10	10	12
Pittsburgh Partnership - HR	16	16	16	16	16	16	16	20
Community Development - OMB	10	8	8	8	8	8	8	10
Secondary Employment - Police	1	1	1	1	1	1	1	1
ARAD - Public Works	63	61	61	61	61	60	60	71
ARAD - Parks & Recreation	6	6	6	6	6	6	6	6
Mellon Park - Parks & Recreation	2	2	2	2	2	2	2	2
Senior Citizens Program - Parks & Recreation	16	15	15	15	15	14	14	30
Summer Food Service - Parks & Recreation	2	2	2	2	2	2	2	2
Total	126	121	121	121	121	119	119	154

Full-Time Employee Staffing Summary - Grants

GRANT	1/3/2020	1/17/2020	1/31/2020	2/14/2020	2/28/2020	3/13/2020	3/27/2020	2020 Budgeted Positions
Heinz - Western PA Regional Data Center	1	1	1	1	—	—	—	1
Hillman - Domestic Violence Unit	2	2	2	2	2	3	3	3
Hillman - Transportation Fellow	1	1	1	1	1	1	1	1
Heinz - Policy Analyst	1	1	1	1	1	1	1	1
Total	5	5	5	5	4	5	5	6

Full-Time Employee Staffing Summary - Bargaining Units

BARGAINING UNIT	1/3/2020	1/17/2020	1/31/2020	2/14/2020	2/28/2020	3/13/2020	3/27/2020
No Representation	541	542	540	540	538	542	542
Fraternal Order of Police	982	977	975	973	973	971	1,009
International Assoc. of Fire Fighters	674	671	671	670	670	667	666
PJCBC	341	341	340	341	343	345	346
Teamsters	159	157	155	157	157	157	154
AFSCME 2037 (Foremen)	40	39	39	37	37	37	37
SEIU 668 (Recreation Teachers)	57	56	56	56	56	54	54
SEIU 192-B (Crossing Guards)	70	70	70	70	69	71	71
AFSCME 2719	239	239	239	238	236	230	227
Fraternal Assoc. of Professional Paramedics	191	190	188	188	188	188	188
Total	3,294	3,282	3,273	3,270	3,267	3,262	3,294